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ABSTRACT

Training materials for family day care providers are offered in this document in the form of pages providing topics for discussion and suggested workshop activities. Discussion materials consist of prototype forms for gathering data and keeping records, as well as guidelines for caregiving functions such as feeding, first aid, arranging the home for day care, toilet training, and selecting toys and play materials. Workshop materials consist mainly of directions for making toys and equipment for infants and toddlers, such as crib toys, puppets, playdough, musical instruments, soft stairs, and a tire swing. The workshop pages also provide suggestions for varying and using the toys and equipment, indicating areas of development associated with their use. (RH)

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# Infant Family Day Care Training:

DISCUSSION  
AND  
WORKSHOP  
SHEETS

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# **Infant Family Day Care Training: Discussion and Workshop Sheets**

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# Contents

## Discussion Sheets

SOME QUESTIONS .....	1
HOW DO I FEEL?.....	3
OBSERVATION + APPROPRIATE INTERACTION = COMPETENCY .....	4
INFANT OBSERVATION INTERACTION SHEET.....	5
A GOOD BEGINNING .....	6
That First Interview .....	6
Some Topics You Will Want To Discuss .....	6
SUGGESTIONS FOR AGREEMENTS BETWEEN PARENT AND PROVIDER.....	8
SAMPLE FORMS.....	10
Emergency Medical Care.....	10
Authorization to Administer Medication.....	10
Travel .....	10
FINANCIAL RECORD KEEPING .....	11
Accurate Financial Records.....	11
Weekly Attendance Records .....	11
Setting Your Fees .....	11
Weekly Attendance Record – Sample No. 1.....	12
A Receipt Book and Account Cards .....	13
Expense Receipt File.....	13
A Receipt Book and Account Cards – Sample No. 2 and Sample No. 3 .....	14
Two Types of Day Care Expenses.....	15
Actual Day Care Expenses.....	15
Related Day Care Expenses.....	15
THE DAY CARE LEDGER .....	16
Keeping A Day Care Ledger .....	16
Income Category.....	16
Actual Day Care Expense Categories.....	16
Related Day Care Expense Categories.....	18
Day Care Ledger – Sample No. 4.....	20
Totaling the Day Care Ledger.....	21
Keeping a File.....	21

<b>INCOME TAX REPORTING</b> .....	.22
Part I Income .....	.22
Part II Deductions .....	.22
Schedule C (Form 1040) -- Sample No. 5 .....	.28
Schedule SE (Form 1040) -- Sample No. 6 .....	.29
<b>MONTH BY MONTH PLAY CHART</b> .....	.30
<b>LEARNING TO USE THE TOILET</b> .....	.34
A Cooperative Approach .....	.34
Clues That a Child May Be Ready to Begin to Learn to Use the Toilet .....	.34
How to Proceed .....	.35
Results .....	.36
<b>ARRANGING YOUR HOME FOR DAY CARE</b> .....	.37
Think Ahead .....	.37
Planning to Meet Needs .....	.37
Floor Plan .....	.38
<b>SELECTING TOYS AND PLAY MATERIALS</b> .....	.39
When Buying a Toy Ask Yourself These Questions: .....	.39
Suggested Playthings for Infants .....	.39
Suggested Playthings for Toddlers .....	.40
<b>ENVIRONMENTS FOR GROWING AND LEARNING INFANCY</b> .....	.41
(Intellectual Development Part I)	
A Critical Period -- From Birth to Two .....	.41
Learning Environments for Infants .....	.41
Adults Can Help .....	.42
The Child Teaches Him/Herself .....	.42
<b>ENVIRONMENTS FOR GROWING AND LEARNING</b>	
<b>TODDLERHOOD -- TOUCHING</b> .....	.43
(Intellectual Development Part II)	
Learning Environments for Toddlers .....	.43
Learning to Enjoy Learning .....	.43
<b>ENVIRONMENTS FOR GROWING AND LEARNING</b>	
<b>TODDLERHOOD -- TALKING</b> .....	.44
(Intellectual Development Part III)	
The Beginnings of Language .....	.44
Helping With Word Learning .....	.44
Language -- The Basis for Future Social and Intellectual Development .....	.45
Piaget's Theory of Intellectual Development .....	.45

<b>SAFETY AWARENESS CHECKLIST</b> .....	<b>.46</b>
Housekeeping .....	.46
Accident Hazards .....	.46
Fire Safety .....	.47
<b>GUIDE TO MEDICAL EMERGENCIES</b> .....	<b>.48</b>
What Is a Medical Emergency? .....	.48
What Can You Do? .....	.48
How to Prepare .....	.49
Life-Saving Techniques .....	.49
<b>FIRST AID KIT</b> .....	<b>.50</b>
<b>RELATIONSHIPS IN FAMILY DAY CARE CAREGIVER AND PARENTS</b> .....	<b>.51</b>
Relationships Defined .....	.51
Relationships With Parents .....	.51
Everyone Benefits .....	.52
<b>RELATIONSHIPS IN FAMILY DAY CARE DISCIPLINE</b> .....	<b>.53</b>
Discipline Defined .....	.53
Positive Social Relationships Start at Birth .....	.53
Stepping Stones for Caregivers of Infants and Toddlers .....	.53
Mutuality Not Imposition .....	.55
<b>NUTRITION</b> .....	<b>.56</b>
Nutrition for Young Infants .....	.56
Nutrition for Older Infants .....	.57
Nutrition for Toddlers .....	.58
<b>FOUR BASIC FOOD GROUPS</b> .....	<b>.59</b>
Suggestions for Toddlers .....	.59
Breads and Cereals .....	.59
Dairy Products .....	.61
Fruits and Vegetables .....	.64
Meats and Meat Substitutes .....	.65
Foods to Avoid .....	.66
<b>NURSING BOTTLE MOUTH</b> .....	<b>.67</b>

## Workshop Sheets

MOBILE .....	.68
HANGING CRIB TOY .....	.69
STUFFED TOYS .....	.70
MILK CARTON BLOCKS .....	.71
POP-UP PUPPET .....	.72
POP-UP PUPPET PATTERNS .....	.74
BASIC PUPPET .....	.75
BASIC PUPPET PATTEKN .....	.76
STICK PUPPETS .....	.77
SONGS, GAMES, AND FINGERPLAYS .....	.78
MUSICAL INSTRUMENTS .....	.81
SOFT STAIRWAYS .....	.83
NESTING CANS .....	.84
PERSONALIZED PLASTIC PROTECTED BOOKS .....	.85
COFFEE CAN BANK .....	.86
BEAN BAGS .....	.87
UPSIDE DOWN BOTTLE .....	.88
SAND TOYS .....	.89
TIRE SWING .....	.90
TABLE-TOP EASEL .....	.91
PLAY DOUGH RECIPES .....	.92

# Some Questions

"Why have a training program to care for infants? You just do it."

"What's so difficult about taking care of babies? You feed them, change them, and they spend most of the time sleeping. Why make a big thing about it and spend 27 hours in class and 24 hours observing others caring for infants?" "I've cared for children of my own. I know what to do." "A curriculum for infants???" "Now that's ridiculous!"

These are some of the most common reactions to a training program for infant caregivers, and therefore let's look at some reasons for such feelings and the possible benefits of such a program.

## 1. Do you just do what obviously needs to be done in caring for infants or is there more to it than that?

Just doing it really means doing what seems natural and right to each one of us. In caring for children why does something seem natural to you? Probably because that's the way you were treated as a child long before you were aware that there were alternatives or this wasn't the only way to raise children. But there are alternatives. It's worth exploring them and thinking about what seems "right" to each of us. Granted we all turned out O.K. so our parents can't have done it all wrong. But on the other hand psychologists are saying each of us uses a small percentage of our potential abilities. Even though one way works, there may be better ways. It's worth thinking about, talking about, trying different ways, and then deciding what you feel works for you as an individual and the children you care for who are also very definitely individuals. There is more to caring for infants than just tending to their physical needs.

## 2. "I cared for my own children. I know what to do." Is this true?

Having cared for children of your own can be better than a course in Child Development. Working with one real child or children is tremendously helpful. But there are differences in caring for other people's children as compared with caring for your own. For one thing you may be caring for five or six young children at once

which is more than any one family would normally have. Even within one family each child is an individual. What worked with one child may not work with the next one. When caring for children outside the family, children from different backgrounds and cultures, even more variations appear. An awareness of the fascinating variety of human infants, a willingness to adapt to each child, and a knowledge of different ways of working with babies will prove helpful. As a child's first sustained personal contact outside the home, your warmth, support, appreciation and caring form the basis for a child's feelings about the outside world and his or her future behavior in relation to that world.

# How Do I Feel?

Complete the following sentences by writing down the first thing that comes to mind. You need not sign the paper, but we will discuss the different answers that members of the group have given. It's a fun way to get us started thinking about being infant caregivers.

1. When I was a child I was happiest when \_\_\_\_\_  
\_\_\_\_\_
2. When I was a child I was most unhappy when \_\_\_\_\_  
\_\_\_\_\_
3. The thing I like most about babies is \_\_\_\_\_  
\_\_\_\_\_
4. The thing I like least about babies is \_\_\_\_\_  
\_\_\_\_\_
5. Babies need \_\_\_\_\_  
\_\_\_\_\_
6. Parents need \_\_\_\_\_  
\_\_\_\_\_
7. Infant caregivers need \_\_\_\_\_  
\_\_\_\_\_
8. The families of infant caregivers need \_\_\_\_\_  
\_\_\_\_\_
9. If I were a parent looking for someone to care for my child the most important thing to me would be \_\_\_\_\_  
\_\_\_\_\_

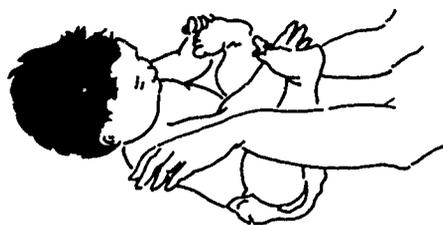
# Observation + Appropriate Interaction = Competency

## Observation



The best source of information about infants is careful, thoughtful observation of real live infants. Without thinking about it or observing infants, one's first impression may be that all babies are pretty much alike – they eat, sleep, cry and dirty diapers. But careful observation shows a wide variety of individual differences in infants from birth. Some newborns sleep as few as ten hours out of twenty-four; others as much as twenty-two out of twenty-four, and all are normal. Some infants cry intensely, resist change, and withdraw from strange situations; others adapt to change, enjoy new situations and fuss or cry infrequently. Each child will have his own basic temperament and rhythm. The first step in becoming a competent caregiver is getting to know the unique characteristics of the infants and children being cared for through empathic observation.

## Appropriate Interaction



Knowing a child's temperament allows a caregiver to predict and adjust her caregiving techniques to the child. Basic temperaments of children are not going to be changed, but do evolve with appropriate interactions. When an infant's individual needs are met in a consistent, sensitive manner by an adult, the infant feels secure and safe. The results are a sense of basic trust in the world and feelings of self worth. Adapting to a baby's rhythm is not spoiling the baby, but rather respecting individual differences. It helps you to relax and enjoy each other instead of putting pressure on you to change temperaments. You feel competent because you have matched your caregiving activities with the child. Communication has made the infant feel competent. A "Difficult Child" becomes less difficult. The "Slow- to Warm-up Child" becomes more responsive. The "Easy Child" becomes easier to care for. Everyone gains.

**Observation + Appropriate Interaction =  
Feelings of Competency  
For Infants and Infant Caregivers**

# Infant Observation Interaction Sheet

Recorder \_\_\_\_\_

Date \_\_\_\_\_

Name of Infant \_\_\_\_\_ Age (In Months) \_\_\_\_\_

Setting (Describe physical environment and people present)

---

**EVENT**

(Time started and finished. Who did what? Record any use of body language or actual conversation.)

For example:

10:15 - 10:25

Baby cries loudly with whole body tense.

**INTERPRETATION**

(Why did it happen? What feelings were being expressed?)

Baby was hungry and showed distress.

**RESULT**

(What happened as a result of the event?)

Caregiver responds by saying, "I bet you're hungry, I'll get your bottle." Returns quickly with bottle and picks up baby, sits in a rocking chair and gently rocks while feeding baby Joan.

**EFFECT**

(What do you think are the feelings of the people involved in the interaction?)

Baby: "I cried and someone came and helped me. I can make myself understood. The world is a pretty nice place. Someone cares about me." Feels secure and loved. Caregiver: "I'm helping this tiny human being." Feels needed. Enjoys holding Joan.

# A Good Beginning

## That first interview . . .

You will be meeting the child for the first time – the mother and/or father too. You are all hopeful for a congenial placement.

Try to arrange a time when things are relatively quiet. You do have a lot to discuss. It's a good idea to provide toys for the children to cut down on interruptions and how the children play will give you a clue as to general behavior and personalities. This first interview can prevent a lot of future misunderstandings and problems. The more you learn about the children, the more you can meet their needs.



## Some Topics You Will Want To Discuss

### ABOUT THE CHILD

1. Has the child been in day care previously? If so, what were the general experiences.
2. Eating habits, food allergies, feeding schedule, foods he likes or dislikes.
3. Health history -- past illnesses, handicaps or physical problems, immunizations, shots, etc.
4. Toilet training -- methods should be discussed.
5. Sleeping schedule -- naps or rest times are required in day care homes
6. Behavior habits -- any unusual behavior you should be aware of?
7. Discipline -- since corporal punishment is not allowed in day care homes, you should discuss methods of discipline mutually agreeable with the natural parent.
8. Does the child have a favorite toy? Tell the parent whether you want those toys brought.



### PARENT -- THE DAILY DETAILS

1. Time of arrival and pick up. Who will be doing this?
2. Review the registration form and medical release form.
3. Rates -- on weekly, daily, or hourly basis?
4. Is the child care to be permanent or temporary? A trial period is a good idea.

5. What day do you expect payment? Will you accept check, or cash only?
6. Do you charge for days when the child is not in your care, such as holidays or illnesses? What about vacations and holding a place for the youngster after a long vacation?
7. Do you charge for overtime, and, if so, how much?

#### YOUR DAY CARE HOME AND SERVICES



1. Show the parent your Day Care License. You can discuss what was involved in the licensing procedure and State regulations regarding child care.
2. Show the parent and child your home – where the child will nap, play, eat, bathroom facilities, toys and equipment, etc. If possible, let the youngster meet your own children and other day care children.
3. ~~Talk about your family's routine and activities. Will they affect the day care child?~~
4. How about emergencies? Give the name and phone-number of the person who will be your substitute in case of emergency.
5. Do you take the children on outings – park, beach, library, etc. in your car? Written permission from parents should be secured.
6. Medication – if you are expected to give any, get the request in writing from the parent.
7. Insurance coverage – are the day care children covered in your accident and liability policy?

Adapted From "Happiness is a Good Beginning." Orange County, California, Human Services Agency Department of Social Services.

# Suggestions For Agreements Between Parent And Provider

Some day care providers like to have a written agreement form. Others do not find it necessary. Too many rules and regulations can "turn off" some parents. This "agreeable agreement" will be up to you. Here are some sample items which are a composite of what other day care providers have used. Develop your own agreement based on your own individual situation.

1. Payment is required one week in advance, either on the preceding Friday or on the first day of attendance of the child care week.

Payment by \_\_\_\_\_ every \_\_\_\_\_  
check or cash

2. Child care is provided \_\_\_\_\_ A.M. through \_\_\_\_\_ P.M.

3. Child care fee is \$ \_\_\_\_\_ on a(n) \_\_\_\_\_ basis.  
hourly, daily, weekly

4. Payment \_\_\_\_\_ expected for holidays and absences.  
is, is not

5. A late fee of \$ \_\_\_\_\_ will be charged for late payment.

6. Day care home hours are \_\_\_\_\_ A.M. to \_\_\_\_\_ P.M. Under certain circumstances extended care will be provided for an additional fee of \$ \_\_\_\_\_ per \_\_\_\_\_  
minutes, hour

7. The meals supplied are \_\_\_\_\_  
breakfast, lunch, dinner, snacks

8. Notify by \_\_\_\_\_ A.M. if the child is not coming for the day.

9. \_\_\_\_\_ weeks notice is required if the child is to be permanently withdrawn from  
One or two  
the day care home. The Day Care Provider will also give \_\_\_\_\_ weeks notice  
one, two  
if the child is to be terminated from care.

10. \_\_\_\_\_ weeks notice is to be given in advance if a child is to accompany parents  
One, two  
on a vacation. Parents will be required to pay the regular weekly rate, in advance, for the vacation time in order to hold the child's place.

**I understand and agree to the following:**

- **To notify the Family Day Care Provider immediately of any change in address or telephone number.**
- **No candy, gum, money or toys (unless it is a favorite doll or blanket) are to be brought from home.**
- **If additional food is to be brought, make arrangements with the Provider.**
- **Bring plenty of diapers, a plastic bag (for soiled diapers) and a change of clothing.**
- **Provide a written list of allergies.**
- **Medications must be labelled; prescriptions must be for that specific child and the current illness.**
- **All children must have appropriate immunizations.**
- **It is to be understood that in case of an emergency a substitute may be used.**

**All agreements should be signed and dated by the parent and the Family Day Care Provider, and a copy provided for each.**

**At the same time the agreement is signed medical, hospital and travel release forms should also be signed.**

**Adapted from the California Federation of Family Day Care Associates, Inc. known as "The Federation."**

# Sample Forms

The Provider will first attempt to contact the parent and then the child's doctor in the event of a medical emergency. If hospital attention is necessary immediately the following form should be on file:

EMERGENCY MEDICAL CARE	
I hereby give permission to _____	Family Day Care Provider
to call a physician, rescue ambulance, or go to the nearest emergency room in order to obtain emergency medical treatment for my child _____	Child's Name
Intending to be legally bound hereby, we (I) agree to pay all expenses incurred.	
_____ Signature of Parent	
_____ Date	

AUTHORIZATION TO ADMINISTER MEDICATION	
I hereby give permission to _____	Family Day Care Provider
to administer _____	Medication Prescription No.
to _____	Child's Name
Medicine must be in original container with child's name, physician's name and directions for administration on the label.	
If the medication is non-prescription a physician's order in writing should accompany the medication, including directions for administration.	
_____ Signature of Parent	
_____ Date	

TRAVEL	
I hereby give permission to _____	Family Day Care Provider
to take my child _____	Child's name
on trips in a car or on public transportation. This release is effective from _____ to _____	
_____ mo. yr.	_____ mo. yr.
_____ Signature of Parent	
_____ Date	

# Financial Record Keeping

## Accurate Financial Records

Keeping accurate financial records does not mean you have to be an accountant or a bookkeeper. It does mean you want to keep track of how much you receive in payment for child care (your income) and how much it costs you to provide child care (your expense). The difference between these two categories (income minus expenses) tells you how much you are earning (your profit). This is something you'll want to know. It is also something the government wants to know at income tax time when, because you are operating a small business in your home, you will need to file in addition to your regular 1040 income tax form a Schedule C Profit or (Loss) From Business or Profession.

## Weekly Attendance Records (Sample #1)

Your day care income depends on the attendance of the children in your family day care home. It is important to keep daily written attendance records. You may think you'll remember, but by the end of the week it's easy to forget items which have not been recorded. Keeping simple accurate daily attendance records can tell you how much to charge the parent, how much income you receive, and how much money you spend on food. The following form is one developed by a family day care provider who does part-time and full-time care. You might want to use it or adapt it to your own needs. (Some providers simply mark their attendance on a large calendar.) On the suggested form there is space each day to record the names of the children present, the time spent in the home, the snacks and meals provided, a column for computing the fee, and a column to note the date when you are paid or the amount still owed. A large part of the records you need to keep are on this one sheet.

## Setting Your Fees

You will already have decided on your rates and discussed them with parents in your initial interview. You will probably have an hourly rate for any part-time care, a daily part-time rate, and a weekly rate. The weekly rate is often paid in advance; the hourly rate day by day. The hourly rate is usually the highest, for example \$1.00 an hour. The daily rate might be \$6.00 a day, and the weekly rate \$30.00. These figures are based on average California rates. Rates vary in different parts of the country. You will want to check with other family day care providers in your area, find out what are the going rates, and decide what you are going to charge. You are in business for yourself. You may set your own rates. If they are too low, you are cheating yourself. If they are too high, parents will look elsewhere for child care. This is one of your most important business decisions, and only you can make it.

