1981

Instructor's Guides Practical Skills for Administrators

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Part I: Supervision

GOALS

After completing this section, an early childhood program manager should:

1. Understand the nature of supervision and the effect of cultural norms, past experiences, and past and current roles on the supervisor-employee relationship.

2. Know the basic principles of supervision.

3. Know and be able to apply the basic techniques of supervision in conferences related to hiring, education/problem solving, and evaluation.

4. Know and accept the major roles of the supervisor: the support, educational and problem solving, and evaluative roles.

HOW TO USE THE INSTRUCTOR’S GUIDE AND THE HANDOUTS

By using the teaching process outlined on the left of each page in the instructor’s guide, the instructor is creating the best learning situation for this program. The teaching process outline tells the instructor what to do. The content outline, on the right of each page, tells the instructor what to say. The handouts, which immediately follow the instructor’s guide, are mechanisms to reinforce the knowledge and to provide opportunities for participants to practice some of the procedures. The handouts are designed to be permanent reference materials for the participants.
INSTRUCTOR’S GUIDE

A. Introduction

1. Begin by pairing each participant with another participant he/she does not know. Ask them to interview each other and then introduce each other to the group. They are to include the following items:

- place of birth
- number of siblings
- marital status
- number of children
- warmest childhood memories
- most important thing that has happened to him/her in the last five years
- what he/she considers to be his/her special talent in working with children.

2. Tell participants that the questions they asked each other may be applicable to a selection interview.

B. Influences on the Supervisory Relationship (blue handouts)

1. Lead a discussion on the influence of past supervision on the participants.

Topics to Discuss in a Selection Interview

1. Childhood memories. Are important to people who work with children.

2. The most important happening of the last five years. Lets the person know you care about his/her personal life and the things that are important to him/her.

3. A person’s greatest talent in working with children gives you some insight into the person’s self-concept and gives you a starting point for discussing the talents used in working with children.
2. If hesitation occurs, probe with questions such as these:

3. Write the responses on the blackboard. Allow participants to relate some experiences.

4. Refer participants to handout 1, The Qualities of a Supervisor.

5. Find out from the participants which qualities were selected most often.

6. Summarize the discussion.

7. Lead a discussion on the effect of other relationships on the supervisor-employee relationship.

8. Allow participants to express their feelings about this and relate anecdotes.

Discussion of the Influence of Past Supervision

1. How many of you have been supervised?
   - How about the person who taught you to drive?
   - How about the person who taught you to cook?

2. Who has been supervised by someone you would call a good supervisor?

3. What qualities made that person a good supervisor?

Discussion of handout 1, The Qualities of a Supervisor

Here is a list of supervisory qualities. Take a minute and rank the three most important and write why they are the most important.

Discussion Question:

Are these the qualities you expect yourself to have in your own role as a supervisor?

Summary:

A person's past experiences with supervisors affect his/her feelings and expectations and those of his/her employees in their supervisory relationships.

The majority of the supervisory qualities on handout 1 are related to caring, support, and understanding rather than to tasks.

Good supervision begins with the goal of helping an employee grow and develop.

Discussion of the Supervisor-Employee Relationship

1. Did you ever know a person who thought he/she did not need to be supervised?

2. If so, what were his/her reasons?

3. Have any of you ever supervised a friend?

Supervision Instructor's Guide—3
9. Refer participants to handout 2, Comparisons of Different Relationships.

10. Ask a participant to read the characteristics of the supervisor-employee relationship. Then elicit from the group the answers to fill in the rest of the chart.

11. Lead a discussion on potential problems in supervision. Problem 1: A supervisor who is younger than the employee.

12. Allow participants to describe specific people and incidents. Make a list of problems and feelings on the blackboard.

4. What is the difference between teaching a friend how to cook a new dish and supervising that friend as an employee?

Discussion of handout 2, Comparisons of Different Relationships

This chart shows the focus, limits, standards, and goals of the supervisor-employee relationship.

Suggested Responses:

<table>
<thead>
<tr>
<th>Mother-Child</th>
<th>Friend-Friend</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Focus</strong></td>
<td>Mutually liking of each other and enjoyment of activities together</td>
</tr>
<tr>
<td><strong>Limits</strong></td>
<td>Only to the extent that the pair decides</td>
</tr>
<tr>
<td><strong>Standards</strong></td>
<td>Each person's understanding of the obligations of friendship</td>
</tr>
<tr>
<td><strong>Goals</strong></td>
<td>To have a warm, good relationship</td>
</tr>
</tbody>
</table>

Discussion on Problems in Supervision

1. How many of you supervise employees who are older than you are?

2. Do you have any problems with older employees?

3. How do you feel when an employee your mother's age needs to be supervised by you?

4. How do you think the employee feels?

5. Do you ever feel that the employee might be thinking, "He/she's too young to know" or "I've raised children and grandchildren and he/she has never had children"?
13. Select two people who have been verbal in their descriptions of the problem. Set up a situation in which they can role-play the supervisor and the employee. The person who plays the employee should take the role of his/her own problem employee.

14. Problem 2: A woman supervising a man. Adapt the discussion you used for the first problem to apply to this problem. If no women in the group supervise men, simply say that similar problems often occur.

15. If you have at least two cases of women supervising men, set up another role-playing situation.

16. Mention that other problems may occur (e.g., an employee who is a former teacher). Ask participants if they have had any other similar problems.

17. Summarize the discussion of potential problems in supervision.

18. Lead a discussion on a supervisor's authority.

Discussion on a Supervisor's Authority

In the previous situations, we have discussed employees who have questioned their supervisors' right to authority over them.

Discussion questions:

1. How do you feel about your own right to authority?

2. How do you feel about your right to be a supervisor?

3. Where does your authority come from?

Your authority comes from:

1. Your position. You are accountable to the board of directors, the children, and the parents for the operation of the program.

19. Summarize the discussion.
20. Change the focus of the discussion to a supervisor’s responsibility.

21. Now change the discussion topic to the roles played by a supervisor. Refer participants to handout 3, The Supervisor’s Roles.

22. Ask one participant to read each statement and select the appropriate role or roles. Allow about 10 minutes for discussion.

Some issues that may arise are:

- Some supervisory characteristics contradict each other. (E.g., being evaluative may mean being non-supportive.)
- Some characteristics of a director as a supervisor may conflict with characteristics of the director in other roles.

2. Your administrative knowledge. Even if you may not think so, because of your position you are more knowledgeable about the whole operation, overall needs, and who should be doing what.

3. Your program expertise. This came from your training or education.

Discussion of a Supervisor’s Responsibility

In addition to your authority, you also have responsibility for the supervisor-employee relationship. You should:

1. Recognize your authority.

2. Recognize and respect the employee as an adult with integrity who:
   - Brings valuable assets to the program.
   - Is different from you and has different experience.
   - Needs your support and caring.
   - Needs your help in training.

3. Establish the relationship on a sound professional basis.

Discussion of handout 3, The Supervisor’s Roles

We’ve talked about the qualities of a good supervisor; now let’s look at 19 statements that describe a supervisor’s roles. Some of the statements fit all three supervisory roles; some, only two or one.
C. The Hiring Interview (yellow handouts)

1. Introduce the hiring interview as the first step in supervising an employee.

2. Refer participants to handout 4, The Setting of a Hiring Interview.

3. Lead a discussion on the advantages and disadvantages of the four settings on handout 4. During the discussion, write the advantages and disadvantages of each setting on the blackboard and ask participants to fill out handout 4.

4. Ask two participants (who have agreed in advance) to play interviewer and job applicant in a practice interview. The interviewer should have a job application form (See handout 7, Employment Application for a Child Care Worker,) that the applicant has filled out in advance. (See instructions for filling out the application in section 6 on page 8 of this Instructor's Guide.)

Discussion of the Hiring Interview

The first interview you have with an employee is the hiring or job interview. This interview is extremely important for several reasons:

1. It sets the tone of the whole future relationship. This is especially important when you hire a friend or acquaintance.

2. At this time—perhaps for the only time—you can find out the person's expectations of you as a supervisor.

3. You can have the opportunity to discuss your expectations of the person as an employee.

4. You can learn about the person's past experiences with supervisors, how the applicant learns, and his/her work history.

If you are a new director or haven't conducted hiring interviews with your employees, you might consider scheduling special interviews in which you can discuss some of the topics usually covered in hiring interviews.

Discussion of handout 4, The Setting of a Hiring Interview

This handout suggests possible settings for the hiring interview. Each setting has both advantages and disadvantages.
5. After the interview, refer participants to handouts 5A-5B, How to Conduct a Hiring Interview. Give participants an opportunity to discuss the practice interview in regard to each item on the handouts.

6. Ask participants to read handout 6, Job Description, and then to fill out handout 7, Employment Application for a Child Care Worker. A participant may use his/her credentials on the application or the credentials of a particularly excellent or poor employee.

7. Divide participants into groups of four to practice interviewing. Ask each group to select an interviewer, a job applicant, and two observers. The interviewer should use the employment application filled out by the job applicant as the basis of the interview. Each observer should use handout 8, Evaluation of a Hiring Interview, to rate the interview.

8. When the interview is over and the observers have completed their evaluations, ask the participants to switch roles: The observers will become the interviewer and applicant and vice versa. They should repeat the interview and evaluation process.

