

**STATE OF WEST VIRGINIA**  
**AUDIT REPORT**  
**OF**

WEST VIRGINIA DEPARTMENT OF HUMAN SERVICES  
COMMISSION ON CHILDREN AND YOUTH  
CHILDREN'S TRUST FUND  
FOR CHILD ABUSE AND NEGLECT PREVENTION  
FOR THE YEAR ENDED  
JUNE 30, 1989



**OFFICE OF LEGISLATIVE AUDITOR**

**CAPITOL BUILDING**

**CHARLESTON, WEST VIRGINIA 25305**

WEST VIRGINIA DEPARTMENT OF HUMAN SERVICES  
COMMISSION ON CHILDREN AND YOUTH  
CHILDREN'S TRUST FUND FOR CHILD ABUSE AND NEGLECT PREVENTION  
FOR THE YEAR ENDED  
JUNE 30, 1989

**West Virginia**



**LEGISLATIVE AUDITOR**

**CHARLESTON**

The Joint Committee on Government and Finance:

In compliance with the provisions of the West Virginia Code, Chapter 49, Article 6C, Section 3, as amended, we have examined the accounts of the West Virginia Department of Human Services, Commission on Children and Youth, Children's Trust Fund for Child Abuse and Neglect Prevention.

Our examination covers the year ended June 30, 1989. The results of this examination are set forth on the following pages of this report.

Respectfully submitted,

A handwritten signature in cursive script, reading "Theodford L. Shanklin".

Theodford L. Shanklin, CPA, Director  
Legislative Postaudit Division

TLS/td

WEST VIRGINIA DEPARTMENT OF HUMAN SERVICES  
COMMISSION ON CHILDREN AND YOUTH  
CHILDREN'S TRUST FUND FOR CHILD ABUSE AND NEGLECT PREVENTION  
TABLE OF CONTENTS

Exit Conference . . . . .	1
Introduction . . . . .	2
Implementation of Prior Audit Recommendations . . . . .	4
Administrative Officers and Staff . . . . .	5
Summary of Findings, Recommendations and Responses . . . . .	7
General Remarks . . . . .	9
Independent Auditors' Opinion . . . . .	15
Statement of Cash Receipts, Disbursements and Changes in Fund Balance . . . . .	16
Notes to Financial Statement . . . . .	17
Supplemental Information . . . . .	18
Certificate of Director, Legislative Postaudit Division . . . . .	22

WEST VIRGINIA DEPARTMENT OF HUMAN SERVICES  
COMMISSION ON CHILDREN AND YOUTH  
CHILDREN'S TRUST FUND FOR CHILD ABUSE AND NEGLECT PREVENTION  
EXIT CONFERENCE

We held an exit conference on September 6, 1989 with the Executive Director of the Commission on Children and Youth and the Director of the Division of Finance of the West Virginia Department of Human Services. All findings and recommendations were reviewed and discussed. The above officials' responses are included in italics in the Summary of Findings, Recommendations and Responses and after our recommendations in the General Remarks sections of this report.

WEST VIRGINIA DEPARTMENT OF HUMAN SERVICES  
COMMISSION ON CHILDREN AND YOUTH  
CHILDREN'S TRUST FUND FOR CHILD ABUSE AND NEGLECT PREVENTION

INTRODUCTION

The Children's Trust Fund for Child Abuse and Neglect Prevention was created by the West Virginia Legislature under Senate Bill No. 85 on March 29, 1984. Finding that child abuse and neglect are threats to the family unit and impose major expenses on society, it was the intent of the Legislature that an increase in prevention programs would help reduce the breakdown in families and thus reduce the need for State intervention and State expense.

