DOCUMENT RESUME

ED 224 586

AUTHOR Perry, Kathryn Senn; Moore, Gary T.


INSTITUTION Women's Bureau (DOL), Washington, D.C.

PUB DATE Aug 82

NOTE 90p.; ED 198 950 is an earlier version of this paper.

PUB TYPE Guides - Non-Classroom Use (055)

EDRS PRICE MF01/PC04 Plus Postage.

DESCRIPTORS *Day Care; Early Childhood Education; *Employer Supported Day Care; *Financial Support; *Needs Assessment; Program Administration; *Program Development; Program Implementation; Questionnaires; Resource Materials; Taxes

ABSTRACT The fastest growing segment of the labor force today is the category of mothers with preschool children. As the number of working mothers increases, so does the need for reliable, quality child care during the work day. Heightening its traditional concern for working parents in need of quality child care services, the Women's Bureau has chosen as a primary initiative the establishment of employer-sponsored child care systems throughout the United States. One aspect of this thrust has been the updating and expansion of the contents of a widely used Women's Bureau publication, issued in 1981, to produce the present edition. It is hoped that planners of child care programs in business and industry, unions, employee associations, and communities will find this document rich in data, guidance, and shared ideas. Contents focus on (1) the need for child care and the services presently available, (2) employer/labor involvement in programs that support working parents, (3) the establishment of a task force and the assessment of needs for employer/labor involvement in child care services, (4) program planning and cost analysis, (5) funding sources for child care services, (6) tax issues and employer-sponsored child care services, (7) program components of a child care center, and (8) implementation of the program plan. (A partial list of employer-sponsored child care programs in the United States is appended.) (RH)

* Reproductions supplied by EDRS are the best that can be made from the original document. *
Employers and Child Care: Establishing Services Through the Workplace

U.S. Department of Labor
Raymond J. Donovan, Secretary

Women's Bureau
Lenora Cole-Alexander, Director

Revised August 1982

Pamphlet 23

Material contained in this publication is in the public domain and may be reproduced, fully or partially, without permission of the Federal Government. Source credit is requested but not required. Permission is required only to reproduce any copyrighted material contained herein.

This publication was prepared for the Women's Bureau by Kathryn Senn Perry, Employer Program Consultant, Milwaukee, Wisconsin.
The fastest growing segment of the labor force today is the category of mothers of preschool children. Between 1970 and 1982, the labor force participation of these women grew by 55 percent. By March of 1982, half (7.4 million) of all mothers of children under 6 years of age were in the labor force and approximately 66 percent (11.4 million) of all mothers of school-age children were working or looking for work.

As the number of working mothers increases, so does the need for reliable, quality child care during the workday, care not always available in the child's home or with a member of the family. Stress and anxiety generated by this need can distract the parent-employee on the job. The Federal Government has launched various programs supporting and encouraging quality child care services outside the home. The private sector, also, has recognized that certain benefits accrue to finding or providing such care. Today, as Government gradually changes the character of its involvement, business and industry are increasingly active. At many companies, personnel policies are being reshaped to permit a realistic blending of job and family duties, creating a new harmony that keeps parent-employees on the job with reduced stress and higher morale.

Heightening its traditional concern for working parents in need of quality child care services, this year the Women's Bureau has chosen as a primary initiative the establishment of employer-sponsored child care systems throughout the country. One aspect of this thrust has been the updating and expansion of the contents of a widely used 1981 Women's Bureau publication, "Employers and Child Care: Establishing Services Through the Workplace," to produce the present edition. Planners of child care programs—in business and industry, unions, employee associations, and communities—will find this pamphlet rich in data, guidance, and shared ideas. Creative use of this material should prove rewarding to all those, including parents, interested in improving child care, employee morale, and work productivity.

Lenora Cole-Alexander
Director, Women's Bureau
ACKNOWLEDGMENTS

The cooperation and assistance of those people across the United States who are presently involved in employer-related child care have made this publication possible. Center directors, members of management, and union officials willingly gave their time to share program information which might help child care planners.

Those child care officials who shared detailed information about program development included the director of Arms Day Care; Robert Carey, Forney Engineering; Marsha Cunningham, Baptist Medical Child Care Center; Alice Duncan, A. P. Beutel, II, Day Care Center; Suzanne Halloran and Lauri Langlois, Government Center Child Care Center; Barbara Karth, Goddard Child Development Center; Bruce Knauff, Hyman Blumberg Child Care Development Center; Joan Narron, PCA International Center; Diane Osmundsen, formerly with the VA center in North Chicago; Mike Romaine, Zales Corporation; Sherrie Rudick, National Institute of Health Centers; Muriel Tuteur, Amalgamated Children Day Care--Health Center; Bonnie Negen, Steelcase, Inc.; Sonia Sands-Paris, Honeywell Corporation; Clifford Baden, Wheelock College; Tom Copeland, Parents in the Workplace; and Connie Bell, Greater Minneapolis Day Care Association.

Assistant and editorial comments related to Federal taxes and employer-sponsored programs were provided by Deene Goodlaw Solomon of the law firm of Heller, Ehrman, White & McAuliff, San Francisco, CA; Kathleen A. Murray of the Bay Area Child Care Law Project, San Francisco, CA; and Charles Kirby, Employee Plans and Exempt Organizations Branch, Internal Revenue Service. Ruth Nadel, with the Women's Bureau, provided the initiative for the publication as well as invaluable information on employer-related child care.

This publication was prepared for the Women's Bureau by Kathryn Senn Perry. The section on child care facilities was prepared by Gary T. Moore.
CONTENTS

FOREWORD ................................................................. iii
ACKNOWLEDGMENTS ......................................................... iv

THE CHILD CARE NEED AND SERVICES AVAILABLE ........... 1
Government Support for Child Care Services .................. 1
Parental Satisfaction with Available Child Care Services ... 2

EMPLOYER/LABOR INVOLVEMENT IN PROGRAMS THAT SUPPORT WORKING PARENTS ........................................... 4
Employer Involvement in Family Issues ......................... 4
Employer Benefits from Programs That Support Working Parents ... 5
Policies and Benefits That Support Working Parents .......... 6
Child Care Services ...................................................... 6
Information About Child Care ......................................... 7
Parent Seminars .......................................................... 7
Information and Referral Services ................................. 8
Child Care Room .......................................................... 9
Summer Program .......................................................... 9
Sick-Child Care Program ............................................... 9
Flexible Benefits .......................................................... 9
Family Day Care Network .............................................. 10
Subsidies for Child Care .............................................. 10
Slots in Existing Centers .............................................. 11
Consortium ................................................................. 11
Child Care Center ....................................................... 12
Family-Oriented Policies ............................................... 12
Telephone Access ......................................................... 12
Family Time-Off .......................................................... 13
Sick Leave When Child Is Sick ....................................... 13
Maternity and Paternity Leave ....................................... 13
Flexible Scheduling ...................................................... 13
Part-Time Employment .................................................. 13
Job Sharing ............................................................... 14
Flex-Place Work ........................................................ 14
Relocation Services ..................................................... 14
Removing Antinepotism Rules ....................................... 14
Donations to Community Child Care Programs ............... 14
Military Child Care ..................................................... 15
Recent Research on Employer-Supported Child Care Services ... 16
Resources on Employer-Supported Child Care Programs .... 17
## CONTENTS (cont.)

<table>
<thead>
<tr>
<th>Topic</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ESTABLISHING A TASK FORCE AND ASSESSING NEEDS FOR EMPLOYER/LABOR</strong></td>
<td></td>
</tr>
<tr>
<td>Involvement in Child Care Services</td>
<td>19</td>
</tr>
<tr>
<td>Setting up a Task Force</td>
<td>19</td>
</tr>
<tr>
<td>Needs Assessment</td>
<td>20</td>
</tr>
<tr>
<td>Employee Survey</td>
<td>21</td>
</tr>
<tr>
<td>Advertisement</td>
<td>21</td>
</tr>
<tr>
<td>Communication of Child Care Alternatives</td>
<td>21</td>
</tr>
<tr>
<td>Questionnaire Items</td>
<td>22</td>
</tr>
<tr>
<td>Survey of Available Child Care Services</td>
<td>25</td>
</tr>
<tr>
<td>Survey of Child Care Need in the Community</td>
<td>25</td>
</tr>
<tr>
<td><strong>PLANNING AND COST ANALYSIS</strong></td>
<td>27</td>
</tr>
<tr>
<td>Benefits of Outside Consultation</td>
<td>27</td>
</tr>
<tr>
<td>Consideration of In-Kind Services Provided by the Company</td>
<td>28</td>
</tr>
<tr>
<td>Program Costs for a Child Care Center</td>
<td>29</td>
</tr>
<tr>
<td>Resources on Cost Analysis</td>
<td>32</td>
</tr>
<tr>
<td><strong>FUNDING SOURCES FOR CHILD CARE SERVICES</strong></td>
<td>33</td>
</tr>
<tr>
<td>Employer Funding</td>
<td>33</td>
</tr>
<tr>
<td>Union Funding</td>
<td>33</td>
</tr>
<tr>
<td>Outside Funding</td>
<td>33</td>
</tr>
<tr>
<td>Child Care Food Program</td>
<td>34</td>
</tr>
<tr>
<td>Title XX, AFDC, and WIN</td>
<td>34</td>
</tr>
<tr>
<td>Foundation Funding</td>
<td>35</td>
</tr>
<tr>
<td>Other Funding</td>
<td>35</td>
</tr>
<tr>
<td>Resources Related to Fund Raising</td>
<td>36</td>
</tr>
<tr>
<td><strong>TAX ISSUES AND EMPLOYER-SPONSORED CHILD CARE SERVICES</strong></td>
<td>37</td>
</tr>
<tr>
<td>Dependent Care Assistance Program</td>
<td>37</td>
</tr>
<tr>
<td>Eligible Participants</td>
<td>38</td>
</tr>
<tr>
<td>Eligible Child Care Services</td>
<td>38</td>
</tr>
<tr>
<td>Reporting Requirements</td>
<td>38</td>
</tr>
<tr>
<td>Salary Reduction Agreements</td>
<td>39</td>
</tr>
<tr>
<td>Employer's Yearly Expenses</td>
<td>39</td>
</tr>
<tr>
<td>Employer's Capital Expenses</td>
<td>39</td>
</tr>
<tr>
<td>Start-Up Expenses for New Businesses</td>
<td>40</td>
</tr>
<tr>
<td>Tax-Exempt Program</td>
<td>40</td>
</tr>
<tr>
<td>Charitable Donations to Community Programs</td>
<td>40</td>
</tr>
<tr>
<td>Establishing Tax-Exempt Programs</td>
<td>40</td>
</tr>
<tr>
<td>Services Provided Through Employer's Private Foundation</td>
<td>41</td>
</tr>
<tr>
<td>Forming a Separate &quot;For-Profit&quot; Corporation</td>
<td>42</td>
</tr>
<tr>
<td>Forming a Partnership</td>
<td>42</td>
</tr>
<tr>
<td>Targeted Jobs Credit</td>
<td>43</td>
</tr>
<tr>
<td>Resources on Tax Issues</td>
<td>43</td>
</tr>
</tbody>
</table>
## CONTENTS (cont.)