## Sample #1

## Weekly Attendance Record

Date	Child's Name	Time Arrived	Time Left	A.M. Snack	Lunch	P.M. Snack	Fee Computations	Paid	
9/1	Johnny Clark	9:00	12:00	x			3 hrs @ 1.00 hr. = \$3.00	9/1	
9/1	Amy Anthony	9:00	5:00	x	x	x	1 day @ \$6.00 day = \$6.00	9/1	
9/1	Bobby Smith	10:00	3:00	x	x	x	5 hrs. @ \$1.00 hr. = \$5.00	9/1	
9/1	June Jones	8:00	5:00	x	x	x	weekly rate \$30.00	9/1	
9/1	Mary Rodriguez	12:00	5:00		x	x	5 hrs @ \$1.00 hr. = \$5.00	9/1	
9/2	Bobby Smith	10:00	3:00	x	x	x	5 hrs. @ \$1.00 hr. = \$5.00	9/2	
9/2	June Jones	8:00	5:00	x	x	x		x	
9/2	Thomas Hansen	7:30	4:30	x	x	x	1 day @ \$6.00 day = \$6.00	9/2	
9/2	Mary Rodriguez	12:00	5:00		x	x	5 hrs. @ \$1.00 hr. = \$5.00	9/2	
9/3	Johnny Clark	9:00	12:00	x			3 hrs. @ \$1.00 hr. = \$3.00	9/3	
9/3	Amy Anthony	9:00	5:00	x	x	x	1 day @ \$6.00 day = \$6.00	9/3	
9/3	Bobby Smith	10:00	3:00	x	x	x	5 hrs. @ \$1.00 hr. = \$5.00	9/3	
9/3	June Jones	8:00	5:00	x	x	x		x	
9/3	Mary Rodriguez	12:00	5:00		x	x	5 hrs. @ \$1.00 hr. = \$5.00	9/3	
9/4	Bobby Smith	11:00	4:00		x	x	5 hrs. @ \$1.00 hr. = \$5.00	9/4	
9/4	June Jones	111-absent							x
9/4	Thomas Hansen	7:30	4:30	x	x	x	1 day @ \$6.00 a day = \$6.00	9/4	
9/4	Mary Rodriguez	12:00	5:00	x	x	x	5 hrs. @ \$1.00 hr. = \$5.00	9/4	
9/5	Johnny Clark	9:00	12:00	x			3 hrs. @ 1.00 hr. = \$3.00	9/5	
9/5	Amy Anthony	9:00	5:00	x	x	x	1 day @ \$6.00 a day = \$6.00	9/5	
9/5	Bobby Smith	10:00	3:00	x	x	x	5 hrs. @ \$1.00 hr. = \$5.00	9/5	
9/5	June Jones	8:00	5:00	x	x	x		x	
9/5	Mary Rodriguez	12:00	5:00		x	x	5 hrs. @ \$1.00 hr. = \$5.00	owes	
Totals	22 children			17	19	19	Amount owed for week:		
	13 part-time			19 meals @ .80 = \$15.20			Rodriguez \$5.00		
	9 full-day			36 snacks @ .25 = 9.00					
				Total Food Cost	\$24.20				

## A Receipt Book and Account Cards (Sample #2 and Sample #3)

A Money Receipt Book with a provision for making an original receipt and a carbon copy can be purchased at a stationery store and is a must for accurate record keeping. Parents who pay by check may say they don't need a receipt, but make one out anyway. They may not need the receipt, but you do. You'll use your copy of the receipt to record your income in your Day Care Ledger which is discussed in the next section. You'll also use the receipt book to set up your Account Cards. An Account Card is a 5" by 7" lined index card with the parent's and the child's name on the top. Each time a parent pays, you enter the date and the amount. You then will be able to add up the total amount a parent has paid you for child care during the year, a figure parents need in order to file for a child care deduction on their income tax return.

### Expense Receipt File

Writing down every penny you spend because you are doing child care is important. Every expense that you record and for which you have a receipt or other records may be deducted from your income and reduces the amount of income tax you pay. A simple expense file can be a large manila envelope labelled "Expenses" in which to keep your receipts. For most expenses you will have a receipt with a date on which you can make a notation of what was purchased. In the case of food, which may be one of your biggest day care expenses, you will need to know how many snacks and lunches you served to how many children, a figure which is shown on the Weekly Attendance Record, and an estimate of the cost per child for each snack or lunch. (More on how to do this later.)

Most of the financial materials adapted from Guide for Family Day Care, EID Associates, Inc., 3064 Cruise Way, Salt Lake City, Utah 84109



## Two Types of Day Care Expenses

There are two types of expenses, actual and related day care expenses. You will need to understand the difference between the two since they are handled differently when computing your tax return.

### Actual Day Care Expenses

Actual day care expenses are expenses that you have because you are caring for children. In addition to food, they include household supplies used for the day care children, day care supplies, transportation and field trip costs, day care equipment and the cost of repairing and maintaining it, day care insurance, advertising expenses, licensing fees, books purchased to help you learn to become a better family day care provider, and various other miscellaneous costs.

### Related Day Care Expenses

Related day care expenses are expenses you would normally have in the home but which are higher because of the presence of day care children. For example, a water bill is paid each month regardless of whether there are day care children in the home. However, the bill is likely to be higher because of the day care children, so a certain percent of your water bill may be included as a day care expense. How to figure this percent will be explained in the following section. Therefore, when you pay your water bill, put it in your Expense Envelope but mark it as a related day care expense. Besides utilities, home repairs and maintenance, rent, the interest and tax portion of your house payment, and home equipment used by the day care children are other related expenses. A detailed explanation for each category follows.

# The Day Care Ledger

## Keeping a Day Care Ledger (Sample #4)

One of the simplest and most efficient ways to keep accurate financial records is to use a ledger book. A ledger is a book for listing all income earned from day care and all money spent on day care. You may make your own ledger book such as the one shown or buy one already lined in twelve columns at a stationery store. Each column is used for a general category that can be used by a Day Care Provider to record income and expense. When recording an income or expense item, write the date, a brief description, and also the number of the category in which you are going to place the amount. A description of each category follows:

### INCOME CATEGORY (Column 1)

In Column 1 write the income you actually receive from day care either from the parent or Welfare Department. At the end of each week in your Money Receipt Book add up the total income for that week. Put the total in Column 1. On your Weekly Attendance Record you will also note any amount owed you, but since you have not as yet received payment this is not counted as income. Each week the income total may vary depending upon the number of children for whom you care.

### ACTUAL DAY CARE EXPENSE CATEGORIES (Columns 2,3,4,5,6,7,8)

#### Meals and Snacks (Column 2)

Record the cost of meals and snacks in Column 2. The cost of providing meals and snacks normally is one of the biggest expenses for the Family Day Care Provider, so careful records are important. However, you can estimate the costs of meals and snacks. One way is to keep exact records of food costs for one month, and then determine the average cost of each meal and snack for each child. If you find, for example, that it costs 80 cents a meal for each child and 25 cents a snack for each child, then these figures may be used each month to estimate your food costs. Total the number of snacks and meals served each week on your Weekly Attendance Sheets and multiply the totals by the average cost of a snack or a meal to obtain the cost of your food for the week. Each week the cost of food will vary depending upon the number of snacks and meals served.

### Household Supplies (Column 3)

Household supplies normally used by day care children include napkins, paper plates, paper cups, paper towels, soap, toothpaste, and toilet paper. These are items used by the day care children and should be listed as a day care expense in Column 3. Suppose the total bill for household supplies was \$15 per month. To determine the cost per day per child, do the following: Divide \$15 by 30 (the number of days in the month) to get 50 cents as the daily cost of household supplies. Then divide 50 cents by 5 (the number of people using the supplies) to get 10 cents as the daily cost of household supplies per person. Use this figure to multiply by your attendance total on your Weekly Attendance Record to obtain the weekly cost of household supplies. To determine the number of full day equivalents divide your part-time attendance by two and add to your full day attendance. (See Weekly Attendance Sheet, Sample No. 1:  $\frac{13}{2} + 9$  or  $15\frac{1}{2}$  full day equivalents;  $15\frac{1}{2} \times .10/\text{day}$  for household supplies = \$1.55.) Each week your cost of household supplies will change.

### Day Care Supplies (Column 4)

This category is for supplies that are purchased especially for the day care children - toys, games, crayons, books, first aid kit, towels, blankets, linens, extra clothes, as well as day care books and magazines for the Day Care Provider. Such expenses should be recorded in Column 4. They are all necessary for the operation of a day care home. For example, the Day Care Provider using the ledger in this chapter bought a box of crayons for 39 cents on September 6, a paint set for \$1.19 on September 14, and blocks for \$2.82 on September 27.

### Transportation and Field Trips (Column 5)

Include in Column 5 costs for transportation and field trips. Keep track of how many miles are driven when day care children are taken to the zoo, park, library or on a field trip. Seventeen cents per mile for driving may be counted as day care expense, as well as other expenses for field trips such as the cost of getting into the zoo. For example, three children are taken to the zoo and the admission fee is 50 cents per child, so \$1.50 should be listed as an expense. If the zoo is 5 miles from the day care home, the round trip mileage is 10 miles. At 17 cents per mile, \$1.70 may be claimed for transportation expense. Record the mileage of \$1.70 and the admission cost of \$1.50 separately in Column 5.

This cost per mile allowed may change. Check with a tax accountant or IRS.

### Repairs and Maintenance (Column 6)

Record expenses for fixing or maintaining any day care equipment in Column 6 in the ledger. This would include paint for a tricycle, nuts and bolts for a swing set or replacing a window that is broken by a day care child. If \$1.50 is spent for paint for a swing set, that amount should be entered in the ledger. This column is only for repairs of equipment that is used strictly by the day care children. The cost of fixing a T.V. set or bicycle that is shared by both day care children and the Day Care Provider's own family should be listed under Column 10 and not Column 6.

### Other Operating Expenses (Column 7)

Column 7 is for all other actual expenses of operating a day care home. This might include day care insurance, licensing fees, medical exams required for licensing, advertising expense, fees for day care associations, and the cost of paying another person to care for the children when a substitute is needed. For example, if the dues for joining the State Day Care Association are \$4.00, enter that figure in Column 7.

### Day Care Equipment (Column 8)

Equipment refers to things that will normally last more than one year. "Supplies" refers to things that will normally last less than one year. In Column 8 list the cost of equipment such as a fence, crib, cot, swing set, play pen, and similar items which are purchased strictly for the day care children. Equipment that is purchased for use by both the day care children and the Day Care Provider's own family such as a sofa, T.V., or new water heater should not be listed under Column 8, but under Column 12 because it is not for the day care children only. For example, if \$6.00 is spent for a used tricycle, to be used only by the day care children, then this amount would be entered under Column 8.

### RELATED DAY CARE EXPENSE CATEGORIES (Column 9, 10, 11, 12)

#### Utilities (Column 9)

In Column 9, list expenses such as electricity, gas, telephone, trash collection, water and sewage. (List rent or house payment under Column 11.) Enter the full figure paid in Column 9. Be sure to enter the day paid under the date column and

the kind of bill paid under the description column on the left side of the ledger. The Day Care Provider using the ledger in this chapter paid a telephone bill on September 6 for \$11.80; a water and sewage bill on September 7 for \$8.27, and electricity and gas bill on September 8 for \$16.43, and trash removal bill on September 21 for \$3.00. The total amount paid for utilities at the end of the month was \$39.50.

#### Home Repairs and Maintenance (Column 10)

Column 10 is used for recording bills for appliances and equipment used by both the day care children and the Day Care Provider's own family. The cost of fixing a T.V. set, repairing a water heater or furnace, fixing a leaking faucet, painting the house is not an actual day care expense, but is related to the quality of child care that is given. These costs should be included in the ledger for further use. The Day Care Provider using the ledger in this chapter evidently had her T.V. set repaired on September 15 for \$13.00 and her water heater repaired on September 29 for \$9.00. Don't forget to total expenses at the end of the month.

#### Other Home Operating Expense (Column 11)

This category is used for rent, house payment, home insurance, newspaper, and any other home expense that might be related to day care. These expenses should be recorded in Column 11. This particular Day Care Mother paid \$135.00 for rent on September 1 and \$2.50 for the newspaper subscription on September 22.

#### Home Equipment (Column 12)

In this column should be listed the cost of equipment bought for the use or well-being of both the day care children and the Day Care Provider's family, such as a refrigerator, stove, lamp, furniture, lawn mower, etc. Again, these expenses should be listed with their full amounts in Column 12. The ledger indicates that this particular Day Care Provider purchased a new kitchen table on September 28 for \$40.00. This expense should be entered only if the table is to be used by the day care children as well as the Day Care Provider's family. Otherwise, the expense should not be recorded in a day care home ledger.

Sample #4

Day Care Ledger

DAY CARE LEDGER

Date	Description of Income or Expense	Actual Day Care Expenses							Related Day Care Expenses				
		(1) Day Care Income	(2) Meals Snacks	(3) Household Supplies	(4) Day Care Supplies	(5) Transportation Field Trips	(6) Day Care Repairs	(7) Other Day Care Expenses	(8) Day Care Equipment	(9) Utilities	(10) Home Repairs Maintnce	(11) Other Home Exp.	(12) Home Equip.
9/1	House Payment (11)										135.00		
9/5	Weekly Income (1)	114.00											
9/5	Weekly Food Expense (2)		24.20										
9/5	Weekly Household Supplies (3)			1.55									
9/6	Crayons (4)				.39								
9/7	Water and Sewage Bill (9)								8.27				
9/8	Electricity and Gas Bill (9)								16.43				
9/12	Weekly Income (1)	119.00											
9/12	Weekly Food Expense (2)		25.50										
9/12	Weekly Household Supplies (3)			1.65									
9/13	Mileage Zoo trip (5)				1.70								
9/13	Admission - Zoo trip (5)				1.50								
9/14	Paints (4)				1.19								
9/15	T.V. Set Repair (10)									13.00			
9/19	Day Care Assn. Dues (7)						4.00						
9/19	Weekly Income (1)	125.00											
9/19	Weekly Food Expense (2)		25.00										
9/19	Weekly Household Supplies (3)			1.60									
9/21	Trash Removal (9)								3.00				
9/26	Paint for Swing (6)					1.50							
9/26	Weekly Income (1)	130.00											
9/26	Weekly Food Expense (2)		27.00										
9/26	Weekly Household Supplies (3)			1.80									
9/27	Blocks (4)				2.82								
9/27	Tricycle (8)							6.00					
9/28	New Kitchen Table (12)											40.00	
9/29	Water Heater Repair (10)									9.00			
SEPTEMBER TOTALS		488.00	101.70	6.60	4.40	3.20	1.50	4.00	6.00	27.70	22.00	135.00	40.00

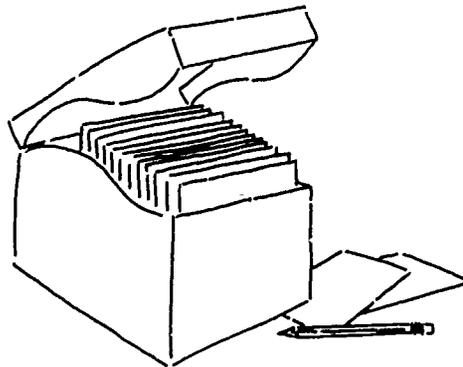
## Totaling the Day Care Ledger

At the end of the month, add each ledger column. The total of Column 1 is your total income or gross income for the month. The other column totals are expenses, both actual and related, which will be used to find the amount you actually earned from day care (your net income).

## Keeping a File

Experienced Family Day Care Providers have found it helpful to organize and keep a file for the forms related to their day care business. An inexpensive metal file or a cardboard box can be used. This will keep all of the papers and forms you need in one place. Some examples of the types of things you might have in your file are:

- Medical Forms
- Field Trip Permission Forms
- Income Tax Forms
- Day Care Agreement Forms
- Expense Envelope (for receipts)
- Attendance Forms
- Insurance Contract
- Day Care Registers (If required by your licensing agency)



# Income Tax Reporting

For income tax purposes a Day Care Provider is a self-employed person. This means that in addition to Tax Form 1040 or 1040A, Schedule C, a tax form for people who operate a business, must also be completed. If the net income shown on Schedule C is \$400 or over for the year, a Schedule SE is filed in addition to the Schedule C. Using the figures from the Day Care Ledger, a Schedule C has been completed as an example (Sample No. 5 and No. 6).

## Part I Income

### GROSS RECEIPTS OR SALES (Line 1)

This is all of the money earned from day care during the year. It can be found by adding the monthly totals for Column 1 in the Day Care Ledger to obtain a total income for the year.

### COST OF GOODS SOLD AND/OR OPERATIONS (Line 2)

The cost of meals and snacks plus any materials and supplies purchased for the day care children is needed. Using the Day Care Ledger simply add the monthly totals for Columns 2, 3, and 4 to get the yearly totals. Enter the separate totals in Schedule C-1 on the back of Schedule C and the Grand Total on Line 2 of Schedule C.

### TOTAL INCOME (Line 5)

Total income is found by subtracting the cost of goods sold and/or operations from the gross receipts or sales.

## Part II Deductions

Before listing these deductions review the difference between actual day care expenses and related day care expenses in the Financial Record Keeping Section. An actual day care expense is an expense that occurs only because of the day care operation in the home, such as day care association dues, repairing a tricycle, placing an ad in a newspaper. A related day care expense is an expense for the benefit of the Day Care Provider's own family as well as the day care children. Utilities, rent, and the cost of repairing a T.V. set used by both the day care children and the Day Care Provider's own family are examples of related day care expenses. Using the categories of the Day Care Ledger, actual expenses are listed in Columns 2, 3, 4, 5, 6, 7, 8, and related expenses are in Columns 9, 10, 11, 12.

Actual day care expenses are completely deductible. If a Day Care Provider pays \$4.00 in dues to the local day care association, then the entire \$4.00 is deductible as a day care expense. However, only a portion of related day care expenses are deductible. For example, suppose that a Day Care Provider uses 3/4 of the area of the home for child care. Child care is provided approximately 56 hours a week. There are 168 hours in a week (7 days x 24 hours). In our example, the home is used 56 hours a week for child care making a proportion of 56/168 or 1/3 of the time. The part of a related day care expense which is deductible is found by using a fraction or percentage based on these two facts—the area of the home used for child care and the number of hours the home is available for child care. In our example,

$$3/4 \text{ (area of home)} \times 1/3 \text{ (time available)} = 3/4 \times 1/3 = 1/4 \text{ or } 25\%.$$

This means that 25% of related day care expenses such as rent, utilities, T. V. repair are deductible. Remember, the percent will be different for each Family Day Care Provider depending upon the proportion of the home used for day care and the proportion of hours in the week the home is available for child care. Now let's look at the deductions in Part II remembering that some will be related day care expenses and some will be actual day care expenses.

#### ADVERTISING (Line 6)

Advertising is an actual day care expense listed in Column 7 of the Day Care Ledger. Add separate advertising items to get the yearly total of your advertising costs.

#### CAR AND TRUCK EXPENSES (Line 10)

In Column 5 of the Day Care Ledger pick up any mileage totals listed and add them for the yearly total. This is an actual day care expense.

#### DEPRECIATION (Line 13)

Depreciation is decrease in value due to wear and deterioration and is one of the larger deductions. Complete Schedule C-2 on the back of Schedule C and transfer the total to line 13. Depreciation is figured on equipment, household furnishings and the home.

#### Depreciation on Equipment

First, for depreciation of day care equipment check Column 8 in the Day Care Ledger for all day care equipment bought during the year. For example, suppose a Day Care Provider bought a play pen for \$30. A decision must be made concerning

the useful life of the play pen -- the number of years it will last taking into account the number of day care children and how hard the day care children are on equipment. Suppose it is decided the play pen will last five years. The yearly depreciation or loss of value of the play pen is found by dividing the cost of the play pen by the number of years of useful life. Since \$30 divided by 5 is \$6, the depreciation of the play pen is \$6 per year. The \$6 can be deducted each year for 5 years, the life of the play pen.

Next, let's consider depreciation of home equipment used by both the Day Care Provider's own family and the day care children. Check Column 12 in the Day Care Ledger for home equipment. Because home equipment is a related day care expense, only a portion of the cost of home equipment is deductible. Also, because home equipment has a useful life of over one year, this portion should be depreciated over the number of years of useful life of the equipment.

For example, suppose a Day Care Provider buys a sofa for \$120 and suppose 25% of her related day care expenses are deductible, then  $25\% \times \$120$  or \$30 of the sofa's cost is related to day care. The useful life of the sofa is estimated to be 5 years. Divide the \$30 by 5 to get \$6 which is the depreciation on the sofa which may be claimed as a day care expense in one year.

#### Depreciation on Household Furnishings

In addition to deducting a part of the cost of equipment bought during the year, a Day Care Provider may deduct part of the cost of wear and tear on the furniture, appliances, and fixtures in the home as a day care expense. For example, suppose a Day Care Provider estimates the value of furniture (sofa, kitchen table and chairs, T.V. set, etc.), appliances (dishwasher, stove, refrigerator, water heater, etc.) and household fixtures (rugs, drapes, kitchen utensils, etc.) at \$4,000. If 25% of related day care expenses are deductible, then  $25\% \times \$4,000$  or \$1,000 is the value of household goods used by the day care children. If the useful life of these items is estimated to be 10 years, then the depreciation per year is found by dividing \$1,000 by 10. This amount of \$100 is the depreciation which may be deducted as a day care expense for the year.