The trust fund consists of Federal funds granted by Congress or executive order, gifts, bequests and donations from individuals, private organizations or foundations and voluntary contributions of a portion of refunds due taxpayers, as designated by taxpayers on State personal income tax return forms, which are to be used for the following purposes:

1. Establishing and maintaining programs for the prevention of child abuse and neglect, such as crisis care, aid to parents, child abuse counseling, and early identification of families where the potential for child abuse and neglect exists;
2. Providing educational programs directed toward the prevention of child abuse and neglect. Such programs may include, but are not limited to, community-based programs on prenatal care, perinatal bonding, child development, basic child care, coping with family stress, and safety skills for children in self care;
3. Establishing and maintaining a continuing program of community relations aimed at interpreting child protective services to the community, promoting the identification of children in need of protection, and maintaining clear lines of responsibility with hospital, education, law-enforcement, juvenile court and other publicly and privately employed personnel providing child abuse and neglect services;
4. Assisting public agencies or nonprofit private organizations in making applications for grants from the Secretary of the Federal Department of Health and Human Services for demonstration programs and projects designed to prevent child abuse and neglect, as well as matching any Federal moneys to provide increased funding for educational programs and services related to the prevention of child abuse and neglect; and,

5. Research for and evaluation of educational programs and services related to the prevention of child abuse and neglect.

The Commission on Children and Youth was established as a statutory body within the Department of Human Services to oversee the Children's Trust Fund for Child Abuse and Neglect Prevention. The commission is composed of 20 citizen members appointed by the Governor. In addition, the Director of Health, the Superintendent of Schools, the Commissioner of Corrections, the Commissioner of the Department of Human Services and the Director of the Governor's Office of Community and Industrial Development or their designated representatives serve as voting ex officio members of the Commission. Of the 20 initial members appointed by the Governor, ten were appointed for terms of two years and ten were appointed for terms of four years. Upon the expiration of the initial terms, the Governor shall make appointments of members to the Board to serve for terms of four years each. No citizen member shall be appointed to serve more than two consecutive four-year terms. Members of the Commission may receive no compensation but shall be entitled to reimbursement for actual and necessary expenses incurred in the performance of their duties. All funding for administrative purposes and all staff for the Commission is provided by the Department of Human Services.

WEST VIRGINIA DEPARTMENT OF HUMAN SERVICES  
COMMISSION ON CHILDREN AND YOUTH  
CHILDREN'S TRUST FUND FOR CHILD ABUSE AND NEGLECT PREVENTION  
IMPLEMENTATION OF PRIOR AUDIT RECOMMENDATIONS

In the prior audit covering the year ended June 30, 1988, two recommendations were made. Of these, one had not been fully implemented.

1. We noted ten appointments to the Commission on Children and Youth were made by appointment letter dated July 7, 1987. According to the appointment letter, the term of these appointments ends June 30, 1991. We believe the proper termination dates for these ten appointments should be June 30, 1990. (See page 11.)

WEST VIRGINIA DEPARTMENT OF HUMAN SERVICES  
 COMMISSION ON CHILDREN AND YOUTH  
 CHILDREN'S TRUST FUND FOR CHILD ABUSE AND NEGLECT PREVENTION  
 ADMINISTRATIVE OFFICERS AND STAFF

Phyllis H. Carter  
 West Virginia Department of Human Services . . . . . Commissioner

Thomas L. Llewellyn  
 Commission on Children and Youth . . . . . Executive Director

Betty Campbell  
 Commission on Children and Youth . . . . . Stenographic Secretary III

Ex Officio Members

Rozella Archer\*  
 West Virginia Department of Human Services

A.V. Doddrill  
 West Virginia Department of Corrections

Corally Edens\*  
 West Virginia Department of Health

Lenore Zedosky\*  
 West Virginia Department of Education

Jamie Albert\*  
 Governor's Office of Community and Industrial Development

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\*Agency Appointed Representatives

