

Scott County  
Licensed Family Child  
Care Association

Winter 2015

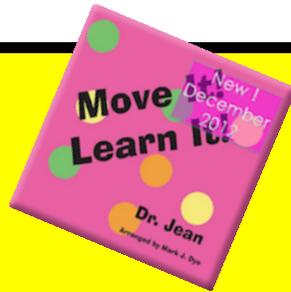
# Member Update

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Spring is just  
around the corner?



## Dr. Jean Was at the Spring 2015 Conference!!!

Missed her? Want more resources? Resources available at  
[www.drjean.org](http://www.drjean.org)

Dr. Jean Feldman's noteworthy educational career has spanned more than 40 years. She has served as a classroom teacher, instructor of adults, author, and consultant. Dr. Feldman inspires teachers across the country with her engaging songs and creative activities that help make teaching and learning FUN! Among Dr. Jean's many accomplishments is the authorship of several books.

Dr. Jean has also published a number of recordings that are used by school systems throughout the country. The songs are uplifting for both children and adults. The titles include:

- Dr. Jean Sings Silly Songs
- Dr. Jean and Friends
- Sing to Learn
- Is Everybody Happy?
- Nursery Rhymes and Good Ol' Times
- Kiss Your Brain!
- All Day Long
- Just for Fun
- Totally Math
- Totally Reading
- Happy Everything!
- Going Green with Dr. Jean
- Better Bodies and Brains



[www.drjean.org](http://www.drjean.org)

# Building Your Child's Vocabulary

Talking to and reading with your child are two terrific ways to help them hear and read new words. Conversations and questions about interesting words are easy, non-threatening ways to get new words into everyday talk. Here are some ideas to get you started.



All parents and providers want their children to do well in school. One way to help your children is to help them build their vocabulary. Beginning readers use knowledge about words to help them make sense of what they're reading. The more words a reader knows, the more they are able to comprehend what they're reading or listening to.

Talking to and reading with your child are two terrific ways to help them hear and read new words. Conversations and questions about interesting words ("The book says, 'The boy **tumbled** down the hill,' and look at the picture! How do you think he went down the hill?") are easy, non-threatening ways to get new words into everyday talk.

Sharing a new word with your child doesn't have to take a long time: just a few minutes to talk about the word and then focus back on the book or conversation. Choose which words to talk about carefully — choosing every new word might make reading seem like a chore. The best words to explore with your child are ones that are common among adult speakers but are less common to see in the books your child might read.

When introducing new words to your young learner, keep the following four helpful hints in mind: First, provide a simple, kid-friendly definition for the new word:

“**Enormous** means that something is really, really big.”

Second, provide a simple, kid-friendly example that makes sense within their daily life:

“Remember that really big watermelon we got at the grocery store? That was an **enormous** watermelon! “

Third, encourage your child to develop their own example:

“What **enormous** thing can you think of? Can you think of something really big that you saw today? That's right! The bulldozer near the park was **enormous**! Those tires were huge.”

Lastly, keep your new words active within your house.

Over the next few days and weeks, take advantage of opportunities to use each new vocabulary word in conversation.

Take the time to share new words and build your child's vocabulary. You'll be **enormously** glad you did!

Credit: Reading Rockets

National Family Child Care Conference  
in Minnesota

Save the Date

2015 NAFCC CONFERENCE  
.....  
TOGETHER WE CAN  
.....  
Double Tree Hotel  
by Hilton, Bloomington-  
Minneapolis, MN

JULY  
15-18  
2015



## Be Part of the Conference!

Help make a difference

The Conference is a chance for people to meet, network, learn and create memories that will last a lifetime.

A Minnesota delegation is working with NAFCC to create a conference that will provide you with the quality training, keynotes and experiences including a tour of homes.

Consider registering for the Conference and volunteering to be a hostess at a workshop. About 100 workshops will be available over the three days.