D. Supervision as Education/Problem Solving (pink handouts)

1. Explain the need for ongoing supervision.

Discussion of the Need for Ongoing Supervision

The major purpose of ongoing supervision is to help employees do a better job. The help needed by employees will vary from job to job and in some employees, from time to time. Employees may need help in acquiring:

1. New knowledge or a new skill.
2. Ask participants to discuss the most useful and interesting training they have had as adults. Then ask them to discuss their least useful and interesting training experiences.

3. Summarize the major differences between the good and bad experiences.

4. Ask participants to fill out the blanks on handout 9, How to Teach Adults, as you write on the blackboard.

5. Read over the methods of teaching adults on handout 9. Give participants an opportunity to share the methods they have found to be successful in training employees.

Discussion of handout 9, How to Teach Adults

In the role of teacher, the supervisor:

1. Communicates knowledge.

2. Encourages creativity to try new methods.

3. Allows freedom to fail.

4. Integrates knowledge, insight, and method into experience.

Adult Education Principles:

1. Adults are self-motivated. They realize that training helps them improve their work.

2. You can call on their diverse experience, especially in dealing with their own children.

3. They are your peers. They have valuable insights, so ask for their opinions.
6. Now turn the discussion to the importance of maintaining fair, ongoing supervision, rather than only problem-solving or evaluative supervision.

Discussion of Ongoing Supervision

1. How many of you hold regular supervisory sessions with your employees?

2. How many of you supervise primarily when a problem occurs?

3. How many of you hold supervisory sessions only when a problem becomes acute?

4. How many of you schedule end-of-year evaluations?

5. For those of you who have regular sessions:
   - What procedures do you use that work well?
   - What procedures have you found not very useful?

Discussion of the Educational/Problem Solving Conference

The supervisor should keep in mind that:

1. Every employee is unique. Each has different needs, a different starting place, and a different way of learning.

2. Only one issue/problem/element should be discussed at one time.

3. The supervisor should prepare carefully for the conference.

7. Refer participants to handouts 10A-10B, The Educational/Problem Solving Conference. Before you discuss the handouts, emphasize some important things a supervisor should remember when holding this type of conference.

8. Go over the Step-by-Step Conference on handouts 10A-10B. Allow time for discussion of your own or participants' experiences and examples.

9. Ask participants to write down two problems they are currently having with one or more employees. Collect the papers and identify the two most frequently mentioned problems.
10. Select three pairs of participants to role-play a problem-solving conference on one of the two problems you identified. Send the three pairs out of the room. Prepare the remainder of participants by reminding them to be constructive rather than critical in discussing the conferences. Call in the pairs one at a time so those who have not yet acted will not see the others.

11. After all three conferences have been completed, discuss the ways in which each pair dealt with the problem. Emphasize that there may be more than one correct way to supervise and deal with a problem.

12. Repeat the same steps to allow participants to role-play and discuss the second problem.

E. Supervision as Evaluation (green handouts)

1. Explain the purpose of an evaluation conference.

Discussion of Evaluation Conference

There are several reasons for holding an evaluation conference:

1. To determine promotion and salary raises.

2. At the end of a year, to set standards and goals for each employee and for the program for the next year.

3. To discuss an employee’s growth (or lack of growth) during the year.

4. To be accountable to the board and the community.

5. To support unsatisfactory performance and termination of an employee.

The evaluation of the employee should be based on the employee’s job description. The job description must:

1. Be clearly written.

2. Spell out all specific tasks.

3. Be mutually agreed upon.
2. Refer participants to handout 11, Employee Contract. Explain that an employee should sign such a contract, agreeing to fulfill the tasks spelled out in the job description and to abide by the Personnel Policies.

3. Ask participants to read handout 12, How to Conduct an Evaluation Conference, and to try to use some of the techniques in their conferences.

4. Lead a discussion on methods of evaluating employees.

5. Tell participants that handouts 13-16 are examples of different types of evaluation forms. Discuss each type of form individually and ask one participant to read each form.

6. If time permits, refer participants to handout 17, Reasons Not to Rehire an Employee. Read over the reasons and ask participants what experiences they have had with problem employees.

Discussion on Methods of Evaluating Employees

There are many methods of evaluating employees. Some involve formal written forms, while others involve less formal procedures.

Discussion Questions:

1. What evaluation methods have you found useful?
2. What methods have you used and discarded? Why?

Discussion on Types of Evaluation Forms

1. Handout 13, Employee’s Self-Appraisal Questionnaire, should be filled out by both the employee and the supervisor. Then they should compare and discuss their answers.

2. As a supervisor, you should also take time to evaluate your own performance by using a form such as handouts 14A-14B, Supervisor’s Self-Appraisal Questionnaire.

3. Handouts 15A-15B, Focused Evaluation Questionnaire, should be filled out by the supervisor and used as the basis for discussion at an evaluation conference.

4. Handouts 16A-16B, Staff Evaluation, should be filled out by both the employee and the supervisor and discussed.
7. Emphasize the importance of documenting negative performance and of giving an employee a second chance with clear instructions and continued documentation.

8. Select participants to role-play a termination conference.

F. Conclusion

Give participants an opportunity to ask general questions on supervision.
Part II: Policy

GOALS

After completing this section, an early childhood program manager should:

1. Know the advantages and disadvantages of profit and non-profit facilities and how to move from one to the other.

2. Know the functions of a governing board and an advisory board, how to choose board members, and how to use both types of boards.

3. Know the five areas of policy needed for early childhood facilities: governance, staffing, program content and structure, supportive services, and climate or environment.

4. Be able to differentiate between program philosophy, policy, procedures, and day-to-day operations and know who is responsible for developing each.

5. Be able to formulate specific policies for his/her facility and the procedures necessary to enforce the policies.

6. Be able to communicate policies in the proper form to staff, parents, and the community.

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INSTRUCTOR'S GUIDE

Process
(What to Do)

A. Introduction (tan handouts)

1. Introduce yourself and the topic.
   Refer to handout 1, How Policy Affects Program Administration. (Do not introduce the participants to each other at this time.)

2. Give some examples and ask participants for examples.

3. Ask participants what a policy implies about the program's philosophy.

4. Give an overview of the areas policy should cover.

Content
(What to Say)

Introduction and Discussion of handout 1, How Policy Affects Program Administration

This diagram shows how policy should be developed and how it fits into your total program, i.e., the relationships between philosophy, your governing board, policy, administrative procedures, and day-to-day operations.

Program policy should be developed after program philosophy has been clarified, but it seldom is. Instead, it is often developed in a hurry to deal with a problem that has occurred.

Example:

Who has the authority to close the center in case of bad weather, excessive illness, etc.? A program may operate for several years without need for such policy, but when it is needed, the issue can become controversial.

Policy should be developed to express the program's philosophy in at least these five areas:

- Governance—makeup of the governing board and executive committee, whether to be profit or non-profit, financial policies, etc.
- Staffing—organization of staff, how staff is selected, personnel policies, etc.
- Program Content and Structure—ages of children, how they will be grouped, what the program should do, etc.
- Supportive Services—what services will be offered and under what circumstances.
- Climate or Environment for children the program is attempting to develop.
5. Differentiate between policy and philosophy. Give examples and allow participants to discuss.

6. Give some additional characteristics of policies and examples.

Today we will be dealing with policies related to governance and staffing.

Policy is different from philosophy. A philosophy is a general statement. A policy is followed by specific indicators.

Example:

Staffing philosophy—Children need warm, loving adults and some time during the day to relate one-on-one with an adult.

Staffing policy—Each group shall have no more than 15 children with three leaders. During each part of the day, one leader shall have the task of relating to children one-on-one.

Policies should exist only if they are useful. They should be examined regularly. New policies should be developed when needed.

Policies should lead to administrative procedures that guide the actual program.

Example (continuation of preceding example):

Staffing procedure—Each classroom will have a leader, an assistant leader, and a floater.

The duties of the leader are:
1. 
2. 
3. 

The duties of the assistant leader are:
1. 
2. 
3. 

The duties of the floater are:
1. 
2. 
3. 

(The numbers 1-3 under each job title indicate that the duties of each employee are spelled out.)
8. Instruct all participants from profit centers to stand on one side of the room and all participants from non-profit centers, on the other side.

9. Then send all participants from incorporated centers to one side of the room and those from unincorporated centers to the other side.

10. Then do the same for participants from licensed and unlicensed centers.

11. Repeat the process for participants from nursery schools and child care centers, if there is a mixture of facilities.

12. Instruct participants from single owner centers to sit down; then, those from partnerships; and, finally, those whose centers are part of other agencies.

13. Explain that the preceding exercise was used to illustrate how complicated it is to define a type of early childhood facility.

14. Ask each participant to introduce himself/herself and his/her facility. Each person should include the number of children and number of staff members his/her facility has.

B. Policies on Governance (blue handouts)

1. Refer participants to handout 3, 12 Ways to Govern a Child Care Facility.

2. Ask each participant to locate his/her type of facility on handout 3. Have participants discuss their reasons for establishing their particular types of facilities.

Discussion of handout 3, 12 Ways to Govern a Child Care Facility

This handout shows 12 possible ways that child care facilities can be governed—six ways licensed and six ways unlicensed.
3. Give participants an overview of the section, based on handout 3.

4. Refer participants to handout 4, Profit and Non-Profit Child Care Centers, and go over each item.

5. Ask participants to share their experiences as profit and non-profit centers.

6. Ask participants to discuss the advantages and restrictions of profit and non-profit status. Then summarize.

7. Go over handout 5, What is a Corporation? Allow time for participants to discuss.

8. Give an example of a board member speaking without authority and ask participants to share other examples or experiences.