<u>Citizen Members</u>	<u>Term Expires</u>
Anna Marie Krum, Chairperson . . . . .	June 30, 1990
Doris Bradshaw . . . . .	June 30, 1990
Helen Carson . . . . .	June 30, 1990
Mildred Holt . . . . .	June 30, 1990
John D. Lough . . . . .	June 30, 1990
Sybil Miller . . . . .	June 30, 1990
Gaye Mitchell . . . . .	June 30, 1990
Jane Vieweg . . . . .	June 30, 1990
Richard Janney . . . . .	June 30, 1990
Vacancy . . . . .	June 30, 1990
Charlene Byrd . . . . .	June 30, 1992
Michele Craig . . . . .	June 30, 1992
Delbert Lilly . . . . .	June 30, 1992
C.T. O'Donnell . . . . .	June 30, 1992

Citizen Members

Term Expires

Richard D. Reece . . . . .	June 30, 1992
Joseph Simms . . . . .	June 30, 1992
Tom Z. Zimmerman . . . . .	June 30, 1992
Harry Burgess . . . . .	June 30, 1992
Vacancy . . . . .	June 30, 1992
Vacancy . . . . .	June 30, 1992

WEST VIRGINIA DEPARTMENT OF HUMAN SERVICES  
COMMISSION ON CHILDREN AND YOUTH  
CHILDREN'S TRUST FUND FOR CHILD ABUSE AND NEGLECT PREVENTION  
SUMMARY OF FINDINGS, RECOMMENDATIONS AND RESPONSES

COMPLIANCE MATTERS

Transfer of Interest Earnings to State General Revenue Fund

1. The Commission transferred \$2,089.77 of accrued interest to the State General Revenue Fund in fiscal year 1989 in compliance with Senate Bill No. 763. It appears a potential conflict exists between the provisions of Senate Bill No. 763 and Chapter 49, Article 6C, Section 3 of the West Virginia Code.

*We will continue to work to ensure all interest earnings are retained.*

*(See pages 9-40.)*

Commission Appointments

2. As noted in the prior audit, the Governor appointed ten individuals to the Commission on Children and Youth by appointment letter dated July 7, 1987 with a termination date for the appointments of June 30, 1991. The vacancies were created effective July 1, 1986 and we believe the appropriate termination date for the appointments is June 30, 1990. Also, we noted three vacancies among the membership of the Commission on Children and Youth as of June 30, 1990.

We recommend the appointments to the Commission on Children and Youth comply with Chapter 49, Article 6C, Section 6 of the West Virginia Code.

*We will review the issue of expiration dates for appointments to the Commission. (See page 11.)*

Overauthorization of Grant Awards

3. The Commission authorized grant awards of \$17,045.45, which was \$2,384.00 in excess of the amount of \$14,661.45 which should have been authorized.

We recommend the Commission comply with Chapter 49, Article 6C, Section 4, Subsection 7(b) of the West Virginia Code. as amended.

*We believe the proper amount of grant awards were authorized.*

(See pages 12-13.)

Lack of Detailed Expenditure Schedule

4. We noted the Commission on Children and Youth did not submit a detailed expenditure schedule for the Child Abuse and Neglect Account (9155-36) to estimate the anticipated receipts and expenditures of gifts and donations.

We recommend the Commission on Children and Youth comply with West Virginia Code Chapter 5A, Article 2, Section 14 of the West Virginia Code, as amended.

*While a detailed expenditure schedule for this account was not submitted, an approved expenditure schedule which contained these funds was obtained.*

(See pages 13-14.)

WEST VIRGINIA DEPARTMENT OF HUMAN SERVICES  
COMMISSION ON CHILDREN AND YOUTH  
CHILDREN'S TRUST FUND FOR CHILD ABUSE AND NEGLECT PREVENTION  
GENERAL REMARKS

INTRODUCTION

We have completed the audit of the West Virginia Department of Human Services, Commission on Children and Youth, Children's Trust Fund for Child Abuse and Neglect Prevention as required by Chapter 49, Article 6C of the West Virginia Code. The audit covered the year ended June 30, 1989.

SPECIAL REVENUE ACCOUNT

All grant awards of the West Virginia Department of Human Services, Commission on Children and Youth, Children's Trust Fund for Child Abuse and Neglect Prevention are made from Special Revenue Account No. 9155-36, Child Abuse and Neglect. By statute, the West Virginia Department of Human Services provides required staff and operation expenses for the Commission on Children and Youth.