#### Depreciation on a Home

If a Day Care Provider is buying or owns a home, a portion of the depreciation on the home may be deducted as a related day care expense. Suppose the purchase price of a home and lot in 1969 was \$20,000. It will be necessary to find the cost of

the home excluding the land. This can be done by using your property tax bill which usually shows the latest value of the land and the improvements as determined by the tax assessor. For example:

Land	\$10,000
Improvements	<u>\$40,000</u>
Total Value	\$50,000

This indicates that  $\frac{\$40,000}{\$50,000}$  or 4/5 of the value of the property is attributable to improvements of the home. In our example 4/5 of \$20,000 (the original purchase price) or \$16,000 is the value of the home which is subject to depreciation. 25% of related day care expenses are deductible in our example so 25% of \$16,000 or \$4,000 of the value of the home is being used for day care purposes. If the useful life of the house is estimated to be 25 years, divide \$4,000 by 25 to get \$160, the amount of depreciation on the house which may be claimed as a day care expense for the year.

In the examples given, the method of depreciation used is the straight line method. Under certain circumstances, other methods of computing depreciation can be used which allow greater deductions. Consult the nearest Internal Revenue Service office for free tax information about depreciation and its effect on capital gain or loss upon sale of the home.

#### INSURANCE (Line 17)

The cost of day care insurance purchased through a day care association or individually is an actual day care expense and would be listed in Column 7 of the Day Care Ledger. (Most homeowner's liability insurance does not cover family day care. Check with your insurance agent. If family day care is covered, the total insurance cost would be a related day care expense and only a percentage of the total would be a day care deduction.)

#### INTEREST ON BUSINESS INDEBTEDNESS (Line 18)

If a Day Care Provider is buying a home, then part of each monthly payment is an interest charge. This interest charge is a related day care expense. For example, suppose the total amount of interest paid during the year on the home is \$800. If 25% of related day care expenses are deductible, then 25% X \$800 or \$200 in interest charges is deductible.

### LAUNDRY AND CLEANING (Line 19)

If it cost \$100 to have draperies and rugs cleaned professionally, then this is a related day care expense and would be listed in Column 10 of the Day Care Ledger. In our example, 25% or \$25 is deductible. (Note: If you clean the drapes and rugs yourself, 25% of the cost of materials is deductible, but you may not deduct for your labor.)

### LEGAL AND PROFESSIONAL SERVICES (Line 20)

This could include the cost of a day care license (if there is one), dues for membership in day care organizations, and any fee paid to an accountant to figure your income tax.

### RENT ON BUSINESS PROPERTY (Line 24)

If a Day Care Provider is renting a home, then the total rent for the year is a related day care expense. For example, if the monthly rent is \$150 and if 25% of related day care expenses are deductible, then 25% of the total rent for the year (\$1,800) is deductible,  $25\% \times \$1,800$  or \$450. Therefore \$450 is deductible as a day care expense.

### REPAIRS (Line 25)

The cost of repairing day care equipment is listed in Column 6 of the Day Care Ledger. Also, a percentage of all repairs of household equipment used by both the Day Care Provider's own family and the day care children are related day care expenses listed in Column 10 in the Day Care Ledger. For example, suppose a Day Care Provider spent \$5 to fix a tricycle used only by the day care children, and \$12 to fix a T.V. set used by both the family and the day care children. The \$5 repair bill is completely deductible; the \$12 repair bill is a related day care expense, so only a portion of it is deductible. If 25% of related day care expenses are deductible, then 25% of \$12 or \$3 is deductible.

### TAXES (Line 27)

If a Day Care Provider is buying or owns a home, the property taxes on the home are a related day care expense. For example, if the total property taxes for the year are \$600, and if 25% of related day care expenses are deductible, then  $25\% \times \$600$  or \$150 is deductible.

**TELEPHONE** (Line 28)

Only phone calls for which you are charged separately on your phone bill and which are directly related to your family day care business are deductible as an actual day care expense.

**TRAVEL AND ENTERTAINMENT** (Line 29)

Any items in Column 5 in the Day Care Ledger such as admission fees, parking can be added to obtain the yearly total of this actual day care expense. (Your mileage has already been deducted under Car and Truck Expenses Line 10.)

**UTILITIES** (Line 30)

Add the monthly totals of Column 9 for a yearly utility total. Since this is a related day care expense in our example this yearly total would be multiplied by 25%. Remember the percent is different for each family day care provider.

**WAGES** (Line 31)

Any wages paid for a substitute or a regular employee are listed here and would have been recorded in Column 7 of the Day Care Ledger.

**OTHER EXPENSES** (Line 32)

Check Column 7 and Column 11 for any items not listed elsewhere. Remember Column 7 items are fully deductible and only a percentage of Column 11 items may be deducted and that this percentage varies with each family day care provider.

**TOTAL DEDUCTIONS** (Line 33)

The total deductions are added and this amount is subtracted from Total Income to obtain the Net Profit or (loss). The Net Profit is shown on Line 13 of Form 1040. If the Net Profit is \$400 or more it is necessary to complete Schedule SE and pay a Social Security tax.

REMEMBER TAX INFORMATION IS FREE FROM YOUR LOCAL OFFICE OF THE  
INTERNAL REVENUE SERVICE

# Sample #5 Income Tax Schedule C

## SCHEDULE C Profit or (Loss) From Business or Profession

(Form 1040) (Sole Proprietorship)  
Partnerships, Joint Ventures, etc., Must File Form 1065.  
Department of the Treasury Internal Revenue Service

1978

Name of proprietor: **Jane Doe** Social security number of proprietor: **020 20 9167**

**A** Main business activity (see instructions) **Service**; product **Family Day Care**

**B** Business name **Service**

**C** Employer identification number **1890**

**D** Business address (number and street) **1890 Bridgen**  
City, State and ZIP code **Pasadena, CA 91104**

**E** Accounting method: (1)  Cash (2)  Accrual (3)  Other (specify) **C**

**F** Method(s) used to value closing inventory: **Doesn't apply**  
(1)  Cost (2)  Lower of cost or market (3)  Other (if other, attach explanation)

**G** Was there any major change in determining quantities, costs, or valuations between opening and closing inventory? **No**  
If "Yes," attach explanation.

**H** Does this business activity involve oil or gas, movies or video tapes, or leasing personal (section 1245) property to others? (See page 25 of the instructions.) **No**

**I** Did you deduct expenses for an office in your home? **No**

Income				
<b>1</b> Gross receipts or sales	\$ 6,258.00	1a		
<b>b</b> Returns and allowances		1b		
<b>c</b> Balance (subtract line 1b from line 1a)	\$ 6,258.00	1c		
<b>2</b> Cost of goods sold and/or operations (Schedule C-1, line 8)	1,350.00	2		
<b>3</b> Gross profit (subtract line 2 from line 1c)	4,908.00	3		
<b>4</b> Other income (attach schedule)		4		
<b>5</b> Total income (add lines 3 and 4)	\$ 4,908.00	5		

Deductions				
<b>6</b> Advertising	\$ 12.00	6		
<b>7</b> Amortization		7		
<b>8</b> Bad debts from sales or services		8		
<b>9</b> Bank charges		9		
<b>10</b> Car and truck expenses	25.00	10		
<b>11</b> Commissions		11		
<b>12</b> Depreciation		12		
<b>13</b> Depreciation (explain in Schedule C-2)	300.00	13		
<b>14</b> Dues and publications		14		
<b>15</b> Employee benefit programs		15		
<b>16</b> Freight (not included on Schedule C-1)		16		
<b>17</b> Insurance	55.00	17		
<b>18</b> Interest on business indebtedness	200.00	18		
<b>19</b> Laundry and cleaning	25.00	19		
<b>20</b> Legal and professional services	41.00	20		
<b>21</b> Office supplies		21		
<b>22</b> Pension and profit sharing plans		22		
<b>23</b> Postage		23		
<b>24</b> Rent on business property	450.00	24		
<b>25</b> Repairs	40.00	25		
<b>26</b> Supplies (not included on Schedule C-1)	10.00	26		
<b>27</b> Taxes		27		
<b>28</b> Telephone	\$ 20.00	28		
<b>29</b> Travel and entertainment	120.00	29		
<b>30</b> Utilities	\$ 20.00	30		
<b>31</b> Wages		31		
<b>a</b> New Job Credit		31a		
<b>c</b> Subtract line 31b from 31a	20.00	31c		
<b>32</b> Other expenses (specify):		32		
<b>a</b> Water heater repair	25.00	32a		
<b>b</b> TB test	2.00	32b		
<b>c</b> Housepainting	100.00	32c		
<b>d</b> Yard upkeep	60.00	32d		
<b>e</b>		32e		
<b>f</b>		32f		
<b>g</b>		32g		
<b>h</b>		32h		
<b>i</b>		32i		
<b>j</b>		32j		
<b>k</b>		32k		
<b>l</b>		32l		
<b>m</b>		32m		
<b>n</b>		32n		
<b>o</b>		32o		
<b>p</b>		32p		
<b>q</b>		32q		
<b>33</b> Total deductions (add amounts in columns for lines 6 through 32r)	\$ 1,505.00	33		
<b>34</b> Net profit or (loss) (subtract line 33 from line 5). Enter here and on Form 1040, line 13. ALSO enter on Schedule SE (Form 1040), line 5a. (For "at risk" provision, see page 25 of instructions.)	\$ 3,403.00	34		

## SCHEDULE C-1.—Cost of Goods Sold and/or Operations (See Schedule C Instructions for Part I, Line 2)

<b>1</b> Inventory at beginning of year (if different from last year's closing inventory, attach explanation)	1		
<b>2 a</b> Purchases	2a		
<b>b</b> Cost of items withdrawn for personal use	2b		
<b>c</b> Balance (subtract line 2b from line 2a)	2c		
<b>3</b> Cost of labor (do not include salary paid to yourself)	3		
<b>4</b> Materials and supplies: Meals (1200) Supplies (150)	4	1,350.	00.
<b>5</b> Other costs (attach schedule)	5		
<b>6</b> Add lines 1, 2c, and 3 through 5	6	1,350.	00.
<b>7</b> Inventory at end of year	7		
<b>8</b> Cost of goods sold and/or operations (subtract line 7 from line 6). Enter here and on Part I, line 2.	8	1,350.	00.

## SCHEDULE C-2.—Depreciation (See Schedule C Instructions for line 13)

If you need more space, please use Form 4562.

Description of property (a)	Date acquired (b)	Cost or other basis (c)	Depreciation allowed or allowable in prior years (d)	Method of computing depreciation (e)	Life or rate (f)	Depreciation for the year (g)
<b>1</b> Total additional first year depreciation (do not include in items below)						
<b>2</b> Other depreciation:						
Buildings	1969	\$16,000 x 25%		Straight line	25	160.00
Furniture and fixtures	1970-76	\$ 4,000 x 25%	300	"	10	100.00
Transportation equipment		\$ 1,000		"		
Machinery and other equipment				"		
Other (Specify) Play pen	1978	30	None	"	5	6.00
Swing Set	1977	26	8	"	3	8.00
T.V. Set	1978	\$ 400 x 25%		"	3	20.00
		100	None	"		
Sofa	1978	\$ 120 x 25%		"	5	6.00
		30	None	"		
<b>3</b> Totals		\$ 5,179			3	300.00
<b>4</b> Depreciation claimed in Schedule C-1					4	300.00
<b>5</b> Balance (subtract line 4 from line 3). Enter here and on Part II, line 13.					5	

## SCHEDULE C-3.—Expense Account Information (See Schedule C Instructions for Schedule C-3)

Enter information for yourself and your five highest paid employees. In determining the five highest paid employees, add expense account allowances to the salaries and wages. However, you don't have to provide the information for any employee for whom the combined amount is less than \$25,000, or for yourself if your expense account allowance plus line 34, page 1, is less than \$25,000.

Name (a)	Expense account (b)	Salary and Wages (c)
Owner		\$ 25,000
1		
2		
3		
4		
5		

Did you claim a deduction for expenses connected with:

**A** Entertainment facility (boat, resort, ranch, etc.)? **No**

**B** Living accommodations (except employees on business)? **No**

**C** Employees' families at conventions or meetings? **No**  
If "Yes," were any of these conventions or meetings outside the U.S. or its possessions? (See page 26 of instructions.)

**D** Vacations for employees or their families not reported on Form W-2? **No**

# Sample #6 Income Tax Schedule SE

**SCHEDULE SE**  
**(Form 1040)**  
Department of the Treasury  
Internal Revenue Service

## Computation of Social Security Self-Employment Tax

1978

▶ Each self-employed person must file a Schedule SE. ▶ Attach to Form 1040.  
▶ See Instructions for Schedule SE (Form 1040).

● If you had wages, including tips, of \$17,700 or more that were subject to social security or railroad retirement taxes, do not fill in this schedule (unless you are eligible for the Earned Income Credit). See Instructions.

● If you had more than one business, combine profits and losses from all your businesses and farms on this Schedule SE.

**Important.**—The self-employment income reported below will be credited to your social security record and used in figuring social security benefits.

<b>NAME OF SELF-EMPLOYED PERSON (AS SHOWN ON SOCIAL SECURITY CARD)</b>	<b>Social security number of self-employed person ▶</b>		
--	---	--	--

● If you have only farm income complete Parts I and III. ● If you have only nonfarm income complete Parts II and III.  
● If you have both farm and nonfarm income complete Parts I, II, and III.

### Part I Computation of Net Earnings from FARM Self-Employment

You may elect to compute your net farm earnings using the **OPTIONAL METHOD**, line 3, instead of using the **Regular Method**, line 2, if your gross profits are: (1) \$2,400 or less, or (2) more than \$2,400 and net profits are less than \$1,600. However, lines 1 and 2 must be completed even if you elect to use the **FARM OPTIONAL METHOD**.

<b>REGULAR METHOD</b>	a Schedule F, line 58 (cash method), or line 76 (accrual method)	<b>1a</b>	
<b>1</b> Net profit or (loss) from:	b Farm partnerships . . . . .	<b>1b</b>	
<b>2</b> Net earnings from farm self-employment (add lines 1a and b) . . . . .		<b>2</b>	
<b>FARM OPTIONAL METHOD</b>	a Not more than \$2,400, enter two-thirds of the gross profits . . . . .	<b>3</b>	
<b>3</b> If gross profits from farming <sup>1</sup> are:	b More than \$2,400 and the net farm profit is less than \$1,600 . . . . .		
<sup>1</sup> Gross profits from farming are the total gross profits from Schedule F, line 32 (cash method), or line 74 (accrual method), plus the distributive share of gross profits from farm partnerships (Schedule K-1 (Form 1065), line 3) as explained in Instructions for Schedule SE.			
<b>4</b> Enter here and on line 12a, the amount on line 2, or line 3 if you elect the farm optional method . . . . .		<b>4</b>	

### Part II Computation of Net Earnings from NONFARM Self-Employment

<b>REGULAR METHOD</b>	a Schedule C, line 34. (Enter combined amount if more than one business.) . . . . .	<b>5a</b>	
<b>5</b> Net profit or (loss) from:	b Partnerships, joint ventures, etc. (other than farming) . . . . .	<b>5b</b>	
	c Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4361 and have not revoked that exemption, check here <input type="checkbox"/> and enter zero on this line . . . . .	<b>5c</b>	
	d Service with a foreign government or international organization . . . . .	<b>5d</b>	
	e Other—Specify ▶ . . . . .	<b>5e</b>	
<b>6</b> Total (add lines 5a through e) . . . . .		<b>6</b>	
<b>7</b> Enter adjustments if any (attach statement, see Page 27 of instructions) . . . . .		<b>7</b>	
<b>8</b> Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7) . . . . .		<b>8</b>	
If line 8 is \$1,600 or more OR if you do not elect to use the Nonfarm Optional Method, skip lines 9 through 11 and enter amount from line 8 on line 12b, Part III.			
<sup>1</sup> Note: You may use the nonfarm optional method (line 9 through line 11) only if line 8 is less than \$1,600 and less than two-thirds of your gross nonfarm profits, <sup>2</sup> and you had actual net earnings from self-employment of \$400 or more for at least 2 of the 3 following years: 1975, 1976, and 1977. The nonfarm optional method can only be used for 5 tax years.			<b>SE</b>

#### NONFARM OPTIONAL METHOD

<b>9 a</b> Maximum amount reportable, under both optional methods combined (farm and nonfarm) . . . . .		<b>9a</b>	\$1,600 00
<b>b</b> Enter amount from line 3. (If you did not elect to use the farm optional method, enter zero) . . . . .		<b>9b</b>	
<b>c</b> Balance (subtract line 9b from line 9a) . . . . .		<b>9c</b>	
<b>10</b> Enter two-thirds of gross nonfarm profits <sup>1</sup> or \$1,600, whichever is smaller . . . . .		<b>10</b>	
<b>11</b> Enter here and on line 12b, the amount on line 9c or line 10, whichever is smaller . . . . .		<b>11</b>	
<sup>1</sup> Gross profits from nonfarm business are the total of the gross profits from Schedule C, line 3, plus the distributive share of gross profits from nonfarm partnerships (Schedule K-1 (Form 1065), line 15(a)) as explained in Instructions for Schedule SE. Also, include gross profits from services reported on line 5c, d, and e, as adjusted by line 7.			

### Part III Computation of Social Security Self-Employment Tax

<b>12</b> Net earnings or (loss): a From farming (from line 4) . . . . .		<b>12a</b>	
	b From nonfarm (from line 8, or line 11 if you elect to use the Nonfarm Optional Method) . . . . .	<b>12b</b>	
<b>13</b> Total net earnings or (loss) from self-employment reported on lines 12a and 12b. (If line 13 is less than \$400, you are not subject to self-employment tax. Do not fill in rest of schedule.) . . . . .		<b>13</b>	
<b>14</b> The largest amount of combined wages and self-employment earnings subject to social security or railroad retirement taxes for 1978 is . . . . .		<b>14</b>	\$17,700 00
<b>15 a</b> Total "FICA" wages (from Forms W-2) and "RRTA" compensation . . . . .	<b>15a</b>		
<b>b</b> Unreported tips subject to FICA tax from Form 4137, line 9 or to RRTA . . . . .	<b>15b</b>		
<b>c</b> Add lines 15a and b . . . . .		<b>15c</b>	
<b>16</b> Balance (subtract line 15c from line 14) . . . . .		<b>16</b>	
<b>17</b> Self-employment income—line 13 or 16, whichever is smaller . . . . .		<b>17</b>	
<b>18</b> Self-employment tax. (If line 17 is \$17,700, enter \$1,433.70; if less, multiply the amount on line 17 by .081.) Enter here and on Form 1040, line 48 . . . . .		<b>18</b>	

# Month by Month Play Chart

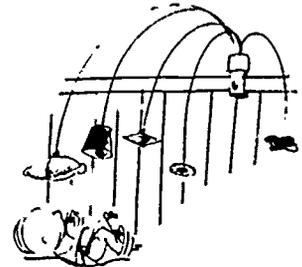
## BIRTH TO 1 MONTH

Babies like to:

- SUCK
- LISTEN to repeated soft sounds
- STARE at movement and light
- Be HELD and ROCKED

Give your baby:

- Your TALKING and SINGING
- LAMPS throwing light patterns
- Your ARMS



## 1 MONTH

Babies like to:

- LISTEN to your voice
- LOOK up and to the side
- HOLD things placed in their hands

Give your baby:

- A lullaby RECORD
- A MOBILE overhead
- PICTURES on the walls
- Your FACE near his



## 2 MONTHS

Babies like to:

- LISTEN to musical sounds
- FOCUS, especially on their hands
- REACH and BAT nearby objects
- SMILE

Give your baby:

- A MUSIC BOX or a soft MUSICAL TOY
- A soft security CUDDLE TOY tied to crib
- Your SMILE.



## 3 MONTHS

Babies like to:

- REACH and FEEL with open hands
- GRASP crudely with two hands
- WAVE their fists and WATCH them

Give your baby:

- MUSICAL RECORDS
- RATTLES
- JANGLING TOYS



## 4 MONTHS

Babies like to:

- GRASP things and LET GO
- KICK
- LAUGH at unexpected sights and sounds
- Make CONSONANT SOUNDS

Give your baby:

- BELLS tied to their crib
- A CRIB GYM
- More DANGLING TOYS



## 5 MONTHS

Babies like to:

- SHAKE, FEEL and BANG things
- SIT with support
- PLAY PEEK-A-BOO
- ROLL over

Give your baby:

- A HIGH CHAIR with a rubber SUCTION TOY
- A PLAY PEN
- A KICKING TOY

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Sandra Streepey. Today He Can't Tomorrow He Can! Your Child From Birth to Two Years. Fountain Publishing Co., Inc. 509 Madison Ave., New York 10022. 1971, 1977.