Discussion Questions:

1. How did you decide which type of center you would form? Or, if you are starting now, how are you going to decide?

2. Who influenced your decision? A lawyer? An accountant?

We're going to deal with the first three levels of the diagram on handout 3:

• The advantages and restrictions of profit and non-profit status.
• What incorporation means and how you can incorporate.
• Organization and authority structures (e.g., Board-Director-Staff and Owner/Director-Staff).

Some Advantages and Restrictions of Profit and Non-Profit Status

Non-Profit

• A tax advantage means that better service can be provided to children at a lower cost.
• The center need not be connected with anything else to be non-profit.
• A non-profit center must be incorporated to attain its non-profit status.

Either Status

• A day care operator can take low pay and consider that his/her profit comes from appreciation on the building he/she is purchasing. The operator can own the building as a business and realize the same appreciation in value whether renting to a profit or non-profit center.
9. Ask participants if they have ever filed for incorporation. If so, have them tell about their experiences.

10. Refer participants to handout 6, How to Incorporate. Go over each item.

11. Give participants a chance to look over handouts 7A-7B, Articles of Incorporation, and handout 8, Corporation By-Laws.

Example:

An individual board member should not grant interviews with the media to discuss any matters of concern to the corporation.

Discussion of handout 6, How to Incorporate

These are the exact procedures to follow to incorporate. If you use these procedures and the exact words on the sample Articles and By-Laws, you will probably be successful.

When you file at the Office of the Secretary of State, if an article is wrong, no one has the authority to tell you what is wrong. However, you can ask someone to tell you which articles are correct.

Discussion of handouts 7A-7B, Articles of Incorporation, and handout 8, Corporation By-Laws

You must:

1. Type the Articles of Incorporation on white legal paper with wide margins.

2. Name the corporation in Article 1 in capital letters.

3. Define your purpose in Article III. (E.g., “The purpose of the corporation is to provide child development services to children ages ___ to ___ in the county of _______.”) Include all ages and all areas you think you might ever serve because if you ever change, you will have to amend the Articles and that takes time and money.

4. Include a procedure for making amendments (Article VI).

5. Designate at least three original board members, who must sign the Articles.

6. Don’t add more to the Articles and By-Laws than you need. Remember, you have to pay to have them printed in the newspaper.
12. Ask participants to turn to handout 9, Authority Structures.

13. Have each participant identify the structure that best fits his/her own situation. As you go over the structures one by one, give participants a chance to describe the advantages and problems they have experienced. If participants do not have governing boards, go through the material rapidly, but be sure to point out the function of advisory boards.

Discussion of handout 9, Authority Structures

These structures show who has authority over five different types of child care centers and the relationship of the policy maker to the program manager in each case. It is important to understand the functions of the Governing Board, the Advisory Board, and the Executive Director.

1. Single Owner or Partnership, Operated for Profit—This is the only example in which the policy maker is the Owner/Director.

2. Independent Non-Profit Facility—The Governing Board makes policy; the Director carries out policy in day-to-day management.

3. Independent Non-Profit Facility with One or More Advisory Boards—An Advisory Board only advises. It has no vote on the Governing Board and no power.

4. Facility in a Church—This is a difficult situation. Who has the authority, the Church Board or the Governing Board? What authority does the Church Board have over the Executive Director?

5. Facility in a Multi-Service System—Sometimes an agency will have an Agency Governing Board, while each program has only an Advisory Board or no board at all.

Can the Child Care Director influence policy governing the child care center?

The Child Care Director has several possible means of influencing policy:

- Working with the Agency Executive Director so that he/she is aware of the need.
- Preparing a position paper and other materials for the Agency Executive Director to present to the Agency Governing Board.
14. Refer participants to handouts 10A-10B, Creating a Successful Board. Ask them to look over and discuss Board Functions of both types of boards—governing and advisory—and make sure they understand the difference between the two. Throughout the discussion of handouts 10A-10B, allow participants to share their good and bad experiences in working with boards.

15. Have participants read and discuss Board Composition on handout 10A.

16. Ask participants how they select board members. Have them discuss the pros and cons of their systems. Summarize by going over the material on handout 10B.

17. Direct participants to fill out handout 11, Board Operations Quiz. When they finish, discuss each item.

- Asking the Agency Executive Director for a spot on the agenda of the next Agency Governing Board meeting.
- Having parents request a spot on the Agency Governing Board meeting agenda to discuss issues.

Discussion of handouts 10A-10B, Creating a Successful Board

The major function of a governing board is to make policy based on the philosophy of the program.

The major function of the director in relationship to the governing board is to staff the board meetings and report on the program operation to the board. The director also must:

- Develop the board meeting agendas with the president.
- Take minutes and distribute them before the next meeting.
- Prepare financial and program reports for the board.
- Do advance work when needed for the nominating committee and other board committees.

Teachers make good advisory board members.

Discussion of handout 11, Board Operations Quiz

1. True. The Buckley Amendment says these records are confidential.

2. False. The operation of the facility is under the jurisdiction of the director. If a parent has a complaint, the director should deal with it. If this is a problem, a policy should be developed.
3. False. There should be no hidden agenda involved in selecting board members.

4. False. The director hires a staff member based on a job description, an open search, and an effort to find the person who has the best skills. If this is a problem, you should develop a policy (e.g., "Relatives of board members will be excluded from...")

5. False. After the board member reports, the director should make a decision based on that case in accordance with policy, without reference to "special consideration."

6. True. Only the director is supervised by the board. The privacy of staff records is protected by law.

7. True. No special consideration should be gained by being a board member. However, if a function is not a fund-raiser and the fee is low, you might admit board members free of charge as a courtesy.

8. False. A board member can speak for the board ONLY with the authority of a majority vote.

9. False. It is the director's—not the board's—job to evaluate employee performance.

10. False. This is the director's job.

11. False. This is the director's job.

12. False. People may attend the meetings but may not join discussion or bring up new items. The chair does not have to recognize non-board members.

13. True. Writing periodic reports is a responsibility of the director.

14. False. The director is responsible for money and facilities management.


16. False. The board does not deal with the employees.

18. Ask participants to look over handout 12, A Self-Appraisal for Board Members, and suggest that they use this handout in training board members.
C. Policies of Staffing
(yellow handouts)

1. Begin this section with a discussion on staff responsibilities.

2. Draw some conclusions from the discussion.

3. Refer participants to handouts 13-15, which illustrate different management styles. Describe each management style. Give participants a chance to discuss the advantages and problems of each management style as they fill in their handouts. Write the advantages and problems on the blackboard as participants discuss. Some advantages and problems are listed here, but participants may have additional suggestions.

Discussion on Staff Responsibilities

1. How many staff members do you have?

2. How do you manage your staff and other people who are part of your program (e.g., your nurse, volunteers, etc.)?

3. Does your cook make the menu decisions?

4. Who does the grocery shopping?

5. If you have services such as speech therapy, who supervises them?

6. Who deals with parents when a child has a problem, you or the leader in the child's program?

7. Who supervises and evaluates assistant leaders, you or the head leader?

8. Who supervises and evaluates the aides?

9. Who has contact with the fire department, the social service department, etc.?

Conclusions on Staff Responsibilities

1. In order to clearly define each staff member's responsibilities you need a job description that spells out the tasks each person does.

2. Job descriptions should be required by your staffing, governance, and program policy.

3. A job description should pinpoint a person's position within the organization of the staff.
Discussion of handout 13, Staff Management: Central Style

This diagram shows a Director who:

- works in the classroom with children.
- makes the daily menus and shops for groceries.
- supervises all staff.
- does the bookkeeping.
- works with outside agencies.

When the Director is busy, the Secretary or Cook goes into the classroom to keep up the staff ratio.

Advantages:

1. The Director is in complete control.
2. The Director knows what is going on at all times.

Problems:

1. The Director may burn out soon.
2. The Aides do not have clear lines of authority. An Aide could play his/her Leader against the Director.
3. The 4- and 5-year-olds do not have consistent leadership.

Discussion of handout 14, Staff Management: Participatory Style

This diagram illustrates a Participatory management system.

1. What do you think about it?
2. For what kind of center might such a management style work?

- A small center
- A two- or three-person staff
- A partnership.

Advantage:

All staff members have direct input to the Director.

Problems:

1. Someone must have final responsibility.
2. Supervision and evaluation may be difficult.
3. Aides are not supervised by the persons responsible for their work.
4. Explain the difference between lines of communication and lines of authority. (E.g., A Director can have open communication with all staff members and still maintain authority through channels.)

5. Ask participants to turn to handout 16, Staff Management: Your Style, and give them 15-20 minutes to build their own management styles with stickers or paper shapes. Remind them to draw the lines of authority after they have decided on placement of the stickers/paper shapes. Circulate among participants to advise them as they work.

(You must prepare in advance for this exercise by purchasing stickers or drawing shapes for the participants to cut out. Try to use the same shapes that were used on handouts 13-15. The key to the shapes is as follows:

- large rectangle = board
- modified hexagon = director
- small rectangle = staff
- square = volunteer or outside contact
- circle = regulatory agency.)

Discussion of handout 15, Staff Management: Hierarchical Style

This style gives some of the Director's supervisory responsibilities to other staff members. Each Group Leader oversees an Aide and a Foster Grandparent. The Part-time Leader oversees an Aide. The Secretary helps make menus and supervises the Cook. The Secretary also keeps the books and works with the CPA.