<table>
<thead>
<tr>
<th>PROGRAM COMPONENTS OF A CHILD CARE CENTER</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration</td>
<td>45</td>
</tr>
<tr>
<td>Center as Part of Sponsoring Employer/Union</td>
<td>45</td>
</tr>
<tr>
<td>Center as a Separate Corporation</td>
<td>46</td>
</tr>
<tr>
<td>Resources on Administration</td>
<td>47</td>
</tr>
<tr>
<td>Philosophy</td>
<td>48</td>
</tr>
<tr>
<td>Licensing</td>
<td>49</td>
</tr>
<tr>
<td>Curriculum</td>
<td>49</td>
</tr>
<tr>
<td>Staff</td>
<td>53</td>
</tr>
<tr>
<td>Facilities and Equipment</td>
<td>54</td>
</tr>
<tr>
<td>The Process of Establishing a Child Care Facility</td>
<td>55</td>
</tr>
<tr>
<td>Project Planning Issues</td>
<td>57</td>
</tr>
<tr>
<td>Facility Options</td>
<td>57</td>
</tr>
<tr>
<td>Facility Size</td>
<td>58</td>
</tr>
<tr>
<td>Site Selection</td>
<td>59</td>
</tr>
<tr>
<td>Architectural Design Issues</td>
<td>59</td>
</tr>
<tr>
<td>General Design Concepts</td>
<td>59</td>
</tr>
<tr>
<td>Design of Individual Spaces for Children, Staff, and Services</td>
<td>61</td>
</tr>
<tr>
<td>Flexible Furnishings and Equipment</td>
<td>62</td>
</tr>
<tr>
<td>References for Further Information</td>
<td>63</td>
</tr>
</tbody>
</table>

## IMPLEMENTING THE PROGRAM PLAN

| Ongoing Public Relations                  | 65   |
| Program Evaluation                        | 66   |
| Resources on Evaluation                   | 67   |

## SUMMARY

| 68   |

## REFERENCES

| 69   |

## APPENDIX

| 74   |
THE CHILD CARE NEED AND SERVICES AVAILABLE

The need for child care for the children of working parents has been increasing dramatically since World War II and the increase is expected to continue into the 1990's. The increase is due to a greater percentage of mothers of minor children entering the labor force each year.

In 1940, only 8.6 percent of mothers with children under 18 years of age were working (1). By 1962, 59 percent of mothers with minor children (2) and 50 percent of all mothers with preschool children were in the labor force, and these working mothers had 8.5 million children under 6 years of age (3).

Also, increases in the divorce rate have resulted in more one-parent families than ever before. Divorces resulted in a 45 percent increase in the number of children in one-parent families during the 1970's. The percentage of children living in one-parent families increased from 12 percent in 1970 to 20 percent, or 1 out of 5, in 1981 (4). In one-parent families with small children, child care services are a necessity for the parent to work.

During the 1980's, the percentage of mothers entering the labor force is expected to continue increasing. In the same period, the number of births is expected to rise to a level almost as high as that of the baby boom in the late 1950's (5). In 1980, there were approximately 19 million children under 6 years of age, and by 1990 there are expected to be 23 million under 6 (6). The number of children under 6 will increase by 23 percent during the 1980's.

Child care services for working parents do not seem to be keeping up with the increasing number of children in need of services. The Children's Defense Fund estimated the need for child care and the services available in a useful collection of statistics on working parents, Employed Parents and Their Children: A Data Book. Approximately 13 million children 13 years of age and under are in households where all parents work full time. There are less than 1 million slots in child care centers; family day care (at another person's home) and care at the child's own home by relatives and nonrelatives serve another 6.8 million children. These services provide for only 54 percent of these 13 million children in need of care (7); therefore, approximately 7 million children 13 years of age and under probably care for themselves when they are not in school.

Government Support for Child Care Services

In the face of an increasing need, government agencies directly and indirectly have provided support in the area of child care services. The major funding sources for full-day care of preschool children include Federal programs for child care for low income families, food subsidies for child care, and income tax deductions allowed to full time students and working parents for child care expenses. Since 1980, funding for child care for low
income families and food subsidies for child care centers have decreased, but allowable tax credits for child care expenses have increased.

Subsidies for full-day care for children from low income families is provided through Title XX of the Social Security Act, which was implemented in 1975. Partial and full subsidies were provided for 799,000 children under 13 years of age in 1977 with subsidies totaling $800 million (8). The total spent for child care in 1980 was $650 million, and budget cuts since then have eliminated child care services for approximately 150,000 children (9).

Some additional monies for child care costs related to work are available through the Aid to Families with Dependent Children (AFDC) program and to women participating in the Work Incentive (WIN) program. Approximately 220,000 children received some child care services through AFDC and WIN in 1977 (10). Federal money also is appropriated through Head Start and Title I of the Elementary and Secondary Education Act for part-day, compensatory preschool programs that serve low income and disadvantaged children.

The Child Care Food Program, directed by the U.S. Department of Agriculture (USDA), provides food commodities or money to tax-exempt child care centers or family day care organizations and centers receiving Title XX funding. The program provides for a small subsidy for all children and reduced-price or free meals for low income families. During 1982, 613 million meals will be subsidized through this program (11).

The greatest amount of Federal support for child care is through the child care tax credit. Any tax-paying parents who use child care services because they are working or attending school can receive some support this way (12). In 1981, the Federal Government allowed child care tax credits totaling approximately $1 billion (13). Beginning in 1982, the allowable tax credit for child care expenses has been expanded.

The amount of the tax credit is determined by the expenditures for child care and the adjusted gross income of the taxpayer. The maximum amount of child care expenses for which a credit can be taken is $2,400 for one child and $4,800 for two or more children. The credit is 30 percent of the child care expenses for taxpayers with adjusted gross incomes of $10,000 and below. The credit is reduced by 1 percent for each additional $2,000 of income or 58 action thereof, but does not drop below 20 percent. The maximum child care tax credit for a taxpayer with an adjusted gross income of up to $10,000 is $720 for one child and $1,440 for two or more children. The maximum credit for a taxpayer with an income above $28,000 is $480 for one child and $960 for two or more children.

Parental Satisfaction with Available Child Care Services

More and more mothers are working and to do so find some form of child care or leave children to care for themselves. Are parents finding child care services that support parental needs and provide educational environments for their children? Two recent surveys reported working women's dissatisfaction with the child care services available.
Family Circle magazine conducted a survey in 1978 of mothers who were working full time and had children under 13 years of age; 4 out of 5 were married, husband present, with family incomes in the middle-class range (14). Of these mothers, 30 percent had had to change child care arrangements in the past 2 years because the care was undependable or of poor quality. In addition, 30 percent of the mothers of school-age children under 13 years of age reported that they allowed their children to stay home alone after school, although only 1 percent reported that they would leave their children alone if they had a choice.

In the National Survey of Working Women, which gathered responses from over 80,000 employed women, one-third of those with dependent children reported that child care continued to be a problem (15). The need for child care was reported as a problem by 36 percent of the professional, managerial, and technical workers with dependent children and by 29 percent of the clerical, sales, service, and blue-collar workers with dependent children.
Workstyles and lifestyles of families have been changing. In most families, no longer is the husband devoting his time solely to work while the wife devotes all her time to the children and the household. The roles are merging, with the result that both working parents have demanding work responsibilities as well as demanding parental responsibilities. Employment policies and benefits can be altered to accommodate family responsibilities. Some issues to consider in initiating policies and benefits in support of working parents are how people view the employer's role with respect to family issues, what benefits can be gained by the employer as a result of such policies, and what are the policies and programs which would best support the working parent.

**Employer Involvement in Family Issues**

Should employers be involved in family issues? Data from surveys and conferences suggest that people feel employers should be involved in supporting working families. The White House Conference on Families expressed deep concern about families in which all parents work. The number one recommendation was that businesses initiate family-oriented benefits (16).

General Mills conducted a nationwide survey in 1980 on the strengths and strains of families at work. The survey results indicated that of those surveyed 87 percent of the parents, 86 percent of the human resource officers, and 87 percent of the labor leaders felt that it would be a good thing if employers made it easier for working parents to arrange their jobs and careers around their children's needs (17).

The Catalyst Career and Family Center conducted a survey of Fortune 1300 corporations about attitudes and practices concerning two-career families. Seventy-six percent responded that they were concerned about two-career issues because they could affect recruiting, employee morale, productivity, and corporate profits (18). Over 75 percent did not feel that becoming involved in the family issues would violate the privacy of employees (19).

Another indication of the interest and acceptance of employer involvement in child care issues is the large number of conferences that have been held around the country on employer policies and benefits that support the child care needs of employees. Dana Friedman, a consultant on employer-related child care issues, reported that she had spoken at over 50 such conferences in 1981-82. The high number of recent conferences is in sharp contrast to the 10-year period 1968-1978 when only 2 conferences on employer-related child care services were reported in the literature.
Employer Benefits from Programs That Support Working Parents

Employers can benefit in many ways through support for working parents. Programs that help working parents with their child care needs and family problems can reduce stress that can cause lower productivity and more accidents on the job. Reliable child care arrangements can reduce the tardiness, absenteeism, and job turnover that result from disruptions in child care. Policies and benefits for working parents can help recruitment efforts as well as providing an image for the employer as a company that supports families.

Workers report that child care problems can affect their job performance. In the 1978 survey by Family Circle magazine, 70 percent of the mothers working full time responded that adequate child care helped their job performance (20). Stress over child care problems was identified as a factor in industrial accidents by 40 female assembly line workers at an auto workers conference in Toronto (21).

Minnesota employers reported their opinions about the effects of providing assistance with employee child care in a survey conducted by Tom Copelano of Parents in the Workplace. Sixty-seven to 85 percent of the respondents from 473 businesses reported that assistance with employee child care would have a positive effect on employee productivity, absenteeism, recruitment of new employees, retention of current employees, employee morale, and tardiness (22).

Employers that have provided child care services have reported benefits from the programs. Parents with children enrolled in a company-supported child care center in Minnesota have lower absenteeism and a lower job turnover rate than other parents at the company who were not using the child care center (23).

Alice Duncan, director of a child care center that serves 252 children of employees at Intermedics in Freeport, Texas, reports the benefits to Intermedics since the opening of the center. Job turnover rates decreased by 23 percent in the first year and 37 percent in the second year for a total 60 percent decrease in two years. During the first year, reduced absenteeism resulted in a savings of 15,000 work hours. The combined reduction in absenteeism and job turnover resulted in a savings to the company of more than $2 million in the first 2 years of center operation. Other observed benefits were improvements in employee morale, productivity of employees, the company image in the community, and the ability to recruit new employees. Because of the success of its child care program in Freeport, Intermedics is planning a center for 500 children near Houston.

Information on the benefits to sponsoring employers was collected in a 1978 nationwide survey of employer-sponsored child care centers by Kathryn Senn Perry (24). One hundred and five centers were sponsored by industries, hospitals, government agencies, and labor unions. Questionnaire respondents reported many benefits to the sponsoring employer as a result of the presence of the child care center. The percentage of 58 responding centers that reported each benefit were:
Employers and labor groups face a new problem as they consider family-oriented benefits and child care involvement. Child care services seldom have been included in employee benefit packages, and business planners lack knowledge about programs and policies that can help parents to meet both work demands and family responsibilities. Any policy or program for parents will need to be designed to match the specific needs of employees in view of the employment situation and available community services.