## 6 MONTHS

Babies like to:

SHAKE, BANG and THROW THINGS DOWN  
GUM objects  
RECOGNIZE familiar FACES

Give your baby:

Many HOUSEHOLD OBJECTS  
Tin CUPS, SPOONS and pot LIDS  
Wire WHISKS  
A CLUTCH BALL and SQUEAKY TOYS  
A TEETHER and GUMMING TOYS



## 7 MONTHS

Babies like to:

SIT alone  
USE their FINGERS and THUMB  
NOTICE CAUSE and EFFECT  
BITE on their FIRST TOOTH

Give your baby:

BATH TUB TOYS  
more 'THINGS'  
STRING  
More SQUEAKY TOYS



## 8 MONTHS

Babies like to:

PIVOT on their stomachs  
THROW, WAVE and BANG toys together  
LOOK for toys they have DROPPED  
Make VOWEL SOUNDS

Give your baby:

SPACE to pivot and creep  
2 TOYS at once to BANG together  
Big SOFT BLOCKS  
A JACK-IN-THE-BOX  
NESTED plastic CUPS



## 9 MONTHS

Babies like to:

PULL THEMSELVES UP  
CREEP  
PLACE things generally where they're wanted  
SAY "DA-DA"  
PLAY PAT-A-CAKE

Give your baby:

A SAFE CORNER of the room to EXPLORE  
TOYS tied to his HIGH CHAIR  
A metal MIRROR  
A JACK-IN-THE-BOX

## 10 MONTHS

Babies like to:

POKE and PROD with their forefingers  
PUT THINGS IN other things  
IMITATE SOUNDS

Give your baby:

A big PEG BOARD  
Some CLOTH BOOKS  
MOTION TOYS



## 11 MONTHS TO 1 YEAR

Babies like to:

USE their FINGERS  
LOWER THEMSELVES from standing  
DRINK from a cup  
MARK on a paper

Give your baby:

PYRAMID DISCS  
A large CRAYON  
A baking TIN with CLOTHES PINS  
His own DRINKING CUP

### 18 MONTHS

Babies like to:

OPPOSE YOU with "NO"  
GET what they want NOW  
Use WORDS with GESTURES  
CLIMB STAIRS.



Give your baby:

Your DIPLOMACY  
STAIRS  
A toy TELEPHONE  
Cloth PICTURE BOOKS



### 19 MONTHS

Babies like to:

CLIMB UP onto everything  
MOVE to MUSIC  
IDENTIFY parts of themselves  
SORT OBJECTS and SHAPES

Give your baby:

A SHAPE SORTING BOX  
A RECORD PLAYER out of reach

### 20 MONTHS

Babies like to:

FETCH and CARRY  
DIG and MESS  
Have things THEIR WAY  
REMEMBER from yesterday  
TAKE things APART  
USE 15-to-20 WORDS



### 21 MONTHS

Babies like to:

Claim "MINE"  
MARK on PAPER  
POINT to objects in BOOK  
TURN PAGES  
FIT things TOGETHER

Give your baby:

A carrying CASE  
Little CHORES  
Your PATIENCE  
THINGS to take apart



Give your baby:

A big CRAYON and PAPER  
PICTURE BOOKS  
A CONSTRUCTION SET



### 22 MONTHS

Babies like to:

FIT SHAPES  
WATCH GROWNUPS  
PUT things BACK  
COME when CALLED  
SCREW and UNSCREW

Give your baby:

SHELVES for his toys  
HELP in putting things away  
Simple PUZZLES  
A plastic JAR with screw LID



### 23 MONTHS TO 2 YEARS

Babies like to:

Use 3 WORD SENTENCES  
RUN  
HELP with household tasks  
Hear RHYMES  
Work with their FINGERS

Give your baby:

A DOLL or TEDDY  
A TOY to RIDE  
A MOTHER GOOSE BOOK  
FINGER manipulative toys

**1 YEAR TO 13 MONTHS**

*Babies like to:*

- CREEP
- CRUISE
- USE 1 or 2 WORDS
- USE their FINGERS
- Be HUGGED



*Give your baby:*

- A BABYPROOF HOUSE
- CUDDLING
- A STACKING TOWER

**13 MONTHS**

*Babies like to:*

- STAND UP, SIT DOWN
- Try FEEDING themselves
- RELEASE OBJECTS with more precision
- IMITATE YOU
- Play WHERE'S BABY



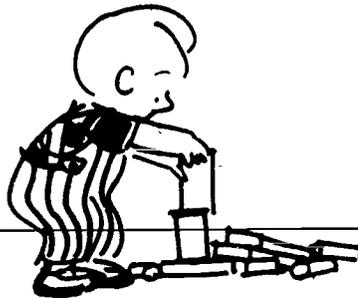
*Give your baby:*

- His own DISH, CUP, SPOON
- Your GAMES with him
- FITTING TOYS

**14 MONTHS**

*Babies like to:*

- Put SOUNDS together
- Have an AUDIENCE
- SEARCH for hidden toys
- PILE 2 or 3 blocks



*Give your baby:*

- Your ATTENTION
- WOOD BLOCKS
- A CONTAINER TOY

**15 MONTHS**

*Babies like to:*

- WALK ALONE
- FLING objects
- FILL and EMPTY
- RESPOND to KEY WORDS
- Exercise HAND SKILLS

*Give your baby:*

- Big OUTDOOR TOYS
- Your CONVERSATION
- MANIPULATIVE TOYS

**16 MONTHS**

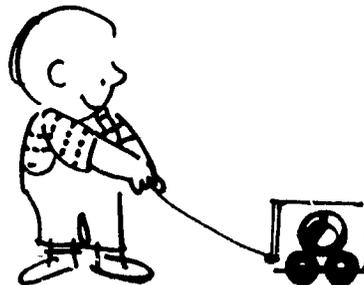
*Babies like to:*

- SQUAT DOWN
- Walk CARRYING things
- Use SAND
- ROUGH-HOUSE



*Give your baby:*

- PUSH and PULL TOYS
- Big SOFT TOYS
- Indoor or outdoor SANDBOX
- YOU on the FLOOR



**17 MONTHS**

*Babies like to:*

- LUG, TUG, DRAG things
- WAVE BYE-BYE
- Use WATER
- Get INTO EVERYTHING

*Give your baby:*

- WATER and POURING TOYS
- HAMMERING TOYS
- Your WATCHFULNESS
- Bigger PULL TOYS

# Learning To Use The Toilet

## A Cooperative Approach



A cooperative approach to toilet training stresses learning to use the toilet rather than toilet training. It is based on the philosophy that it is more important for the child to learn than for the parent or caregiver to train. In our grandparents' day washing diapers was a chore and 9 - 12 months was considered an appropriate age to start toilet training. At this age a child does not understand what is expected and why. It is the adult who is trained to put the child on the toilet and to try to catch bowel movements or urine. This requires time and effort on the adult's part and sometimes coercion as well. The child's role is a passive one or, if things do not go as planned, a negatively reactive one to a procedure that is not understood. Today with disposable diapers and diaper services, it is easier to wait until a child is physically capable of controlling sphincter muscles, intellectually capable of understanding, and emotionally and psychologically ready to master a new socially approved skill. This usually happens between 18 months and 30 months of age.

## Clues That A Child May Be Ready To Begin To Learn To Use The Toilet

1. A child should have fully mastered walking and be able to sit down and get up with ease.
2. A child should have enough language to assign a word to the products designated for the toilet.
3. A child should be in a cooperative period. Children around two alternate between periods of negativism and cooperation. By all means pick a period when a child seems more agreeable and if the mood changes before toilet learning is completed, it may be advisable to discontinue and wait for a more cooperative time to reappear.
4. The child should seem aware of wetting or soiling diapers and perhaps even be telling you that a diaper needs changing.

## How to Proceed

1. Provide a potty chair (there are some that look very much like an adult toilet), put it in the bathroom beside the adult toilet, and mention that it is a child's toilet.
2. If possible, arrange to have a child of the same sex but slightly older who has already learned to use the toilet visit (that is if you do not already have such a child in your family day care home). When this young guest uses the child-sized toilet, be sure that our young learner is present to observe the happenings.
3. Allow the child to observe when adults use the toilet, if you feel comfortable.
4. Encourage the child to sit on the child-sized toilet with clothes on.
5. When this seems comfortable encourage the child to sit on the toilet without pants on. While the child is seated perhaps looking at a book, turn on the faucet in the washbowl. If a child does urinate or have a bowel movement in the potty, show the child what has happened and comment positively but not too enthusiastically that this is what the potty is for. At any time the child wants to leave he/she is free to do so.
6. When soiled diapers are to be changed, have the child sit on the potty while diapers are unpinned and the bowel movement is dropped into the potty as the place for such objects.
7. Encourage a child to tell you when a diaper needs changing and mention casually that next time you could be told right before the child wets or has a bowel movement and then the potty chair could be used instead.

(Note: The easiest time of year to start helping a child to learn to use the toilet is in the summertime when a minimum amount of clothing is worn. If learning is started in the cooler months, be sure to have the child dressed in pants or clothing which can be quickly and easily removed - no overalls with buckles and snaps.)

8. Have the parent purchase and bring some attractive training pants or panties with animals or flowers or some appealing design and mention these are to be worn when the child learns to use the toilet and no longer wears diapers.

## Results

The child may decide it's time to start using the toilet. When this happens both of you are naturally pleased. For the child it becomes a source of pride and increased self-confidence. There will still be accidents, but encouragement for being dry works better than shaming for being wet. According to T. Berry Brazelton, M.D.,\* the well-known pediatrician, the average age for complete daytime control is 28.5 months and the average age for night-time control is 33.3 months. Mastery at the child's own pace and through the child's participation in the process results in self-directed learning rather than adult-directed training. The implications for a child's self esteem and future learning are great.

\* Some ideas were influenced by Dr. T. Berry Brazelton's article in Pediatrics 29 (1): 124, January 1962. Copyright American Academy of Pediatrics, 1962.

# Arranging Your Home For Day Care

## Think Ahead



When you provide family day care for infants and toddlers you are setting up a business in your home. It is important to discuss this with the other members of your family since it is their home too. Some rearranging of the house for this new business venture will be necessary. Planning should take into account the ages of the children you expect to care for and the needs of your own family. Some special areas for care, napping, and play with adequate toys and equipment need to be provided for the day care children. Some areas of the house such as your bedroom or your child's own room may be declared off limits. Whatever decisions are made, careful preplanning will help you provide care more easily and efficiently.

## Planning to Meet Needs

Perhaps the best way to start is with a floor plan of your home. Your licensing agency may already have required such a plan as part of the licensing process. Next, think of the characteristics and needs of infants and toddlers.

Infants will need:

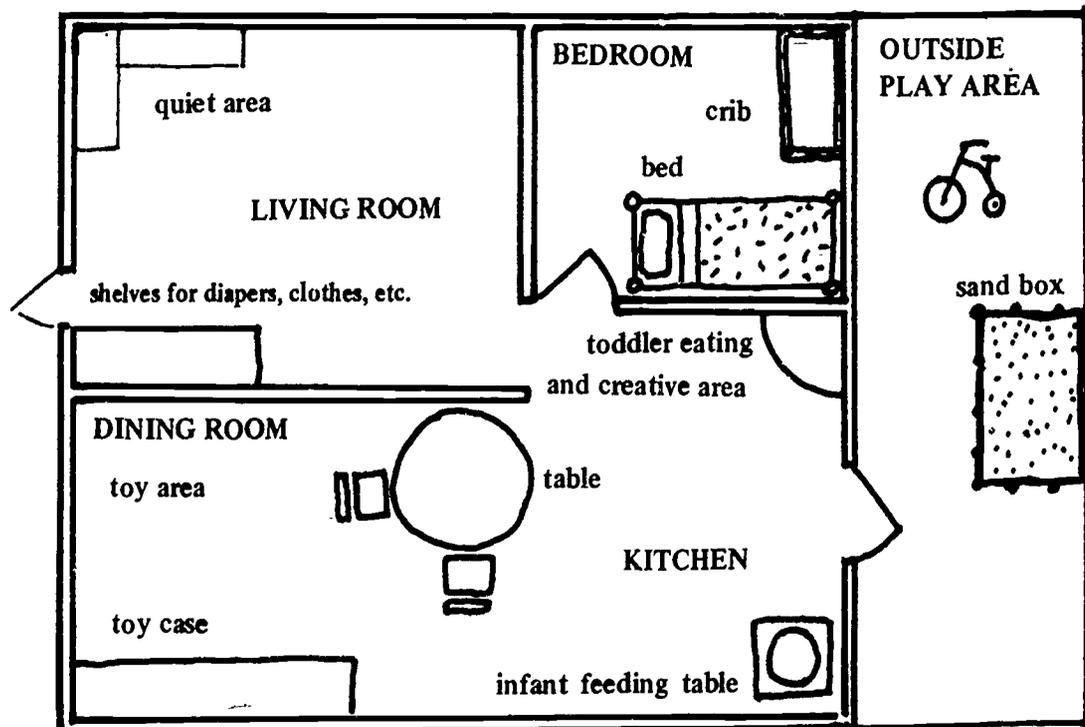
- A quiet place to sleep.
- Arrangements for changing diapers.
- A comfortable place to be fed.
- An interesting safe place to observe family activity during waking moments.
- A special place or box for a change of clothing, diapers, and belongings.
- A shelf in the refrigerator and space in the kitchen for storage of food.

In addition to the above a toddler will need:

- A child-proof environment where it is safe to explore.
- A low shelf or bookcase so that toys can be easily reached and easily put away.
- Child-sized chairs and table for play.
- A feeding table in the kitchen.
- A place where it's O.K. to work with messy things like play dough, crayons, and paints.
- A fenced outside play area.

How can you best meet these needs given the space you have available in your home? Use your floor plan to try out different arrangements.

## Floor Plan



# Selecting Toys and Play Materials

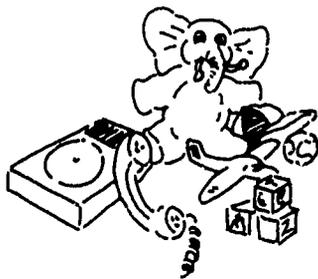
When buying a toy ask yourself these questions:



- Is it strong, safe, and durable? (Avoid stuffed toys with removable eyes, toys with sharp edges, and toys made of brittle plastic.)
- Is it easy to keep clean? (Remember infants and toddlers put most toys in their mouths.)
- Does the toy appeal to the senses? What does it look like? How will it taste? Does it make a noise? Can it be held easily, squeezed, and pulled?
- Will it interest the infant or toddler?
- Will it help with learning?
- Could it be adapted or made more cheaply at home?

Remember the best toys may be something as simple as a box with a string tied to it or the ever-fascinating pots and pans in your cupboards.

Suggested playthings for infants:



- Rattles, shaker toys
- Crib mobiles
- Pictures and books to look at
- Soft rubber toys and dolls
- Hard rubber toys a convenient shape for holding and chewing
- Music box or music on the radio or phonograph
- Cradle gym
- Stuffed animals and dolls
- Disks on a string
- Real keys on a ring
- Spoons
- Interesting boxes of all sizes and shapes
- Pots and pans
- Small tunnels made out of a paper towel roll
- Large tunnels with both ends removed for crawling through
- Bath tub toys
- Soft blocks
- Nesting toys

- Stacking toys
- Sturdy bell shakers, drums, cymbals
- Non-breakable mirror
- Simple hand puppets

## Suggested playthings for toddlers (in addition to the above):

- Push and pull toys
- Pounding board with large pegs
- Kiddie Kar
- Rocking horse or chair
- Sturdy books with pictures of familiar objects
- Large brightly colored beads for stringing and putting in and out of containers
- Toy telephones (Be sure to have two.)
- Bean bags
- Can of wooden clothes pins
- Purses, lunchboxes, and hats for dress-up
- Simple two or three piece wooden puzzles
- Jumbo crayons, large sheets of paper
- Play dough (for older toddlers)
- Trucks and cars (wooden are best)
- Sets of large rubber animals
- Small wading pool or large pan for water play
- Small sized low rider plastic trike
- Wagon
- Sand (older toddlers)
- Small slide
- Rubber tire or canvas swing

---

**Note:** Girls may like to play with cars and trucks and boys may want to play with dolls. In a non-sexist environment a variety of toys should be available for both sexes.

# Environments for Growing And Learning

## Infancy (Intellectual Development Part I)

### A Critical Period — From Birth to Two

When does intellectual development start? There was a time when it was common to think of real intellectual learning as starting when children entered the first grade and learned to read. Before that they just played. Increasingly, the importance of play and the early years for intellectual development are being recognized. Head Start programs were developed for four year olds. Other researchers declared that even by age three too much has happened or not happened. Today, the years of infancy from birth to two are viewed by many as one of the most critical periods in intellectual development. What happens during these years is not just a routine unfolding of development, but a time when sensitive, aware, warm caregiving enables the infant to build the basic foundations for all later human skills and thought processes.

### Learning Environments for Infants



From the beginning, infants need adults who enjoy babies, who can make the caregiving routines themselves pleasurable learning times. Feeding, changing diapers, daily living experiences should be consistently and affectionately provided in a way that matches the characteristics of each infant. These are perfect times for talking, singing and holding snugly. With basic human needs securely met, an infant has energy left to interact with the people and things in the environment.

## Adults Can Help



Adults provide a supportive emotional and physical environment and the infant, through its own efforts, develops and progresses through successive stages of learning. An infant at birth can look, listen, and feel. The aware caregiver provides interesting things to look at -- mobiles, pictures, colors, patterns, and most important, human faces. The infant looks and learns. Interesting sounds are in the environment -- lullabies, music boxes, a radio, records, and human voices. The infant listens and learns. Warm, soft, cozy blankets, clothing, cuddly toys, and loving human arms touch him or her. The infant feels and learns. Every change of position creates a new environment for the infant. Place him on his stomach, he will practice lifting his head. Place her on her back, she practices kicking and moving arms and hands. Later on, give the infant space, and it will roll over. When the infant becomes able to reach and grasp, provide things to reach for and hold -- rattles, bells to jingle, and dangling toys. The child will reach and learn. When the infant learns to creep, a safe environment is needed to explore with things to touch and handle and people (hopefully other infants and children as well as adults) to watch and interact with. This is how infants develop skills and thought processes and maintain enthusiasm for self-directed learning. Adults help by matching the environment to the infant's capabilities.

## The Child Teaches Him/Herself



If a child's needs for food, warmth, and love are met and he or she is given the opportunity to move, most waking hours are spent practicing and mastering skills and movements. Once these are learned they are used by the infant as sub-skills or parts of ever expanding action learning sequences. For instance, the infant has learned to walk, practicing kicking, crawling, standing, walking -- literally step by step -- until the immobile infant becomes the walking, active toddler. If an adult had to teach an infant to walk it would seem like an impossible task. The adult observes the child, knows the sequence of development, provides encouragement and allows the child the environment to continue growing and learning.

# Environments For Growing and Learning

## Toddlerhood - Touching

( Intellectual Development Part II )

### Learning Environments for Toddlers



Providing a learning environment for a toddler requires more planning, patience, and awareness on the part of the adult caregiver than providing a learning environment for an infant. The toddler with his or her new found ability explores everything in the world. The toddler wants to find out about people and objects. The child finds out by touching and feeling, by picking up and dropping, by banging and throwing, by pulling and squeezing, and by sucking and biting everything within reach. This is how a toddler learns.

When you see a ball, you know from past experience what it is. The first time a baby sees a ball he doesn't know whether it is hard or soft, whether it makes a noise. What happens when you bite it? What happens when you throw it? The toddler tries and in the process learns what a ball is like and delights in the discovery. "I made that ball roll way over there!"

### Learning to Enjoy Learning



While learning is exciting to the toddler, it can be annoying to an adult who has not prepared herself mentally and the environment physically for the onslaught. Providing a learning environment for the inquisitive toddler means putting up or away for awhile most of the things you don't want handled, dropped, or bitten and providing many safe things to investigate and touch. Ideally there would be low shelves with attractive, safe, colorful objects and toys, space indoors and out for moving, a kitchen cupboard with pots and pans that invite exploring, and an adult whose attitude tells the toddler that what you are doing is important and who shares his pleasure in his learning. When there are too few interesting objects within reach or too many "No! Don't touch.", a child may learn it's safer not to be interested in the environment. However, the child who has been allowed to explore will tend to satisfy its curiosity and enjoy learning.

# Environments For Growing And Learning

## Toddlerhood - Talking

( Intellectual Development Part III )

### The Beginnings of Language



Language development starts at birth. Children learn from being talked to long before they vocalize or talk back. In infancy a toddler has heard language used around him or her, has been talked to ("Hello, sweet baby.") and talked with ("Do you want your bottle now?" with a pause for the baby to "respond"). All these sounds are part of the social environment which determines not only the language a child will learn such as English, Spanish, or Chinese but also the quantity and variety of words within that language.