Advantages:

1. There is more specialization in responsibilities.
2. The Director is not pulled in so many directions.
3. The Director's classroom is better staffed.

Problems:

1. The Director must supervise those who are supervising others to make sure they fulfill their responsibilities.
2. The Director can lose touch with Aides and Foster Grandparents and may feel more isolated from the program.
D. Developing Policy (pink handouts)

1. Lead a discussion on the advantages of having policies.

2. Summarize the advantages the participants mentioned. Stress that these advantages even apply to small, profit centers that only employ one or two staff members.

3. Go over handout 17, What is Policy?, and emphasize the difference between policy and procedure.

4. Go over the Characteristics of Policies on handout 18. Give examples or allow participants to give examples to fill in the handout.

Discussion on the Advantages of Having Policies

1. Who does not have formal policies on:
   - staff vacations?
   - time off?
   - penalties for tardiness?
   - payment of fees?
   - late pick-up of children?
   - illness of children?

2. If you do have policies, what advantages do you find in having them?

Example of First Characteristic:

Policy: All staff members must attend a monthly staff meeting.

The above policy addresses only one issue. It cannot be misinterpreted. It does not specify how it should be carried out. In contrast, see the procedures on the same topic below.

Procedures:

1. Staff meetings will be held on the first Monday of each month from 7-8:30 a.m.

2. A staff member who must miss a meeting must discuss it with the director beforehand.

3. The following are legitimate excuses for missing a staff meeting:

4. If a staff person misses more than two meetings per year,

(Numbers 3 and 4 would be completed with specific information.)
5. Give participants a few minutes to fill out handout 19, Policy-Practice-By-Law Quiz. Tell participants that the term Practice is used in this quiz to refer to a Procedure. After everyone is finished, discuss each item.

6. Explain the relationships between philosophy, policy, and procedures as illustrated on handout 20, How to Develop Policy and Procedures. Through discussion, have participants fill in the Implied Philosophy for each example on the handout. Write each Implied Philosophy on the blackboard. If participants have trouble identifying the Implied Philosophies, have them read handout 22, Dealing with Staff Grievances: The Difference Between Philosophy, Policy, and Procedure.

Discussion of handout 19, Policy-Practice-By-Law Quiz

1. Policy, but not a good one; too specific.
2. Policy.
3. Policy.
4. Could be a policy or a procedure.
5. Policy.
7. Policy.
10. By-Law, because it affects the operation of the board.
12. Policy, but is a poor one.
13. Procedure.
14. Policy, but a poor one because it is unnecessary.
7. Go over handout 21, Areas of Concern to Policy Makers. Then have participants divide themselves into groups of four to six persons. Each group should be made up of people from centers of about the same size and the same profit/non-profit status. Instruct each group to select one topic from handout 21 and write philosophy, policy, and procedures for that item that would be appropriate for their centers. For an example of what they are to write, refer participants to handout 22, Dealing with Staff Grievances: The Difference between Philosophy, Policy, and Procedure.

8. After all the groups are finished, have one member of each small group read the philosophy, policy, and procedures to the large group. Give participants a chance to discuss what the others wrote.

9. Go over handout 23, The Director's Role in Developing Policy and Procedures, and give participants a chance to discuss their own experiences.

Discussion of handout 23, The Director's Role in Developing Policy and Procedures

1. Who is responsible for developing policy for your facility?

2. How well does your current procedure for developing policy work?

It is important that:

1. The Director bring up issues on which policy is needed before an incident occurs.

2. Staff members have input into procedures that will be used to implement policy.

3. The staff be trained if new procedures are to be implemented.
10. Go over handout 24, The Board's Role in Making and Revising Policy, and suggest that participants use it for reference in the future.

11. Read over handout 25, Necessary Policy Areas.

12. Suggest that participants refer to handout 25 when developing policy to make sure they include all necessary areas.

13. Refer participants to handout 26, A Sample Policy Page.

14. Tell participants that procedures for implementing policy should be included in the policy notebook following all the policies. Then explain methods of distributing policies.

Discussion of handout 25, Necessary Policy Areas.

Your policies should be kept in a loose-leaf notebook with dividers identifying and separating the eight sections listed on this handout.

Discussion of handout 26, A Sample Policy Page

Each policy should be written on a separate page and updated at least every two years. When it is updated, the new policy page should include the original date of adoption as well as the revision date.

Methods of Distributing Policies

The Policies Affecting Staff section should be printed and given to all staff members as a Staff Handbook. Every new employee should receive a handbook before he/she begins work.

The Policies Affecting the Board should be printed and given to all board members as a Board Handbook. New board members should receive a handbook during their orientation. (If your center has both a governing board and an advisory board, you will need separate policy guidelines for the advisory board.)

The sections on Philosophy, Goals and Objectives, Policies Affecting Children, and Policies Affecting Parents should be printed and distributed to all parents as a Parents’ Handbook. Parents of new children should be given the handbook and asked to read it before their children begin to attend the center.

Whenever a new policy is written or an existing policy is revised, everyone to whom the policy applies should be given a copy to insert in his/her handbook.
E. Conclusion

Give participants an opportunity to ask general questions concerning policy.

REFERENCES


Part III: Personnel Management

GOALS

After completing this section, an early childhood program manager should:

1. Know how to analyze the tasks related to any job and write an appropriate job description to fit that job.

2. Understand the employee selection process and the legal restrictions involved.

3. Know how to locate potential employees, write an appropriate application form, and obtain references.

4. Know how to develop a salary scale and other compensations for employees.

5. Understand the legal requirements and job satisfaction needs related to employee compensation.

6. Know how to implement effective, consistent personnel policies and practices such as writing a staff handbook, keeping personnel files, and setting priorities for the director and other employees.

HOW TO USE THE INSTRUCTOR'S GUIDE AND THE HANDOUTS

By using the teaching process outlined on the left of each page in the instructor's guide, the instructor is creating the best learning situation for this program. The teaching process outline tells the instructor what to do. The content outline, on the right of the page, tells the instructor what to say. The handouts, which immediately follow the instructor's guide, are mechanisms to reinforce the knowledge and to provide opportunities for participants to practice some of the procedures. The handouts are designed to be permanent reference materials for the participants.
## A. Introduction (tan handouts)

1. Introduce yourself. Ask participants how many employees and volunteers they supervise. (Later exercises will group participants according to the size of their facilities.)

2. Refer to handout 1, Key Personnel Activities for Operating Managers. This handout outlines the overall nature of personnel management.

3. Ask if anyone has been involved in any legal action regarding personnel selection, salary, or promotion.

4. Talk about the groups protected under the Equal Employment Act (i.e., women, minorities, and the aged).

5. Give participants a few minutes to complete handout 2, Personnel Audit. Discuss the importance of each item.

### Discussion of handout 1, Key Personnel Activities for Operating Managers

This is a picture of an entire course in personnel management. Today we will concentrate on:

- job analysis
- recruitment and selection, especially from a legal point of view
- compensation, pay scales, and non-monetary benefits
- policies and rules from the viewpoint of the manager.

### Discussion of handout 2, Personnel Audit

1. **Current job descriptions**—Jobs may change when other changes occur, e.g., when a new staff person or director is hired, a company grows, a new program is initiated, a new year begins, a company moves to a new location, etc.
2. Legal application blank—Some types of questions can lead to legal trouble.

3. Recruiting of new employees—Good recruiting practices can improve the quality of your staff and decrease the rate of turnover.

4. Formal wage and salary system—is important for employee satisfaction and as a reward for job performance.

5. Benefit plans—A good benefit plan helps attract and retain employees.

6. Job-related performance appraisal—is appropriate for both you and the employee to evaluate his/her job and determine appropriate rewards. Also forces you to quantify performance standards and specify the criteria you use for evaluating performance of the job.

7. Appraisal feedback training—Should be supplied in areas in which employees are performing below standards.

8. Orientation of new employees—A complete orientation program lets employees know what is expected of them and acquaints them with your procedures. Orientation can prevent unnecessary questions and errors.

9. Job skill training programs—Enhance or develop needed skills.

10. Employee development programs—Enable employees to advance.

11. Safety compliance investigation—You must be aware of federal, state, and city regulations that apply to your facility so you can conform to them.

12-13. Employee handbook and Discipline policies—You need a handbook to let your employees know your rules, standards, performance requirements, etc. If such things are not written down, you will have trouble enforcing policies and standards, evaluating performance, and disciplining employees.

14-15. Personnel records and Employee privacy protection—You should keep two personnel files on each employee, know what belongs in each file, and maintain the legal requirements for privacy of employee information.
B. **Job Analysis (blue handouts)**

1. Refer to handout 3, Uses of Job Analysis. Discuss how the job analysis is the key to several other personnel tasks.

2. Ask participants to fill out handout 4, Job Analysis Questionnaire.

16. **Exit interview procedure**—Is needed so you and the employee can discuss the employee's job performance, possibilities for his/her future, etc. Strive to maintain good public relations with every employee. (E.g., "This job did not use your talents. We know you will be more successful in a different type of job.") Make suggestions and stress the person's positive qualities. (E.g., "You are conscientious, always on time, etc.")

In this section we will perform a job analysis and write a job description, job specifications, and performance standards.