Many alternative approaches have been used by employers to help working parents, and these approaches can be classified into 3 general categories. The first type of program assists parents in recognizing quality care, helps parents find appropriate child care services, or provides reliable services. The second type assists parents in balancing work and family responsibilities through increasing the flexibility of work hours or through facilitating communication between parents and children during the work hours. A third approach is to provide support for existing child care programs in the community.

Child Care Services

An employer or union can establish programs or employee benefits that help working parents through providing information about available and reliable child care, easier access to child care, subsidies for child care costs, or on-site child care centers. Inadequate child care causes stress on the job, as parents worry about their children, and causes loss of worktime due to disruption in child care arrangements. Reliable, good-quality child care services can produce more reliable and happier parent-employees.
Information About Child Care

An employer or union could provide information on child care through brochures, through a child care "media center," or through a personnel staffer who is knowledgeable about community child care services. Brochures that help parents evaluate the quality of child care centers and family day care homes have been published by child care organizations, day care licensing agencies in the State governments, and Federal agencies. An employer could provide such brochures at the personnel office or other designated location.

A booklet that lists and describes the community child care centers and family day care homes would be helpful for parents who need to make child care arrangements. The local day care licensing agency may publish a book on available services which the employer could make available to employees, or an employer could gather information and publish a company brochure. The employer also could provide a brochure for parents describing local services, such as information and referral agencies that help parents locate child care services.

A child care "media center" is a center in a company that has books and brochures on child development and care as well as video tapes or slide shows that instruct parents in using local child care programs or choosing good-quality child care. Toys 'N Things, a child care support agency in St. Paul, helps employers to design and implement child care media centers.

Another approach to providing information is to have a company or union staff person become knowledgeable about community child care services and act as a resource person to any parents who need help or information.

Parent Seminars

Seminars for working parents on child development, child care, and work-family conflicts have been held at many business sites. Often the seminars are scheduled during the noon hour so that employees will not miss worktime or their family time at home. Parent seminars have been designed by family support organizations that conduct the seminars at various businesses, and, in some cases, groups of employees have designed seminars for parent-employees. Texas Institute for Families has conducted seminars at 25 companies. Toys 'N Things of St. Paul conducted seminars for the Bremer Foundation at 20 banks for bank employees and other interested parents in the community. Wheelock College's Center for Parenting Studies conducts seminars in the Boston area. Honeywell Corporation in Minneapolis appointed a task force of interested parents who designed seminars to be held at Honeywell locations where there are large numbers of young parent-employees.

Sonia Sando-Karens of Honeywell reported that the parent task force chose the topics for a series of 6 seminars, rather than leaving the topic choice to an outside consultant. The seminars focused on spending quality time with one's family, managing work and family responsibilities, finding good-quality child care, and identifying community resources for working parents.
Clifford Baoen described the technique and results of the Wheelock seminars--10 weekly sessions each lasting 1-1/2 hours. At each company, an open workshop was held for parents to learn about the seminars and sign up for the series. During the first seminar, the parent group planned what they would discuss during the series. The seminars were designed for interaction among the parents with some short presentations and case studies by the instructor. Typical responses of the participants were, "It's supportive. It's fun. Do we have to stop?" Parent seminars can help reduce the stress caused by work-family conflicts because parents share their experiences with others and learn how to cope better with the conflicts.

### Information and Referral Services

Child care information and referral (I & R) services try to match a parent's request with child care available in the community. A range of services can be provided through I & R programs. A simple I & R program would involve keeping an up-to-date list of child care centers and family day care homes in a community; upon a parent's request, the I & R staff person would provide a list of 5-10 homes or centers that would serve the child's age group at a convenient location. As an added service, an I & R staff person could screen the child care options for the employee and narrow the list of options for appropriate care with space available.

Steelcase, Inc., in Grand Rapids, Michigan, provides child care information and referral services to employees. The local day care licensing agency provides a list of child care centers and family day care providers. Steelcase child care coordinators provide consumer information on child care services and screen the centers and family day care homes in the employee's geographic area in order to advise the employee of 2 or 3 appropriate centers or homes that have openings for the child.

An employer may choose to use the services of a city-wide I & R agency. Honeywell in Minneapolis provided a grant of $25,000 and hundreds of hours of managerial time to help a local agency develop a computerized I & R service for the county. Toys 'N Things in St. Paul is developing the computer software for child care I & R which the agency will be able to market in communities to facilitate the development of computerized I & R services. Employers can help pay for the I & R program and, in return, may contract for direct access to the computer system or for special services such as screening of the list of appropriate child care centers/homes for openings.

Through an I & R program, the employer or union can find information about employee preferences for child care and about the number and quality of services in the community. Records kept on requests for services as well as followup contacts on the type and quality of services found by the employee provide an index of employee needs for child care. Information gathered in an I & R program can direct planners as they choose other needed child care involvement such as parent seminars, child care subsidies, child care centers, or family day care networks. An employer might contract with the local I & R program to provide special services such as keeping data on employee requests and followup reports.
Chilc Care Room

Small businesses could consider establishing programs that would allow parents to bring their school-age children to work on days when children do not have school because of bad weather, teacher conferences, or winter vacation. Prospect Associates, a Maryland firm with 30 employees, has a child care room stocked by the parents with toys and games. Children can play while their parents work near by.

Summer Program

Providing a daily summer program for school-age children is one way an employer or union could help with employee child care needs. For several years Fel-Pro Industries in Skokie, Illinois, has sponsored a summer day camp for school-age children on recreation property owned by the company. A company could contract with a local community agency such as a YWCA or YMCA to provide a summer day camp for the employees' children. Community summer programs often do not match the working hours of the parents, and parents are unable to use the services. Through working with community agencies, an employer might arrange a children's program at convenient hours for the parents at a moderate cost to the employer in addition to parent fees.

Sick-Child Care Program

A sick child cannot attend school or go to a child care center or family day care home. Parents usually are unable to find an emergency babysitter, and nurse's care is too expensive for most parents. A sick child usually stays home alone while the parent works, or the parent uses sick leave or vacation leave to care for the child. A sick-child care program could train nurses' aides and make them available to employees on an emergency basis and at a reasonable cost. The Greater Minneapolis Day Care Association directs a sick-child care program for the Minneapolis area.

Flexible Benefits

A flexible benefits program, also called the "cafeteria plan," is one in which each employee may choose benefits from among two or more alternatives. Each employee usually receives an inflexible portion or core of benefits and chooses additional benefits from various alternatives. Benefit alternatives may include child care services, educational assistance, relocation assistance, and physical fitness programs. They also may include choices that supplement the core benefits such as additional vacation days, health insurance, life insurance, or retirement benefits.

Because employees have more options in designing their benefit packages with a flexible benefits program, the needs of individual employees may be better served this way. Also, benefits useful to less than 50 percent of the employees can easily be included in a flexible benefits program because equity or equal use of the benefit by all employees is not an issue when each employee can choose from various benefit alternatives. Employers may hesitate to offer child care services as a fixed benefit because only a small
proportion of employees would need the services each year, but an employer can add child care services to a flexible benefits package without concern about the equity issue.

Don Hasbargen with Hewitt Associates in Minneapolis reported that, in January 1982, 21 organizations had flexible benefits programs. Two of the 21 programs include child care services as an alternative, and several others are expected to add such services as an alternative benefit by 1983. Northern States Power in Minneapolis is adding a child care reimbursement program to employee benefit options in 1983, and a large midwestern company is adding a flexible benefits program including child care in 1984.

A flexible benefits program can be very simple, containing as few as two alternatives, or it can have complex alternatives requiring sophisticated computer systems for their administration. With flexible benefits, the employer can better serve the various lifestyles of employees.

Family Day Care Network

Family day care is child care provided for several children at the home of the caregiver. Some parents prefer family day care because often the care is closer to the parent's home and is less expensive than center care. Infant care and after-school care near the child's school are more easily found through family day care than at centers. An employer can establish a network of independent family day care providers who will supply child care for employees' children. The network organization can recruit and train caregivers; after a day care home is established, network personnel can keep in contact with the caregivers through visits, newsletters, and programs on caregiving. Through a network organization, the employer can develop more family day care homes for employees and maximize the quality of care through communication with caregivers and training sessions.

The Massachusetts Institute of Technology (MIT) has a network of family day care providers. Most of the providers are wives of graduate students from foreign countries who need employment. The program serves MIT employees and students.

A network of independent family day care homes grew out of an information and referral program at Steelcase, Inc. in Grand Rapids. Caregivers are included in the network when they serve a Steelcase child. After an employee's child is placed in a family day care home, the Steelcase child care coordinator makes periodic visits to the home and provides resource materials, a toy-lending library, and Saturday training sessions for the caregiver. The Steelcase program has become known in the community, and women approach Steelcase and request to become caregivers in the network.

Subsidies for Child Care

Employers can provide money for child care for employees' children. When child care slots are available in the community, what parents may need most is help in paying for dependable services.
An employer or union can subsidize the cost of care by providing vouchers for X amount of money that can be used at any licensed child care center or family day care home or for a caregiver at the parent's home. Polaroid Corporation provides child care subsidies on a sliding scale according to family income. The parent chooses the child care provider, and the provider in turn bills Polaroid for the subsidy.

The Ford Foundation provides child care subsidies for any employee who has a gross family income below $25,000. The subsidy is in the form of a reimbursement for approximately 50 percent of the employee's work-related child care expenses.

**Slots in Existing Centers**

When an employer wants to provide child care services for employees but has only a small number of employees who need services, the employer can reserve slots in an existing child care center. The employer can pay for the slots and charge employees whatever it chooses. If the slot is unfilled, the employer must pay for the slot, but, by retaining slots, the employer provides for the availability of care in a tight child care supply market.

When ample services are available in a community, an employer can pay for slots when the care is needed, rather than reserving slots in advance. A unique program whereby an employer can purchase slots for employees has been organized by Phoebe Carpenter, Administrator of 4-C in the Orlando area. The employer provides money to be used for child care slots and pays a fee to 4-C to administrate the program. The 4-C counselor helps each employee in need of services to find suitable child care in the community. In addition, the counselor procures Federal, State, or local funding for child care if the employee qualifies. The rest of the child care fee is covered by an amount the parent is able to pay and the subsidy provided by the employer. The 4-C agency provides a variety of services to the parent and to the providers of child care.

The two employers participating in the 4-C program hire seasonal workers. The local 4-C agency provides needed child care services for employees that the employer could not easily provide through independent programming on a seasonal basis.

**Consortium**

A group of employers can work together to develop and support a child care center or other child care program to serve their employees. Some examples of where this approach might be most feasible are a large office building housing several organizations, an industrial complex, or a downtown area with several large employers. Arms Day Care Center, Coon Rapids, Minnesota, serves employees of a hospital and a college. The Government Center Child Care Corporation in Boston directs an employee-initiated child care center that serves a group of Federal agencies. The Baltimore Region of the Amalgamated Clothing and Textile Workers Union supports 6 centers for union members through the cooperation and funding of employers who hire union members.
Child Care Center

A child care center for the use of employees can be established by the employer, by the union, or by a group of employees. The advantage of the establishment of a child care center for employees over other child care services is that reliable child care can be made available for all ages of children, at a convenient location, and at hours accommodating work demands. For example, infant care is seldom available at community child care centers, but, in 1978, 97 percent of centers sponsored by military employers enrolled children under 1 year old and 64 percent of other employer-sponsored centers enrolled children under 1 year old (25). Almost no community centers provide evening child care, but 43 percent of the hospital-sponsored centers in 1978 offered care for second-shift workers (26).