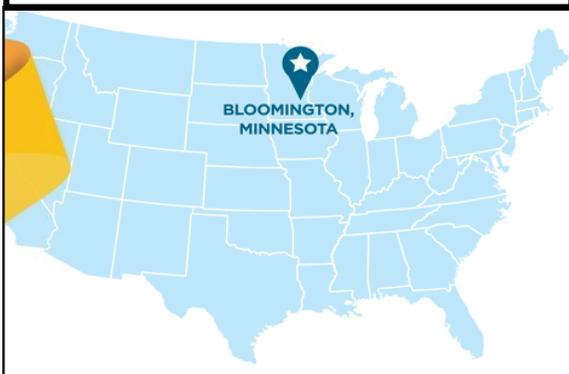
Registration and a posting of workshops will soon be online at [www.nafcc.org](http://www.nafcc.org)

### A national conference close to home.....

Conference days: Thursday July 16

Friday July 17

Saturday July 18



# 2015 National Association For Family Child Care Conference in Bloomington, Minnesota!

## “Together We Can”

Watch your [scfcca.com](http://scfcca.com) web site and email for a registration form.

Consider attending and volunteering to be a hostess.

A Celebration at the Mall of America.

Get a group of providers together and make it a weekend!

Did you know:

Minnesota is the Land of 10,000 lakes. Actually there are 12,034 lakes in Minnesota larger than ten acres. Lake Superior is the largest freshwater lake in the world. Minnesota boasts 90,000 miles of lake and river shoreline, more shoreline than California, Florida and Hawaii combined.

# Week of the Provider Conference and Banquet May 1-2, 2015

On-Line Registration at [www.mlfcca.org](http://www.mlfcca.org)

Save the Date



## 50% Bonus Depreciation Rule is Back for 2014!

A law just passed by Congress has revived the 50% bonus depreciation rule for 2014! This rule had expired as of the end of 2013, but is now back. This revived rule applies to the following items: *Computer, office equipment, fence, furniture, appliances, patio, car/truck, and playground equipment. It does not apply to home improvements or a home.*

The law allows you to deduct 50% of the business portion of these items in 2014, and depreciate the remaining 50% using the normal rules of depreciation.

**To be eligible for this rule, the item you purchase must be new.** Computers, cars, and televisions must be used at least 50% of the time in your business for them to be eligible for this rule.

Here's an example of how the 50% rule works. Let's say you buy a fence in 2014 for \$1,000 and your Time-Space Percentage was 40%. Your business portion would be \$400. Normally you would depreciate the \$400 over 15 years (as a land improvement). But the 50% depreciation rule allows you to deduct 50% of the amount, or \$200 ( $\$400 \times 50\%$ ). You would depreciate the other \$200 over 15 years. Your 2014 deduction on the second \$200 would be \$10 ( $\$200 \times 5\% = \$10$  first year of fifteen year depreciation) for a total deduction of \$210. Without this new rule, you would have to depreciate the full \$400 over 15 years:  $\$400 \times 5\% = \$20$  deduction for 2014.

**Should you purchase items before the end of the year to take advantage of this rule?** If you were planning to buy any of these eligible items in the near future, you will get a bigger tax break if you buy them in 2014. This is because the rule has not been extended to 2015.

Although this is a nice tax break, do not use this rule as an excuse to buy stuff for your business that you don't need! Never buy something just to get a tax break. Your taxes will never go down the same amount as the cost of the item. In other words, in the above example, even if your fence was used 100% for your business you will still get a tax deduction of only \$525 ( $\$1,000 \times 100\%$  business use =  $\$1,000 \times 50\% = \$500 + \$25$ ). If you were in a very high tax bracket, your taxes would only go down by about \$250.

**State Income Taxes** Some states do not follow this 50% rule and deny child care providers this deduction on their state tax return. They may require you to report as income on your state tax return some of the amount you deducted using this rule. Check with your state department of revenue or your tax professional. Tom Copeland - [www.tomcopelandblog.com](http://www.tomcopelandblog.com)



# **SCLFCCA is an All Volunteer Organization!**

**We salute all the volunteers on the board, committees, and those who help at conferences!**

## **All-Volunteer Organizations**

Many people would be surprised to learn of the huge societal impact that is made by all-volunteer organizations (AVOs). They receive very little recognition, but they are hard at work in multitudinous ways throughout our communities. AVOs are nonprofits where volunteers not only manage the organization but also do all or most of the work required for the operation of the organization. The management is usually done by a board made up of volunteer leaders. This is what your Scott County Licensed Family Child Care Association is!!!