**Discussion of handout 3, Uses of Job Analysis**

The most basic personnel activity is **job analysis**, determining the functions and activities involved in a job. The **job analysis** makes it possible for you to write a **job description**. By breaking down a job into a list of activities, the **job description** clarifies what **orientation and training** will be required. It also makes it possible for you to write **performance standards**, which facilitate a fair **appraisal** of an employee's job performance. The **job description** also is the format required to write **job specifications**, which, along with the **job description**, lead to **effective hiring**. The **job specifications** also facilitate an **objective job evaluation** and thus an **equitable pay system**.

**Discussion of handout 4, Job Analysis Questionnaire**

1. Current and complete job descriptions are necessary so employees know what they are expected to do.

2. You should discuss an employee's job description with him/her periodically to make sure that you have a mutual understanding of the employee's duties. If this is done, the job description will serve as an excellent basis for the employee's performance appraisal.

3. Change the job description if necessary when you begin recruiting for a job opening. Refer to the job description during the selection process to make sure the prospective employee is qualified to perform the duties for that job.
3. Refer to handouts 5A-5C, Job Questionnaire. Discuss each item.

4. Required job specifications must be job-related. (E.g., height and weight are not related to most jobs.)

   Discussion questions:

   1. Is personality ever job-related?

   2. What about a high school diploma?

5. Specific performance standards facilitate a performance evaluation. (E.g., “Able to lift a 40-pound child” can be evaluated more easily and fairly than “Likes children.”)

Discussion of handouts 5A-5C, Job Questionnaire

1. General Responsibilities. Name one or two. This description should summarize the duties and activities listed in section II.

2. Specific Job Responsibilities. An employee may not be able to determine percentages, but should at least rank the items in terms of amount of time required for each. You may be surprised at employee responses.

3. Supervisory Responsibilities. You may be surprised at your employees’ perceptions of who supervises them and whom they supervise.

4. Materials and Equipment. Probably doesn't apply to your employees.

5. Source of Instructions. Might make you aware of employees who lack instructions. Will give you a chance to train supervisors or to develop written instructions for employees who need them.

6. Decisions. By answering this question, employees may discover that they have more autonomy than they had thought.

7. Responsibility, and VIII. Records and Reports. Do not apply to most child care workers.

8. Supervision and Training. This section provides important information to you.

9. Working Conditions. Responses to this question may alert you to the source of some dissatisfaction.

10. Qualifications. You may want to consider these responses in future recruiting.
4. Divide participants into small groups according to size of facility and type of program (i.e., day care or preschool and profit or non-profit). Ask participants to use handouts 5A-5C to analyze their own jobs. One person should record responses. When the large group comes back together, each group can share its responses, especially answers to section II.

5. Refer to handout 6, Writing a Job Description. Explain how to write a job description.

6. Refer to handout 7, Job Description, and 8A-8C, Job Questionnaire (filled out). Ask participants to use the questionnaire to write a job description.

7. After they have finished, refer to handout 9, Job Description (filled out). Point out the three parts of the job responsibilities as explained in handout 7, Writing a Job Description.

8. Explain job specifications.

Discussion of handout 6, Writing a Job Description

1. Start with an action verb. Use specific verbs.
2. Tell who or what is acted upon.
3. Add a phrase that tells why, how, when, and/or for whom the action is carried out.

Discussion of Job Specifications

Job specifications (qualifications) provide the basis for objectively evaluating a job in order to develop an equitable pay system. Specifications need not be advertised, but should be used in the selection process. Employees should be hired and their performance should be appraised on the basis of the specifications.

Job specifications must be related to the job. They can refer to knowledge, skills, or abilities needed to perform specific job functions.

Examples:

Employee must:
1. Type 60 words a minute accurately and neatly.
9. Ask participants to fill out handout 10, Job Specifications, based on handout 9, Job Description (filled out).

10. Refer to handout 11, a listing from the Dictionary of Occupational Titles.

C. Recruitment and Selection (yellow handouts)

1. Lead a discussion on participants' recruiting experiences.

2. Summarize the discussion and state the major goal of recruitment.

3. Refer to handout 12, The Staffing Process: Recruitment and Selection. Briefly discuss each item on the outline and ask participants which items they have used successfully.

Discussion on Recruitment

1. How do you recruit your employees?

2. What methods have been successful (i.e., have resulted in the hiring of qualified staff)?

3. How many people applied for your most recent job opening?

4. How would you rate the quality of your applicants?

The primary goal of recruitment is to develop sources of applicants through which qualified staff can usually be acquired.

2. Have English language skills in grammar and spelling at a high school graduate level.

3. Know how to organize and maintain accurate files.

4. Be articulate and able to operate the telephone system in order to answer and transfer calls efficiently and pleasantly.

5. Have basic mathematical skills necessary to monitor the supply of office materials and order them when needed to maintain an adequate inventory.
4. Ask participants to fill out handout 13, Pre-Employment Inquiry Quiz. Discuss each item.

Discussion of handout 13, Pre-Employment Inquiry Quiz

1. No. Previous name may have ethnic association.

2. No. Many employers discriminate against persons born outside the United States and citizens of foreign countries who have work permits in the United States.

3. No. Same reason as 2.

4. No. May be considered age discrimination. An early childhood program manager can ask only "Are you over 18?" After a person is hired you may ask his/her precise age.

5. No.

6. Yes.

7. No. Citizenship is not a job requirement. You can ask if the applicant has a permit to work in the United States.

8. No. Same reason as 7.

9. No. You cannot ask if a person has ever been arrested or convicted of a crime.

10. Only if it is job-related.

11. No. The answer may relate to the applicant's ethnic heritage.

12. Yes.

13. No.

14. No.

15. No.

16. No.

17. No. You can ask for club and organization memberships that are job-related or have provided applicable work experience.

18. No. That could be considered discrimination on the basis of sex, age, race, or ethnic origin.

19. No. You may allow the applicant to supply references, but you can't specify who they must be.
5. Ask participants to evaluate the legality of each item on handout 14A-14B, What’s Wrong with This? Application for Employment.

Discussion of handouts 14A-14B, What’s Wrong with This? Application for Employment

It is illegal to ask for the following information:

1. Age.
2. Sex.
3. Permanent address.
4. Whether the applicant owns, rents, or boards at his/her place of residence.
5. Date of birth.
6. Height.
7. Weight.
8. Marital status.
9. Number of children.
10. Number of dependents.
11. Elementary school applicant attended.
12. Dates applicant earned high school, college, and other degrees.
13. Subject of special study or research. That is too vague unless you specify “relevant to this job.”
14. Whether applicant speaks or writes a foreign language, unless it is job-related.
15. Reason for leaving a job. Ask only for date of termination.
16. Physical defects, unless you specify “that would make you unable to perform the functions of this job.”
17. The statement “I understand that misrepresentation or omission of facts is cause for dismissal.”

Other problems:

1. Interviewer’s rating and remarks should be a separate form.
2. Interviewer’s rating categories are poor.

6. Suggest that participants use handout 15, Pre-Employment Inquiries, for reference.
7. Show participants an example of a good application. (See Supervision section, handout 7.)

8. Lead a discussion on interviewing.

9. Go through handout 16A-16B, How to Conduct a Hiring Interview.

10. Discuss the two landmark Supreme Court cases that affect hiring procedures—Griggs vs. Duke Power Company and Washington vs. Davis.

11. Explain the Privacy Act.

12. Describe the two separate files needed for each employee—personal information and an employment record. Show examples on handout 17, Employee Files.

13. Refer to handout 18, Disclosure of Employee Data. Ask one participant to read each situation and respond to the questions.

Discussion on Interviewing

1. What kinds of experiences have you had in interviewing job applicants?

2. Do you enjoy conducting interviews?

3. Do you feel that you do it well?

Discussion of Supreme Court Cases (Subconscious Discrimination)

The Griggs vs. Duke Power Company (1971) decision stressed the illegality not only of overt discrimination but also of practices that are fair in form but discriminatory in operation. The Court also stated that selection criteria must be job-related.

The Washington vs. Davis (1976) decision stated that an employer's pre-employment testing need not be job-related as long as hiring procedures do not lead to disproportionate impact (i.e., a staff that does not conform to the community's percentages of minorities). If the staff has been affected by disproportionate impact, then pre-employment tests must be job-related.

Discussion of the Privacy Act

An employee must have access to his/her personnel file. The employee must grant permission for persons outside the company to have access to the file.

Discussion of handout 18, Disclosure of Employee Data

1. You can confirm employment if the caller reads you the name and job title. Do not release the ID number.
14. Discuss what information should be given to a prospective employer of a former or present employee.

2. You can verify the Social Security number if the caller reads it, but you cannot give it out.

3. You can confirm that he is an employee and give the salary scale of his position. Do not offer additional information.

4. You can give out all of the information—age, marital status, number of dependents, and salary—only if you have written permission from Jim.

5. Call Jim and get a verbal agreement to allow you to release the information. Release the information to the bank. Ask Jim to sign a release form as soon as possible.

6. Ask why the caller needs the information. If the reason is job-related, give out his date of employment, position, and performance appraisal reports, but not his age and marital status.

7. Give out only Jim's date of employment, position, and performance appraisal reports, not his age and marital status.

Information to Give to a Prospective Employer

You can give:

- dates of employee positions
- salaries
- promotions
- demotions
- reasons for termination

You cannot give:

- details of termination
- subjective negative information.

Don't blacklist former employees. They can sue if you release subjective negative information.