Another advantage to establishing a child care center is the benefits derived by the employer. Benefits to employers in the 1978 survey included aid in recruitment, lowered absenteeism, a more positive attitude of the employees toward the employer and the work experience, favorable publicity for the employer, lowered job turnover, and an improvement in community relations (27). The importance of these benefits to the sponsoring employer can influence a management decision on child care involvement and the amount of employer subsidy for child care.

In 1978, 105 child care centers in the U.S. were sponsored by industries, labor unions, government agencies, and hospitals, according to the Perry survey. Since that time the number has been increasing. In the appendix are listed 169 of the centers that are sponsored or supported by the employer.

Family-Oriented Policies

Family-oriented policies include programs, practices, and benefits that assist working parents by increasing the flexibility of working hours, allowing more parent-child interaction during work hours, and recognizing or assisting in the job placement needs of the employee's spouse. These policies help reduce the stress often produced when work and family responsibilities conflict.

Telephone Access

Company policies often discourage employees from receiving or making personal calls on the job. Parents can be relieved of stress and concern over children if they know that the babysitter or child can reach the parent by telephone if a problem arises. A parent whose 12-year-old child returns to an empty house after school would like to be able to call the child for mutual reassurance that everything is all right. An employer can establish a policy whereby parents can receive phone calls for family problems, not just fire emergencies, and can make calls to their children or babysitter. Telephone access can reduce the stress of parents' concern about their children.
Family Time-Off

Working parents often need to take children for medical examinations or school conferences during the workday because they are unable to schedule the children's appointments on evenings and weekends. An employer could allow some family time-off for employees each year so parents could make needed medical appointments, attend parent-teacher conferences, or see their children perform in special school activities.

Sick Leave When Child Is Sick

In many companies sick leave is alloweo only when the employee is sick. When a child is sick and cannot attend day care or school, the parent often has no alternative but to stay home with the child. Many parents are trapped in a situation in which they must lie and claim they are sick in order to care for their sick children. An employer could allow working parents to claim sick leave whenever a dependent child is sick as well as when the employee is sick.

Maternity and Paternity Leave

Many mothers choose to return to their jobs after a child is born. With both parents working, many fathers are sharing parenting responsibilities and also want some time at home. An employer could design a disability leave policy which would allow either parent to spend time with a newborn child and, afterward, continue in the same position in the company.

Flexible Scheduling

Flex-time is a work schedule in which workers may choose arrival and departure times within certain limits. All employees work during a core period, and each employee chooses a daily schedule from the flexible periods to add up to the total required hours. The system allows parents to choose arrival and departure times to suit their child care needs. Flex-time reduces tardiness because the work schedule is chosen to fit the employee's personal commitments. An employer could establish flexible scheduling to accommodate company demands and allow employees more control over work schedules.

Part-Time Employment

In recent years part-time work has increased. Many women who have household and family responsibilities prefer part-time to full-time work. In the General Mills study, working women reported their preferences: If they had enough money to live on, they preferred part-time work (41 percent) to full-time work (17 percent); of women who held executive/managerial/professional jobs, 51 percent preferred part-time work and 19 percent full-time work.

Some of the problems with part-time work for women have been that the jobs have been lower paying than comparable full-time jobs, few if any benefits have been provided, and the part-time jobs have not allowed for promotion or advancement. One advantage of part-time work is that it allows a
parent to spend more time with her children during the years of heavy childcare responsibilities as well as adding to the family income and advancing her career. Employers could establish part-time positions with pro-rated benefits and a ladder for advancement; the positions would help parents of young children meet family responsibilities while continuing with their careers.

**Job Sharing**

Through job sharing, two people can fill one full-time job. The two people can choose the days and hours they prefer to work. Job sharing is especially attractive to nurses because two nurses can split the holiday and weekend duties. Job sharing requires little extra cost for the employer. For a $17,000 nursing salary in 1981, it cost the employer $162 extra for State and Federal unemployment when two persons shared the job (29). Job sharing is part-time work with relatively flexible hours and allows parents flexibility in meeting child care needs.

**Flex-Place Work**

Flex-place work is work done at an alternate site. Advances in computer capability allow a person to feed data into a computer terminal located at home and connected with the employer's office. As our technology advances, there will be more opportunities for flex-place working arrangements. Flexibility in work location can provide more home-time for parents to be with their children.

**Relocation Services**

Job relocation is more difficult for a two-career family than for a one-career family. Relocation services can assist an employee by helping the spouse to find a job, helping to locate suitable schools and child care services, and subsidizing moving expenses.

**Removing Antinepotism Rules**

Antinepotism rules prohibit a spouse from job placement with the husband's or wife's employer. They make relocation more difficult for two-career families because the husband and wife cannot work at one company. Antinepotism rules at a major company in a small city compound the job-finding problems for husband and wife. Removal of restrictions which prohibit a wife and her husband from working at the same company would assist two-career families.

**Donations to Community Child Care Programs**

Employers can assist through donations of money, goods, or services for the development or the continued operation of child care programs. In communities where a few programs serve the area, donations to these programs will help the community as well as the employees who have the programs available for use.
An employer or labor group could provide money to assist in the establishment of a child care program for employees. The International Ladies' Garment Workers Union contributed funds for planning and research to develop Children's Village, a child care center that serves many garment workers in Philadelphia. An insurance company in Wausau, Wisconsin, donated land near its office building for construction of a nonprofit community child care center; the large charitable donation helped the community as well as establishing a child care center near work to serve employees.

An employer could donate accounting, tax, advertising, management, or legal services to a child care program. The company's product or waste materials suitable for art projects might be helpful donations to the centers. Free services and products allow a center to cut operating expenses and provide services to parents at a lower cost.

Several banks and other lending institutions have supported child care through their loan programs. Citibank of New York, Bankers Trust Company of New York, and Chase Manhattan Bank of New York are a few of the institutions that made it a policy to provide loans for construction and renovation of child care facilities in the city (30).

Military Child Care

The U.S. Defense Department operates more child care services for employees than any other employer in the United States. The number and types of programs vary with the military installation. The types of care at military installations include full-day care, part-day (nursery school) programs, hourly care, family day care, and before/after school care. Many of the military child care centers remain open evenings and weekends and serve the parents' social child care needs as well as needs during working hours.

The child care programs are funded through Defense Department appropriations, parent fees, and nonappropriated funding at the installation. Defense Department appropriations usually cover such costs as facility, utilities, some supplies and equipment, and the salary of the program coordinator or administrator. Parent fees cover most of staff costs. Any remaining costs are covered by the nonappropriated funding at the individual installation.

The Air Force has child care centers at 123 installations and preschool (nursery) programs at 101 installations. The Air Force serves approximately 18,000 children in child care centers, 11,000 in preschool programs, and 1,000 children in before/after school programs at youth centers. Thirty-three of the installations are located overseas.

The Army has 281 child care programs at 162 installations. Sixty percent of the installations are in the United States. Army programs have space for approximately 23,000 children at one time. The Army is presently developing two model child care facilities—one in Texas and one overseas.
The Marine Corps supports 33 programs at 16 installations, most of them in the United States. Marine Corps programs serve approximately 4,000 children each day.

The Navy operates 78 child care centers at installations located throughout the world. These services provide care for 12,000 children a day.

Additional information about military child care is included in Military Child Care Programs: Progress Made, More Needed, listed in the "resources" section on page 18. Contact persons for information about military child care are:

**Air Force:** Beverly Schmalzrieo  
HQ AFMP/MPCSOH  
Randolph Air Force Base  
Texas  78150

**Army:** Margaret Lucas.  
Director of Army Community Support Program  
Headquarters, Dept. of Army (DAAG-PSC)  
Alexandria, VA  22331

**Marine Corps:** Barbara P. Nophlin  
Marine Corps Headquarters  
Code MSMS-1  
Washington, DC  20380

**Navy:** Carolee Callen  
Naval Military Personnel Command  
1300 Wilson Blvd.  
Rosslyn, VA  22203

**Recent Research on Employer-Supported Child Care Services**

With the increased interest in employer-supported child care programs, there has been an increase in research in the area. Work on 4 major research initiatives is being completed in 1982. The Appalachian Regional Commission funded 2 projects—one conducted by the Winthrop College School of Consumer Science and Allied Professions and the other by the University Research Corporation. Dana Friedman conducted a study of employer initiatives for working parents for the Carnegie Corporation. The Administration for Children, Youth and Families funded the National Employer Supported Child Care Project, conducted by the Child Care Information Service in Pasadena.

The Winthrop College project, named "Family Support Systems: Alternative Child Care Arrangements," included a survey of working women, a study of employer-sponsored child care centers, and the development of a multi-media marketing package to interest employers in providing child care services for employees. Working women surveyed in the project showed a preference for day
The "Employer Supported Child Care Study," conducted by University Research Corporation, included 4 surveys covering employer-supported child care programs in the U.S., Appalachian child care programs, households with children enrolled in the Appalachian child care programs, and Appalachian employers. Of the 288 Appalachian employers surveyed, over 50 percent showed interest in learning more about various employer programs that aid working parents, and 50 percent reported that they would send a representative to a local conference about employer-supported child care services. In the project's final report, the survey results are compared with findings from 8 other surveys of employers, and recommendations are made for promoting employer involvement in child care services. For further information check the final report listed under "Resources" in this section or contact Lee Fishel, University Research Corporation, 5530 Wisconsin Ave., N.W., Washington, DC 20015.

Dana Friedman, in the "Working Parents Project" for Carnegie Corporation, focused her investigation on 4 communities where there was a significant amount of interest in employer initiatives for working parents: Boston, Minneapolis/St. Paul, San Francisco, and Houston. Two of the objectives of the study were (1) to assess the resources and expertise needed for an employer to implement a program for working parents and (2) to develop recommendations for promoting employer involvement in services and benefits for working parents. For further information, see the project report in the "Resources" section or contact Dana Friedman, Center for Public Advocacy Research, 12 West 37th St., New York, NY 10018.

The National Employer Supported Child Care Project, directed by Sandy Burud at the Child Care Information Service, includes a nationwide survey of employer initiatives for working parents and the development of a manual to assist employers interested in providing services for working parents. The manual will include a list of employers that support child care services, information about the various "models" of employer involvement, cost-benefit information from the surveyed employers, and information on needs assessment and planning. The manual will be published in the fall of 1982, and is listed under "Resources."

Resources on Employer-Supported Child Care Programs


care at the workplace over other child care alternatives. For further information about the project, contact Debbie R. Paskoff, School of Consumer Science and Allied Professions, Winthrop College, Rock Hill, SC 29733.


