Recordkeeping for the Family Child Care Provider
Course Design
2000-2001

Course Information
Organization: Eastern Arizona College
Division: Social Science
Course Number: ECD 151B
Title: Recordkeeping for the Family Child Care Provider
Credits: 1
Developed by: JoAnn Morales
Lecture/Lab Ratio: 1 hour lecture, 2 hours lab
Transfer Status: Under evaluation. Check the latest electronic Course Equivalency Guide.

Extended Registration
Class: NO
CIP Code: 20.0202
Assessment Mode: Pre/Posttest Questions=3 Points=8
Semester Taught: Offered on Request
Gen. Ed. Area: None
Separate Lab: No
Awareness Course: No

Intensive Writing Course: No
Prerequisites: Six hours per week of ECD employment or volunteer work required.
Educational Value: This course will be helpful to students interested in daycare, childcare, and education careers.
Description: The students will learn how to set up the appropriate record keeping systems that best meet the needs as a family child care provider.


Supplies:
## Competencies and Performance Standards

1. **Acknowledge the importance of recordkeeping and demonstrate knowledge of recording income and expenses.**

<table>
<thead>
<tr>
<th>Domain</th>
<th>Level</th>
<th>Importance</th>
<th>Difficulty</th>
</tr>
</thead>
<tbody>
<tr>
<td>Affective</td>
<td>Receive</td>
<td>Useful</td>
<td>Low</td>
</tr>
</tbody>
</table>

**Criteria**—Performance will be satisfactory when:
- learner provides acceptable written and oral responses to questions
- learner participates in discussions and activities assigned.

**Conditions**—Competence will be demonstrated:
- in the completion of selected activities in the module.

**Learning Objectives:**
- Discuss the difference between direct and indirect business expenses.
- Determine the time/space percentage for your family child care business.

2. **Design a recordkeeping system.**

<table>
<thead>
<tr>
<th>Domain</th>
<th>Level</th>
<th>Importance</th>
<th>Difficulty</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cognitive</td>
<td>Synthesis</td>
<td>Essential</td>
<td>Medium</td>
</tr>
</tbody>
</table>

**Criteria**—Performance will be satisfactory when:
- learner provides acceptable written and oral responses to questions
- learner participates in discussions and activities assigned.

**Conditions**—Competence will be demonstrated:
- in the completion of selected activities in the module.

**Learning Objectives:**
- Review the system you now use to record income and expenses. Make any necessary changes and share them with your advisor.
- Review your existing filing system for your child care records. Make any necessary changes and share them with your advisor.

3. **Discuss the importance and utilization of IRS forms needed by family child care providers.**

<table>
<thead>
<tr>
<th>Domain</th>
<th>Level</th>
<th>Importance</th>
<th>Difficulty</th>
</tr>
</thead>
<tbody>
<tr>
<td>Affective</td>
<td>Responding</td>
<td>Essential</td>
<td>Medium</td>
</tr>
</tbody>
</table>

**Criteria**—Performance will be satisfactory when:
- learner provides acceptable written and oral responses to questions
- learner participates in discussions and activities assigned.

**Conditions**—Competence will be demonstrated:
- in the completion of selected activities in the module.

**Learning Objectives:**
- Acquire IRS forms and review.
- Review how to depreciate items for your family child care business.

4. **Demonstrate knowledge of tax considerations for employees.**

<table>
<thead>
<tr>
<th>Domain</th>
<th>Level</th>
<th>Importance</th>
<th>Difficulty</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cognitive</td>
<td>Application</td>
<td>Important</td>
<td>Medium</td>
</tr>
</tbody>
</table>

**Criteria**—Performance will be satisfactory when:
- learner provides acceptable written and oral responses to questions
- learner participates in discussions and activities assigned.

**Conditions**—Competence will be demonstrated:
- in the completion of selected activities in the module.

**Learning Objectives:**
- Acknowledge the necessary tax responsibilities for employees.
5. Maintain health, safety and program records.

<table>
<thead>
<tr>
<th>Domain--Affective</th>
<th>Level--Internalizing</th>
<th>Importance--Essential</th>
<th>Difficulty--Medium</th>
</tr>
</thead>
<tbody>
<tr>
<td>Criteria--Performance will be satisfactory when:</td>
<td>Conditions--Competence will be demonstrated:</td>
<td>Learning Objectives:</td>
<td></td>
</tr>
<tr>
<td>• learner provides acceptable written and oral responses to questions.</td>
<td>• in the completion of selected activities in the module.</td>
<td>a. Review with your advisor health, safety and developmental records you currently use. Revise them as necessary.</td>
<td></td>
</tr>
<tr>
<td>• learner participates in discussions and activities assigned.</td>
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</tbody>
</table>

6. Develop an implementation plan.

<table>
<thead>
<tr>
<th>Domain--Cognitive</th>
<th>Level--Synthesis</th>
<th>Importance--Essential</th>
<th>Difficulty--Medium</th>
</tr>
</thead>
<tbody>
<tr>
<td>Criteria--Performance will be satisfactory when:</td>
<td>Conditions--Competence will be demonstrated:</td>
<td>Learning Objectives:</td>
<td></td>
</tr>
<tr>
<td>• learner completes a written implementation plan which states how the new skills and techniques learned will be implemented.</td>
<td>• in the completion of selected activities in the module.</td>
<td>a. State how the information and skills learned in this module will be incorporated into his/her ongoing work with children.</td>
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<tr>
<td></td>
<td>• in the completion of an implementation plan.</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>• in the completion of a posttest.</td>
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Types of Instruction

Individualized/Independent Study
On-the-job Experience
Simulated or Actual Work Experience

Grading Policy

**Evaluation Methods:**
A pre and posttest will be given. Pre-test will not count. Posttest will count 10% of the grade. The instructor evaluates the student's competence by observation, responses to written assignments and individual conferences.

<table>
<thead>
<tr>
<th>Grading Scale:</th>
<th>Grade</th>
<th>Requirement</th>
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<tbody>
<tr>
<td>A</td>
<td>90-100% of completed competencies. A written implementation plan. 100% attendance and preparedness.</td>
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<tr>
<td>B</td>
<td>80-89% of completed competencies. A written implementation plan. 95% attendance and preparedness.</td>
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</tr>
<tr>
<td>C</td>
<td>70-79% of completed competencies. A written implementation plan. 90% attendance and preparedness.</td>
<td></td>
</tr>
<tr>
<td>D</td>
<td>60-69% of completed competencies. A written implementation plan. 85% attendance and preparedness.</td>
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</tr>
<tr>
<td>F</td>
<td>Below 59%</td>
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</tr>
</tbody>
</table>
Learning Plans

Learning Plan 1-- Recordkeeping for the Family Child Care Provider

Overview: In this learning plan you will learn how to set up the appropriate recordkeeping systems that best meet your needs as a family child care provider.

Competency:
1. Acknowledge the importance of recordkeeping and demonstrate knowledge of recording income and expenses.

Competency:
2. Design a recordkeeping system.

Competency:
3. Discuss the importance and utilization of IRS forms needed by family child care providers.

Competency:
4. Demonstrate knowledge of tax considerations for employees.

Competency:
5. Maintain health, safety and program records.

Competency:
6. Develop an implementation plan.

Learning Activities:

_____1. Meet with your advisor.

_____2. Read the module.

_____3. Discuss recordkeeping at your child care business.

_____4. Obtain any IRS/tax information forms necessary.

_____5. Plan and carry out activities assigned.

Performance Assessment Activities:

_____1. Submit the assignments for evaluation and credit.

_____2. Submit an implementation plan.

_____3. Complete a posttest.