While some AVOs will grow over time to become large, powerful organizations employing numerous paid staff, others will continue forever as small, grassroots groups that serve to connect people to form a framework for a strong community.

It is our goal to provide the framework for a strong community of licensed family childcare providers in Scott County. It is our goal to support providers in their efforts to provide high quality care for young children. It is our goal to advocate for rules and interpretation that are fair and reasonable. It is our goal to empower providers to be the best that they can be.

One of the main responsibilities of any AVO is the recruitment of new leadership for the organization. This will inevitably entail change and growth in new or different directions as new volunteers realize and share their own visions for the organization. Being on the board of an all-volunteer organization can be a wonderful place to improve and stretch skills you already have while also learning a variety of new skills.

We ask that you consider becoming a more active member of SCLFCCA. The organization seeks new board members every fall to begin their board responsibilities in January.

In addition, there are opportunities for committee work in the areas of newsletters, event planning, website and social media, special community outreach opportunities, and your local community get-to-gathers. Think about how you would like to be involved and contact any board member with your ideas. We will be actively recruiting over the next few months in an effort to keep the organization strong.



# Family Child Care Pathways to Success Class—Fall 2014



**Scott County—Shakopee**  
**Amy Varab, Shaylene Finn, Paula Rodriguez, Tami Weispenning**



**Scott County—Shakopee**  
**Catherine Maya**



**Sibley County**  
**Mary Jo Krueger (Winthrop) & Ashley Dammann (Green Isle)**



**Scott County—Savage**  
**Nanthida Kao & Noella O'Rourke**

**LeSueur County**  
**Nicole Novotny (Le Center)**



Did you know 430 providers have taken this class? Family Child Care Pathways to Success just completed the 24th training of the 16 hour class. The series class began as Essential Elements of Family Child Care. Congratulations to the providers trained in the Fall 2014 program!

**Carver County**  
**Tia Hjulberg (Hamburg)**



# Correction: Written Depreciation Statement Not Required!

Family child care providers who want to deduct (rather than depreciate) items costing less than \$500 in 2014 did not have to prepare a written statement at the beginning of 2014.

**This is contrary to what I have written in the past.**

In previous articles I've stated that providers must sign the following statement as of January 1, 2014 to be able to deduct items costing less than \$500 in 2014:

*"Section 1.263(a)-1(f) de minimus safe harbor election - I am using the safe harbor rule under this Section for items I purchase for my business in 2014 that cost \$500 or less."*

However, tax professional Bill Porter pointed out to me that Section 1.263(a)-1(f) does not say that providers must prepare this written statement to use this \$500 rule. After reviewing this section carefully, Bill is exactly right!

This IRS tax code section also says that providers (or any other taxpayers) can deduct (rather than depreciate) up to \$5,000 worth of items only if they have a certified audited financial statement.

I apologize for not getting this right the first time.

This is good news for those of you who have purchased items in 2014 less than \$500. It also means you do not have to prepare a written statement to deduct items costing less than \$500 in 2015 and beyond.

When taking advantage of the \$500 rule you must include any sales tax. Use the purchase price, not the amount after your Time-Space % is applied. If there are multiple items itemized on a receipt, you can deduct any individual item less than \$500. For example, if the receipt states "\$1,200 for furniture" you cannot use the \$500 rule. If the receipt states "\$1,200 for three chairs at \$400 each" you can use this rule.

Electing to use this Safe Harbor rule is voluntary, but the vast majority of providers should take advantage of the rule because it allows you to claim business deductions (and thus tax benefits) faster.

Some tax advisors have recommended that taxpayers who are electing the \$500 rule put their election in writing by signing the highlighted statement above. This, however, is not a requirement.

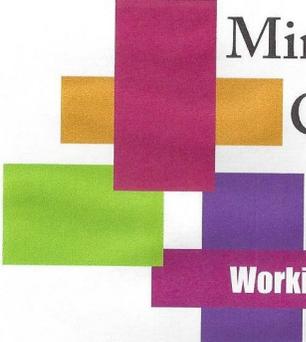
My thanks again to tax professionals Bill Porter and David Mellem for clarifying this.