Manual of the Employer Supported Child Care Project. In preparation for fall 1982 publication. (Contact Sandy Burud, Child Care Information Service, 363 E. Villa, Pasadena, CA 91101)


Parents in the Workplace Series: "Impact of Working Women on Business" ($2.50), "Minnesota Business Survey" ($4.00), "Taxes and Child Care Programs" ($3.50), "On the Job Parent Training" ($3.50), "Child Care Delivery System" ($5.00). St. Paul, MN: Parents in the Workplace. (Available from Toys 'N Things Press, 906 North Dale St., St. Paul, MN 55103)


U.S. General Accounting Office to Secretary of Defense. *Military Child Care Programs: Progress Made, More Needed.* (GAO/FPCP-82-30, June 1, 1982) (Single copies free from U.S. General Accounting Office, Document Handling and Information Facility, P.O. Box 605, Gaithersburg, MD 20760)

ESTABLISHING A TASK FORCE AND ASSESSING NEEDS FOR EMPLOYER/LABOR INVOLVEMENT IN CHILD CARE SERVICES

Assessing the need at a company for family-oriented policies and benefits is a new process for most business planners and labor groups. The task involves a careful investigation of employee needs and preferences, company management philosophy, and community child care services. Among the first questions that management officials and union leaders ask are, "What services are other companies (unions) providing?" and "How did they get started?"

The following guidelines for child care involvement include information about employer-related child care services and resources for further investigation. The guidelines have been drawn from a nationwide review of employer-sponsored child care, from in-depth telephone interviews with representatives of over 15 employer-sponsored programs, from available publications in the child care field, and from personal communications with tax specialists and child care planners.

In planning for child care involvement, there are many different types of employment policies and child care-related services for planners to consider. Different employment situations lend themselves to different types of involvement, and each type requires a different legal approach to organizing the program so that the best benefits will accrue to employees and employers. Also, designing a program to match employee needs with available assets requires a thorough needs assessment and cost analysis of the proposed program. The planning begins with establishment of a task force.

Setting Up a Task Force

One challenge faced by planners is effecting change within a system. Employment practices and employee habits are basically conservative and resistant to change, even if the planners view the change as beneficial. Any innovation in a system must be planned carefully to enlist the support of the various groups in an employment situation.

Often the idea to initiate child care involvement develops when persons in management or employees become interested in women's issues. These planners may be hindered because they do not understand the needs of the parents, they do not know how to influence management, or they are unable to approach child care services from a business standpoint. One industry-sponsored center ran into problems at the program's inception because planners had failed to include the union in the planning. Another center was in the planning stage for 5 years because of inability to influence management and the planners' poor business skills.

In setting up a task force, it is best to include persons that represent major groups in a company and persons with power and influence. It has been suggested that planners should be chosen who represent opinion leadership, formal authority, and major factions or vested interests, and display characteristics of public relations ability, credibility, and respectability (31).
Persons planning for child care services should try to include in their work group a management representative who can influence decision making, an influential labor representative, parents knowledgeable about child care needs and approaches, and persons with skills in personnel management, law, and public relations.

**Needs Assessment**

The needs assessment process contains many levels of investigation in order to demonstrate to parents and the company the problems caused by family demands on working parents and to suggest appropriate employer actions to lessen or solve the problems.

A first step in planning is a study by the task force of the various employment policies and programs that have been used by employers and how the programs have helped working parents and the employers. It is important that planners realize there is a range of solutions and that any one solution, such as a child care center, is not necessarily the best solution. The planners may choose a program similar to another company's or create a unique plan to meet the needs of the situation.

The planners need to identify the problems parents have in balancing work and family responsibilities and the problems for management caused by parents' family responsibilities. What exactly is the problem for parents? If the problem is child care, is this a problem because reliable care is unavailable, good-quality care is unavailable, center care is unavailable, infant care is unavailable, care is not available during the hours of need, care is too expensive? It is important to analyze the situation thoroughly.

The problem for the employer may be low productivity, absenteeism, excessive job turnover, or employee recruitment difficulty. The planners may be looking for a program that attracts employees because it lessens family strains associated with working. In considering a problem and a proposed solution the planners should consider whether the solution is appropriate for the target group—those persons one is trying to influence. The target group for reducing absenteeism are present employees, while the target group for improved recruitment are qualified persons at home or at other jobs. The target group will determine who will be considered, interviewed, or surveyed to gather information.

Planners should also consider the company philosophy on policies and benefits and management practices in relation to parents' family-related problems during worktime. An evaluation of policies and practices can indicate the acceptance of or potential resistance to new family-related policies and programs.

Information can be gathered from various sources. Interviews and group discussions among key employees can provide a wealth of information on management's problems and parents' needs. The results from an employee questionnaire for all employees or a sample of employees can provide information in relation to specific programs under consideration.
Employee surveys have often been used to evaluate the need for child care services. If planners are considering sponsorship of a child care center, they may need to estimate the need for child care by parents other than company employees in the community where the center will be located. In cases where employees' children will not fill the center to capacity, community children or children whose parents work at nearby companies can be enrolled. In the past, a few employers withdrew support from centers because of escalating costs due to underenrollment of employees' children. The availability of parents in the community who need child care services, in addition to parent-employees, can provide a "cushion" of clients to fill a center to capacity.

Employee Survey

Planners can find information about child care needs through a questionnaire completed by employees. To get the truest picture of employee child care needs and opinions, the planners should advertise the survey so that most interested persons will respond, explain child care alternatives under consideration so that parents are not mislead, and structure the survey to include information pertinent to planning without making it cumbersome to complete.

Advertisement

Planners should disseminate information about an upcoming survey so that interested employees will be watching for the survey and will be more likely to complete it. One union advertised the survey through articles in the union newspaper before the questionnaire was distributed by union stewards on each shift. At an office building, planners can place posters in heavily traveled areas, such as entrances or the cafeteria, as well as previewing the upcoming survey in company newspapers or fliers.

Communication of Child Care Alternatives

Planners may be considering an information and referral service, subsidizing existing child care slots, sponsoring a center, or other plan. If employees do not know about the range of child care services under consideration, they may develop unrealistic expectations and react negatively to any plan which offers less than they expected. Because employer-sponsored child care is associated with free care in many peoples' minds, planners may need to educate employees about the high costs and complexity in developing child care services. Employees should be made aware of feasible alternatives.

If the planners have no alternatives in mind when the questionnaire is disseminated, they should make the situation clear to employees. Since assumptions about services may be made from items on the questionnaire, planners should state the reasons for the questionnaire so that employees will not draw erroneous conclusions.

Information about child care planning can be disseminated through company newspapers, a cover letter on the questionnaire, or personal contact between planners and employees. At Intermedics, Inc., the person who would serve as
center director met with groups of 10 to 15 interested employees on company
time to discuss child care planning. During the meetings, employees completed
the needs-assessment questionnaire, heard about the child care plans, and
shared their own concerns about services. The director felt the personal
contact allowed for good communication between planners and parents. Through
the meetings, rapport developed between the director and parents, and that
rapport helped reduce the need for a public relations campaign to enroll
children when the center opened.

**Questionnaire Items**

The questionnaire should be designed to collect the information needed for
child care programs under consideration. Following are questions frequently
asked, their use in the planning, and results planners have had using answers
to such questions in the past.

1. "Would you be willing to give some time and your expertise to help . . .
   . . . . . . ?" An item like this was included in a questionnaire at the
   U.S. Department of Labor to get volunteers to help organize and manage
   a parent-controlled program. Many people who had no small children
   volunteered to share their time and influence in organizing the child
   care center.

2. "Do you have dependent children under 6 years old living at home? If
   so, how are they cared for while you work?" Alternative answers could
   be "by spouse at home, by a relative at home, by a babysitter at home,
   by a relative at the relative's home, by a babysitter at the sitter's
   home, at a day care center." A similar question could be asked
   regarding children 6-13 years old. This question requests information
   about the employees' need for child care and the types of child care
   services presently available to employees. Parents often use more than
   one form of care for each child. Depending on the amount of informa-
   tion needed, the planners can ask for specific numbers of hours for the
   type of care for each child.

3. "How much do you pay for child care services for each child using ser-
   vices? $_______ for _______ hours per week for child _______ years
   old." The amount presently paid by employees can serve as an indica-
   tion of what parents are willing to pay.

4. "Would you be interested in enrolling a dependent child in a child care
   center located close to where you work?" Several center directors
   reported that many more parents indicated interest in enrolling chil-
   dren than actually enrolled children. In one case of a growing
   company, the needs assessment underestimated the number of parents
   interested in services.

5. "What is the age of the child (children) that you would be interested
   in enrolling in the child care center?" Include a space for number of
   children by age brackets. Use the age brackets that determine
   teacher:child ratios for State licensing laws. This information can
help in planning size of each center age group. Recently opened centers have reported that the greatest demand when the center opened was for infant care (seldom available in the community) rather than preschool care.

6. "What hours and days would child care be needed?" The alternatives to be listed would be determined by the working days and hours of the employees.

7. "Do any of your children that you're interested in enrolling have a handicap? If so, what is the child's condition?" Since a child care center may not be able to serve children with certain handicaps, planners may want to know how many children are handicapped and in what way.

8. "What would you be willing to pay for care for one child in a child care center near work?" List alternative ranges of fees. One center director noted that responses to a questionnaire item like this stated much lower amounts of money than parents actually were willing to pay when the center opened. The director felt that comparing the respondents' family income with the income range of parents paying comparable fees at other centers was a better indicator of fees parents would be willing to pay.

9. "What is your total gross family income?" List income ranges. Gross family income can serve as an indicator of what parents are able to pay for child care services. A rule of thumb often used is that a family can spend 10 percent of its gross income for child care. If planners are considering fees for services on a sliding scale basis, they will need to find out if they will be able to enroll enough families at the high end of the fee schedule (high income) to balance the number of families at the low end of the fee schedule (low income).

10. "If all the following forms of child care service were available to you, which would be your first choice?" List alternative child care services. Preference data may be useful if planners are considering various forms of services. Cost is a major factor in choice of care; therefore, responses may not reflect the parent's actual preferences when cost is considered.

11. "Do you feel that a service at the company that supplies you with names of child care providers in your community would help you make child care arrangements?" Questions should be included that relate to each child care service under consideration.

12. "How would you describe your present child care arrangements? "Cost of Care
   ■ Too expensive
   ■ Moderate
   ■ Inexpensive
"Location of Care

___ Close to home
___ Close to work
___ Inconvenient distance to travel
___ Other: ___________________________

"Hours of Care

___ Available during times needed
___ Not available as early as I would like
___ Not available as late as I would like"

Other items under this question could cover evaluation of curriculum activities for children and adequacy of staff, or ask the number of children at home or center.

13. "Have you missed work during the past 6 months because:

___ child was ill, No. of days: ___
___ sitter was ill, No. of days: ___
___ needed to find new child care arrangements, No. of days: ___
___ other child care problems: ___________________________

14. "Were you late for work during the past 6 months because of child care problems?

___ No ___ Yes How many times? ___

Describe the problem/s:

_________________________________________________________________
_________________________________________________________________

15. "Have you left work early during the past 6 months because of child care problems?

___ No ___ Yes How many times? ___

Describe the problem/s:

_________________________________________________________________
_________________________________________________________________
16. "Do you ever waste time or make mistakes because you are worried about your child care problems?"

