



Child Care Resource & Referral

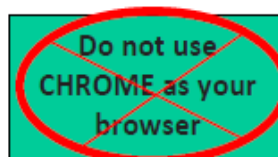
Of Marion, Polk & Yamhill Counties
A Program of Community Action Agency
Newsletter January-March 2019

Access the Safe Sleep for Oregon's Infants Self-Study Training:

You will find the training on the Early Learning Division's website. This link will get you to the self-study training quickly:

<https://oregonearlylearning.com/providers-educators/professional-development/Self>

Please read the information on the website to assure you submit the training correctly. Some successful tips are:



The "Submit Training" link does not work using CHROME, mobile phones or tablets.

Additional ways to submit your required training:

Participants have successfully submitted the training using these methods:

- 1) Used Explorer or another browser (other than CHROME) or
- 2) Saved their training to their computer and attached it to an email to Eld.safesleep@ode.state.or.us
- 3) Printed the Quiz and Evaluation and faxed or mailed to OCC (Info on page 1 of the training)
- 4) Used a smart phone to take a picture of the Quiz and evaluation and emailed it to Eld.safesleep@ode.state.or.us
- 5) Scanned the Quiz and Evaluation and emailed it to Eld.safesleep@ode.state.or.us

Have You Already Completed Your Safe Sleep Training Requirement?

If you have already completed the training requirement you will see this in your myORO account. You can access your myORO account here: <https://my.oregonregistryonline.org/>

Questions? Contact Eld.SafeSleep@ode.state.or.us or 1-800-556-6616

Who is required to complete the Safe Sleep training? SEE Page 15

Additional MONEY to child care providers may be available when parents are receiving child care assistance through DHS

**Our name
has
Changed!!!**

Inclusive



Partners



— Opening Doors For Oregon's Children —

Previously Inclusive Child Care Program

No matter what their diverse interests, abilities and needs... ALL children are children first.

How can IP Consultation help YOU?

Consultation is a partnership. It involves sharing information and expertise. The goal of IP consultation is to increase and support quality, inclusive child care placements. Together with partners we can help:

Support a caregiver's problem-solving and planning skills, share creative ideas for improving the child care Environment, explore strategies for responding to behaviors that children bring to child care and exchange information about recommended practices, resources and materials. Financial supplements through IP may be available to providers. Please call for more information!

Marion, Polk and Yamhill IP Representative:

Jenna Sanders Work Cell: 503-931-1882 or Jenna.sanders@mwvcaa.org

Portland Main Office:

1-866- 837-0250

Email: inclusivepartners@state.or.us

Lending Library - Free Membership!

CCR&R has a large library full of fun, educational toys, books, furniture, and curriculum available on loan to child care providers! Come take advantage of this fantastic resource! By participating in our lending library, you can keep your child care fresh and engaging which makes for HAPPY kids and quality child care environments!!!



TIME: 5:30pm-8:30pm

January 14th, 2019 (Total of 6 spots available) 2nd
Monday due to Martin Luther King Holiday

February 11th, 2019 (Total of 6 spots available) 2nd
Monday due to President's Day Holiday

March 18th, 2019 (Total of 6 spots available)

***Due to safety concerns we ask that you make arrangements for child care. We value the safety of your children. Thank you for your**

Call if you have any questions or to schedule your appointment!

503-585-2491 or 1-800-289-5533

WALKS IN - BY APPOINTMENT ONLY

DISASTER and EMERGENCY PREP

This quarter I would like to direct you to a **GREAT** tool created by the FEMA . It's the **FEMA Flood Map Service Center**. You can search by address or zip code and it will generate a map with special flood hazard areas along with Annual Chance Flood Hazard coding and area flood risk boundaries. It only takes a minute and really gives you a great idea on how you might plan. **An Example** below is of the West Salem Bridge area into Polk County. **GO TO** and give it a try:

<https://msc.fema.gov/portal/search?AddressQuery=97301#searchresultsanchor>



Tax time is just around the Corner and It's time to do some organizing and planning!