Tips on Conducting Your Own Background Investigation

1. Get written permission from the person you are investigating.

2. Don’t bother to contact subjective sources (i.e., relatives and close friends).

3. Ask only for job-related information.
16. Review the two types of employee files—personal information and employment record. Ask participants to look back at handout 17, Employee Files.

D. Compensation (pink handouts)

1. Explain Wage-Salary Administration rules that affect employment and payment practices.

2. Discuss handout 19, Elements of Employee Compensation.

4. If you receive contradictory responses, evaluate your sources.

5. Don't ask for subjective information. If someone provides it anyway, evaluate the source.

Discussion of Two Types of Employee Files

1. Should be kept in separate places.

2. Both types of files should be locked.

3. Keep any notes or documents that will apply to employee appraisal in File B.

4. Do not keep specific negative information on an employee for more than two years.

Discussion of Wage-Salary Administration Rules

1. The Fair Labor Standards Act requires that any employer who has more than two employees must pay them the minimum wage: $3.35 as of January 1, 1981.

2. If you employ 14- or 15-year-olds, you cannot allow them to work
   • more than eight hours per day
   • more than three hours on a school day
   • before 7 a.m. or after 7 p.m.
   • more than 18 hours per week

Discussion of handout 19, Elements of Employee Compensation

1. The three basic kinds of employee compensation are: wages, benefits, and other incentives.

2. Wages are usually low at child care facilities.

3. Benefits average about 10 percent of wages for child care workers. What benefits do you pay?

4. Other incentives that increase job satisfaction can be instituted at a minimum cost. Have you developed any incentives that aren't listed on the handout? Which ones have been successful?
3. Explain how to develop a salary scale.

4. Ask participants to rank the jobs on handout 20, Job Ranking Exercise.

5. Write the eight job titles on the blackboard along with the participants' rankings of each job. Compute the average rank of each.

6. Refer to handout 21, A Suggested Salary Scale for Early Childhood Personnel.

E. Personnel Coordination (green handouts)

1. Ask one participant to read each case on handout 22, Applications of Personnel Policy, and to decide whether or not to suspend the employee. Open a discussion on each case. Tell participants that there are no clear-cut right or wrong answers.

2. As discussion proceeds, ask participants to read handout 23, Personnel Policies, and to re-examine the rule and cases in light of the policy guidelines.

Discussion on Developing a Salary Scale

You should develop a salary scale for your employees to differentiate among different positions and provide step increases within each job. In order to rank salaries, you should first rank the jobs on:

- their complexity
- the amount of responsibility the employee has for the child care facility
- the amount of training and experience needed.

If you have conducted job analyses and have written job descriptions, the ranking process will be easier.

Discussion Question:

Now that the jobs have been ranked, how would you determine salaries?

Discussion of handout 23, Personnel Policies, as it applies to handout 22, Applications of Personnel Policy

1. Was the rule on handout 22 necessary?
3. Refer participants to handout 20, How to Develop Policy and Procedures, in the Policy section. Lead a discussion on staff policies.

4. Through discussion, have participants fill in policy areas under numbers 4 and 5 on handout 23, Personnel Policies.

V. Conclusion

Give participants an opportunity to ask general questions on personnel management.

2. Was it reasonable?

3. Were we consistent in enforcing the rule in all four cases?

4. Did the rule apply to the four cases? Can you think of other cases to which it wouldn't apply? (E.g., serious illness of a family member. Sick leave rules often cover illness in the immediate family.)

5. Was the rule clearly written? Is it understandable?

6. We cannot judge whether or not the rule was distributed and communicated.

Discussion on Personnel Policies

1. Is your staff large enough to warrant written policies?

2. Do any of your staff members hold supervisory responsibilities over others?
Part IV: Financial Management

GOALS

After completing this section, an early childhood program manager should:

1. Understand the factors affecting the costs of an early childhood program.
2. Be able to develop a staff plan and budget for a day care facility.
3. Analyze the costs of his/her program to determine the cost per child per day.
4. Understand the inherent problems in the budget.
5. Develop a system of continuing financial management necessary for developing a budget and budget projections, managing personnel, preparing financial statements, and keeping necessary tax records.

PARTICIPANTS’ MATERIALS

Advanced publicity and/or registration materials should instruct each participant to bring:

1. A pocket calculator.
2. Yearly budget figures for the center, or, if not available, operating costs for one average month including staff salaries, rental, utilities, food and other supplies, transportation, etc.
3. Annual audit if the center has an accountant or the program manager’s financial record system.

HOW TO USE THE INSTRUCTOR’S GUIDE AND THE HANDOUTS

By using the teaching process outlined on the left of each page in the instructor’s guide, the instructor is creating the best learning situation for this program. The teaching process outline tells the instructor what to do. The content outline, on the right of each page, tells the instructor what to say. The handouts, which immediately follow the instructor’s guide, are mechanisms to reinforce the knowledge and to provide opportunities for participants to practice some of the procedures. The handouts are designed to be permanent reference materials for the participants.
INSTRUCTOR'S GUIDE

Process  
(What to Do)

A. Introduction (tan handout)

1. Introduce yourself and give a brief overview of the day. Do not introduce participants at this time.

2. Ask participants to fill out handout 1, Financial Management Quiz. Then discuss responses to determine areas that participants find most difficult so you can emphasize those topics.

3. Ask each participant to introduce himself/herself and to tell:
   • the number of children his/her center serves
   • whether the center is profit or non-profit

Content  
(What to Say)

Introduction

Today's session will deal with areas of skill needed by preschool directors. We will discuss:

1. What factors affect the costs of operating a facility.

2. How to develop an operating budget for a facility of any size.

3. How to analyze your operating costs in comparison with appropriate operating costs.

4. How to determine your unit cost (cost per child per day).

5. How to prepare an annual budget.

6. How to keep on top of the budget every month and project for the future.

7. Ways to increase income and reduce costs.

8. How to develop a simple record-keeping system.
• whether the center is a single agency or part of a larger agency
• if the center is just starting.

4. Distribute different colored cards to participants representing the following three types of centers:

• profit
• non-profit, single agency
• non-profit, part of another agency.

Categorize those who are just starting according to the type of center they expect to open. The cards will be used in a later exercise.

B. Factors Affecting Cost (blue handouts)

1. Refer to handout 2, Factors Affecting Cost.

Discussion of handout 2, Factors Affecting Cost

This sheet is a summary of all factors that affect your operating costs. When you add a program or increase the size of your facility, these factors must be considered.

The first factor, the Nature of the Program depends on:

1. Number of children you serve.

2. Ages of children. Infants require a larger staff; school-age children, a smaller staff.

3. Hours of operation and weeks of operation.

4. Quality of the program. Do you have a speech therapist? A music program? A low staff-child ratio? Do you provide extra services such as breakfast, transportation, etc.?

Discussion Questions:

1. How do you find out what type of program you should offer?

2. How do you decide whether or not you should expand or offer additional services?
3. Tell participants that a review of other day care programs may help them decide what services they would like to offer.

Refer participants to handout 3, Day Care Programs in the United States, so they can compare their facilities with the national figures. Ask them to fill in the right hand column, checking off the schedule and services they offer and writing down their percentages of distribution by age, mean class size, and distribution of classrooms.

4. Suggest that participants try some market analysis techniques to determine what services to offer.

Discussion on Expanding Services

Example:

A day care center operator wants to increase income by staying open from 7 p.m. until midnight. The building and facilities are there; all that is required is extra staff.

What is likely to happen?

1. Because staff is a larger part of total operational costs, costs will increase.

2. The staff-child ratio must remain constant. Turnout may be very uneven, but staff must be available to handle your capacity.

3. Director burnout may occur.

Discussion of Market Analysis Techniques

You can perform a market analysis for a day care center just as you would if you were starting a McDonald’s restaurant. There are several market analysis techniques you might use:

1. Survey parents if you want to expand or change your services. Include the probable cost to them; give them choices.

When you consider the services you will offer, keep in mind the differences between profit and non-profit centers. Non-profit centers are often able to improve their programs with federal and state funding (such as the USDA food...
reimbursement), personnel they don't pay for (such as Foster Grandparents, CETA workers, or VISTA volunteers), or donated goods and services.

However, profit centers nationwide find that parents in certain areas are willing to pay for quality programs that include music education, field trips, etc. Facilities that provide such extras often have long waiting lists.

2. Find out what other child care programs in your area are like. Find out what experience other directors have with programs similar to yours.

3. Ask major businesses how many women they employ, what their female employees do about child care, how old their female employees are, etc.

4. Get statistical trends for your area from newspaper records of births and the school census. Consult the 1980 U.S. Census records for your county or village at a college, university, or public library. Find out the number of working women of child-bearing age in your area.

5. Ask people who have frequent contact with women (e.g., pastors, social service agency personnel, YWCA staff, extension service people, bowling alley owners, etc.) what type of child care women generally use.

6. Conduct a survey at a place where women congregate (e.g., a church, grocery store, P.T.A. meeting, bowling alley, fire department auxiliary meeting, Brownie Scout meeting, etc.) The survey can help you plan a program and also make your name known to potential customers. Although you could print a survey in the newspaper or distribute it in local stores and banks, there are several advantages to conducting the survey in person:

- If you are on a meeting agenda, you can describe your program, give out the survey, and get it back immediately. You receive immediate results and gain some public relations exposure.
- If you suggest that anyone interested can visit your center, you are giving a personal invitation.
- If you mention that you have programs on parenting available and offer to make a presentation sometime, you have let people know that you are an expert in working with children.
- If your center is non-profit and you suggest ways that a community group might help your center (e.g., decorating a room, donating a piece of equipment, etc.), you are providing a group with a community service project it may be looking for.
7. Refer participants back to handout 2, Factors Affecting Cost.