   ____ No
   ____ Some
   ____ A lot

   What problems bother you the most?"

The following handbook is available for planners needing more information on needs assessment:


Two publications that focus on needs assessment are the McCroskey article in Personnel Journal and a chapter by Gwen Morgan in New Management Initiatives for Working Parents. Both are cited under the section entitled "Resources on Employer-Supported Child Care Programs."

Survey of Available Child Care Services

Planners can gain a better understanding of the child care situation by surveying available child care programs near the workplace and in the communities where employees live. The State day care licensing agency in the area will usually provide a list of licensed centers in the community. Planners can call each center for information about the operating hours, the ages and number of children served, whether each center is fully enrolled, and the length of any waiting lists for enrollment. The quality of child care programs is best evaluated through center visits by a person knowledgeable in this field.

Other resources that might be available in the community are child care information and referral programs and "umbrella organizations" of family day care homes. Independent family day care homes are seldom licensed and change "provider" status frequently, but the providers may be registered at an agency or listed during training programs. Planners will need to seek advice from a local child care agency on how to assess the number of family day care homes.

Many nursery school programs, Head Start programs, or Title I enrichment programs may be located in the community, but programs such as these usually provide short-term care that does not meet the needs of working parents. Planners need to identify the hours and days of service provided by each program as well as the number of child care slots available and the quality of care.

Survey of Child Care Need in the Community

Planners should evaluate the child care needs of parents in the community or at neighboring businesses. Both these sources would be helpful to planners
interested in identifying an additional source of clients for a child care program, or determining whether a feasible solution to child care needs might be a consortium of businesses entering into a child care program. For data on community residents, planners might use census tract records or school census results. School census data, which identify the number and ages of children in a certain school district, often are collected yearly, updating information about children living in a community.

Personnel officers in neighboring companies may be able to estimate employees' child care needs by supplying the number of employees with preschool children or the number of female employees of childbearing age. Simple questionnaires could be circulated at neighboring companies to identify those employees' child care needs and preferences.
PLANNING AND COST ANALYSIS

Planners should analyze the costs and the funding resources for each program of child care services that they are considering before deciding on a service. A cost analysis for a simple program, such as providing or publishing booklets on child care, should be relatively easy for the planners. Analyzing costs for a child care center is a complex problem, and many community resources will need to be tapped to develop a cost analysis that covers the many facets of center operation.

Planners may be developing a proposal with various "levels" of child care services to be presented to management or union officials. Perhaps they are considering an I & R program or how to organize and structure a small, parent-operated, cooperative center. No matter how extensive the plan, the cost analysis should be thorough and geared to the specific program. Each situation is different with respect to facility or grounds available, in-kind services available, specific programming under consideration, and the ability of parents to bear costs—and the cost analysis should reflect the differences.

To get a clearer picture of the proposed program costs for the services provided, planners can convert program costs into a unit cost for service. Planners can estimate a unit cost of service, such as the cost of care per child per day or the cost of an information service per parental request. The unit cost should equal the per unit resources from fees for services and other financial support. The financial support category includes employer subsidies as well as outside funding and support from fundraisers.

In preparation of the cost analysis, many factors will affect the proportions of costs that can be covered by employer subsidies and by user fees. The income of parents will influence the fees they can pay for services; the value of the service, as perceived by the employer or labor union, will influence the amount of funds the supporters are willing to contribute to the service operation. If an employer views the service as a morale booster, a recruitment tool, or a remedy for a high job turnover rate, it is more likely to contribute a large percent of the program costs than if the program is perceived as a mere convenience for employees.

Benefits of Outside Consultation

Throughout the process of planning and establishing child care services, planners can benefit from the knowledge and the experience of an expert in the field. Preparing a cost analysis requires a complete knowledge of running the program under consideration. For example, to develop a thorough cost analysis of a child care center requires knowing all the facets of running a center as well as the complications of the start-up process. If planners lack knowledge and experience in the child care field and if funding is available, hiring a consultant should be considered to help at the cost analysis stage.

Some functions that a consultant might perform at the program planning and cost analysis stages are:
1. Sharing information on various child care philosophies, and helping planners choose a philosophy for their program.

2. Assisting in site selection and assisting the architect/designer in planning a facility and equipment.

3. Making contact with various licensing agencies to ascertain feasibility/acceptability of the program plan.

4. Assisting planners in choosing the components of a program under consideration by providing information about the values/benefits of each component and the costs involved (such as health screening and after-school care).

5. Evaluating the quality of existing child care centers (when purchasing child care slots or contracting with a child care chain).

6. Evaluating funding possibilities, outside of employer subsidies, for programs under consideration.

7. Developing a program model and a program budget or cost analysis.

Limited "free" consultation services may be available through State day care licensing agencies. The planners or their consultant should contact the State day care licensing office in their geographic area as soon as child care programs are being analyzed. The agencies often have helpful information on establishing programs as well as the rules for licensing. Developing good rapport with the licensing agent in the beginning may later provide the planner access to useful information and make the process of licensing smoother.

Whenever planners are considering outside consultation, they should remember the cost control of the project. Planners should evaluate how much money they can appropriate to consultation services and when the services can best be used—in early program planning and needs assessment, program cost analysis, setting up the program, or training program staff. When a consultant is hired, the planners can exert close cost control by performing as many activities on an in-house basis as are feasible and by contracting with the consultant for specific activities.

**Consideration of In-Kind Services Provided by the Company**

As planners are considering child care services and costs of the programs, they should consider all the services available at the company or sponsoring organization that could be used in the child care program. Some services can be provided by the company at no additional cost to the company or at a cost lower than that for which services can be obtained elsewhere.

In the 1978 survey of employer-sponsored child care centers, 82 percent of the centers reported that they received in-kind services from the employer.
These included free use of facility, janitorial services, food services, health services, secretarial services, maintenance/repair services, laundry services, and utilities. Other services needed in planning and operating child care programs which might be provided by the employer are legal, accounting, public relations, and building/design services.

In development of a cost analysis, the fair market value of proposed in-kind services should be determined as well as the cost of these services to the employer. The full market value of the services provided by the employer should be used to determine unit costs of service and should be included in the financial support category. The cost to the employer should be estimated and presented to management officials when negotiating for employer subsidies.

Program Costs for a Child Care Center

One direct solution to meeting employees' child care needs is the sponsorship of a child care center. A child care center is a small business in itself, and many factors influence the cost of services and the quality of the program. Listed in this section are several costs related to the development and the operation of a child care center. The center plan will influence which of these costs will be included in the cost analysis. For example, the housing costs may be reflected in building a facility or in rent payments for an existing facility.

Before developing a cost analysis for the center, planners or their consultant will need a good understanding of the components of a child care operation. The section in this booklet on "Program Components of a Child Care Center" and the additional resources referenced in that section will help planners understand program costs.

Costs for a child care center operation can be divided into start-up costs and operating costs. The start-up costs are any expenses incurred in planning and establishing the child care center. The operating costs are costs incurred in running the child care center.

Following is a list of costs relating to the start-up of a child care center:

- Center space:
  -- Capital costs for buying the land, building the facility, developing the playground, or renovating existing space.
  -- Connection fees and deposits (electricity, gas, water, sewer, telephone).
  -- Special tax assessments related to the building process.
Equipment:

-- Classroom equipment and outdoor play equipment.
-- Furniture for office and staff lounge.
-- Kitchen equipment.
-- Maintenance equipment.

Vehicles (vans or buses for transporting children).

Salaries and/or contract services before center opening:

-- Planning services (conducting needs survey, budgeting program, licensing program, planning curriculum, ordering supplies, arranging for insurance and vendors, setting up bookkeeping, hiring staff).
-- Staff training.
-- Public relations and recruitment of children.
-- Legal services (establishing center program as legal entity and reviewing building and land contracts).

Costs of underutilized staff after opening.

Working capital (funds to cover costs between the opening and the receipt of funds from fees or financial support).

Miscellaneous fees related to incorporation and establishment of the center.

Through close cost control, planners can keep start-up costs at a minimum without reducing the quality of the center program. One way to help minimize costs is through careful development of the staff. Since it may be a year and a half after opening before a center reaches full capacity, the caregiver staff should be hired one at a time as enrollment increases (33). Enrollment of additional children can be delayed until enough children are waiting to warrant the hiring of an additional staff member.

Operating costs vary greatly depending upon the services provided by the center. Program operating costs can include the following:

Staff.

-- Salaries.
  o Administrator.
  o Caregivers.
  o Clerical staff.
  o Custodian.
  o Cook.
  o Bus driver.
  o Substitutes.
-- Benefits.
  o Social Security.
  o Workers' compensation.
  o Unemployment insurance.
  o Holiday-vacation plan.
  o Health insurance.
  o Retirement.

-- Bonding.

-- Housing.

-- Rent or mortgage payments.
-- Property taxes.
-- Utilities.
-- Repairs.
-- Insurance (fire, liability, vandalism).

-- Major equipment.

-- Rental of office equipment or other equipment.
-- Depreciation of owned equipment.

-- Consumable supplies.

-- Teaching and child care supplies.
-- Food.
-- Maintenance supplies.
-- Clerical supplies.

-- Communication.

-- Postage.
-- Telephones.
-- Publicity.
-- Parent meetings.
-- Publishing parent newsletters or program reports.

-- Transportation.

-- Vehicle rental or debt payment related to vehicle purchase.
-- Liability and accident insurance.
-- Transportation for field trips.
-- Depreciation of owned vehicles.

-- Staff development and training.

-- In-service training.
-- Professional publications and resource books.
-- Dues for child care associations.
-- Attendance at child care conferences.
Social services.

-- Medical consultation or screening.
-- Psychological consultation or testing.

Other administrative services.

-- Legal.
-- Accounting or auditing.

Emergency funds (funds available that are equivalent to 2 months of operating expenses).

Resources on Cost Analysis


Council for Community Services in Metropolitan Chicago. Financial Reporting and Cost Analysis Manual for Day Care Centers, Head Start and Other Programs. Chicago, 1973; ($7.50 from Council for Community Services in Metropolitan Chicago, Research Department, 64 E. Jackson Blvd., Chicago, IL 60604)

Day Care and Child Development Council of America. Standards and Costs of Day Care Programs. Washington, DC, 1971. ($0.75 + $1.00 shipping from DCCDCA, 1602 17th St., N.W., Washington, DC 20009)


Rowe, M. The Costs of Child Care: Money and Other Resources. Washington, DC: Day Care and Child Development Council of America, 1972. ($3.00 + $1.00 shipping from DCCDCA, 1602 17th St., N.W., Washington, DC 20009)

Southern Regional Education Board. A Cost Analysis System for Day Care Programs, Southeastern Day Care Bulletin No. 3. Atlanta, GA, 1971. (Southern Regional Education Board, 130 Sixth St., N.W., Atlanta, GA 30313)
FUNDING SOURCES FOR CHILD CARE SERVICES

Almost any project in support of child care services will cost money to initiate and sustain. Parent fees will contribute to program costs for child care services, but fees may not cover the full cost of the program. Initial start-up costs for some programs, such as child care centers, are high and will have to be covered by employer or union support, outside funding, equity financing, or debt financing. Financial support for a child care program may come from the employer, the union, outside funding, or a combination of the three.