The Basics of Record Keeping

Income

- Track business and personal deposits into all bank accounts
- Get receipts signed by parents at end of the year

Expenses

•General Record Keeping Rules

- Keeping good records will save you money
- Save records for at least three years

Three Step Process for Claiming Deductions

One: Is it deductible?

- It is if it's "ordinary and necessary " for your business
- Must keep "adequate records " to support deduction

Two: How much is deductible?

- 100% Business
- Shared (business and personal): use Time-Space Percentage

Three: When can I deduct it?

- Less than \$2,500: one year
- More than \$2,500: may deduct in one year, except for a home or a home addition

•Three Key Record Keeping Tips

- Save receipts for all expenses associated with your house
- Keep records of all meals and snacks served (including non-reimbursed meals and snacks)
- Track all the hours you work in your home (particularly the hours when children are not present and you are cleaning, activity preparation, meal preparation, record keeping, etc.)

For more great Tax/Recording Keeping information go to:

Common Family Child Care Business Deductions

Family child care providers are entitled to deduct as a business expense all items that are “ordinary and necessary” in their business. Such items could include:

Outdoors

Lawn mower, rake, garbage bag to put leaves in, garden hose, trees, fence, repairing driveway, paint outside of house, new siding, snow shovel, snow blower, lawn care service, etc.

Living Room

Curtains, shades, blinds, rug, couch, chair, lamp, end table, bookcase, pictures on the wall, television, ceiling fans, window, piano, etc.

Kitchen

Pots and pans, silverware, dishes, cups, toaster, microwave, refrigerator, blender, utensils, stove, dishwasher, garbage disposal repair, garbage bags, Tupperware, table, chairs, etc.

Bathroom

Towels, washcloth, soap, toilet paper, light bulbs, rug, toothpaste, toothbrush, bathroom scale, etc.

Bedroom

Bed, bedding, pillows, rug, radio, dresser, lamp, end table, pictures on the wall, etc.

Playroom

Toys, children's furniture, rug, window air conditioner, television, DVD player, DVDs, rocking chair, stroller, etc.

Office

Computer, copier, desk, chair, file cabinet, carpet, etc.

Garage/Basement

Tools, holiday ornaments, freezer, garbage can, toys, washer, dryer, grill, etc.

An item is only deductible if it is actually used in the business. Not all expenses are deductible for every provider.

Tom Copeland – www.tomcopelandblog.com

Ten Record Keeping and Tax Tips for the New Provider

APRIL 25, 2018

Family child care providers are self-employed taxpayers who must report their business income and expenses to the IRS. It is important to become familiar with all of the IRS requirements for filing your taxes. To help you prepare for this, here are ten record keeping and tax tips to help you as you start your new profession. By following these tips you will be better able to organize your records, claim the maximum legal deductions, and reduce your taxes.

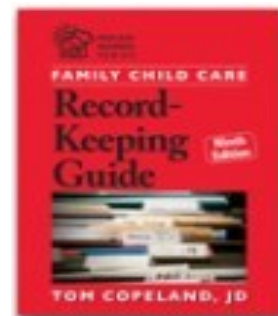
1. **Receipts** Keep receipts for every business expense. Your goal should be to have receipts for every penny of your expenses. Because most of the costs to clean, maintain and repair your home can be partially deducted as a business expense (light bulbs, toilet paper, garbage bags, snow shovel, etc.), collect receipts whenever you go to the drugstore, hardware store, etc. Record on your calendar when you go on field trips or travel because of business. A canceled check may not be as acceptable to the IRS as a store receipt.
2. **When can expenses be deducted?** You must report all income from caring for children even if you do not meet or have not completed local regulation requirements. You should begin deducting business expenses as soon as you begin caring for your first child, even if you do not meet local regulations. The only expenses you cannot deduct if you do not meet local regulations are expenses connected with your house (utilities, insurance, taxes, interest, depreciation and repairs).
3. **Food Expenses** Because food costs will probably be your single biggest expense, you should begin keeping careful track of the number of meals you serve each day, including meals that are not reimbursed by the Food Program. Multiply these meal counts by the standard meal allowance rate to claim food expenses without having to keep any food receipts.
4. **Monthly Review** Do not wait until the end of the year to collect your receipts and other records. Conduct a monthly review to make sure you have everything in order. Keep your records in one place. Use envelopes to store receipts by category of expense. Make sure receipts are labeled and can be read. If you forgot to get a receipt or if you could not get one (parking meter, garage sale, etc.), make one of your own to remind you of the expense.
5. **Estimated Tax** You may have to pay some federal income tax before the end of the year. To find out if you must pay estimated tax, estimate your income and expenses through the end of the year. If you will owe \$1,000 or more in taxes, you may have to pay in quarterly installments due April 15, June 15, September 15 and January 15. There are a number of exceptions to this rule. See IRS Publication 505 Tax Withholding and Estimated Tax