8. Refer to participants to handout 5, Federal Licensing Requirements.

9. Give participants a chance to look over and discuss handout 5.

10. Refer participants to handouts 6A-6B, Nebraska Licensing Requirements.

11. Have participants look over and discuss handouts 6A-6B. If there is time, through discussion, have participants fill in the 1976 Nebraska Regulations on handout 6C. If there is not enough time, suggest that participants fill them in later. In either case, suggest that they fill in the second column on handout 6C when the new regulations come out.

12. In addition to federal and state licensing requirements, mention Department of Labor requirements.

Continued Discussion of handout 2, Factors Affecting Cost

The second set of factors affecting cost involves Licensing Requirements.

Discussion of handout 5, Federal Licensing Requirements

Federal licensing requirements:

• tell you how many staff members you must have.
• tell you the types of meals you must serve.
• insist upon local fire safety inspections.

Discussion of handouts 6A-6B, Nebraska Licensing Requirements

Nebraska licensing requirements cover:

• staff-child ratio
• health/sanitation
• fire safety
• square footage of inside and outside space, etc. per child.

Discussion of Department of Labor Requirements

The Department of Labor requires that employers pay:

• the minimum wage
• Social Security benefits
• workmen’s compensation
• unemployment insurance.

You should contact the Department of Labor to find out specifics of the requirements.
13. Tell participants that their profit/non-profit status also affects their costs.

Discussion of Profit/Non-Profit Status in Relation to Costs

1. In addition to a fair salary, the owner of a profit center must allow for about a 20-percent return on his/her investment. This is considered a modest rate of increase in today's market.

2. A profit or non-profit owner can rent out part of his/her home to the center, saving the center the cost of buying or renting a building and, at the same time, earning himself/herself the monthly rent from the center.

3. As mentioned before, non-profit centers may receive personnel and other benefits from outside sources. But, this is no excuse for being a poor financial manager.

14. Refer participants back to handout 2, Factors Affecting Cost.

Continued Discussion of handout 2, Factors Affecting Cost

The Local Economic Factor affects costs in the following ways:

1. Personnel costs are a major factor in your overall expenses. Your costs will depend on whether or not you can find good employees at low cost and whether or not you have to provide paid vacations and sick leave to acquire good employees.

2. If the economy in your area is slow, people may not be able to afford child care, women may not be able to find jobs, etc.

All of the factors we have discussed so far—Nature of Program, Licensing Requirements, Profit/Non-profit Status, and Local Economic Factor—affect your Operational Costs and, thus, the Total Cost of the Early Childhood Program.

Operational Costs can be broken down into four categories:

- Personnel
- Supplies (including food)
- Housing (or Occupancy)
- Others (such as training, transportation, services, etc.)

To determine your Cost per Child per Year, divide your Total Costs by your Average Daily Attendance.

To find your Cost per Child per Day (or Unit Cost), divide your Cost per Child per Year by your Number of Days in Operation per Year.
15. Give participants a chance to look over handouts 7A-7B, Annual Expenses of Day Care Centers. Point out Nebraska figures for 1977 and 1981 and the Minimum, Acceptable, and Desirable expenditures. Tell participants that they will be able to come back to handout 7B later to compare their own figures with the averages.

C. How to Estimate Operating Costs (yellow handouts)

1. Lead a discussion to introduce this section.

2. Refer participants to handout 8, Operational Budget.

3. Refer participants to handout 9, Budget Checklist. Go over all the items that must be included in Personnel costs. Mention that benefits usually average about 10 percent of salaries.

We will figure those costs later so you will be able to determine:

- whether or not your fees cover your costs.
- if you can justify an increase in fees.
- where any financial “slippage” is occurring.

Introductory Discussion

1. How do you know how much you should spend on food? On staff?

2. If your landlord raises the rent, how do you know if it’s too much?

3. Do you charge an extra fee for transportation?

4. How do you determine how much to charge for school children who require three hours of care?

Discussion of handout 8, Operational Budget

This handout shows the percentage of a day care center’s budget that is spent in each major category.

Nationally, Personnel costs make up 69 percent of a day care center’s budget. But several studies show that better programs spend 73-76 percent of their budgets on personnel. Profit centers cannot afford to spend more than about 61-63 percent, including the owner’s salary, for personnel.

5. Lead a discussion on setting salaries for a cook, janitor, and nurse.

6. Through the discussion, determine equitable starting salaries for the cook, janitor, and nurse and fill them in on handout 10.

7. If time permits, give participants a chance to practice calculating a few salaries on handout 10. (E.g., Ask participants, “What would the teacher/leader’s salary be in the third year?”, etc.)

8. Refer participants back to handout 8, Operational Budget.

9. Ask participants to look at handout 9, Budget Checklist, to see what items are considered Supplies.

10. Ask participants to turn back to handout 8, Operational Budget.

11. Refer participants to handout 9, Budget Checklist, again. Go over the list of Occupancy costs.

Discussion of handout 10, A Suggested Salary Scale for Early Childhood Personnel

Handout 10 has a grid you can use to calculate salary increases. If you use something like this, you should include it in your employee handbook so employees can plan their personal budgets according to expected income.

Discussion Questions:

1. What is a fair starting salary for a cook? A janitor? A nurse?

2. Do you ever have problems with direct child care staff who feel they should be paid more than the nurse?

Continued Discussion of handout 8, Operational Budget

Supply costs are calculated in different ways by different references. Food costs average 6-11 percent of the budget. Classroom and Administrative supplies average 4-5 percent, not including equipment.

Nationally, 10 percent of an average child care center's budget is spent on Occupancy.
12. Ask participants to turn back to handout 8, Operational Budget.

13. Ask participants to read the list of Other items on handout 9, Budget Check-list.

14. Ask participants to sit in groups according to the color of cards they received during the Introduction. By being grouped in this way, participants from the same types of centers will be able to work together on their budget calculations, because the different types of centers may require different calculations. Move from person to person to encourage participants to help each other.

15. Refer participants to handout 11, Staff Plan and Budget. As a group, go through the directions at the right of the page. Ask participants to add a secretary to the list of employees. They should calculate one-half time for the cook and secretary and one-fifth time for the custodian. Give participants time to follow the directions on the handout.

16. Ask participants to turn to handout 12, Budget Estimation. Go over directions 1-7 and then allow participants time to follow them.

17. Go through directions 8-14 and fill out the rest of handout 12 as a group.

Discussion on Estimating Costs and Income

At this point we will develop a budget for the imaginary Community Child Center, which serves 25 children.

Other costs should run 4-6 percent of the budget. Many directors have a distorted notion of their budgets because they forget to include items in the Other category.
18. Instruct participants to use their own center's figures to fill out handout 13, Your Operating Costs. Go over the directions before they begin. Participants who brought annual figures can skip over Column 1 and fill in their amounts under each category in Column 2.

19. Suggest that participants review handout 9, Budget Checklist, as they fill out handout 13 so they won't forget to include any expenses.

20. As the participants work on handout 13, roam around the room and help people who are having trouble with math, etc. Also, encourage participants to help each other.

21. When most participants have finished handout 13, go over directions 1-4 on handout 14, Analyzing Your Costs, and then give participants time to follow them.

22. Ask participants to explain any categories that don't fit the expected percentages on handout 12. Tell them that a center whose percentages differ greatly from those on handout 12 may be in financial trouble. Describe some reasons that their percentages may differ.

Comments on handout 13, Your Operating Costs
(Comments all refer to direction 1.)

- Personnel—If the owner works, include the equivalent of a reasonable salary, even if he/she is not currently drawing a salary.
- Occupancy—Divide annual payments such as insurance by 12.
- Other—Don't forget auto payments.

Reasons for Varying Budget Percentages

1. Your rent is too high.

2. You don't pay rent because it is donated by a church.

3. Your Personnel Costs are low because your staff includes volunteers, CETA workers, Foster Grandparents, your children or spouse, etc.
23. Go over directions 5-6 on handout 14, Analyzing Your Costs. Tell participants to use the average daily attendance of full-time children in their calculations. Give participants time to follow directions 5-6.

24. Ask participants to transfer the Cost per Child per Year to handout 7B in Column 1.

25. Direct participants to find their highest and lowest full-time salaries from handout 13, and transfer them to handout 7B.

26. Have participants compare their Cost per Child per Year with the 1981 Nebraska figure for All Centers. Also have them compare their highest and lowest salaries with 1981 Nebraska figures. Ask participants to discuss reasons why their figures vary from state averages.

27. Ask each participant how his/her Cost per Child per Day (Unit Cost) compares with his/her daily fee.

28. For those whose costs are greater than their daily fees, ask where their extra money comes from. Then summarize possible sources of additional income.

4. Your Personnel Costs are low because you didn’t take out a salary equivalent for the owner.

5. Your food costs are high due to poor shopping practices or selection of high quality food.

6. You forgot to include a major item.

7. Your Occupancy Costs are low because you didn’t include utilities or upkeep (e.g., painting, lawn care, etc.)

8. Your Other Costs are low because you didn’t include equipment replacement costs, professional development costs (e.g., in-service training, conference fees, etc.), or mileage on your car when you shop for center food and other supplies.
Sources of Additional Income

1. A subsidy from the parent agency (e.g., Omaha Housing Authority, Family Service Society, Boys Club, etc.). The parent agency, in turn, is subsidized by federal, state, and city taxes; United Way grants; industry; church members; etc.