Employer Funding

An employer may support policies or programs for working parents through establishing a program within the company organization, establishing a program that is independent of the sponsoring company, contracting with an outside agency to provide services for employees, providing money to an employee union to provide services, or making charitable contributions to programs that provide services for parents. Employer contributions to programs may be in the form of money or in-kind services. A major consideration of an employer in planning involvement in child care services is the way employer contributions will be viewed by the Internal Revenue Service for tax purposes. Important tax issues in employer support of child care programs are discussed in the section entitled "Tax Issues and Employer-Sponsored Child Care Services."

Union Funding

In recent years, the Coalition of Labor Union Women and many unions have supported union involvement in securing funds for child care services for union members. At present, few unions have established programs. The Baltimore Region of the Amalgamated Clothing and Textile Workers' Union, in its contracts with employers, negotiated for employers to donate 2 percent of their gross payroll to a union health and welfare fund to be used for child care services.

Because of recent union interest in child care, planners should investigate the possibility of union involvement and funding. National unions may be willing to lend financial support to a pilot or demonstration project, or interest at the local level may develop into local support and funding.

Outside Funding

Child care programs may solicit outside funding, that is, funding beyond parent fees and employer-related subsidies. In 1978 about one-third of 121 employer-sponsored child care centers reported that they received outside funding (34).
Most government funding for child care is restricted to services for low income persons, but programs serving middle income parents may be eligible for government funds for food programs or job training programs. Other funding may come from foundations or from supportive local organizations.

Child Care Food Program

The Child Care Food Program, administered by the USDA, provides reimbursement for nutritious meals that are served to children in child care centers or in family day care homes. To be eligible for funding, a child care center or an "umbrella sponsor" of family day care homes must have Federal tax exemption or be receiving funding from Title XX of the Social Security Act. The food reimbursement includes a base rate for all children and increased rates for children from low income families that are eligible for free or reduced-price meals. Reimbursement rates are revised every 6 months.

The following pamphlets, single copies free, are available on the Child Care Food Program.

Children's Foundation. Umbrella Sponsorship for Family Day Care Homes. (The Children's Foundation, 142 New York Ave., N.W., Suite 800, Washington, DC 20005)

Children's Foundation. Child Care Food Program: A Fact Sheet From the Children's Foundation. (The Children's Foundation)


Title XX, AFDC, and WIN

The Federal Government provides funding for day care services for many persons in the poor or near-poor classification. Title XX of the Social Security Act provides funds for child care to many families at or near the poverty level. Parents in the Aid-to Families with Dependent Children (AFDC) program may be eligible for AFDC Work Expense Allowance to pay for child care so that they can find employment. Participants in the Work Incentive (WIN) program are entitled to child care services that are necessary for the participant to find a job.

The local welfare department or department of social services usually determines which child care centers will serve those parents eligible through Title XX, AFDC, or WIN. The local agency may provide child care or may contract with for-profit centers, not-for-profit centers, or family day care homes to provide services.

If a child care center will be serving many low income parents, the planners should contact the local department of social services to investigate
the possibility of receiving funding for child care for parents eligible for services through Title XX, AFDC, or WIN.

The following resource booklet on Title XX is available:


Foundation Funding

A survey of foundations revealed that 63 foundations in the United States funded child care programs and organizations (35). According to Truda Lash of the Foundation for Child Development, foundations often fund demonstration projects but stay away from funding ongoing child care services. If planners are considering a unique program to serve child care needs, they may be able to secure funding through a philanthropic foundation (36).

An example of foundation funding for a program serving employees is Texas Institute for Families (formerly Texas Child Care '76) which receives some funding as well from public, private, and corporate sources. Among the institute's programs is a project which sponsors parent education seminars during lunch breaks at businesses in Texas. Texas Institute for Families receives funding from the Levi Strauss and the Carnegie foundations.

Another program, funded by the Levi Strauss and Ford foundations, focuses on school-age child care. This demonstration project will assist 8 communities to develop school-age programs that mesh with available resources in each community (37).

Other Funding

Other funding sources may be available to an employer-related child care program. State job training programs may provide money for training child care workers. Service groups, such as hospital auxiliaries or military wives' clubs, may donate money to a child care program that serves the organization with which the service group is affiliated.

Child care organizations can solicit direct contributions to the program through fundraisers or through paid membership in the child care organization. The Government Center Child Care Corporation, created by and serving mainly Federal employees in Boston, sells memberships in its tax-exempt corporation to Federal employees who, although they have no children in child care, wish to support the child care effort.

Another avenue for gaining services for the child care program is through agreements with nearby high schools, colleges, and specialized institutions of higher education. If the program offers a good curriculum with an experienced staff, students may be placed at the center and volunteer many hours of work
to gain experience in child care techniques. Nursing students, for example, can make health assessments and screen children for various problems, such as in vision or hearing.

**Resources Related to Fund Raising**

Coalition for Children and Youth. *How to Raise Money for Kids.* Washington, DC, 1977. ($2.00 + $1.00 shipping from CCY, 615 15th St., N.W., Suite 600, Washington, DC 20015)


Levine, J. A. *Hustling Resources for Day Care.* Washington, DC: Day Care and Child Development Council of America, 1974. ($2.00 from DCCDCA, 1602 17th St., N.W., Washington, DC 20009)

TAX ISSUES AND EMPLOYER-SPONSORED CHILD CARE SERVICES

In planning child care services for employees, the employer needs to consider how money spent on the child care program will be viewed by the Internal Revenue Service (IRS) for tax purposes. Depending on the program design, contributions by employers for child care services could be viewed by the IRS as increased salary to the participating employees, a noncompensatory business expense of the employer for a general benefit for employees, an investment, or a charitable donation.

Following is a general description of tax issues to be considered in planning employer-related child care programs. For answers to specific questions, planners should contact their attorney or accountant or the taxpayer personnel of their IRS district office. Planners will also have to consider State taxes with respect to the various programs.

**Dependent Care Assistance Program**

Both the employer and employees are concerned with whether employer contributions for employee child care services will be treated by the IRS as employee compensation. If child care services are treated as income, the employer must withhold employment and income tax from that income related to child care, and the gross income reported on a participating employee's W-2 form would be higher than that reported for a nonparticipating employee who earns the same base compensation (38).

Compensation for income tax purposes includes not only cash but the fair market value of property or services received for work (39). Certain fringe benefits have been excluded by law from the employee's gross income. The Economic Recovery Tax Act of 1981 excluded certain child care benefits from the employee's gross income for Federal income tax purposes. Amounts paid or incurred by the employer for dependent care assistance are excluded from the employee's gross income if the program qualifies as described in Section 129 of the Internal Revenue Code.

The child care services allowed under a dependent care assistance program could include care for a child at the parent's home, at another person's home, or at a child care center. An employer could provide services at an employer-operated child care center, a community child care center, or a family day care home, or the employer could provide funds to cover any eligible services that the parent might choose. Employer programs which do not involve actual care for the child, such as parent seminars or information and referral services, would not qualify as dependent care assistance programs.

A dependent care assistance program is a separate written plan of an employer for the exclusive benefit of employees and must meet the following requirements:
Eligible Participants

1. The program cannot discriminate in favor of employees who are officers, owners, or highly compensated, or their dependents. Employees may be excluded from the program if the employees are in a unit covered by a collective bargaining agreement and if the exclusion is a result of good faith bargaining between employer and employee representatives.

2. Principal shareholders or owners (or their spouses or dependents) who own more than 5 percent of the stock or capital or profit interest of the company may not receive more than 25 percent of the amount paid by the employer for dependent care assistance during any 1-year period.

Eligible Child Care Services

1. Dependent care assistance includes the payment or provision of services for the care of an employee's dependent who is under 15 years old or for an employee's dependent or spouse who is physically or mentally incapable of caring for herself or himself.

2. The amount of the assistance cannot exceed the income of an employee who is not married. For married employees, the assistance cannot exceed the lesser of the income of the employee or the income of the spouse. The earned income of a spouse who is a student for at least 5 months of the year or who is incapable of caring for herself or himself is deemed to be $200/month.

3. The payments for dependent care assistance cannot be made to a person who is a dependent of the employee or the employee's spouse or to one of the employee's children under 19 years of age.

4. Payments made by the employer for dependent care assistance cannot be reported on the employee's tax form as expenses for calculating the child care tax credit.

Reporting Requirements

1. Eligible employees must be notified about the availability and terms of the dependent care assistance program.

2. On or before January 31, the employer must provide a written statement showing the amount paid or incurred by the employer for dependent care assistance for the employee during the previous calendar year.

The IRS will issue regulations on the dependent care assistance programs during summer, 1982. The regulations may further define or limit allowable programs.
Salary Reduction Agreements

If the IRS regulations for dependent care assistance programs allow for salary reduction agreements, the employer and employee may agree to reduce the employee's income by a certain amount which will be placed in dependent care assistance for the employee. Through such an agreement, the employee can avoid paying Federal income taxes on the amount used for dependent care assistance, and the cost to the employer for dependent care assistance is nothing.

One concern with the salary reduction approach is that for the same amount of funds placed into salary reduction, the employee with a high income has a greater tax savings than an employee with a low income. For example, a family of four with $20,000 in gross income would pay $120 more in taxes if they chose to make a $2,000 salary reduction agreement for dependent care assistance rather than to report $2,000 in expenses for the child care tax credit. A family of four with $40,000 in gross income would pay $308 less in taxes if they chose to make a $2,000 salary reduction agreement for dependent care assistance rather than to report $2,000 in expenses for the child care tax credit (40). In order for salary reduction agreements to be included in a dependent care assistance program, the program would have to be structured in a way that did not discriminate in favor of highly compensated employees.

Employer's Yearly Expenses

Amounts paid by the employer that produce a benefit that lasts for no more than 1 year are deductible to the employer if they qualify as ordinary and necessary business expenses (41). Expenditures for child care services provided by the employer for the welfare and morale of employees are business expenses because these services help attract and retain employees and increase productivity. An employer's payments to a community child care center to provide child care for preschool children of its employees was viewed by IRS as a business expense under Section 162 of the code (42). Payments for operating costs at a child care center, payments for reserving slots in a child care center, payments for child care at a community home or center, costs incurred in providing information and referral services, and costs in presenting parent seminars are examples of employer expenditures that might be deductible as business expenses.

Employer's Capital Expenses

Capital expenses are costs incurred for assets that have a useful life of more than 1 year such as land, buildings, and equipment. Employers can depreciate child care center property such as building, equipment, and major remodeling of a building under the Accelerated Cost Recovery System if the assets were placed into service after December 31, 1980 (43). Property placed into service before 1981 must be depreciated under other methods. Also, a tax investment credit of 10 percent of the investment is allowed in the year the property is placed into service for eligible investments (44).
Start-Up Expenses for New Businesses

Start-up and investigatory expenses that an employer incurs before opening a business may be amortized over a period of 60 months or more (45). Eligible expenses include planning and investigatory costs with a useful life less than 1 year, not capital costs. If an employer is starting child care services for employees at the same time she or he is opening a business, those child care planning expenses would be eligible. Start-up expenses would not be eligible if an existing business were merely expanding business or starting a new child care program.

Tax-Exempt Program

An employer may choose to provide child care services for employees by using a charitable, tax-exempt program existing in the community or by establishing a not-for-profit corporation that is exempt from Federal taxes.