6. **Estimated Tax** You may have to pay some federal income tax before the end of the year. To find out if you must pay estimated tax, estimate your income and expenses through the end of the year. If you will owe \$1,000 or more in taxes, you may have to pay in quarterly installments due April 15, June 15, September 15 and January 15. There are a number of exceptions to this rule. See IRS Publication 505 Tax Withholding and Estimated Tax.
7. **Employees** If you hire someone as a substitute or helper in your business, you should treat this person as an employee, which means you must withhold Social Security and income taxes for the employee and pay federal and state unemployment taxes. You may also need to purchase workers compensation insurance. Many providers treat helpers as independent contractors and do not withhold taxes, but this practice is not advisable. Only someone who is in the business of providing substitute care or is doing a special service could be considered an independent contractor.
8. **Household Inventory** Your house and items in your house that are used in your business are being worn out at a faster rate than if you were not doing family child care. As a result, you can deduct or depreciate a portion of the cost of these items that you owned before you went into business. Conduct a thorough room by room inventory and list every item (furniture, appliances, lawn mower, etc.) in your house. Consult the [Inventory-Keeper](#) for a room-by-room listing of items.
9. **Time-Space Percentage** The number that will probably make the greatest difference on your tax return is your Time-Space Percentage. You will use this percent to calculate how much of your expenses that are for business and personal use can be deducted as a business expense. The more hours you work and the more space you use in your home, the lower your taxes. Track all the hours children are present, from the moment the first child arrives until the last child leaves. Add to this all the hours you use your home for business when children are not present doing cleaning, cooking, preparing activities, record keeping, interviewing parents, etc. Do at least two months of careful tracking on a calendar of these hours.
10. **House Improvements** You should begin depreciating a portion of your house as a business expense. The amount of house expenses you can depreciate is the purchase price of your home (minus the value of the land) plus all home improvements made before you went into business. Go back and record all of your house improvements (new roof, furnace, remodeling, etc.). Save receipts. Get replacement receipts from contractors, if necessary. As a last resort, photograph the improvements and write down your best recollection of the cost and date it was done. Keep records of any house improvements you make after you start your business. When you sell your home you will owe more in taxes.

Tom Copeland – www.tomcopelandblog.com

Image credit: For more information, see Tom Copelands

[Family Child Care Record Keeping Guide.](#)



The Time-Space Percentage

The Time-Space percentage is used to determine the business portion of expenses that are used for both business and personal purposes.

Time-Space formula:

| | | | |
|--|---|---|-------------------------|
| Time Percent | | Space Percent | |
| $\frac{\text{\# hours home used for business}}{\text{Total \# hours in a year}}$ | X | $\frac{\text{\# square feet of home used regularly for business}}{\text{Total \# square feet in home}}$ | = Time-Space percentage |

Use your Time-Space Percentage on shared business/personal expenses such as: utilities (gas, oil, electric, garbage, water, sewer, cable television), property tax, mortgage interest, house insurance, house repairs, house depreciation, rent, fences, computers, DVD player, television, toys, cleaning supplies and so on.