A toddler's desire to communicate through the use of language is influenced by past success at communicating beginning with cries that brought help, through cooing and babbling which was responded to by adults who cooed and babbled back, to the first accidental word "Mama" which was enthusiastically reinforced. Studies have shown that babies who get prompt and loving reaction to their cries in the first month, cry less and communicate more in other ways by the end of their first year.

### Helping with Word Learning



A friendly relaxed environment encourages learning and everyday routines provide many opportunities to promote language. Name clothes while dressing ("We're putting on your left shoe. Now we're putting on your right shoe."). Name foods at mealtime ("We have circle carrots for lunch!"). Name people, colors, body parts, toys, pets, etc. When the toddler is using single words such as "Car!", this is the time for expansion by repeating what the toddler says and adding a word or two and making a sentence such as, "Yes, a blue car!" Language mistakes such as "Big aminal!" are gently corrected merely by a repetition of the sentence with the correct pronunciation such as "Yes, that is a big animal!" As toddlers get older, provide words for categories such as animal or fruit as well as specific names such as dog or apple.

## Language - The Basis for Future Social and Intellectual Development



The toddler's first beginnings in the use of language at the end of his or her first year are an exciting development which is greatly influenced by the language environment. The more opportunities are provided to hear and use language, to talk with and be listened to, to enjoy experiences that motivate speech, to look at pictures and to read books with an adult, the more rapidly the toddler develops language. Having language provides a means of communicating with others and a means of thinking about feelings and the people and objects in this world. It is the basis for all future social and intellectual development.

## Piaget's Theory of Intellectual Development

It is easy to understand why Jean Piaget in his theory of intellectual development has called infancy the period from birth to two years the sensorimotor period. Infants and toddlers learn through their senses - eyes, ears, mouths, through smelling, touching and feeling, manipulating and moving, talking and listening, through opportunities to actively use their abilities. Providing gradually changing environments for growing infants and toddlers helps them develop their abilities to the utmost and day by day build the firmest foundations for all later learning.

# Safety Awareness Checklist

This is an example of a checklist provided by a local licensing agency. It will help you become more aware of safety in your home.

## Housekeeping

- ( ) Are traffic patterns and stairways free of clutter? Are the attic, closets, garage and yard free of rubbish?
- ( ) Are screens and windows in good repair?
- ( ) Do you check your yard daily for hazards such as broken glass, sharp objects, toadstools and dog droppings?
- ( ) Have you had your woodpile sprayed for black widows, or have you re-stacked the wood in the last six months? Is wood safely stacked?
- ( ) Is your fence in good condition? Are there any protruding nails or loose boards? Does your yard-gate latch securely? Are tools safely stored?

## Accident Hazards

- ( ) Are all cleaning solutions, disinfectants or poisons stored where children do not have access to them?
- ( ) Are all medicines and razor blades out of the reach of children? Check especially for prescription drugs, aspirin, oil of wintergreen, alcohol, antihistamines, iron pills, and vitamins. Preferably store these in a locked cabinet.
- ( ) Are all guns unloaded and in locked cabinets? If on display, are the firing pins removed or trigger guards employed?

### If caring for toddlers:

- ( ) a. Are there gates at the top or bottom of stairs?
- ( ) b. Are pencils, pens, needles, scissors, or other sharp, small objects out of reach?
- ( ) c. Do you have safety covers on electrical outlets?
- ( ) Are floors free of tripping hazards (e.g., electric cords, throw rugs, toys)?
- ( ) Are there guard rails on stairs?
- ( ) Do you have decals on glass doors and windows at children's eye levels?
- ( ) Do you have lead-free paint for refinishing toys and children's furniture?
- ( ) Are freezers or other large chests locked or inaccessible?
- ( ) Is your pool properly fenced for protection of pre-school children? Is appropriate supervision and instruction in water safety provided? Is pool properly maintained for sanitation?
- ( ) Are fish ponds and lily ponds fenced off or covered?

- ( ) Have you checked play areas for poisonous plants? Examples are dieffenbachia, fox-glove, rhubarb and potato leaves, laurel, azaleas, rhododendrons, castor beans, lantana and oleander. Are you dealing with this danger?
- ( ) Have your dogs and cats and other pets, as appropriate, had their shots?
- ( ) Do you have a First Aid Kit?
- ( ) Have you a list of emergency numbers by your telephone?

## Fire Safety

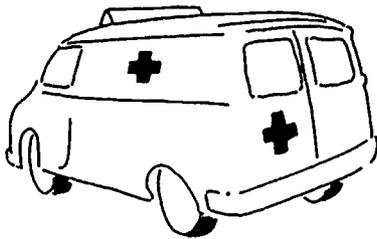
- ( ) Have you developed a fire-drill and/or emergency exit plan for your children?
- ( ) Have you considered having a smoke detector device and a fire extinguisher? A can of baking soda near the kitchen stove will help.
- ( ) Are matches, lighters, candles, and other tempting fire hazards out of reach of children?
- ( ) Do you keep flammable liquids, such as gasoline and paint thinner, in appropriate containers, away from both heat and children?
- ( ) Are all flammables stored at least 18'' away from the water heater and furnace?
- ( ) Are fireplaces and open-faced heaters protected by screens? Is gas heater vented and installed with a permanent connection?
- ( ) Have you had your furnace and water heater checked within the last year?
- ( ) Do you know how to shut off the gas, electricity and water in case of emergency?

Adapted from Orange County Department of Social Services, Children's Foster Care and Day Care Licensing.

# Guide to Medical Emergencies

Emergencies happen at any moment and at every moment. What happens in an emergency depends in great part on your knowing what to do. Each of you should know when to call for help and whom to call. Preparing now may help save a life later. The emergency medical system starts with you.

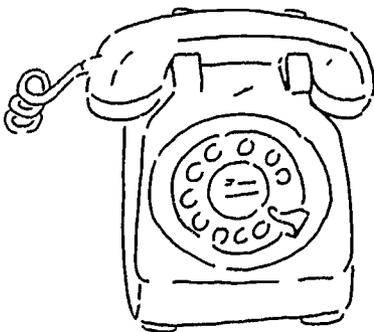
## What is a Medical Emergency?



When a medical problem threatens a person's life, that is an emergency and it is critical that you call for help. Medical problems that endanger life are:

1. Breathing difficulties
2. Loss of consciousness
3. Uncontrolled bleeding
4. Major burns
5. Heart attack symptoms (intense pressure, squeezing in center of chest, nausea)
6. Spinal injuries
7. Shock (fainting, unconsciousness, inappropriate behavior)
8. Poisoning when the victim is unconscious, not breathing or in shock. (If the victim does not display these symptoms, take the child immediately to the nearest 24-hour emergency care facility along with the container of suspected poison.)

## What Can You Do?



Your local Fire Department is the best place to call for help in a medical emergency. Paramedics or Fire Rescue Squads respond in minutes. When you call for help, be sure to give the dispatcher accurate information. You should be able to answer the following questions:

- Where are you? The dispatcher must know where to send help, including the nearest cross street and apartment number.
- What is your telephone number? This would help the dispatcher trace your call for additional information.
- What kind of emergency is it?

- What are the symptoms?
- How many people are involved?

## How to Prepare

In situations which do not endanger life, but which require prompt medical treatment, such as minor fractures, objects in the eye, ear or nose, you can drive the victim to the nearest hospital providing 24-hour emergency service.

Keep a list of emergency telephone numbers by each phone in your home. Telephone stickers are available free from your local fire department.

Find out what hospital or hospitals near you have a 24-hour emergency department with a doctor always on duty. Not all hospitals have such facilities so you'll save time by finding out in advance which ones do. Keep the address and phone number of this hospital close to your phone. Make a "practice" visit to the hospital emergency room.

## Life-Saving Techniques

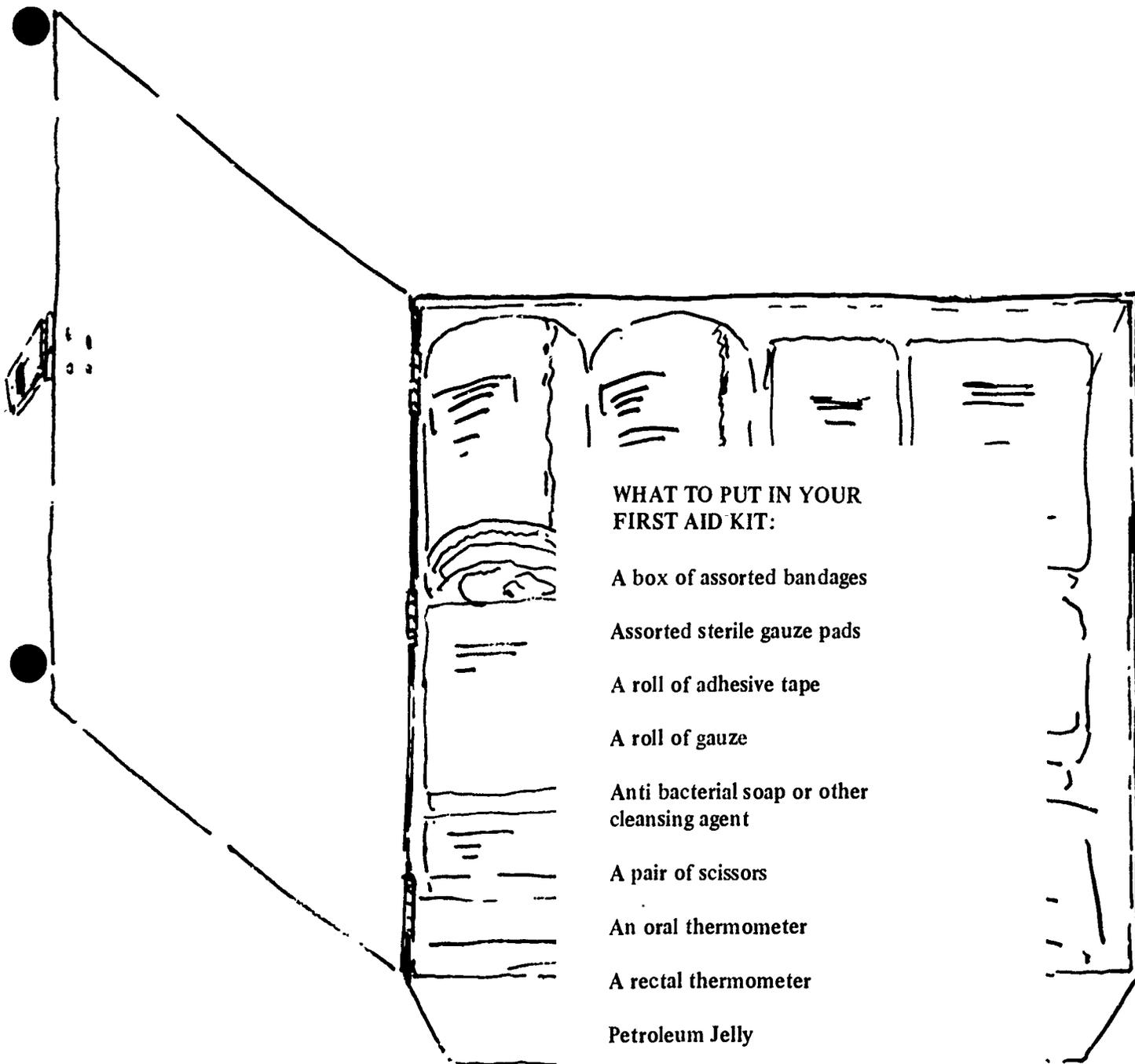
CPR is a simple life-saving technique that can keep a victim alive until medical help arrives. It stands for cardiopulmonary resuscitation. Learn basic first aid and CPR and become prepared to save a life.

Agencies which offer CPR and basic first aid training include community hospitals, local fire departments, the American National Red Cross and the American Heart Association.

Contact your local agencies for further information about CPR and first aid training.



# First Aid Kit



## WHAT TO PUT IN YOUR FIRST AID KIT:

A box of assorted bandages

Assorted sterile gauze pads

A roll of adhesive tape

A roll of gauze

Anti bacterial soap or other  
cleansing agent

A pair of scissors

An oral thermometer

A rectal thermometer

Petroleum Jelly

Tweezers

Syrup of Ipecac

# Relationships In Family Day Care

## Caregivers and Parents

### Relationships Defined

Relationships mean attachments, interactions between people -- caregiver and infant or toddler, caregiver and parent, infant or toddler and other children in the family day care home. Good relationships are built on respect for people as individuals who have a right to their feelings, their own tempo, their own way of doing things. In human relations there is no "right way" for everyone, but instead many "right ways" for every individual person. In healthy, growth-producing relationships between persons of whatever age (including infants), the rights of both parties must be respected and the needs of both satisfied.

### Relationships With Parents



The most important continuing relationship for a child is that between the child and his/her parent or parents. Your role as primary caregiver outside the home is to do all in your power to strengthen that relationship. In the beginning an infant does not know the difference between self and others or between mother and other people. At about six months the infant begins to worry if the mother is not present to care for him. This is a stage in the emotional development of the infant. If a child cries and is anxious when left at a family day care home or elsewhere, this is normal, natural, and to be expected. It does not mean the mother has spoiled the baby and given it too much attention. It does mean the infant needs reassurance -- mother will return, you do understand and will also give tender, loving care. Helping an infant learn that there are other caring people in the world promotes emotional growth for the infant. (Note: Just as the child needs support and reassurance, so does the parent. Many parents feel uneasy that someone is taking over their parenting role. The parent needs to be reassured that the caregiver's good relationship with the child serves to enhance the parent-child relationship.)

## Everyone Benefits

We promote lasting positive growth in children and parents through our own development as understanding, helpful caregivers. We help parents by respecting their right to raise their own children in their own ways and within their own value system. When we provide a relaxed, friendly atmosphere it encourages sitting down over a cup of coffee and sharing information. When we use mutual, cooperative problem solving, when we help parents believe in themselves and their infants, we truly share the joys and responsibilities of child caring. We help the child by providing a consistent world for growing and learning. We help the parent to become a better parent; and we ourselves become more flexible, understanding adults who enjoy our role not only as caregivers of the children but also as friends of the family.



# Relationships In Family Day Care Discipline



## Discipline Defined

How do we help infants and toddlers learn acceptable social behavior? Some people might call this discipline. Others might think in terms of obedience or even punishment. Discipline as used in this paper is defined as helping infants and toddlers develop satisfying personal relationships through gradually learning acceptable social behavior.

## Positive Social Relationships Start at Birth

Building positive social relationships starts at birth. An infant whose physical and emotional needs have been met will want to enter the world of people and learn the rules of the social game.

## Stepping Stones for Caregivers of Infants and Toddlers

Here are some stepping stones leading to positive relationships with infants and toddlers:



1. Infants learn through your example. Do unto infants as you would have infants, toddlers, and children do unto you. In the beginning infants may seem passive, but they are learning how to relate to other human beings through the ways they are treated as tiny human beings.



2. Redirection is not a "cop-out." It is a substitution of something that can be done for something that can't, and leads to positive rather than negative feelings for the infant or toddler.

3. Preparing the environment so that desired behavior is more likely to happen is a very desirable method of discipline. As infants become toddlers, if there are not enough interesting toys and things to do, boredom, frustration, and aggression become accustomed ways of behaving.

4. In dangerous or conflict situations acting is more effective than talking. If a toddler is headed toward the street or if a heated dispute develops between two children, quick physical removal from the situation comes first, then talking.
5. Consistent, non-punitive enforcement of rules, which take into account the age of the child, provide security for a toddler who is fluctuating between wanting to be his own boss and inability to control his impulses. However, have as few rules as possible.
6. Showing pleasure when appropriate behavior occurs makes that behavior more likely to be repeated. Conversely, since children often misbehave to get attention, ignoring inappropriate behavior, when possible, discourages its repetition.
7. The first time misbehavior occurs or a mistake is made, assume that it was because a toddler did not know what was expected. An attitude of "next time please ask me before you take my scarf for dress-up" shows you know the toddler wants to learn. It does work better than a scolding.
8. As language develops, instead of saying "No, stop that!", use short explanations as to what to do and why. This helps not only discipline, but also thinking (There are reasons for rules.) and the learning of cause and effect.
9. Negative feelings need to be accepted and dealt with. Negative actions need to be restricted. "I know you were angry when Stephan took the ball from you, but biting him does not help. Next time try to hold onto the ball. Don't let him take it from you."
10. Dealing with a toddler's tantrums is difficult. Assess the situation to try to understand what led to the outburst. If a child's tantrum is caused by the parent's leaving, you may need to stand by and provide comfort when the child allows it. On the other hand, a tantrum caused by the refusal of a cookie might best be ignored.
11. Shaming a child, far from leading to proper behavior, leads to a lack of self-confidence. Children develop feelings of "I must be naughty or bad like they say" and act accordingly.

## Mutuality Not Imposition

The "Do as I say or I'm going to make you." approach brings on a power struggle. Punishment may make children feel they have a right to punish also. Retaliation by children may come in the form of stubbornness, not eating, not taking a nap, or whichever way of misbehaving is most disturbing to the punishing adult. Real discipline is accomplished through reasoning, setting limits, understanding the causes of behavior, meeting needs in positive ways, setting a good example, and providing an environment conducive to learning. Good discipline is learned through mutuality not imposition. For all of us relating to others day by day in honest, positive ways enhances confidence, feelings of self-worth, and growth as human beings.

## Nutrition for Young Infants



Good nutrition, while important for all of us, is of prime importance during the first two years of life. An infant's tiny body and in particular an infant's brain, which is still developing cells, needs nutrients for sound growth and development. The importance of a formula which agrees with the baby's immature metabolism can mean the difference between a happy satisfied infant and a crying tyrant who, in its discomfort, makes the whole household share in the misery. For this reason you will want to have each parent provide the formula prescribed for their infant by their pediatrician. As caregiver you will observe and report to the parent on the infant's reactions to feedings and any digestive problems.

Not only does food provide physical nourishment for the infant, the feeding process itself provides emotional nourishment. It is important to be fed when one is overcome with hunger pains which permeate the whole body rather than being fed when the clock or some set schedule says it is time. Infants should be held in a semi-upright position. It has been suggested that alternating sides as would be done naturally with a breast fed baby helps to balance muscle development. Babies fed in a relaxed way when they are hungry by a caring adult develop a feeling of contentment and a sense of trust in the world.

A word of caution - important as food is to an infant do not assume that an infant cries only because of hunger. This may lead to overfeeding and a lifelong problem with obesity. Fat cells filled in infancy are easier to fill in adulthood. Try changing the baby's position or location, putting on the radio or a record, bringing in something new to look at, checking the diaper or holding the infant and trying for a burp when the baby cries and has been fed fairly recently. Rewarding a crying or frustrated infant or child with food may result in a difficult lifelong dietary pattern.

## Nutrition for Older Infants

As infants grow and become ready for solid foods (usually around three or four months) you can decide whether you want the parent to provide the food or you wish to provide the food including its cost in your fee. There are advantages and disadvantages to each, but it is recommended that you decide which seems to work best for you.

### Some advantages to having the parent provide the food are:

- The parent may feel less guilty about leaving a child in someone else's care if they are preparing the food.
- The parent knows how much the child has eaten.
- The parent knows what the child likes.
- There is continuity for the child which provides security.

### Some advantages to having the Provider furnish the food are:

- You can provide good nutritional food which makes any infant or toddler easier to care for.
- Everyone is served the same food which eliminates squabbles when children are a little older over what someone else is eating.
- You fix only one meal instead of several.
- Children often learn to eat and appreciate new foods.

### A possible disadvantage is:

- You must shop for the food and keep track of the cost in order to deduct the food expense from your income tax.



If you decide to provide baby food, another option is buying commercially prepared food or preparing your own. Processed baby food may contain unnecessary salt, sugar, modified starches or monosodium glutamate. Learn to read labels. The item listed first is that which is contained in the largest amount. If, for example, chicken broth is listed first, you are paying a high price for flavored water.



Strained meats are preferable to vegetable-meat dinners. Cereals in boxes with iron added cost less than cereals in jars and contain more iron. If you decide to go the other route and make your own baby food, you will want to read one of the books listed in the bibliography for recipes, supplies needed, and suggestions on storage.

Either way, as an infant graduates from being held on your lap to sitting, plan the mealtime atmosphere with care. A feeding table has advantages over a high chair: There is less danger of falling or having fingers pinched with sliding trays. There is more eating space. The table can be used for other activities as well as eating. When using a feeding table consider sitting on a stool beside rather than opposite the infant. It has been suggested that this helps a child model your behavior and learn more quickly to use a spoon.