COMPLIANCE MATTERS

Chapter 49, Article 6C of the West Virginia Code generally governs the West Virginia Department of Human Services, Commission on Children and Youth, Children's Trust Fund for Child Abuse and Neglect Prevention. We tested applicable sections of the above plus general State regulations and other applicable chapters, articles and sections of the West Virginia Code as they pertain to fiscal matters. Our findings are listed below.

Transfer of Interest Earnings to State General Revenue Fund

During our examination, we noted a potential conflict between the provisions of Senate Bill No. 763 which was passed on May 13, 1987, regarding the transfer of accrued interest from specified special revenue accounts and the provisions of Chapter 49, Article 6C, Section 3 of the West Virginia Code which govern the administration of the Children's Trust Fund for Child Abuse and Neglect

Prevention. Senate Bill No. 763 states in part, "An ACT supplementing, amending, directing transfer of and causing to expire, monthly, into the state fund, general revenue of the state, the unexpended and unencumbered amounts of accruing interest in the following designated interest accounts or from any principal account, should such interest have been so distributed, earned from July 1, 1987 through June 30, 1988, from accounts: . . . of the Department of Human Services - Child Abuse, Account No. 9155-36I; . . . ." Chapter 49, Article 6C, Section 3 of the West Virginia Code states in part, "All interest accruing from investment of moneys in the trust fund shall be credited to the fund."

In accordance with the provisions of Senate Bill No. 763, the Commission on Children and Youth transferred \$2,089.77 of earned interest to the State General Revenue Fund during fiscal year 1989. During prior years, the Commission on Children and Youth transferred earned interest to the State General Revenue Fund through the direction of various legislation covering the fiscal year in question. In accordance with House Bill No. 2178, passed February 28, 1986, the Commission transferred \$11,789.65 of earned interest during the period January 1, 1986 through June 30, 1986 and \$16,882.16 of earned interest during the period July 1, 1986 through June 30, 1987 and \$14,056.82 of earned interest was transferred in accordance with Senate Bill No. 763, passed May 13, 1987, during the period July 1, 1987 through June 30, 1988. In summary, the Commission has transferred \$44,818.40 of earned interest to the State General Revenue Fund since its creation on July 1, 1984.

*My office and the members of the Commission on Children and Youth have worked and will continue to work with members of the legislature to ensure that interest earned by the Trust Fund is reinvested in that fund as originally intended.*

### Commission Appointments

Chapter 49, Article 6C, Section 6 of the West Virginia Code states in part, "After the first day of July, one thousand nine hundred eighty-four, the commission shall be composed of twenty citizen members to be appointed by the governor . . . Of the twenty initial members appointed by the governor, ten shall be appointed for a term of two years, . . . Upon the expiration of the initial terms, the governor shall make appointments of members to the board to serve for terms of four years each . . . ."

As disclosed in our prior audit, ten positions on the Commission on Children and Youth became vacant on July 1, 1986, as a result of the expiration of the initial two-year terms. The Governor subsequently made ten appointments to the Commission on Children and Youth by appointment letter filed with the Secretary of State dated July 7, 1987. However, the appointment letter indicates the appointments will terminate on June 30, 1991. In our opinion, the termination date for these ten appointments should be June 30, 1990.

Also, we noted there were three vacancies among membership of the Commission on Children and Youth as of June 30, 1989. The vacancies resulted from two resignations and the death of one Commission member. Two vacancies have an expiration date of June 30, 1992, while the other vacancy has an expiration date of June 30, 1990. West Virginia Code Chapter 49, Article 6C, Section 6 states, "Any vacancy in the board shall be filled by appointment by the governor, with such newly appointed member to serve for the remainder of the unexpired term . . . ."

We recommend the appointments to the Commission on Children and Youth comply with Chapter 49, Article 6C, Section 6 of the West Virginia Code.