Credit: Tom Copeland - [www.tomcopelandblog.com](http://www.tomcopelandblog.com)

# Minnesota's Knowledge and Competency Framework for Early Childhood Professionals: Working with Family Child Care

<http://education.state.mn.us/MDE/EdExc/EarlyChildRes/index.html>

The document was released December 1, 2014 and replaces the 2004 Core Competency document. Additional sections have been added to address the business component of family child care. The 72 page document is downloadable from the web site above.



## Minnesota's Knowledge and Competency Framework for Early Childhood Professionals: Working with Family Child Care



Minnesota Department of  
Education



## Content Area II:

# Developmentally Appropriate Learning Experiences

### Standard

*A family child care provider of young children plans, designs, and implements developmentally appropriate learning experiences.*

#### A. Creating Positive Learning Experiences: General

*The provider must understand:*

- the cognitive, social and emotional, physical and creative development and how development and learning are integrated.
- the development of infants and toddlers and its effects on the learning and development of young children.
- how to establish and maintain physically and psychologically safe and healthy learning environments for young children that:
  - acknowledge the influence of the physical setting, schedule, routines and transitions on children and use these experiences to promote children's development and learning.
  - acknowledge the developmental consequences of stress and trauma, protective factors and resilience and the development of mental health and importance of supportive relationships.
  - acknowledge basic health, nutrition and safety management practices for young children, including procedures regarding childhood illness and communicable disease (See also Health, Safety and Nutrition).
  - use appropriate health appraisal procedures and how to recommend referrals to appropriate community health and social services when necessary (See also Health, Safety and Nutrition).
  - recognize signs of emotional distress, child abuse and neglect in young children and know responsibility and procedures for reporting known or suspected abuse or neglect to appropriate authorities.
- how to plan and implement appropriate curriculum and instructional practices based on developmental knowledge of individual young children, the community, and the curriculum goals and content including how to use:
  - developmentally appropriate methods that include play, small group projects, open-ended questioning, group discussion, problem solving, cooperative learning and inquiry experiences to help children develop curiosity, solve problems, and make decisions.

- knowledge of the sequence of development to create and implement meaningful, integrated learning experiences using children's ideas, needs, interests, culture and home experiences.