## Nutrition for Toddlers

Gradually towards the end of the first year, toddlers become ready for table food. At this time the toddler is growing less rapidly, and there is often a decreased need for food and an accompanying loss of appetite. Forcing a child to eat is not wise, but several suggestions which may help are:

- Provide finger foods such as apple slices, cheese cut in different shapes, banana slices, cooked carrot circles and encourage self-feeding. The toddler may enjoy the process so much that more gets eaten. Be prepared for a mess, however.
- Snacks should be part of your daily nutrition program. By serving milk, water, fruit juices, fresh fruit and raw vegetables rather than sugared punches or crackers and cookies, you help meet the child's daily nutritional needs.
- Let children help plan a meal. Give them a choice as to type of sandwich, kind of soup. Let children help prepare and serve food whenever possible. Even with toddlers you'll be surprised at what they can do, and they'll be so proud of themselves. A choice in the menu, a chance to participate in the preparation means the meal is more likely to be eaten.
- If you have garden space, try growing some of your own fruits and vegetables. It's difficult to resist tasting a strawberry you have watched grow and turn red, and they do taste so much better when they are freshly picked.
- Keep servings small. Serve food attractively. Have a comfortable cheery place for meals: Toddlers enjoy eating together at a small table, and if an adult eats with them, the adult can show enjoyment of the food and model good eating habits.



# Four Basic Food Groups

For a balanced diet toddlers as well as adults need servings from the Four Basic Food Groups:

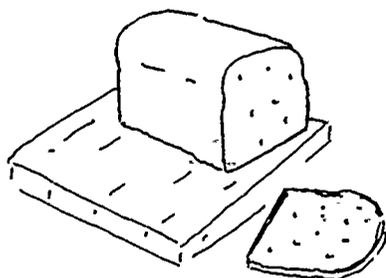
- 4 servings of cereals and breads
- 4 or more servings of fruit and vegetables
- 4 or more servings of dairy products
- 2 or more servings of meat or meat substitutes

## Suggestions for Toddlers

Some nutritious suggestions for toddlers from each group include:

### BREAD AND CEREALS

Whole wheat bread, dry cereals without sugar, cooked cereals (oatmeal, cream of rice, cream of wheat), crackers.



Suggested sample recipes:

### Homemade Zwieback

Cut whole grain bread in half slices; cut slices in thirds. Bake at 250 degrees until dried out like Melba toast -- about one hour.

### Baby's Health Crackers

- 2½ cups sifted whole wheat flour
- 2 T. soy flour
- 2 T. non-fat dry milk powder
- 2 t. wheat germ
- 3 T. oil - peanut
- 3 T. honey (optional)
- 1 t. vanilla
- dash salt

Mix flours, milk, and wheat germ. Combine oil, honey, vanilla, and salt. Blend liquid with dry ingredients and knead until they form a smooth ball. Roll on floured sheet until thin as possible. Cut into 1-inch strips.

Bake at 350 degrees on greased cookie sheet 8 - 10 minutes until brown.

Cool on cake racks and store in tightly covered container.

"Homemade Zwieback," "Baby's Health Crackers," "Teething Biscuits" and "Beef and Liver Loaf" adapted from Kenda, Margaret E. and Williams, Phyllis. The Natural Baby Food Cookbook. Avon Books. New York. 1973.

Teething Biscuits – make plenty. The toddlers love them.



2 beaten egg yolks	2 T. soy flour
4 T. oil	2 T. wheat germ
2 t. vanilla	3 T. non-fat dry-milk powder
1½ cups whole wheat flour	2 T. milk

Blend egg yolks, oil, and vanilla, and mix in blended whole wheat and soy flours, wheat germ, non-fat milk powder and milk. Roll out dough very thinly – 1/8 to 1/4 inch. Cut in baby finger-length rectangles. Bake at 350 degrees on ungreased cookie sheet for 15 minutes. Cool on cake racks. Store in tightly covered container.

Cereal Pie

Make a cooked cereal such as cream of wheat or rice as usual. Let set until it hardens slightly but is still a little warm. Slice like a pie and serve as finger food to the toddler.

Moonballs

½ cup honey	1 cup peanut butter
2 cups powdered milk	1 cup wheat germ

Mix honey and peanut butter. Add powdered milk gradually. Shape into balls and roll in wheat germ. Refrigerate and eat cold.

Pumpkin Cookie or Bars

1½ cups whole wheat flour	½ cup butter
5 T. soy flour	2/3 cup honey
1 t. baking soda	1 egg
½ t. salt	1 cup cooked and pureed pumpkin
½ t. cinnamon	1 cup chopped walnuts
½ t. nutmeg	½ cup chopped raisins
¼ t. cloves	½ cup chopped dates

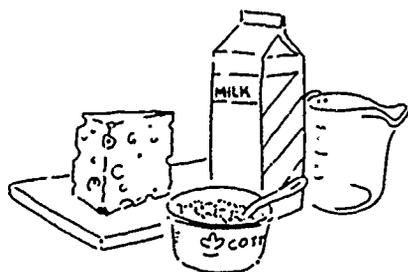
1. Stir together the dry ingredients and spices.
2. In another bowl cream the butter and honey; beat in the egg until the mixture is smooth. Stir in the pumpkin puree, and don't worry if the texture is strange.
3. Add the dry ingredients to the pumpkin mixture; blend, then stir in the nuts and dried fruit.
4. Drop by heaping tablespoons onto an oiled cookie sheet.
5. Bake at 325 degrees for 15 minutes, until they are golden.

Variation - Pumpkin Bars

Pour the cookie batter into an oiled 8 x 8 pan. Bake at 350 degrees for 25 minutes. Cool and cut into squares.

Note: 2 cookies equal approx. 3 grams of usable protein 7% to 8% of average daily protein need.

## DAIRY PRODUCTS



Milk, yogurt (Buy plain yogurt and add your own fresh fruit), cottage cheese (serve with fruit, sprinkle with wheat germ topping, delicious!), cheese (Natural are preferable to processed), homemade ice cream.

Suggested sample recipes:

### Yogurt Milkshake

Blend in blender 1 cup plain yogurt, 1 cup orange juice, 1 ripe banana, 2 tbsp. honey (optional).

### Fruit Milkshake

1 banana  
1 cut up peeled apple (or any other fruit)  
Powdered non-fat milk (enough for 1 qt. milk)  
1 - 1½ cups ice  
Enough water to fill blender to 2" from top  
Dab of honey (optional)  
Put all ingredients in blender and blend till smooth.

### Yogurt Sundae

Freeze yogurt. Add fresh fruit and nuts for topping.

### Peanut Butter Custard

1-1/3 cups milk	1/3 cup peanut butter
1/3 cup powdered milk	2 eggs, beaten
	3 Tbsp. honey (optional)

Warm up the liquid milk; stir in powdered milk and blend with peanut butter until smooth. Mix in the eggs and honey and pour into greased custard cups. Set the cups in a pan of hot water (water should come up to the same level as the custard) and bake 30 minutes at 325 degrees or until a knife inserted in the center comes out clean.

Refrigerate and serve cold.

### Pineapple Yogurt Sherbet

- |  |                              |
|--|------------------------------|
| 1 cup yogurt                           | ¼ cup crushed pineapple      |
| 1 tbsp. lemon juice                    | 1 tbsp. honey or brown sugar |
| ½ cup pineapple juice<br>(unsweetened) | 2 egg whites                 |

Mix yogurt, lemon juice, pineapple juice, pineapple and honey or sugar thoroughly. Put in freezer tray and freeze until firm. Then take it out, put it in a bowl and stir until mixture is smooth and free of lumps. Beat egg whites until stiff. Fold them into the smooth, creamy mixture. Return to freezer tray and freeze. Serves 3 - 4.

#### Variations:

**Orange sherbet:** Substitute fresh or canned orange juice for pineapple juice, and orange juice concentrate for crushed pineapple.

**Apricot sherbet:** Substitute apricot nectar for pineapple juice, and pureed canned or cooked apricots for crushed pineapple.

### Vanilla Ice Cream with Gelatin

- |  |                                |
|--|--------------------------------|
| 1 envelope (1 tbsp.)<br>unflavored gelatin | 1/3 cup honey<br>1/4 tsp. salt |
| 3 cups light cream                         | 1 tsp. vanilla                 |

Soften gelatin in 1/2 cup cream. Combine rest of cream and all ingredients (except gelatin) in top of double boiler. Heat over hot water until cream is scalded. Remove from heat. Fold in gelatin mixture. Chill until slightly thickened. Beat with rotary egg-beater until light. Turn into freezing tray. Freeze. Serves 6.

Variations:

**Tropical fruit ice cream:** Omit vanilla. Add 1/2 cup each mashed mango, banana, drained crushed pineapple and shredded coconut.

**Orange or lemon ice cream:** Omit vanilla. Add 1 teaspoonsful orange or lemon extract and grated rind of 2 oranges or lemons.

**Nut ice cream:** Add 1 cup ground or very finely chopped almonds, peanuts, pecans, filberts, black or English walnuts or other nuts of choice.

**Soy nut ice cream:** Same as above, using ground roasted soybeans.

**Mock-nut ice cream:** Soften 1/2 cup soy grits in milk to cover. Add 1 teaspoonful almond or black-walnut flavoring. Let stand, overnight if possible, for flavors to blend.

**Caramel ice cream:** Instead of using all honey to sweeten ice cream, blend equal parts of honey and black molasses.

**Fresh fruit and berry ice cream:**

Omit vanilla. When ice cream is partially frozen, add 1 or 2 cups of any of the following: pureed apricots or peaches; mashed strawberries, raspberries or other fresh berries or fruits; 3 or 4 bananas mashed with 2 tablespoonsful of lemon juice.

Ice Cream recipes reprinted by permission. Lelord Kordel. Cook Right Live Longer.

## FRUITS AND VEGETABLES



Serve vegetables fresh whenever possible. Frozen vegetables are preferable to canned.

Also serve fresh fruit if possible. Use pure fruit juices (Check labels for sugar content.).

Some sample suggested recipes:

### Apple Finger Juice

- 3 envelopes unflavored gelatin
  - 1 12-ounce can frozen apple or pear/apple juice concentrate thawed
  - 2½ cups water
- Soften gelatin in juice. Boil the water, add juice/gelatin mix, and stir until gelatin dissolves. Remove from heat. Pour into lightly greased 13 x 9 inch pan. Chill. Cut into squares when firm. This is a finger food.

### Pineapple-Orange Finger Juice

- 4 envelopes unflavored gelatin
- ¾ cups unsweetened pineapple juice
- 1 cup boiling water
- ¼ cup sugar
- 1 cup orange juice

### Banana Instant Pudding

- 2 ripe bananas (mashed)
  - ½ cup applesauce
  - 2 tbsp. peanut butter
  - 2 tbsp. honey
- Stir till smooth and chill. Sprinkle with cinnamon or wheat germ.

### Banana Pops

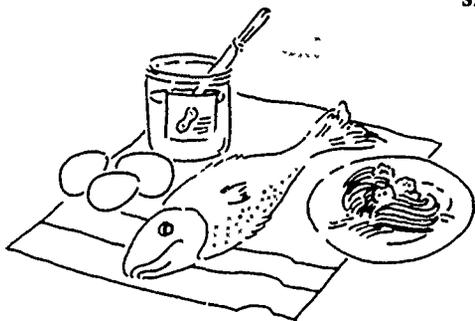
Peel bananas, cut in half, and freeze. You may dip in fruit juice prior to eating and roll in wheat germ or granola.

### Fruit Juice Popsicles

In a popsicle mold, paper cup (insert a straw for a handle) or ice cube tray, pour any fruit juice and freeze.

## MEAT AND MEAT SUBSTITUTES

Natural peanut butter (not homogenized), chicken or turkey diced, small meatballs, fish, eggs (scrambled, hard-boiled).



Suggested sample recipes:

### Beef and Liver Loaf

For people over 8 months old. A good way to introduce liver to people who think they don't like it:

3/4 lbs. beef liver	(use half as much liver as the amount of ground beef)
1 1/2 lbs. ground beef	
1 medium onion	
2/3 c. uncooked oatmeal	
1 c. undiluted tomato soup	
1 egg	
1/2 t. salt	

Put raw liver and onion in a blender. Mix liver and onion thoroughly with the ground beef, rolled oats, soup, eggs, and salt. Form into loaf in greased medium-sized loaf pan. Bake for one hour at 350 degrees.

### Noodle and Cheese Pudding

This is a cereal/protein dish good for toddlers and easily pureed or mashed for people under 8 months. 6 toddler servings.

4 oz. broad noodles	1/4 c. honey (optional)
1 egg, beaten	1/4 c. yogurt
1 c. cottage cheese	1 T. melted margarine
1/8 c. raisins	

1. Preheat oven to 350 degrees. Lightly grease casserole
2. Cook noodles in boiling salted water
3. Drain and cool slightly
4. Mix noodles and all other ingredients
5. Bake for 50 minutes
6. If pureed, add a small amount of milk if necessary
7. Casserole or puree may be frozen for up to one month.

Recipe for "Noodle Cheese Pudding" from The Complete Guide To Preparing Baby Foods at Home by Sue G. Castle. Copyright ©1973 by Sue G. Castle. Reprinted by permission of Doubleday & Company, Inc.

### Cottage Cheese Pancakes

- 3 eggs
- 1 cup cottage cheese
- 2 Tbsp. melted butter or salad oil
- 2 Tbsp. flour or cornmeal

With a small mixer (or in a blender) beat eggs; add cottage cheese and mix till fairly smooth. Add shortening and flour. Make cakes on the "smallish" side. Bake as usual for pancakes.

### Foods to Avoid

Whenever possible avoid overly processed foods, soft drinks, sugar, white flour, artificial colorings and flavorings, preservatives such as sodium nitrate and sulfur. There is some evidence that honey for children under a year may be toxic. Check with your pediatrician. With nuts, raisins, popcorn, and raw carrots there is danger of choking for infants and toddlers.

For additional nutrition ideas and sources see the Bibliography in the Program Manual.

# Nursing Bottle Mouth

Comfort and control...  
or caries?

**It's your choice!** Bottle feeding is one method of providing nourishment to an infant, but too often the nursing bottle containing sweetened liquids is misused as a pacifier for comforting the infant or controlling behavior. This habit can lead to nursing bottle mouth, a condition in which a 2-, 3-, or 4-year-old child's teeth are destroyed by dental caries (tooth decay).

## WHAT CAUSES NURSING BOTTLE MOUTH?

The type of liquid in the bottle and feeding habits that result in prolonged exposure of the infant's teeth to this liquid cause nursing bottle mouth. Decay can occur when sweetened liquids are frequently given to the infant throughout the day and night, especially when the infant is falling asleep.

## HOW DOES NURSING BOTTLE MOUTH HAPPEN?

As soon as the infant's teeth appear in the mouth, they are susceptible to decay. The sugar contained in formulas, some juices and other sweetened liquids mix with plaque (a thin, sticky, colorless film of bacteria that constantly forms in the mouth). This interaction forms acid that attacks tooth enamel, and decay begins. Each time sugar is eaten, whether in solid or liquid form, acid will attack the teeth for 20 minutes, if the teeth are not immediately cleaned. Day-time pacifying is harmful because the teeth have direct, prolonged contact with sugar. There is also increased concern when the infant is

Nursing bottle mouth



allowed to fall asleep with the bottle in their mouth. During the day, saliva helps to wash some of the liquid out of the mouth. However, at bedtime or during naps, the saliva flow decreases, allowing the sugary liquid to pool around the teeth. When this pooled liquid remains in the mouth for prolonged periods, teeth are constantly attacked by acids.

## HOW TO PREVENT NURSING BOTTLE MOUTH

Avoid liquids such as sugar water, sweetened gelatin, and soft drinks. Although milk normally does not promote decay, it, too, can become harmful when it is allowed to remain in the mouth for long periods. A pacifier dipped in honey can also be just as damaging as sugar in the nursing bottle. If a bottle is needed between regular feedings, fill it with cool water or use a clean pacifier recommended by your dentist or pediatrician.

Since frequent contact of sweetened liquids with the infant's teeth is damaging, parents should wipe the teeth and gums after each feeding with a damp washcloth or gauze pad to remove plaque. Continue this practice until all the primary teeth have erupted (at about age 2 to 2½). Then begin brushing and flossing the child's teeth. Fluoride should also be provided daily if it is not in the local water supply. This strengthens the tooth enamel and helps prevent decay.

## WHY PROTECT THE PRIMARY TEETH?

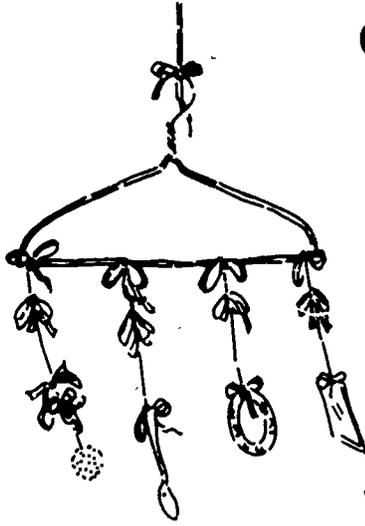
By the time decay is noticed, it may be too late! The infant's teeth may break or become impossible to repair. This is a serious threat because primary teeth should be retained for their normal life-span. If they are lost too early, the incoming permanent teeth may be crowded or crooked. The decay and possible loss of primary teeth can also cause speech difficulties, a poor self-image, and loss of appetite (cold, hot or hard foods may be difficult or even painful to eat). If your child has been pacified day or night with a bottle containing sugary liquids, visit your dentist for an early examination.



**Protect your child's teeth and help save them from dental caries:**

1. Never allow your infant to fall asleep with a bottle containing sweetened liquids.
2. If your infant needs a bottle for comfort, fill it with water or use a clean pacifier.
3. Clean the infant's teeth and gums after every feeding.
4. Visit the dentist for regular dental checkups.

# Infants Mobile



## Construction:

- Tie brightly colored shapes, pictures or objects to a wire coat hanger.
- Hang above the crib or anywhere in the house such as by an open window where the breeze will make the objects move.



## Variations:

- Use two coat hangers. Insert one inside the other at a ninety degree angle.
- Bend the hooks together and tie hangers at the bottom where they cross.
- Tie objects or shapes to the bottom four corners balancing the weights and varying the length of the strings.

## Learnings:

- Attending visually
- Enjoyment of movement and different colors and shapes

## Note:

- Younger infants cannot focus on anything more than 36 inches away.

# Infants Hanging Crib Toy

## Construction:

- Tie or string interesting objects to a strong cord of clothesline (for example – beads, pictures, toilet paper rolls covered with fabric or contact paper, measuring spoons, bells).
- String the cord across the crib and tie to each side of the crib rail.



## Variation:

- Change the objects fairly frequently.

## Uses:

- A young infant will enjoy looking at the objects.
- An older infant will reach for the objects if the crib toy is close at hand.
- If the cord is moved towards the foot of the crib, an older infant will enjoy kicking the toys particularly if there are bells or other noise-makers attached.

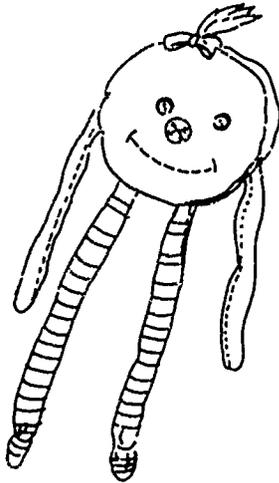
## Learnings:

- Attending visually
- Eye-hand coordination
- Eye-foot coordination

# Infants - 2 years

## Stuffed Toys

### Construction:



- Purchase patterns or make your own.
- Cut shape out of interesting scraps of material, i.e., those that have texture, color or pattern.
- Sew and stuff with old nylons, scraps of foam, or fiberfill.
- Felt, not buttons, is best for eyes and features.

### Variations:

- Stuff with cellophane for a nice crackling noise when squeezed.
- Use a sock top (everyone has one odd sock and wonders what to do with it). Stuff it, add felt features and yarn hair to make a nice sized face doll for an infant.
- Make a pillow doll by adding long narrow arms and legs to a circle pillow. (This is the way children often draw their first human figures.)
- Make different sizes of the same doll or doll families.

### Uses:

- Stuffed toys can be looked at by infants, held and carried by young toddlers, and used for dramatic play by older children.

### Learnings:

- Awareness of the look and feel of things
- Comfort of holding and carrying a soft stuffed toy
- Language development

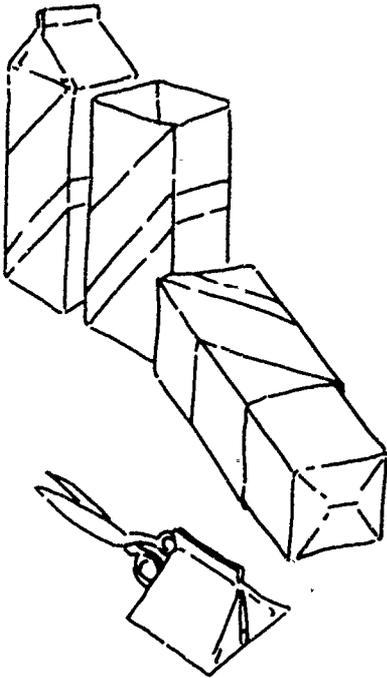


### Note:

- Infants are very interested in faces so that face dolls with features attract their attention.