*The issue of the expiration dates for appointments to the Commission will be explored further.*

Overauthorization of Grant Awards

Chapter 49, Article 6C, Section 3 of the West Virginia Code states, "There is established the children's trust fund for the purpose of preventing child abuse and neglect. The trust fund shall consist of federal funds granted by Congress or executive order for the purposes of this article as well as gifts, bequests and donations from individuals, private organizations or foundations. Each state taxpayer may voluntarily contribute a portion of his state income tax refund to the children's trust fund by following the procedure designated in section five [§49-6C-5] of this article . . . All interest accruing from investment of moneys in the trust fund shall be credited to the fund." Further, Chapter 49, Article 6C, Section 4, Subsection 7(b) of the West Virginia Code states in part, "For each year that the trust fund exists, the commission may authorize the expenditure of no more than one half of the income of the trust fund for that year for the aforesaid purposes."

For the year, the Commission's income consisted of \$24,282.89 from the income tax checkoff, \$272.00 in individual contributions and \$4,768.00 from a Federal Challenge Grant for a total of \$29,322.89. However, the Commission authorized grant awards of \$17,045.45 or \$2,384.00 in excess of the amount which should have been authorized, as shown below.

<u>Source of Income</u>	<u>Amount</u>	<u>Percentage</u>	<u>Calculated Authorized Grant Awards</u>	<u>Actual Authorized Grant Awards</u>	<u>Excess Authorized Grant Awards</u>
Income Tax Checkoff	\$24,282.89				
Gifts	272.00				
Federal Grant	4,768.00				
	<u>\$29,322.89</u>	50%	\$14,661.45	\$17,045.45	\$2,384.00

In discussing this situation with Commission personnel, we were informed they considered the Federal grant separately from the other components of income.

The Commission's calculation of authorized grant awards was arrived at as shown below:

<u>Source of Income</u>	<u>Amount</u>	<u>Percentage</u>	<u>Calculated Authorized Grant Awards</u>	<u>Actual Authorized Grant Awards</u>
Income Tax Checkoff	\$24,282.89			
Gifts	272.00			
	<u>\$24,554.89</u>	50%	\$12,277.45	\$12,277.45
Federal Grant	4,768.00	100%	4,768.00	4,768.00
	<u>\$29,322.89</u>		<u>\$17,045.45</u>	<u>\$17,045.45</u>

We were told this methodology was used because any Federal funds unexpended during the year would have to be refunded to the Federal government. In our opinion, the Commission should not have authorized grant awards totaling more than \$14,661.45 for the year.

We recommend the Commission on Children and Youth comply with Chapter 49, Article 6C, Section 4, Subsection 7(b) of the West Virginia Code.

*The receipt of the federal challenge grant was based on the condition that money would not be available until actual disbursement which means the State could not invest those funds in the Trust Fund. Also, another federal requirement states interest earned on federal funds is the property of the federal government, not the state. To comply with federal regulations, this grant must be excluded from the computation of funds available for disbursement.*

#### Lack of Detailed Expenditure Schedule

We noted the Commission on Children and Youth did not submit a detailed expenditure schedule for the Child Abuse and Neglect Account (9155-36) to estimate the anticipated receipts and expenditures of gifts and donations.

Chapter 5A, Article 2, Section 14 of the West Virginia Code, as amended,  
states,

Prior to the beginning of each fiscal year, the spending officer of a spending unit shall submit to the commissioner a detailed expenditure schedule for the ensuing fiscal year. The schedule shall be submitted in such form and at such time as the commissioner may require.

The schedule shall show:

(1) A proposed monthly rate of expenditure for amounts appropriated for personal services;

(2) Each and every position budgeted under personal services for the next ensuing fiscal year, with the monthly salary or compensation of each such position;

(3) A proposed quarterly rate of expenditure for amounts appropriated for current expenses, equipment and repairs and alterations;

(4) A proposed yearly plan of expenditure for amounts appropriated for buildings and lands.