Time Percent

- 11 hours/day caring for children per week = 55 hours per week x 52 weeks = 2,860 hours per year
- 10 hours per week cleaning, activity preparation, etc. x 52 weeks = 520 hours per year
- Total: 3,380 hours per year divided by 8,760 hours in a year = 38.9% Time

Space Percent

- You can count a room as regularly used for your business if you use it 2 or more times a week: kitchen, bedroom for naps, bathrooms, living room, play room, laundry room, etc.
- 1,900 square feet used regularly divided by 2,000 total square feet of home = 95% Space

Time-Space Percentage

- 38.9% Time x 95% Space = 37% Time-Space Percentage

Example

- \$50 arts and craft supplies used 100% for business = \$50 business deduction
- \$100 toy used for both business and personal purposes x 37% Time-Space = \$37 business deduction
- \$60 sweater for yourself = zero business deduction. Personal expenses are not deductible

Tom Copeland: www.tomcopelandblog.com

Spark Story

What is happening now?

We are continuing to make Spark more inclusive of different kinds of programs and making Spark more accessible by streamlining the portfolio process. During the Spark field test, feedback was gathered to help us understand which parts of the portfolio worked well and which presented challenges. To address some of these challenges, we have created the option of “alternative evidence” for some of the Spark standards. The goal of alternative evidence is to allow programs to show how they address the standard(s) in a way that better aligns to their program practices, as well as simplify the evidence required.

We are excited to share some streamlined improvements that are now available. This new alternative evidence includes:

- Streamlined documentation for Administration and Business Practices
- A more accessible path in Personnel Qualifications
- Clearer curriculum guidelines for standard LD2

How to use the new Alternative Evidence forms

The Alternative Evidence forms offer a streamlined option to tell us about your program practices for some Spark standards. While working on your Spark portfolio, you will have the option to determine if you wish provide evidence as indicated in the current portfolio or submit the Alternative Evidence forms for standards in the Personnel Qualifications (PQ) and Administrative and Business Practices (AB) domains and the second standard in the Children’s Learning and Development domain (LD2).

For example, the evidence for AB 1 is a written description of how expenses and income is tracked in the business. The Alternative Evidence form simply asks the program to check a box indicating that your program tracks income and expenses and does not ask for any additional information or evidence to be submitted. The completed and signed form is submitted with the finished portfolio.

How to access the Alternative Evidence Forms

If you are interested in looking at the Alternative Evidence forms, you have a couple of options:

- Contact your Quality Improvement Specialist to see if this option would benefit your program in its portfolio submission. Your Quality Improvement Specialist can assist you in accessing the forms and answering any questions you may have.
- Directly request that the forms be sent to you by contacting Spark via email: qrishelp@wou.edu
- Call the QRIS helpline at: 1-877-768-8290 to ask for the forms and ask any questions you have.

What to Do Now?

Stay tuned! We will continue to make improvements to Spark to support you in your commitment to providing high quality care and education to young children. We will be sharing information as it is available. In the meantime, creating a solid professional development plan, enrolling in a degree program or a college class, and attending trainings will support your ability to achieve star ratings in both the current and revised systems. You can also continue to take advantage of all of the opportunities Spark offers including:

- Financial supports and incentives
- Provider Bonus Payments for Subsidy Providers through DHS
- Quality improvement and professional development activities

Oregon's Spark Revision Process

Spark Revisions Frequently Asked Questions

Why is Spark being revised?

Oregon's Spark, formerly called Oregon's QRIS, began with a field test period in 2013. During the field test, we learned a lot from providers and programs about which parts of the system worked well and which could work better. The revised system will be more streamlined to allow you to spend more time making program improvements and less time documenting them. The "2.0" version of Spark will be more responsive to programs, will better measure quality and will reduce the workload of achieving a rating.

Should I wait to engage in Spark?

There is no need to wait! Engaging in Spark now allows you access to resources that will support your work in becoming the best you can be for the children and families you are serving now. Who knows? You may be closer to a star rating than you think! Being a rated program also allows you to receive a monthly bonus payment on top of your DHS reimbursement rates and reduces the co-pay for your families receiving the subsidy.

What will happen to my star rating?