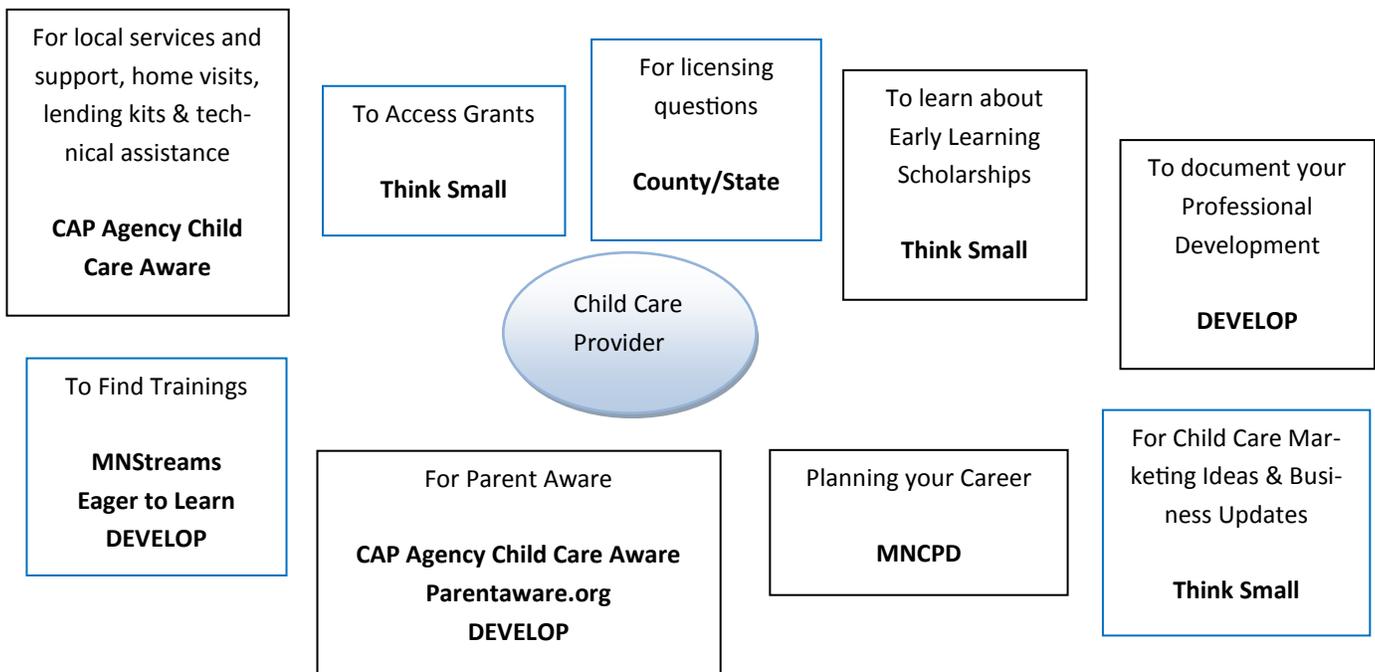
### Competencies

#### 1. Arranging the Environment

Code	Level 1: Explores	Level 2: Implements	Level 3: Designs and Leads
II.A.1.1	Visualizes and creates an environment that blends needs of child care program and needs of provider's family	Modifies environment as children grow and new families are added to program	Evaluates and continuously improves the environment to reflect program philosophy and address the individual needs of children and providers own family
II.A.1.2	Arranges spaces for wide variety of types of activities including gross motor, movement and music activities	Positions furnishings and gates to create spaces for different activities, to protect different age groups and to allow for group, pair and private space	Creates clear expectations and provides visual cues to designate areas for certain activities and ages
II.A.1.3	Arranges routines so messy as well as non-messy activities are offered when children of the appropriate age are present	Plans schedule to allow for supervision appropriate to the age and development of children during messy activities	Offers messy activities throughout the day; area is protected and easy to clean
II.A.1.4	Organizes outdoor area to allow for various types of activities	Plans and offers a variety of outdoor activities	Adapts a variety of learning activities that can be offered out of doors

## Sample Pages from the 2014 Minnesota's Knowledge and Competency Framework for Early Childhood Professionals: Working with Family Child Care

# Understanding the systems that support providers in Minnesota



**Child Care Aware system** - Statewide system of agencies which include a coordinating office, local agencies and staff that offer services to child care providers. Services include: Referral, Grants, Professional Development, Training, Early Learning Scholarships, Parent Aware, and Outreach (resources and individualized support for providers, families and local community partnerships). [www.childcareawaremn.org](http://www.childcareawaremn.org)

## Programs and systems within Child Care Aware

**MNSTREAMS** - a training data system used by child care aware staff and child care providers to find training, register for and track training. [www.mnstreams.org](http://www.mnstreams.org)

**Eager to Learn** - an online training class delivery system. [www.eagertolearn.org](http://www.eagertolearn.org)



**Parent Aware** (for providers) - a Quality Improvement Star Rating System in Minnesota offering individualized coaching, quality improvement funding, and marketing for providers. **Parent Aware** (for parents) - an online tool, that allows parents to search for child care based on certain criteria and also highlights Parent Aware star rated programs [www.parentaware.org](http://www.parentaware.org)

**NACCRRWARE** - a behind the scenes, secure data system used by Child Care Aware staff to record provider data (this is the information on the business update forms you share with Think Small Child Care Aware).