The commissioner may accept a differently itemized expenditure schedule from a spending unit to which the above itemizations are not applicable.

It appears an expenditure schedule related to expenditures of gifts and donations as grants to governmental agencies and nonprofit private organizations would constitute "a differently itemized expenditure schedule".

We recommend the Commission on Children and Youth comply with Chapter 5A, Article 2, Section 14 of the West Virginia Code, as amended.

*Both receipts and expenditures for the Children's Trust Fund were included in an approved expenditure schedule. Those funds were included in Special Revenue totals of \$12,817,575. Should the Department of Administration request a change in the Expenditure Schedule, this Division would comply.*

INDEPENDENT AUDITORS' OPINION

The Joint Committee on Government and Finance:

We have audited the statement of cash receipts, disbursements and changes in fund balance of the West Virginia Department of Human Services, Commission on Children and Youth, Children's Trust Fund for Child Abuse and Neglect Prevention for the year ended June 30, 1989. The financial statement is the responsibility of the West Virginia Department of Human Services, Commission on Children and Youth, Children's Trust Fund for Child Abuse and Neglect Prevention. Our responsibility is to express an opinion on the financial statement based on our audit.

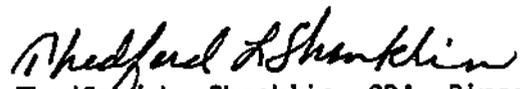
We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note A, the financial statement was prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the revenue collected and expenses paid by the West Virginia Department of Human Services, Commission on Children and Youth, Children's Trust Fund for Child Abuse and Neglect Prevention for the year ended June 30, 1989 on the basis of accounting described in Note A.

Our examination was made for the purpose of forming an opinion on the basic financial statement taken as a whole. The supplemental information is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such information has been subjected to the auditing procedures applied in the examination of the basic financial statement and, in our opinion, is fairly stated in all material respects in relation to the basic financial statement taken as a whole.

Respectfully submitted,

  
Thedford L. Shanklin, CPA, Director  
Legislative Postaudit Division

August 11, 1989

Auditors: Michael E. Sizemore, CPA, Supervisor  
Steven E. Gunter

WEST VIRGINIA DEPARTMENT OF HUMAN SERVICES  
 COMMISSION ON CHILDREN AND YOUTH  
 CHILDREN'S TRUST FUND FOR CHILD ABUSE AND NEGLECT PREVENTION  
 STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE

	<u>Year Ended June 30, 1989</u>
Cash Receipts	\$ 45,024.10
Disbursements:	
Awards to Governmental Agencies and Nonprofit Private Organizations	<u>20,573.44</u>
Cash Receipts Over Disbursements	24,450.66
Beginning Balance	195,290.17
Intra Account Eliminations	(7,406.50)
Transfers to State General Revenue Fund	<u>(2,089.77)</u>
Ending Balance	<u><u>\$210,244.54</u></u>

See Notes to Financial Statement

WEST VIRGINIA DEPARTMENT OF HUMAN SERVICES  
 COMMISSION ON CHILDREN AND YOUTH  
 CHILDREN'S TRUST FUND FOR CHILD ABUSE AND NEGLECT PREVENTION  
 NOTES TO FINANCIAL STATEMENT

Note A - Accounting Policies

Accounting Method: The cash basis of accounting is followed. Therefore, certain revenue and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when the obligation is incurred. Accordingly, the financial statement is not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

Note B - Investment of Fund Income

In accordance with Chapter 49, Article 6C, Section 5 of the West Virginia Code, no less than one-half of the annual income of the trust fund shall be invested, with the interest thereon being returned to the fund. In fiscal year 1989, total receipts were \$28,658.93 of which \$28,523.93 was immediately invested with the State Board of Investments.

Note C - Limitation on Expenditures

The Commission may authorize the expenditure of no more than one-half of the income of the trust fund in each year that the trust fund is in existence. The Commission approved grants for 1989 totaling \$17,045.00. The amount was based on receipts totaling \$29,322.89 during the period October 1, 1987 through September 30, 1988.