2. Fund raising.

3. The owner-director not taking profit that amounts to a reasonable salary.

Reasons Centers Make a Profit

1. Poor quality of service.

2. Augmenting staff/child ratios with volunteers (e.g., Foster Grandparents).

3. Careful management practices such as comparison shopping, pooling purchases with other centers or public schools, careful staff planning, etc.

4. Setting fees to cover costs.

Introduction to Financial Management

The yearly budget is the backbone of managing your finances.

Even if you have an accountant, you should develop a budget, prepare a monthly statement to determine your financial status, and take steps necessary to balance the budget if costs appear to exceed income.

If your center is non-profit, you must submit a periodic report to your governing board; if you run a profit center, you should examine your financial picture periodically to catch deficits before they destroy your financial stability.

Discussion on Budget Experiences

1. Who prepares your budget projections? An accountant? A board treasurer?
3. Summarize the budget discussion.

4. Refer participants to handout 15, Budget Preparation. As participants work on this handout, circulate among them to make sure they understand what they are doing. Go over directions 1-2. Then give participants time to follow them.

5. Go over directions 3-4 and give participants time to follow them.

6. Go over each of the remaining directions one by one and give participants time to follow each one. Tell them to calculate transportation costs separately so they are aware of them.

7. Ask participants who come up with a negative balance for 1982: What are you doing about it?

8. Emphasize the importance of budget projections.

2. What input do you have?

3. Do you understand the budgets or financial statements?

4. Do you ask questions when you don’t understand?

Summary of Budget Discussion

Your accountant/board treasurer may not fully understand the values of child care under which you operate or the special problems involved in providing day care. Therefore, you should have input into the budgetary process. Ask questions and insist on full explanations. The accountant/board treasurer may not really know why he/she is following one procedure rather than another.

Discussion of Budget Projections

Preparation of next year’s budget is an important part of management because it:

1. Helps you know whether to raise your fees.

2. Tells you how much money you need to raise outside of fees.

3. Gives you the basis for reducing services such as transportation or showing parents why they will have to pay higher fees.
9. Explain the importance of monthly financial management.

10. Refer participants to handout 16, Monthly Financial Statement, and read instructions for Column 1. Tell participants that keeping such records will make it possible for them to total monthly expenses and income and balance the monthly budget without waiting for a bank or accountant's statement. Give participants time to fill in and balance Column 1.

11. Explain that Column 2 is the income and expenses to date. Read the directions for Column 2 and allow participants time to fill in and balance it.

12. Explain that Column 3 should read "Projected 1981 Activity to Sept. 30." Tell participants that in this column they can use one of two methods to determine what their income and expenses to date should have been.

4. Gives you the basis for your monthly budget analysis.

When you prepare the budget, consult handout 9, Budget Checklist.

Discussion of Monthly Financial Management

Budgets of child care facilities are often precarious, with little margin for error. A small variation can mean the difference between success and failure. If at the end of the year your account tells you that you overspent by 10 percent, it is too late to do anything about it. A monthly financial analysis can help you avoid that.

To prepare a monthly financial statement, you need two things:

- a projected budget for the year
- up-to-date monthly records

Methods of Determining Budget Projections

1. The simpler method requires that you divide by 12 each category of the annual budget (in Column 1 on handout 15). Then multiply that monthly amount by the number of months that have elapsed. (In this case, nine months have elapsed, so you multiply by nine.)
13. Allow participants time to fill in and balance Column 3.

14. Read over the directions for Columns 4-5 and allow participants time to fill in and balance them. Interpret the variations.

E. Better Management Procedures (green handouts)

1. Give a brief overview of this section.

(In this section use the remaining time on the areas of most interest to participants. If little time remains, you could:

1. Break the group into three smaller groups that would discuss:
   - increasing income
   - reducing costs
   - improving accounting practices.

2. Spend most of the time covering how to increase income and reduce costs.

2. A more precise method of calculating your projections requires that you use your experience and records to predict costs. (E.g., You may take into account lower enrollment during summer months, higher heating costs during winter months, etc.)

Interpretation of Variations

If your balance of Column 5 shows a large percentage variation, you should look at the individual budget categories to pinpoint the source and determine the cause. Too much variation may:

- Be caused by using the simple method of projecting your budget.
- Mean your budget projections were unrealistic.
- Show that your management practices allow too much slippage and should be revamped.

Introduction to Better Management Procedures

With an eye toward better management, we will examine four factors that affect budget:

- cost
- income
- management time
- accounting practices.
3. If you have a large number of small facilities and/or new providers without accountants, spend most of the time discussing accounting procedures and suggest that handouts 17, How to Reduce Costs, and 18, How to Increase Income, be used as references. The remainder of this Instructor's Guide fully covers the rest of the handouts. However, you may pick and choose from the instructions, depending on how you decide to cover this section.

2. Refer participants to handout 17, How to Reduce Costs. Go over the items one by one and ask participants to discuss their experiences, problems, successes, failures, etc. with any of the suggestions. Ask participants what ideas they could add to the list.

3. Ask participants to turn to handout 18, How to Increase Income, and proceed as you did for handout 17.

4. Turn the discussion to some of the time problems participants have that keep them from undertaking some of the suggested activities on handouts 17 and 18.

Discussion on Managing Time Better

1. How many of you shop for food for your facility?

2. How many drive the school bus?

3. How many do the clean-up, laundry, etc.?

4. Who does the shopping, bookkeeping, banking, etc. during evenings and weekends?

5. The suggestions for reducing costs and increasing income take a lot of time. How many of you would have to hire someone to accomplish some of the ideas?
You are the manager. You are the person who should be putting those ideas into action. But that takes time. Now let’s see if you are currently doing any work that minimum-wage employees could be doing.

Think about a two-day period.

1. How do you spend your time?
   - At meetings?
   - Making or receiving phone calls?
   - Conversing with employees, children, and/or parents?
   - Alone?

2. What do you work on?
   - Bookkeeping?
   - Supervising staff?
   - Talking with staff about children’s problems?
   - Talking with parents about children’s problems?
   - Fund raising?
   - Meeting with the board?
   - Working directly with children?
   - Planning the program?

3. How much of the time did you schedule for yourself?

How much of the time on evenings and weekends do you work?

You need to plan your use of time. You need to decide:

1. What are your center’s long-term goals?

2. What are your center’s short-term goals?

3. What survival tasks must you perform?
   - Writing the Title XX report?
   - Preparing the USDA report?
   - Recruiting new staff?
   - Paying bills?

4. What routine tasks that you perform could be delegated?
   - Driving the bus?
   - Purchasing food?
   - Answering the phone?
   - Supervising children at lunch?
   - Cleaning at the end of the day?
5. List the techniques for managing time on the blackboard.

**Techniques for Managing Time**

You need to develop techniques for managing your time. The following are some examples.

1. Spend some time each day uninterrupted on tasks toward long-term goals.

2. Spend some time each day on tasks toward short-term goals.

3. Delegate tasks.

4. Do thinking tasks early in the day.

5. List your tasks by priority at the beginning of the day. Do the higher priority tasks first.

6. Do not regularly schedule work on weekends and evenings. This encourages you to burn yourself out.

7. Schedule time for bookkeeping during the day and instruct your staff to interrupt you only in an emergency.

6. Give participants a chance to share some of their own techniques for managing time and add them to your list.

7. Tell participants that the larger the program is, the less the director will be with the children. Suggest that if working with children is a person's major source of satisfaction, the director's job is the wrong job for that person.

8. Explain the importance of keeping good accounting records.

**Discussion on Keeping Good Accounting Records**

Keeping good accounting records can help you manage better in several ways. Good records can help you:

1. Substantiate to parents and social services your need for an increase in fees, and thereby, increase your income.

2. Substantiate taxable items or a tax loss if your center is profit. They also make filing income tax easier.

3. Analyze the budget and determine where you're overspending. They provide the basis for management decisions such as salary increases, reductions in staff, etc.
9. Refer participants to handout 19, Materials Needed to Keep Records, and go over each item.

10. Go over handout 20, Substantiating Income and Expenses. Stress the need to substantiate all income and expenses because the IRS is very fussy about cash transactions.

11. Go over handout 21, Children's Records. Explain reasons for this system of record keeping.

12. Mention that the total of bank deposits for a month should equal the monthly income.

13. Go over handout 22, Staff Records. Explain that the Cash Payment Journal makes it possible to add figures in the withholding columns and send a quarterly check to the IRS.

14. Go over handout 23, Cash Payment Journal, and explain that, in addition to payroll, all other expenses should be recorded in the Cash Payment Journal.

4. Keep you on top of the monthly financial picture and make it easier to prepare budget projections.

5. Secure a loan, persuade your banker to allow you to overdraw your account when the USDA check is not on time, etc.

Advantages of Keeping Individual Children's Records

1. Individual family attendance cards save you time in bill writing because you can transfer the hours directly from the cards to the individual/family ledger.

2. You can show the attendance card to the parents as the basis for billing.

3. The attendance card can be filed in an individual/family file.

4. A separate ledger sheet for each child/family allows you to add down the columns for family tax records.

Discussion of the Relationship of the Cash Journal and the Cash Payment Journal to the Monthly Financial Statement


F. Conclusion

Give participants an opportunity to ask general questions on financial management.