## Local and metro wide Child Care Aware Agencies



**CAP Agency Child Care Aware** - Main connection for Child Care Aware services in Scott and Carver Counties. These services include: Parent Aware, Outreach, individualized support for new providers, curriculum lending kits, connections to Crisis Nursery and CAP Agency services. [www.capagency.org](http://www.capagency.org)  
[mjohnson@capagency.org](mailto:mjohnson@capagency.org) 952-402- 9824



**Think Small** - Metro and statewide Child Care Aware services for Referral, Grants, Professional Development support, Training, Early Learning Scholarships, Parent Aware, and Outreach. This is also the main connection for providers in Hennepin and Ramsey Counties looking for Parent Aware and Outreach information. [www.thinksmall.org](http://www.thinksmall.org)

## Statewide Support services



**Minnesota Center for Professional Development (MNCPD)** - Online service and data system that supports professional development for all early childhood professionals. Specific programs include: DEVELOP, Career lattice, Training and trainer approval system, and a Professional development/training search tool. [www.mncpd.org](http://www.mncpd.org)



The Minnesota Quality Improvement & Registry Tool

**DEVELOP**- Offers training and quality improvement tools such as the MN Career lattice system which records and tracks training into an individualized Learning Record. A one-stop-shop for the tools you want and need to build upon your success.

**DEVELOP** (for Parent Aware) - Apply for Parent Aware and complete your documentation online and earn your star rating. [www.developtoolmn.org](http://www.developtoolmn.org)

## Additional support systems

**Family Child Care Licensing in Scott and Carver Counties**- independent from Child Care Aware

**Center Licensing** - state wide, independent from Child Care Aware

**Scott and Carver County services**- Public health, Child Care Assistance Program (CCAP)

**Department of Human Services (DHS)** - Contracts with and funds Child Care Aware, MNCPD and other systems that support providers. The governing body that licenses and implements legislative regulations for child care settings

Credit: Marie Johnson, CAP Agency



# 2015 SCLFCCA Officers & Meeting

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**Deloris Friske**  
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Up Coming Board Meetings January 12, February 9,  
March 9, April 13, May 11 (Klein Bank-Prior Lake)

# This and That News

## Playroom Rules

Say Please and Thank you

Use Kind Words

Include Everyone

Giggle & Laugh

No Name Calling

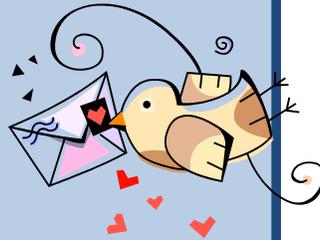
Share

Use Your Imagination

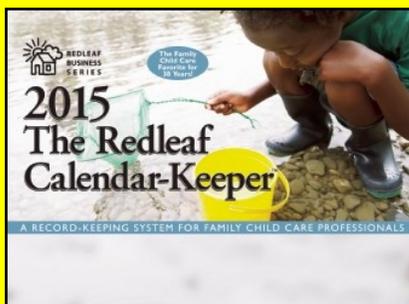
Clean Up After Yourself

## Support Reps Need Your Help

Our area Support Reps need your help. SCLFCCA would like to reach out to providers who might need a word of encouragement. If you know of a provider who is going through a difficult time, such as a death in the family, a sick family member, or maybe even a licensing issue, please let your Support Rep know so that she can send a note of encouragement.



## 2015 Redleaf Press Calendar Keepers



**\$12.83 (Tax included) Member Price**

Contact Michelle at 952-492-2104 or  
Deloris at 952-492-3827

## Mentors

### for the Scott County Licensed Family Child Care Association

The following mentors will be working with participants in the Family Child Care Pathways to Success class. They are available to help any provider in Scott County. Please give them a call if you just need to talk.

#### Elko-New Market-Webster-Lakeville:

**Karen Smith** 952-461-9535

#### Jordan:

**Kelly Elsenpeter** 952-492-5205

**Michelle Herzog** 952-492-2104

**Carrie Speikers** 952-492-3811

#### New Prague:

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**Karen Von Bank** 952-758-2863

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**Sarah Stanko** 952-445-2679





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[www.SCLFCCA.com](http://www.SCLFCCA.com)

“Providers Working for Providers”

Update your web page today!  
Email Deloris at  
[friske@frontiernet.net](mailto:friske@frontiernet.net)

**THANK YOU!**  
SCLFCCA wishes to thank all  
providers who updated their  
web pages in the recent  
January update.

**Remember.... If you have a  
new opening, notify Deloris  
and it will be changed on  
your web page.**