Your current star rating will not be immediately affected when the revised system rolls out. Field test ratings were designed to be good for three years from the time of rating. Your rating will remain valid for at least those three years. No program ratings will expire. Programs rated early in the field test that have reached (or will reach) their expiration date before the revised system is available will have their rating extended to provide at least 6 months to transition to the revised system. You can still submit or resubmit for a higher rating in the current system. When the revised system is in place, you will use it to renew your star rating when it expires.

What is being changed?

We are revising the system to be more inclusive of different kinds of programs and to make it easier for programs to participate. Some of the proposed revisions include:

- Reducing barriers for programs serving children furthest from opportunity.
- Changing participation requirements that will offer support for quality improvements to more programs.
- Reducing the number of standards.
- Focusing more standards on adult-child interactions.
- Recognizing experience, diverse languages and other ways professionals are qualified.
- Providing more online resources and support.

When will the revised system be released?

We are expecting to release the revised system in 2018. Our website www.oregonspark.org will have the most current information. You can also call your local Child Care Resource and Referral agency for updates. We will be sharing the firm dates and a transition plan as soon as they are available.

What can I work on now?

Focusing on professional development is a great place to start. We learned in the field test that the most time-consuming part of quality improvement is professional development and achievement of Oregon Registry Steps. Creating a solid professional development plan, enrolling in a degree program or a college class, and attending trainings will support your ability to achieve star ratings in both the current and revised systems.

Is there a deadline? What about support dollars and incentive funds?

Currently, there is no deadline for field test participation. Supports and incentive dollars are still at the same levels. If you qualify for supports and incentives, apply now! If you have questions about supports and incentives, call your Quality Improvement Specialist.

Revised Spark Standards

REPRESENT

practices that have the greatest impact on children and families.

REFLECT

all program types and age groups.

RESPOND

to what is most important to families.

Environments

Environments and materials are planned to support learning and relationships and reflect the cultures of children and families in the program.

Learning and Development

Children's development is supported through engaging experiences, consistent routines, and plans for learning.

Inclusion of Children, Families and Culture

All children and families are welcomed, and families play an important role in their child's success in the program.

Positive Relationships

Relationships between program staff, children, and families are warm, respectful, and support children's learning and development.

Personnel Qualifications

The program staff are qualified through education and experience and are committed to ongoing professional development.

Children's Safety and Program Stability

The program provides a safe and healthy environment for children and is in compliance with licensing regulations.

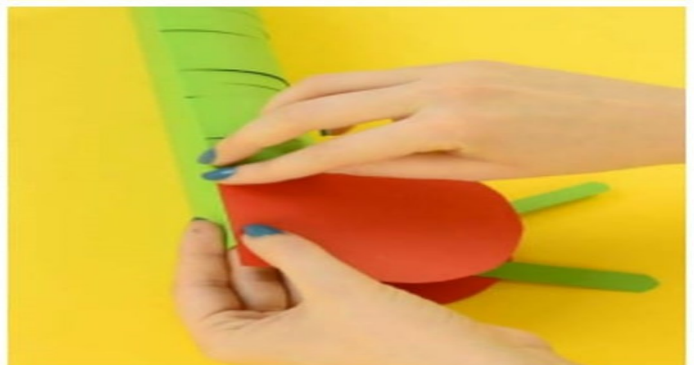
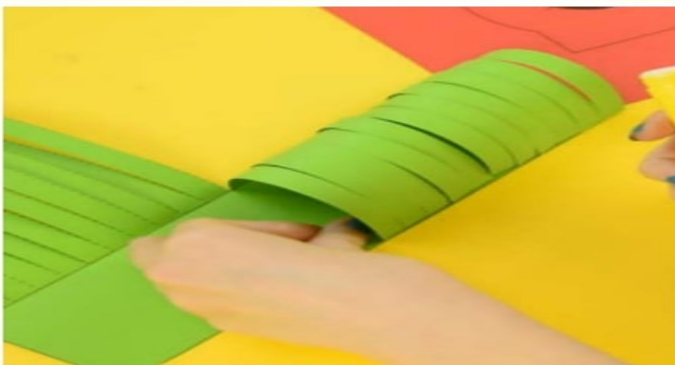