Note D - Fund Balance

The components of the fund balance were as follows:

	<u>Year Ended June 30, 1989</u>
Cash	\$ 27,440.24
Investments	<u>182,804.30</u>
	<u>\$210,244.54</u>

Note E - Transfer of Earned Interest

Senate Bill No. 763, passed May 13, 1987, directed the transfer of accrued interest from the Department of Human Services Child Abuse and Neglect Account into the State General Revenue Fund from July 1, 1987 through June 30, 1988. For fiscal year 1989, \$2,089.77 of interest earned on this account was transferred to the State General Revenue Fund.

**SUPPLEMENTAL INFORMATION**

WEST VIRGINIA DEPARTMENT OF HUMAN SERVICES  
 COMMISSION ON CHILDREN AND YOUTH  
 CHILDREN'S TRUST FUND FOR CHILD ABUSE AND NEGLECT PREVENTION  
 STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND  
 CHANGES IN CASH BALANCE

<u>Child Abuse and Neglect Prevention - Account 9155-36</u>	<u>Year Ended June 30, 1989</u>
<b>Cash Receipts:</b>	
West Virginia State Tax Department	\$27,304.17
State Board of Investments	15,444.17
Federal Funds - U.S. Department of Health and Human Services	921.00
Private Gifts and Other Donations	1,250.00
Refunds	104.76
	45,024.10
 <b>Disbursements:</b>	
Awards to Governmental Agencies and Nonprofit Private Organizations	20,573.44
Cash Receipts Over Disbursements	24,450.66
Beginning Balance	5,079.35
Transfers to State General Revenue Fund	(2,089.77)
Ending Balance	\$27,440.24

WEST VIRGINIA DEPARTMENT OF HUMAN SERVICES  
 COMMISSION ON CHILDREN AND YOUTH  
 CHILDREN'S TRUST FUND FOR CHILD ABUSE AND NEGLECT PREVENTION  
 STATEMENT OF CHANGES IN INVESTMENT BALANCE

<u>Investments - Account 9155-36</u>	<u>Year Ended June 30, 1989</u>
<b>Additions:</b>	
Transfers to State Board of Investments	\$ 1,299.76
Interest Reinvested	<u>8,037.65</u>
	9,337.41
<b>Deductions:</b>	
Withdrawals from State Board of Investments	<u>16,743.93</u>
	(7,406.52)
Beginning Balance	<u>190,210.82</u>
Ending Balance	<u><u>\$182,804.30</u></u>

WEST VIRGINIA DEPARTMENT OF HUMAN SERVICES  
COMMISSION ON CHILDREN AND YOUTH  
CHILDREN'S TRUST FUND FOR CHILD ABUSE AND NEGLECT PREVENTION  
RECONCILIATION  
JUNE 30, 1989

Child Abuse and Neglect - Account 9155-36

Balance per State Treasury and Agency

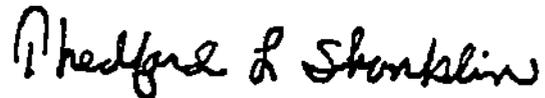
\$27,440.24

STATE OF WEST VIRGINIA

OFFICE OF LEGISLATIVE AUDITOR, TO WIT:

I, Thedford L. Shanklin, CPA, Director, Legislative Postaudit Division, do hereby certify that the report appended hereto was made under my direction and supervision, under the provisions of the West Virginia Code, Chapter 49, Article 6C, Section 3, as amended, and that the same is a true and correct copy of said report.

Given under my hand this 11th day of SEPTEMBER,  
1989.



Thedford L. Shanklin, CPA, Director  
Legislative Postaudit Division

Copy forwarded to the Commissioner of the Department of Finance and Administration to be filed as a public record. Copies forwarded to the West Virginia Department of Human Services; Governor; Attorney General; and State Auditor.