

Chapter PW-CY 40

CHILDREN AND YOUTH

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DAY CARE CENTERS FOR CHILDREN

Note: Rules relating to day care centers can be found in ch. HSS 55, Wis. Adm. Code.

PW-CY 40.25 Rules for the approval of start-up grants for the expansion of child care in Wisconsin. (1) **GENERAL INFORMATION.** (a) *Statement of intent.* These rules provide for the regulation of the expenditure of the funds which have been appropriated for the expansion of day care in Wisconsin.

(b) *Effect of rules.* The following rules for approval of start-up grants have the full effect and force of law as provided in ch. 227 of the Wis. Stats.

(c) *To whom the rules apply.* The rules apply to all persons, groups or newly operating day care centers making application for start-up grants.

(d) *Exceptions to rules.* The department may make exceptions to any of the rules for approving start-up grants when it is assured that granting such exception is not detrimental to the health, safety and welfare of children.

(e) *Definitions.* The following words, phrases and initials have the designated meanings:

1. Department. Unless qualified, means the state of Wisconsin department of health and social services.

2. Division. Unless qualified, means the division of family services of the department.

3. Rule. Means a regulation, standard, statement of policy or general order (including the amendment or repeal of any of the fore-going) of general application and having the effect of law.

4. Newly operating center. Means a day care center which has been in operation for a period less than 6 months.

5. Start-up grants. Are money payments or a planned series of money payments to an approved applicant to be used to develop a needed child care service or assist a newly operating center having financial difficulties. The grants are not loans.

6. Child care. For the purposes of these rules means day care for children.

7. Satellite system. For the purposes of these rules is defined as family day care homes, in-home care providers or a combination of both which are centrally organized, coordinated, and administered as a unit in themselves or as an extension of another service/center or as part of the educational/training program of an accredited school of social work or early childhood education.

8. In-home care. Is the care of the child in his own home on a routine planned basis for a period less than 24 hours by a responsible person other than his parents.

9. Family day care. Is the care of the child in a family home other than his own by a responsible person other than the child's parents for a period of time less than 24 hours.

(2) APPLICATION FOR START-UP GRANTS. (a) Application shall be made on a form provided by the department.

(b) Application shall be open to:

1. Individuals or groups planning to establish a voluntary non-profit or a proprietary child care service.

2. Individuals or groups submitting a proposal of a plan for:

a. A new center.

b. Expansion of an existing center to include a new program.

c. A small innovative program around special need.

d. Satellite systems of family day care, in-home care or a combination of both. (See sub. (5) of these rules for information on satellite systems).

3. Newly operating centers which are experiencing financial difficulties.

(c) The individual, group or center making application shall:

1. Have a policy board whose proposal of a plan shall document involvement in the planning of parents who will use the service.

2. Document the need for the specific service to be provided in the area proposed in the plan.

3. Submit written assurance to the appropriate division regional staff that the service to be provided will meet the requirements for Licensing of Day Care Centers for Children (PW-CY 40.10-40.14) and/or the Federal Inter-Agency Day Care Requirements for Certification.

(d) Application from newly operating centers experiencing financial difficulties shall include with part I of the application form:

1. Documentation of expenditures and income for the total period of operation giving special details of financial problem areas.

2. Documentation of need for the service including the target group of parents and/or children they serve.

3. Endorsement from the appropriate division regional staff member that this particular center should receive a start-up grant to continue its operations.

4. Detailed operating budget for the review of any period of operation if requested by the division regional director.

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1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the integrity of the financial system and for the ability to detect and prevent fraud.

2. The second part of the document outlines the specific procedures for recording transactions. It details the steps involved in the accounting cycle, from identifying the transaction to posting it to the appropriate ledger account.

3. The third part of the document discusses the role of internal controls in ensuring the accuracy of financial records. It describes various control mechanisms, such as segregation of duties and independent verification, that help to minimize the risk of errors and fraud.

4. The fourth part of the document addresses the importance of regular audits in the financial reporting process. It explains how audits provide an independent assessment of the reliability of the financial statements and help to identify areas for improvement.

5. The fifth part of the document discusses the impact of technology on financial record-keeping. It highlights the benefits of using accounting software and electronic data interchange (EDI) to streamline the recording process and reduce the risk of human error.

6. The sixth part of the document discusses the importance of transparency and disclosure in financial reporting. It emphasizes that providing clear and accurate information to stakeholders is essential for building trust and confidence in the financial system.

7. The seventh part of the document discusses the role of the accounting profession in maintaining the integrity of the financial system. It highlights the importance of adhering to professional standards and ethics, and of providing high-quality services to clients.

8. The eighth part of the document discusses the impact of globalization on financial record-keeping. It highlights the challenges of dealing with different accounting standards and currencies, and the need for international cooperation and harmonization of standards.

9. The ninth part of the document discusses the importance of staying up-to-date on changes in financial reporting requirements. It emphasizes that the financial reporting environment is constantly evolving, and that accountants must be able to adapt to these changes.

10. The tenth part of the document discusses the importance of continuous learning and professional development for accountants. It highlights the need for accountants to stay current in their knowledge and skills, and to seek out opportunities for growth and advancement.

(b) The child reaches age 18 and is no longer a full-time high school student;

(c) The child is emancipated because of marriage prior to 18;

(d) The child is emancipated and the parents are no longer supporting the child; or

(e) Death of the child.

(2) To offer short-term services to the adoptive family or adult adoptee upon request of either party. The division may also refer the family to other community resources for services if appropriate.

(3) To honor the conditions of the application and agreement for subsidy which is signed by the adoptive parents and the division.

History: Cr. Register, September, 1979, No. 285, eff. 10-1-79.

PW-CY 40.35 Non-discrimination. In accordance with title VI and Title IX of the Civil Rights Act and the Rehabilitation Act of 1973, services shall be available and accessible and no persons shall be denied service or discriminated against on the basis of sex, race, color, creed, handicap, age, location or ability to pay.

History: Cr. Register, September, 1979, No. 285, eff. 10-1-79.

Note: Rules relating to child-placing agencies can be found in ch. HSS 54.

PW-CY 40.40 Introduction. **History:** Cr. Register, August, 1957, No. 20, eff. 9-1-57; r. and recr. Register, September, 1970, No. 177, eff. 4-1-71; r. Register, September, 1982, No. 321, eff. 10-1-82.

PW-CY 40.41 Organization and administration. **History:** Cr. Register, August, 1957, No. 20, eff. 9-1-57; r. and recr. Register, September, 1970, No. 177, eff. 4-1-71; renum. to be HSS 54.02, Register, September, 1982, No. 321, eff. 10-1-82.

PW-CY 40.42 Personnel administration. **History:** Cr. Register, August, 1957, No. 20, eff. 9-1-57; r. and recr. Register, September, 1970, No. 177, eff. 4-1-71; renum. to be HSS 54.03, Register, September, 1982, No. 321, eff. 10-1-82.

PW-CY 40.43 Social services. **History:** Cr. Register, August, 1957, No. 20, eff. 9-1-57; r. and recr. Register, September, 1970, No. 177, eff. 4-1-71; am. (2) (c) 1. b., Register, December, 1972, No. 204, eff. 1-1-73; renum. to be HSS 54.04, Register, September, 1982, No. 321, eff. 10-1-82.

PW-CY 40.44 Records and reports. **History:** Cr. Register, August, 1957, No. 20, eff. 9-1-57; r. and recr. Register, September, 1970, No. 177, eff. 4-1-71; renum. to be HSS 54.05, Register, September, 1982, No. 321, eff. 10-1-82.

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