ACTIVITIES FOR KIDS

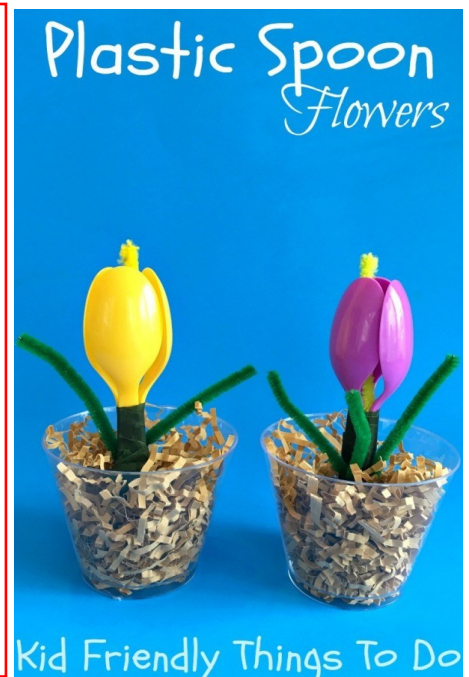
This adorable 3D paper caterpillar craft is a cute and wiggly project to make with your kids! It can be a “freehand” project or you can use our printable caterpillar craft template



CATERPILLAR PAPER CRAFT



CRAFT IDEAS FOR VALENTINES DAY



Kid Friendly Things To Do

SPRING ACTIVITIES FOR KIDS

Making the Ladybug Life Cycle with Play Dough

Materials Needed:

- Ladybug Life Cycle Cards for reference
- Green, yellow, black, orange and red play dough
- Black pipe cleaners
- Black buttons
- Wiggly eyes

If you are limited on supplies you can make the entire life cycle with just play dough and skip the other supplies.

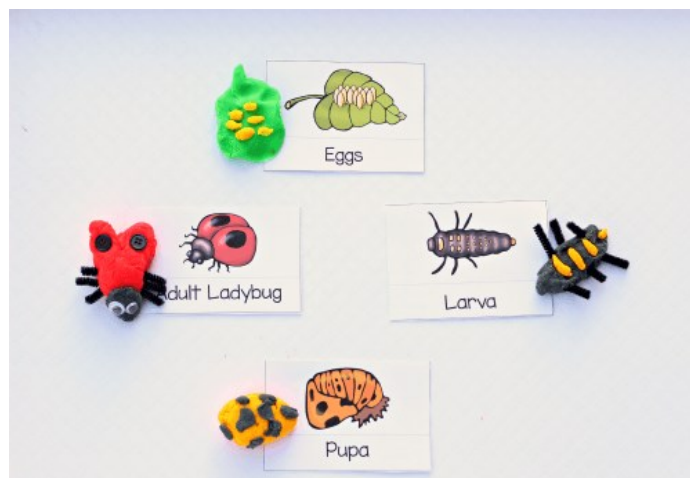
First, I put all of the materials on a tray. Then I invited kids to come and look at the life cycle cards. We talked about each stage and its name.

Then I encouraged kids to make models of each stage of the ladybug life cycle. We started by making the leaf and placing eggs on it. Then we continued to go through each stage in order.

Then we put the cards in order on our tray and matched up the play dough models to the cards.

<https://funlearningforkids.com/ladybug-life-cycle-with-play-dough/>

<https://funlearningforkids.com/science-activities-kids/>



Who is required to complete the Safe Sleep training?

- ⇒ Registered Family (RF) Child Care Providers
 - ❑ New RF will need to complete prior to receiving a license.
 - ❑ Existing RF will need to complete prior to January 1st, 2019.
 - ❑ Required even if they do not have infants
- ⇒ Certified Family (CF) Child Care Providers
 - ❑ New CF will need to complete prior to receiving a license.
 - ❑ Existing CF will need to complete prior to January 1st, 2019.
 - ❑ New Assistant 2, prior to unsupervised access to children.
 - ❑ New Assistant 1, within 30 days of hire.
 - ❑ Required even if they do not have infants
- ⇒ Certified Child Care Center
 - ❑ Director, **IF** the facility is licensed for infants.
 - ❑ All staff that care for infants.