## Infants - 2 years

# Milk Carton Blocks



### Construction:

- With scissors cut the pouring spout off two milk cartons which have been rinsed and dried thoroughly.
- Push one carton inside the other by slightly squeezing the inside carton.
- Cover the blocks with contact paper (brick paper is nice), or interesting fabric.

### Variations:

- Use different size cartons from a pint to  $\frac{1}{2}$  gallon.
- Put a bell or different objects to rattle inside the block before closing.

### Uses:

- A very young infant will enjoy looking at the brightly covered blocks.
- A young toddler will carry the blocks around or put them in and out of larger containers.
- When an older toddler starts using blocks for building the first stage usually consists of making rows either horizontally (a train to be pushed or a road for cars) or vertically (one on top of one). Later blocks are used for stacking or simple houses or enclosures for animals or cars.



### Learnings:

- Eye-hand coordination
- Small muscle development
- Toddlers and older children match sizes, colors, sounds, and count and balance.

### Note:

- These blocks are particularly appropriate for very young children since, although they are sturdy, they are light enough so they do no harm if they are accidentally thrown.

# Infants - 2 years

## Pop-Up Puppet

### Construction:

- You will need:

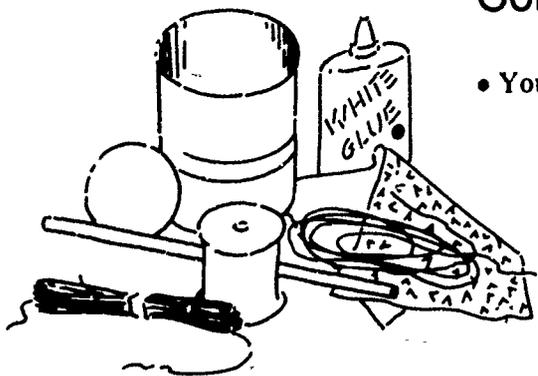
Something round for a head such as a 1 $\frac{3}{4}$ " styrofoam ball.  
Something for a handle with a hole in it such as a large empty thread spool (wooden or plastic).

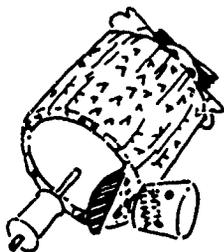
A piece of doweling (rounded wooden stick available at hardware stores) 12" long which will fit snugly in the hole in your handle.

A regular soup can.

Felt and scraps of material and yarn.

- Stick the doweling in the center of the ball about  $\frac{3}{8}$ " in to form a hole. Take the doweling out, put white glue in the hole, then reinsert the doweling and let set.
- Cut a piece of felt large enough to cover your ball and leave some excess material. Pull tautly over the ball and fasten with a rubber band or string tied around the neck.
- Glue features on the face. Attach yarn hair.
- Make a hole to fit your doweling in the center of the bottom of the can. (Be sure there are no sharp edges on the outside of the can.) Insert the doweling in the hole.
- Cut two pieces from the pattern for clothing. Put right sides together and stitch side seams leaving a  $\frac{3}{4}$ " opening on either side to insert hands. Stitch shoulders together leaving an opening large enough for the head. Turn right side out and slip over the head of the puppet.
- Cut four hands of felt from the pattern. Glue pairs together forming two hands. Insert hands in sides at shoulder of clothing. Stitch securely.





- Whip together shoulder opening to tighten neck hole. Add a necktie or bow.
- Glue the bottom of the clothing on the outside of the can pleating at the side seam as necessary.
- Glue felt covering over the can thus securing and covering the bottom of the clothing.
- Put glue in the hole in your handle and insert the doweling.

### Variations:

- A child's sock can be used instead of clothing pattern. Insert styrofoam ball in toe of sock and tie or use rubber band. Do the same for the hands and glue open end of sock on the outside of can.

### Uses:

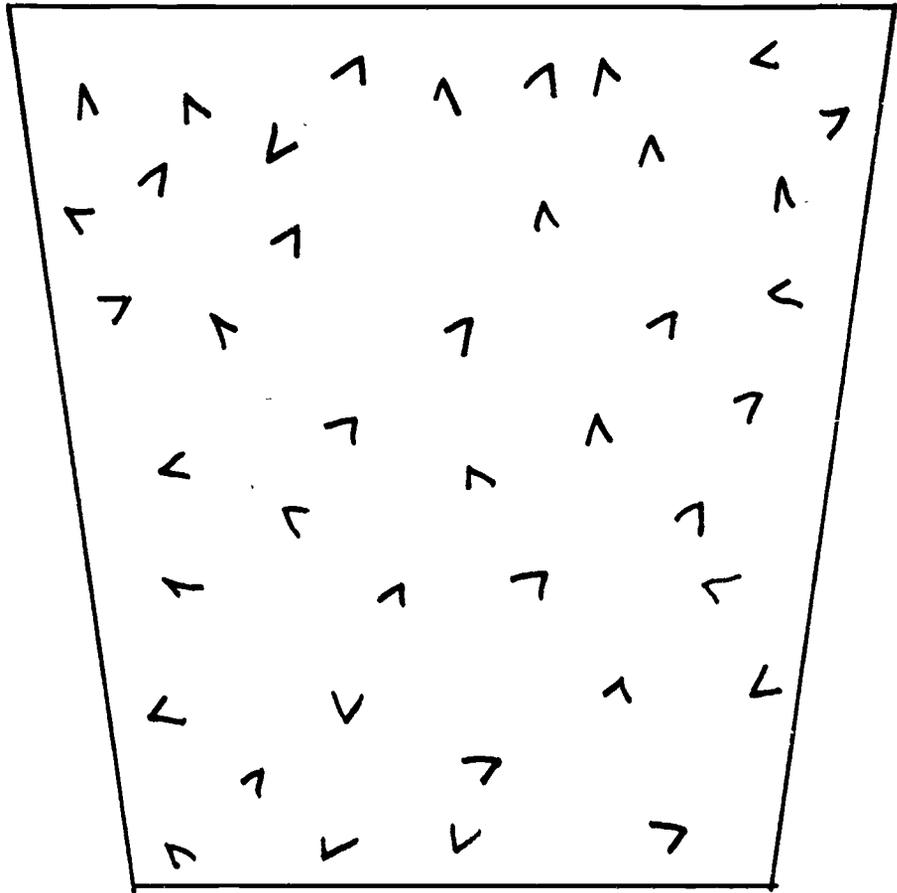
- A young infant will enjoy the surprise of the pop-up puppet manipulated by someone else.
- A toddler will easily be able to play with it independently.

### Learnings:

- Things out of sight can reappear (permanence of objects).
- Coordination
- Language development



# Clothing Pattern



# Hand Pattern



# Infants - 2 years

## Basic Puppet

### Construction:

- Using the pattern cut two pieces from felt or soft furry material.
- Decorate face with embroidery or glue on features. Add yarn for hair if desired.
- For felt stitch close to the edge leaving straight edge open for hand. For other materials put right sides together and stitch leaving the bottom open. Turn right side out and hem bottom edge.

### Variations:

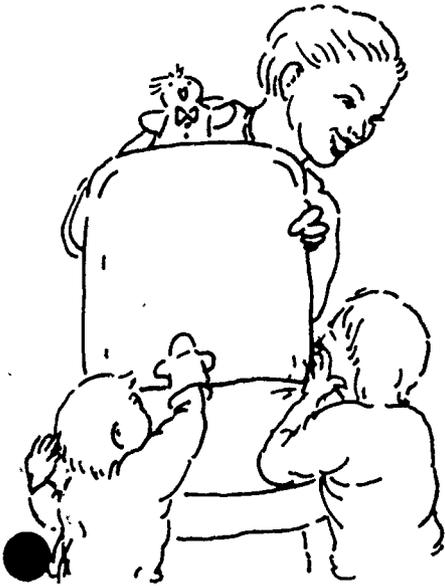
- Make a puppet out of a facecloth or a bath mitt.

### Uses:

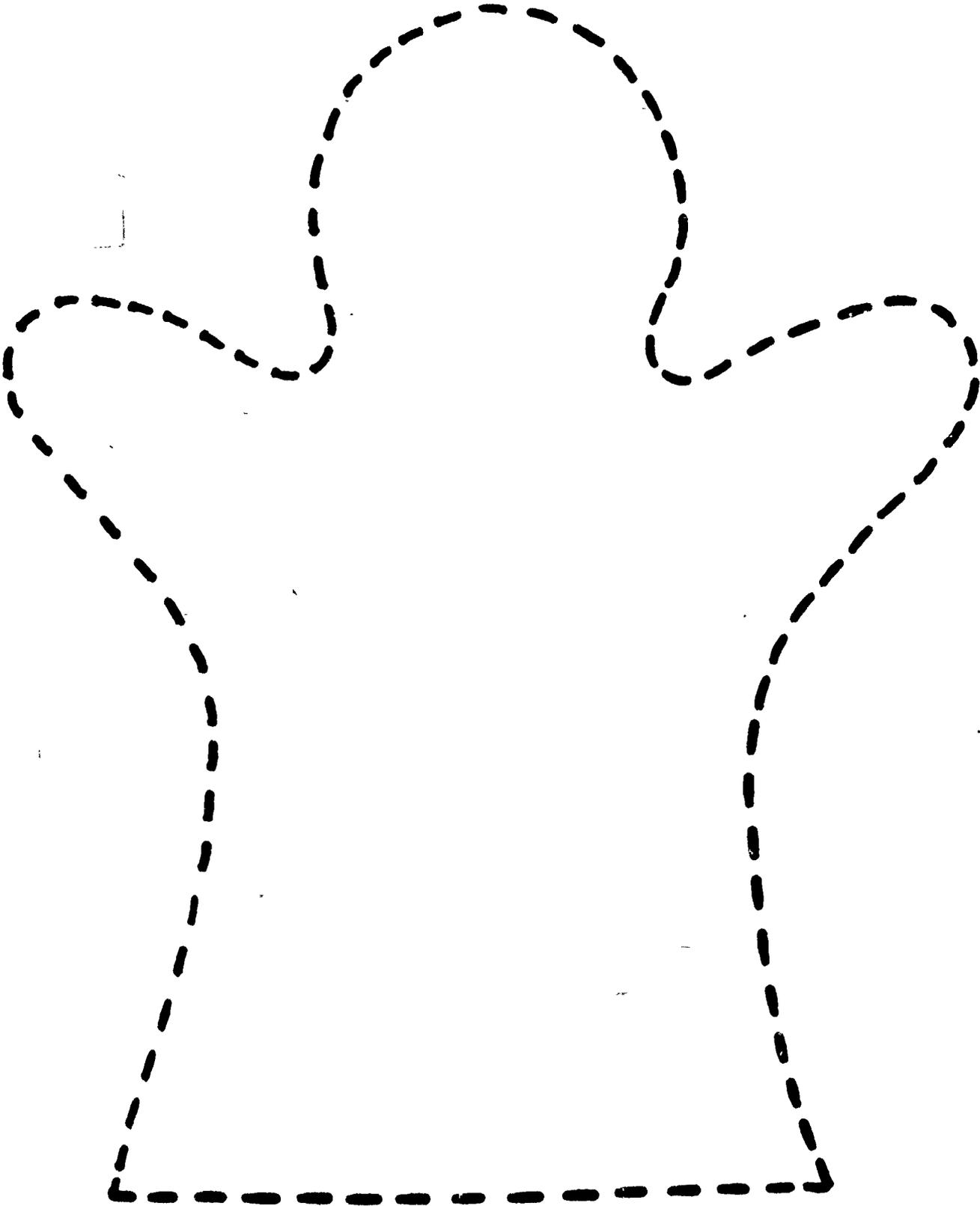
- Infants and toddlers will enjoy listening to the puppet, looking at and feeling it. It's fun to play peek-a-boo with an infant by holding the puppet behind your back and then bringing it out.
- Most toddlers will not have the coordination to work the puppet themselves.

### Learnings:

- Permanence of objects
- Language development
- Enjoyment of interacting with an adult



Basic Puppet Pattern

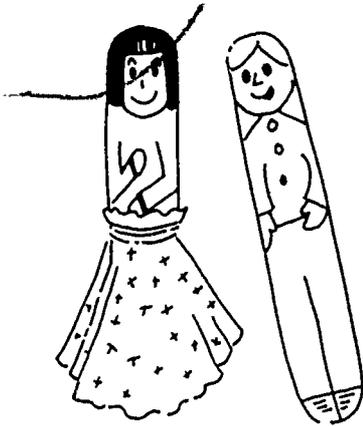


# Infants - 2 years

## Stick Puppets

### Construction:

- Draw a face on a tongue depressor such as a happy face or a sad face. Yarn hair may be added.
- Hem a piece of cloth 9" by 9" and cut a slit in the middle just large enough for the tongue depressor. Stitch around the hole with a buttonhole stitch.



### Variations:

- A face may be cut out of cardboard, decorated, and glued on the depressor. Cut another piece of cardboard the same shape and glue to the back of the face with the depressor in between.
- A tissue can substitute for the cloth material.

### Uses:

- Infants enjoy watching you manipulate the puppet.
- Toddlers can easily manage a stick puppet. Be sure to have several so that the puppets can talk to each other.

### Learnings:

- Attending visually
- Enjoyment of interacting with adults
- Vocabulary development
- Beginning awareness of names for feelings. i.e., happy, sad

### Note:

- The stick puppet drawn directly on the depressor with clothing made from materials is likely to last longer with a young toddler.

# Songs, Games and Fingerplays

## Uses:

- Playing with, singing to, and enjoying an infant or toddler is one of the joys of caring for children. Traditional games, folk songs, and fingerplays have been used for generations. Most of us know them and feel comfortable using them. To the infant and toddler they are all new and a source of enthusiastic delight. A few suggestions are listed below as reminders.
- See the bibliography for books with additional songs and fingerplays.



## GAMES AND SONGS FOR INFANTS

Peek-a-Boo

This Little Pig Went to Market

Rock-a-Bye Baby

Twinkle, Twinkle, Little Star

## FINGERPLAYS FOR TODDLERS

Pat a Cake

Pat a cake, pat a cake, bakers man.

(Clap palms of hands together.)

Bake me a cake as fast as you can.

(Make a circular stirring motion with your hand.)

Roll it and roll it.

(Roll one arm around the other.)

And mark it with B.

(Trace "B" in the palm of one hand using the finger of the other hand.)

And throw it in the oven for baby and me.

(Throw both hands in the air.)

## HICKORY, DICKORY DOCK

Hickory, dickory dock.

(Hold left arm up to make a grandfather clock.)

The mouse ran up the clock.

(With the forefinger and middle finger of right hand run up left arm.)

The clock struck one.

(Clap both hands together once.)

The mouse ran down.

(With fingers of right hand run down left arm.)

Hickory dickory dock.





### **WHERE IS THUMBKIN? (Tune Frere Jacques)**

**Where is thumbkin? Where is thumbkin?**

**(Start with both hands behind back.)**

**Here I am.**

**(Bring one thumb from behind back, the other fingers should be clenched in a fist.)**

**Here I am.**

**(Bring the other thumb from behind the back.)**

**How are you today, sir?**

**(Wiggle one thumb.)**

**Very well I thank you.**

**(Wiggle the other thumb.)**

**Run away!**

**(Put one thumb behind back.)**

**Run away!**

**(Put the other thumb behind back.)**

**As the toddler gets older, you may continue the song substituting different fingers and the following verses:**

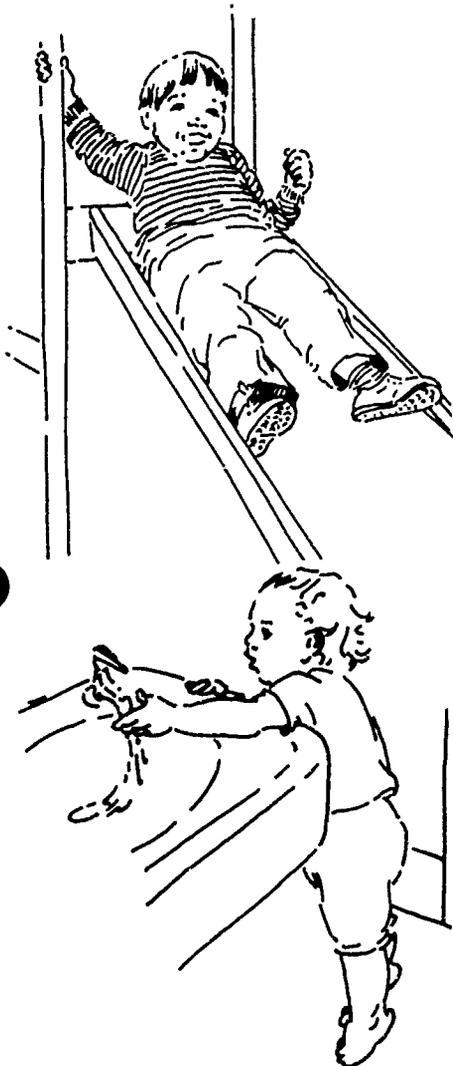
**Where is pointer? Where is tall man (woman)? Where is ring man (woman)? Where is pinky?**

### **Learnings:**

- **Small muscle coordination**
- **Vocabulary development**
- **Enjoyment of music**
- **Appreciation of rhythm**
- **Beginning awareness of rhyming sounds**
- **Enjoyment of playing and singing with an adult**
- **The fun of creating songs**

## CREATING SONGS

Using familiar tunes to create your own personalized songs is fun for both you and your toddlers. Once you get started you'll find lots of occasions for singing spontaneously as you play, work, and follow routines. For instance --



### To the tune of Row, Row, Row Your Boat

Up, up, up the slide.

(Use child's name) \_\_\_\_\_ up so high.

Down, down, down, down.

On the ground again.

### To the tune of Mary Had a Little Lamb

Birds are flying in the sky

In the sky, in the sky.

Birds are flying in the sky

Up so very high.

### To the tune of Here We Go Round the Mulberry Bush

This is the way we wash our hands, wash our hands, wash our hands.

This is the way we wash our hands so early in the morning.

Substitute any routine such as "This is the way we pick up toys."

It does make it more fun to sing as you do things.

### To the tune of Paw Paw Patch

Where oh where is dear little Use child's name?

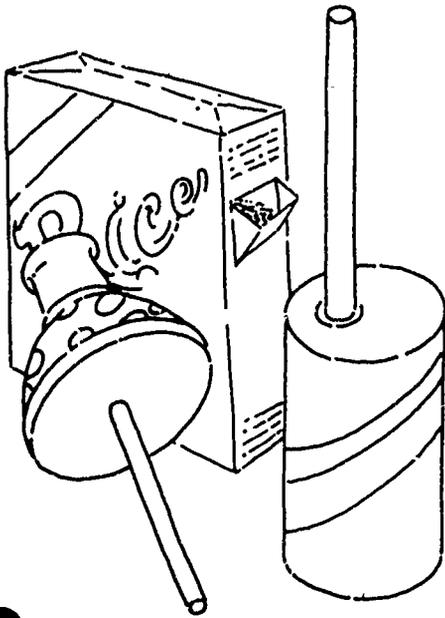
Where oh where is dear little Use child's name?

Where oh where is dear little Use child's name?

Playing in the sandbox over there.

# Infants - 2 years

## Musical Instruments



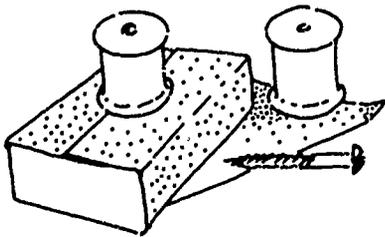
### Construction:

#### DRUMS:

- A three pound coffee can or an oatmeal box decorated with non-toxic paint or contact paper makes a simple drum.

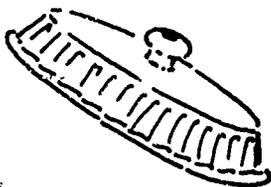
#### RATTLE SHAKERS:

- Fill an aluminum soft drink can which has a circle opening with rice, beans, or dry cereal (safer for young toddlers). At a hardware store purchase a 9" length of wooden doweling just a shade larger than the hole in the can. Hammer the doweling in the opening for a handle.
- For a different type of shaker, use a plastic margarine container. These are often already decorated. Cut a hole in the center of the lid and another in the center of the bottom large enough to fit a 5/16" in diameter doweling which is approximately 10" long. Fill the container with cereal and glue the lid on. Insert the doweling through the hole in the lid and the bottom to form a handle. To keep the doweling in place put the tip of the doweling at the bottom of the container in a thread spool. You may have to shave a little off the doweling to insert it securely in the hole. Using epoxy glue, glue the thread spool on the bottom of the container which becomes the top of the rattle.



#### SAND BLOCKS:

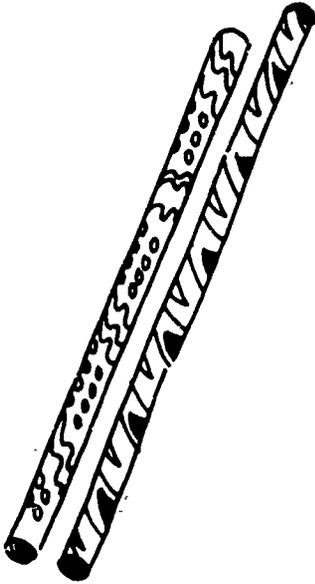
- Attach thread spools or drawer type handles to two wooden blocks 1" by 3" by 5". Fit and glue sandpaper around the block. Be sure to cover the sides or the sandpaper will quickly be rubbed off.



#### CYMBALS:

- Securely attach thread spool or drawer pull handles to the outside of the bottom of two metal pie tins or any other metal lids you have available.

### RHYTHM STICKS:



- Two pieces of  $\frac{1}{2}$ " or wider doweling colorfully painted with non-toxic paint may be used for rhythm sticks. 10" is a good length.

### TAMBOURINE:

- Lace two aluminum foil pans together with plastic lacing stringing large bells or soft drink bottle caps on the lacing as you go. Fasten securely.

### Uses:

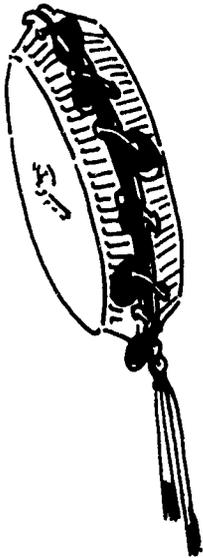
- Infants will enjoy your using the instruments to records or the radio.
- Toddlers will enjoy using the instruments themselves. Find appropriate music for the different instruments such as Hickory Dickory Dock for the rhythm sticks, a railroad song for the sand blocks, band music for cymbals and drums, and Latin music for shakers and tambourines.

### Learnings:

- Coordination
- Enjoyment of music
- Awareness of different sounds
- Awareness of different rhythms

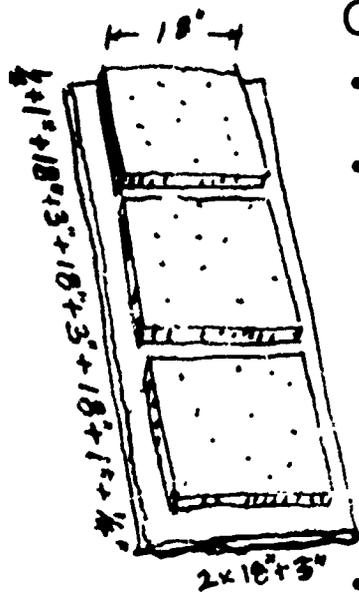
### Note:

- In the beginning, toddlers will not keep time to the music and will just enjoy the different sounds. Eventually they learn to listen to the rhythm.



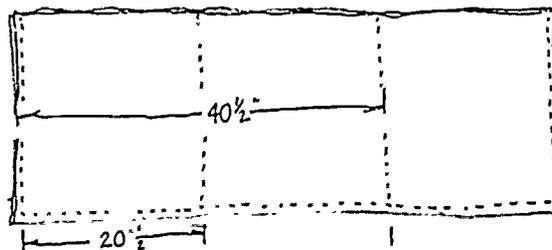
# Crawling Infants - 6 months up

## Soft Stairways

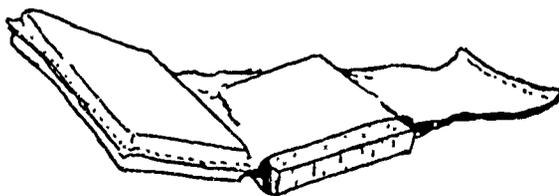


### Construction:

- Obtain three or more (any odd number) of sections of foam about 18" by 18" and 1" thick.
- Cut a strip of attractive, colorful material the length of the sections plus  $\frac{1}{4}$ " seam allowance, 1" for depth of foam at either end, and 3" between sections and twice the width plus a 3" seam allowance. For example:



- Stitch a narrow  $\frac{1}{4}$ " hem on all sides. Fold in half lengthwise. Stitch both short ends. Stitch a seam  $20\frac{1}{2}$ " from the end and another seam  $41\frac{1}{2}$ " from the end making three sections.



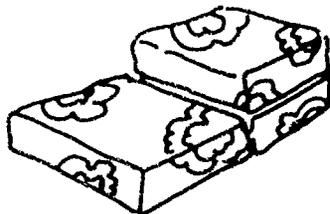
- Insert foam in the sections. Stitch or whip long side closed.

### Variations:

- A bath towel, pad or blanket rolled and tied is an interesting challenge to a crawling infant.

### Uses:

- The sections can be arranged to make a soft stairway for a crawling infant. For example a two step stairway can be made by laying two sections on the floor with the third section folded back on top.



### Learnings

- Coordination
- Enjoyment of the feel and pattern of the covering
- Muscle development

6 months - 2 years

## Nesting Cans

### Construction:



- Collect an assortment of different-sized cans which fit inside one another such as a juice can, a soup can, a medium-sized can, a large-sized can, a one-pound coffee can, a two-pound coffee can.
- Remove labels, wash thoroughly, check carefully for sharp edges.
- Paint in bright colors with non-toxic paint or cover with contact paper.

### Variations:

- Use different-sized boxes or soft plastic containers.
- Use yogurt containers in different sizes which can fit inside each other and also have lids which can be put on and taken off.

### Uses:

- The cans can be nested one inside the other or they can be stacked one on top of the other.

### Learnings:

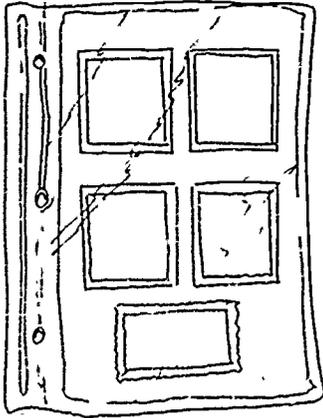
- Eye-hand coordination
- Small muscle development
- Sizes – little, big, bigger
- Colors
- Shapes – Cans are round. Boxes are square or rectangular.
- Balance and spatial relationships (inside, on top, etc.)

### Note:

- Although it may take longer to childproof and paint the cans, they will last indefinitely.

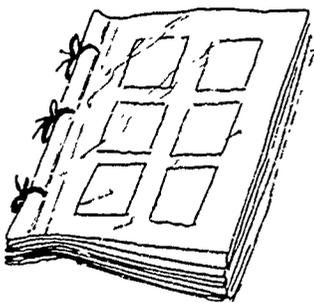
6 months - 2 years

## Personalized Plastic Protected Books



### Construction:

- Find simple colorful pictures in magazines and glue on construction paper or cardboard cut to the same size as a medium or large ziplock plastic storage bag purchased at the grocery store.
- Insert in ziplock bag and secure shut.
- Punch holes in the margin and tie pages together with yarn.



### Variations:

- Make theme books, for example cars, fruits, faces.
- Use photographs and write a story about a particular child in your family day care home.

### Uses:

- The books can be looked at with an adult or by the child alone.

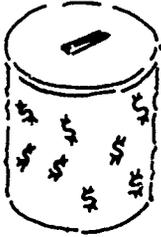
### Learnings:

- Language development
- Categories, i.e., cars, fruits
- Enjoyment of books
- Small muscle coordination turning pages

# 9 months - 2 years

## Coffee Can Bank

### Construction:



- Use any can with a lid such as a one-pound coffee can and non-toxic paint, decorate with decoupage, or cover with contact paper.
- Cut a slit in the plastic lid wide enough for the “money.”
- Collect the tin circle lids of frozen juice cans for use as “money.”

### Variations:

- Use different objects such as blocks, large wooden shape beads.
- Cut holes to fit the shapes in the lid of a larger coffee can.



### Uses:

- A toddler will enjoy putting money in the bank (i.e., dropping lids through the slit and having them disappear).
- The “money” makes a nice plunking sound as it hits the bottom of the can.
- A younger toddler may wish to drop the “money” in the can without the lid.
- An older toddler will be able to use the lid but may need your help getting the lid off and the “money” out to start over again.

### Learnings:

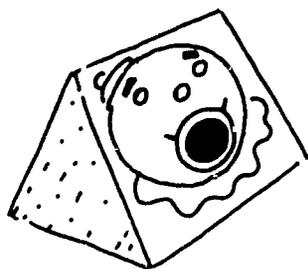
- Eye-hand coordination
- Small muscle development
- Counting
- Shapes

12 months - 2 years

## Bean Bags

### Construction:

- Make a pattern.
- Cut two pieces of material (felt is good) from the pattern.
- Stitch together leaving an opening to fill with rice, birdseed, or beans.
- Fill and stitch opening closed.

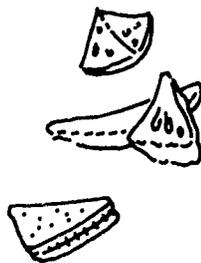


### Variations:

- Make different shaped beanbags – a circle, triangle, square.
- Make different sets such as fruits or vegetables.

### Uses:

- Beanbags can safely be used in a catch game with young children.
- A basket or box can be used in which to throw the bags.
- A triangular bean bag throw can be made (see directions for table top easel) and painted with a clown's face and large mouth. It's fun to feed the clown with fruit or vegetable bean bags.



### Learnings:

- Eye-hand coordination
- Categories, colors, shapes depending on the type of beanbag made.

### Note:

- If you want to expose toddlers to different simple shapes, it would be a good idea to make all of the beanbags the same color and vary only the shape. If you wish to emphasize color, make all bags the same shape and vary only the dimension of color.

18 months - 2 years  
**Upside Down Bottle**



**Construction:**

- Fill a small clear plastic bottle such as a baby shampoo bottle 2/3 full of clear corn syrup.
- Put small objects such as snowflakes cut from a plastic strip, beads, small rubber bugs, etc. in the bottle.
- Seal the lid with epoxy glue or a strong adhesive (not white glue) being careful to keep the outside of the bottle clean.



**Uses:**

- The toddler turns the bottle upside down and watches the movement of the objects and also the bubbles which rise to the top.

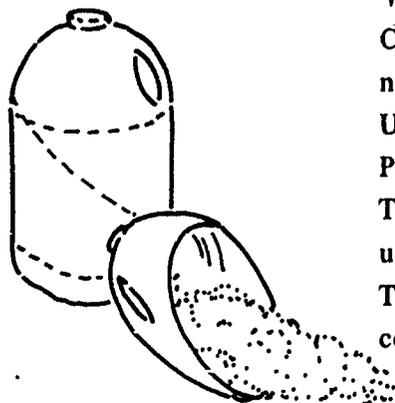
**Learnings:**

- Concept of upside-down
- Small muscle coordination
- Vocabulary – bubble, names of objects in the bottle

18 months - 2 years

## Sand Toys

### Construction:



Wash bleach bottle thoroughly.

Cut top straight across below handle. Use without cap as a funnel.

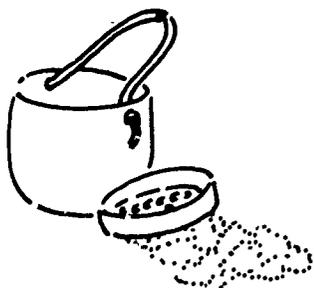
Use the bottom as a bucket.

Punch holes and use heavy nylon cord for handle.

The bottom with a narrow edge and holes punched in it can be used as a strainer.

The top cut on a diagonal curve with the cap glued on becomes a scoop.

### Uses:



Toddlers enjoy even a small amount of sand to play in. A cardboard box, a large dishpan, or a small plastic wading pool can be used as a sand box.

Slightly wetting the sand gives it a different texture and allows the toddler to pat, mold, and shape it.

The sand toys can also be used with cornmeal or used coffee grounds. (See recipe sheet.)

### Learnings:

Eye-hand coordination

Experiences in pouring

Dramatic play opportunities (sand coffee, sand tea, sand cookies)

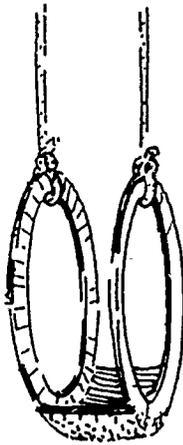
Enjoyment of touching and feeling sand

### Note:

Toddlers will need to be supervised when playing with sand until they learn to keep the sand low and not throw it, put it in the hair, or get it in eyes. It is worth the effort to help them learn to play with sand properly for it will provide many enjoyable hours of play experiences.

12 months - 2 years

## Tire Swing



### Construction:

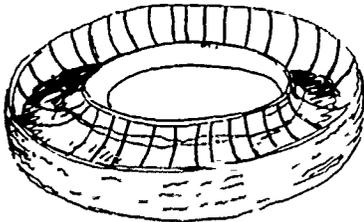
- Obtain an old tire. These are usually free at a service station. Wash it thoroughly. If desired spray paint with non-toxic paint. Securely tie on a tree or swing frame low enough for the toddler to play on it independently as well as being pushed by someone else.

### Variations:

- To make a toddler swing, cut away the bottom and part of the side surface of the tire around  $\frac{2}{3}$  of the circumference. Leave an inch of the tire around the inner circle. Hang the swing with two ropes or chains secured through the circles. The toddler sits in the inside of the remaining  $\frac{1}{3}$  of the tire.

- Other uses for tires:

Cut in half and use as a sandbox or for water play. Toddlers will enjoy sailing boats in the circle boatway.



Sink half of the tire in the ground to make a low fence which is also fun to sit on.

Attach tires securely (with at least two bolts) sideways or vertically to a post to make a climbing or sitting tree.

Use on the ground for just sitting in, crawling through (mount on a stand), jumping in and out of, or as an obstacle course.

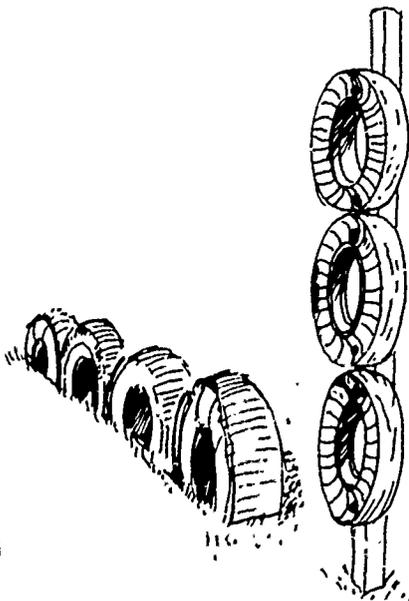
Experiment with different sized tires such as motorcycle, truck or tractor.

### Learnings:

- Coordination
- Muscle development
- Enjoyment of outdoor play

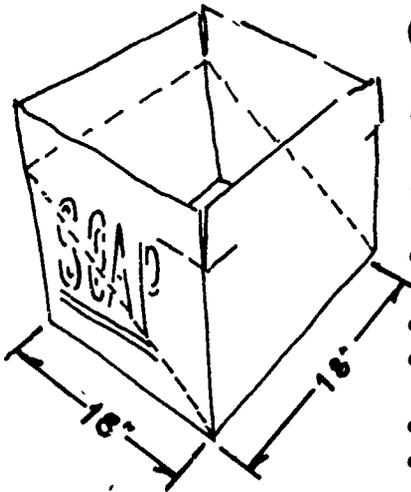
### Note:

- Wooden swings are dangerous for toddlers. A tire or canvas swing is much safer.
- Swinging, water play and sand play are relaxing and soothing activities.



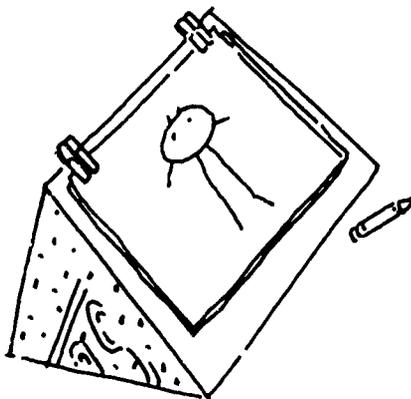
## 18 months - 2 years Table - Top Easel

### Construction:



- Obtain a sturdy cardboard box. An 18" by 18" bottom measurement is a good size.
- Measure a bottom side and then measure the same distance up the adjacent corner making a mark.
- Draw a line diagonally from the mark to the far corner of the bottom and cut along the line.
- Repeat with the opposite side of the box.
- The result is a triangle which sets firmly on the floor or a table top.
- Cut two slits in the top of the box about 5" from either edge.
- Insert four clothespins in the slit, two on each side, for holding the paper.

### Uses:



- Attach large sheets of newsprint which allow freedom of movement for scribbling. Often roll ends of newsprint are available at local newspaper offices.
- Use large primary crayons or with supervision non-toxic felt pens or non-toxic poster paints.
- Toddlers will want to help open the clothespin and remove their own pictures. Supervision is necessary to avoid pinched fingers.
- The use of the easel controls the scribbling surface and helps eliminate crayon markings on adjacent surfaces.

### Learnings:

- Small muscle coordination
- Enjoyment of scribbling
- Colors
- Pride in self-expression (particularly if pictures are hung up and displayed).

### Note:

- Scribbling is a necessary first step to future art work. Large sheets of paper are preferable to small paper. Coloring books are not suitable for young children.

# Almost 2 years Play Dough Recipes

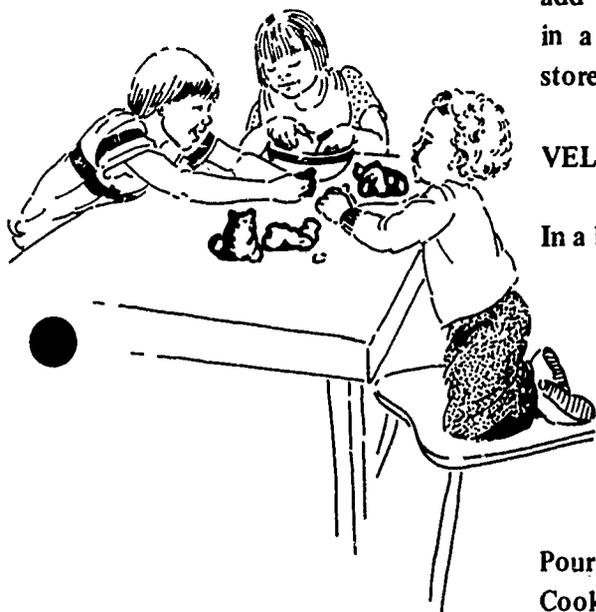
## Recipes

### UNCOOKED PLAY DOUGH

3 cups of flour  
1 cup salt

3 T salad oil  
1 cup water more or less  
Food coloring

Mix dry ingredients. Add oil and coloring to the water and gradually add to the flour and salt mixture. You may need to add water to get the right consistency. The dough may be kept in a plastic bag or covered container for 2 to 4 weeks when stored in the refrigerator.



### VELVET COOKED PLAY DOUGH

In a blender combine:

2 3/4 cup water  
2 cups flour  
8 t cream of tartar  
1/4 cup oil  
Food coloring

Pour into saucepan or electric skillet and add 1/6 cup salt. Cook on low or at 250 degrees until glumpy and comes together. When all thick and heavy turn out on table and knead when cool. Store in a plastic bag or container in the refrigerator. It will keep for months.

### ORNAMENT RECIPE

Mix 2 cups salt and 2/3 cup water. Stir and boil. Add 1 cup cornstarch and 1/2 cup cold water. Stir, if it doesn't thicken, put back on stove. Use extra cornstarch on a flat surface and roll out the dough. Cut with cookie cutters. Use a straw for making a hole at the top for hanging. Dry overnight and decorate with non-toxic poster paint. Use as tree ornaments at Christmas time.

**USED COFFEE GROUNDS** (a substitute for sand or just plain cornmeal)

2 cups of used coffee grounds (spread out and dried)

1½ cups cornmeal

½ cup salt

Add enough water to moisten. Toddlers like to feel, pack, and pat this mixture. It is different.

### Variation:

- Use different colors of play dough and comment on the color.

### Uses:

- Play dough, cookie cutters, a piece of doweling for a rolling pin, and a popsicle stick knife will keep older toddlers happy for hours once they understand it is not to be eaten (although these recipes are non-toxic).
- Shapes from a Tupperware "plastic shape ball" or various bottle caps may be used as cutters.
- An old plastic tablecloth on the kitchen floor or outside helps with the clean-up.
- Toddlers can help make the uncooked recipe and will enjoy measuring, counting, and mixing.

### Learnings:

- Shapes
- Color
- Measuring
- Counting
- Enjoyment of different materials and textures
- Pride in making ornaments
- Discipline learnings such as not to eat play dough and to keep the play dough in a certain defined area