Charitable Donations to Community Programs

An employer may donate money to a charitable, tax-exempt program and deduct the contribution as a charitable donation. The total deduction that IRS allows a corporation for charitable contributions during a year is 10 percent of the corporation's taxable income (46). However, if the employer receives child care services for employees in return for the donation, then the deduction will be disallowed on the theory that the employer is purchasing a service rather than making a contribution (47).

Establishing Tax-Exempt Programs

An employer-related child care program could be established as a not-for-profit corporation if State laws so permit. Not-for-profit corporations are restricted in their use of income from a program and on disposition of the assets if a program ceases operation. Generally, the income or assets may not benefit a private individual. The assets of a not-for-profit program, such as furniture, could not be reacquired by the sponsoring company as in the case where the program remained a part of the sponsoring organization. The not-for-profit corporation would be a separate legal entity, and the employer could pay the corporation for services for employees and deduct the cost as a business expense in the same manner discussed above. The employer could not deduct donations to the not-for-profit program from Federal taxes as charitable contributions unless the program had secured tax-exempt status under Section 501(c)(3) of the Internal Revenue Code (48).

A not-for-profit corporation can file with the IRS for exemption from Federal taxes. Employer-related child care programs have secured tax-exempt status under sections 501(c)(3), 501(c)(4), and 501(c)(9) of the Internal Revenue Code. Section 501(c)(3) covers charitable and educational organizations that serve "a public rather than a private interest" (49). Section
501(c)(4) covers local associations of employees whose net earnings are devoted to charitable or educational purposes. Section 501(c)(9) covers voluntary employees' beneficiary associations such as employee-financed health and welfare funds. Each type of tax-exempt organization benefits by being exempt from Federal income and employment taxes and by being eligible for the Child Care Food Program. Only programs under Section 501(c)(3) can accept contributions that can be deducted on the donor's income tax return as a charitable contribution (50).

Child care programs eligible for tax-exempt status as charitable organizations under Section 501(c)(3) must serve a public interest and only incidentally benefit private individuals. A program that restricted enrollment to employees would be viewed by the IRS as serving the employer's benefit and would not be an eligible organization (51). An organization that gave priority to union members and charged lower fees for union members than for the general public was viewed as showing preferential treatment to an interest group, and the organization was ineligible for 501(c)(3) status (52). On the other hand, an employer-sponsored child care program that did not limit enrollment to employees' children and chose children for enrollment according to objective criteria such as financial need and the child's need for the program did qualify as a Section 501(c)(3) organization (53). In a case where two or more employers formed a program for a business community, an open enrollment procedure might meet the requirements for 501(c)(3) status as well as provide the needed child care services to the employees in the companies.

A child care organization may also qualify for tax-exempt status under Section 501(c)(3) as an educational program. An educational day care program for children aged 6 months to 3 years and a child care organization with a center for children 15 to 72 months and with an infant home program for children 1 to 15 months were both held to be educational organizations (54). The courts stressed the nature and quality of the curricula, the professional expertise of the staff, and the opinions of experts in early childhood education to demonstrate the educational orientation of the program and substantiate the incidental nature of custodial care in the programs.

Another consideration in seeking tax-exempt status is the policy of the organization relating to racial nondiscrimination. For a school to qualify as an organization exempt from Federal income tax, the school must have a racially nondiscriminatory policy and must abide by certain requirements relating to admissions procedures and the public statement of that policy (55).

Services Provided Through Employer's Private Foundation

Every organization that qualifies for tax exemption under 501(c)(3) of the code is a private foundation unless it falls into one of the categories specifically excluded from the definition of that term (under 509[a][1], [2], [3], and [4] of the code). Educational organizations fall into one of the excluded categories (56). There are several restrictions and requirements imposed on private foundations. Of particular interest to employer-related child care organizations are prohibitions on self-dealing between the private
foundation and its substantial contributors (57). The prohibition on self-dealing may preclude furnishing services to employees of a major contributor in a manner more favorable than to the general public.

Nevertheless, employer-funded private foundations have provided funds to help establish child care services for employees along with others in the community. For example, for several years Stride-Rite Foundation has provided support for an on-site child care center that serves employees' children and community children equally. The Corning Foundation established a child care center that enrolled children in a community where Corning is a major employer.

**Forming a Separate "For-Profit" Corporation**

A separate subsidiary or sister corporation could be established to provide child care services for employees of the parent corporation, or a group of employers could form a separate for-profit corporation. "For-profit" is often associated with child care programs realizing a profit; in this situation "for-profit" refers to legal structure, and the program may operate at a loss.

The parent corporation's investment in the subsidiary or affiliate, in the form of either a loan or a stock purchase, would be treated as any other capital investment, and no tax deduction would be allowed to the parent unless the parent and subsidiary corporation filed a consolidated tax return or the program ceased operation. If the subsidiary corporation were at least 80 percent owned by the parent corporation, the subsidiary corporation would be part of the consolidated group filing a consolidated return. If a consolidated tax return is filed, the tax consequences for the parent corporation would be the same as if the program were part of the parent corporation. Through establishing a subsidiary corporation, the parent corporation may avoid tort liability to third parties. Intermedics in Texas established its large child care center as a wholly owned subsidiary.

If two or more employers were contributing equally to a for-profit corporation, the employers would not be able to deduct losses from operating the child care services against profits as if the program were a part of each employer's operation.

**Forming a Partnership**

Employers could form a partnership to provide child care services for employees. In a partnership, each partner pays her or his share of the income taxes for the business partnership (58). The business income as well as the tax consequences, such as business deductions and amortization, are passed along to the partners in proportionate shares.
Targeted Jobs Credit

An employer may take a targeted jobs tax credit for certain wages incurred by or paid to members of targeted groups who are hired before 1983 (59). An employee hired to work under a child care program may qualify as eligible.

Members of targeted groups are persons who are: vocational rehabilitation referrals, economically disadvantaged youths, economically disadvantaged Vietnam-era veterans, Supplemental Security Income recipients, general assistance recipients, economically disadvantaged youth participating in a cooperative education program, economically disadvantaged ex-convicts, involuntarily terminated Comprehensive Employment and Training Act (CETA) employees, and eligible Work Incentive (WIN) program employees. The person must be certified as a member of a targeted group by the designated local agency (the State Employment Security Agency) before she or he begins employment in order for the employer to claim the tax credit.

The amount of targeted jobs credit allowable for a tax year is 50 percent of the qualified first-year wages of the employee for that year, plus 25 percent of the qualified second-year wages for that year. Qualified first-year and second-year wages are each limited to $6,000.

Resources on Tax Issues

A most useful guide on tax issues for attorneys and accountants is Tax Incentives for Employer-Sponsored Day Care Programs, Commerce Clearing House, Inc. ($2.00 + $.84 shipping from CCH, 4025 W. Peterson Aye., Chicago, IL 60646)

The Bay Area Child Care Law Project has issued several short publications with regard to child care as an employee benefit. (9 First St., Suite 219, San Francisco, CA 94105)

Summary of Federal and California Tax Provisions Relating To Child Care For and After 1982 ($2.00, includes a model plan for Dependent Care Assistance)

Legal Aspects of Child Care as an Employee Benefit ($1.00)

The following free pamphlets are available at your local IRS office.

Child and Disabled Dependent Care, Publication 503.

Tax-Exempt Status for Your Organization, Publication 557.

Targeted Jobs, WIN, and Research Credits, Publication 906.
Tax Information for Private Foundations and Foundation Managers, Publication 578.

Tax on Unrelated Business Income of Exempt Organizations, Publication 598.
PROGRAM COMPONENTS OF A CHILD CARE CENTER

Employer-sponsored child care centers have ranges in size to serve from 12 to 250 children (60). No matter what size the center will be, planners should maximize the quality of the facility and the programming while they minimize costs through close cost control. One way to help maximize the quality of a program is to be informed about the alternatives in child care programming and developments in playground design, facility design, and classroom equipment. Each of the following program component descriptions includes resources to guide planners in program development.

Administration

The administrative duties in running any child care center are generally the same, but assignment of the responsibilities varies with the organization of each center. Administrative responsibilities for a child care center include:

1. Determining program philosophy,
2. Planning curriculum and activities,
3. Setting policies (operating, admission, and personnel),
4. Managing finances,
5. Keeping records on finances, children, and management decisions,
6. Mobilizing resources (funding resources and volunteer services),
7. Supervising operations,
8. Developing staff (recruiting, hiring, and training),
9. Promoting parent involvement,
10. Handling employer-center relations, community relations, and publicity,
11. Evaluating the child care program (61).

The assignment of administrative responsibilities is determined by the structure of the child care program and the delegation of authority by the decision makers within the program structure. Most employer-related centers have been structured as part of or a department of the sponsoring employer/union or as a separate corporation that is either for-profit or not-for-profit.

Center as Part of Sponsoring Employer/Union

When a child care center remains part of the sponsoring employer or union, the administration of the center is usually in the hands of management officials or union officers. Many of the administrative duties may be delegated to the program director.

Although a center could be directed by a center board or parent body, most child care centers that are part of the sponsoring organization reported that a department in the organization was responsible for center administration (62). In some cases a parent advisory board was established to advise the decision makers on child care policy.
Parent involvement in the administration of a child care operation can lead to a higher level of parent satisfaction with the child care program and to continued program improvement. Parents involved in the direction of a child care program feel they have control over their children's care. Involved parents will work to improve programming, rather than resorting to unspoken discontent and withdrawing children from the program.

**Center as a Separate Corporation**

A child care center can be established as a separate legal entity through incorporation according to State laws. Individual persons and the sponsoring organization can avoid liability with respect to the center operation when the center is established as a corporation. Also, centers must be incorporated to be eligible for some types of funding and for tax-exempt status. The process of incorporation requires that an attorney file articles of incorporation with the State government and that the corporation's board of directors establish by-laws for the organization. A ruling by the IRS is necessary for a corporation to be exempt from Federal income taxes and for gifts to the center to be deductible from the donor's taxes.

Administration of corporations is conducted by a board of directors. The board can be made up totally of management representatives/union officials, totally of parents, or a mixture of management officials, union officials, parents, and community representatives. If the child care center is a not-for-profit center seeking tax-exempt status, board composition may be diversified to help establish the center as a program serving "public interests."

Boards of directors for child care centers usually range from 10 to 20 members and establish standing committees to be responsible for the various administrative duties (63). Some basic standing committees for child care centers are:

1. **Executive Committee**—acts for board in emergencies and runs operation when the board cannot meet.

2. **Personnel Committee**—supervises staff development, plans personnel policies, suggests salary ranges and career ladders, negotiates with child care labor representatives, and acts as a grievance committee.

3. **Building and Grounds Committee**—responsible for maintenance and repair of grounds, building, and major equipment; plans for acquisition of new property/equipment and new construction/renovation; plans for adequate insurance coverage for property and transportation vehicles.

4. **Program Committee**—plans children's program, parent involvement, and supportive services of the child care program.
5. Finance Committee--plans budget, analyzes program costs, and seeks
funding resources.

6. Nominating Committee--nominates persons for board membership.

Advisory panels also can be established to provide to the board informa-
tion from groups that are not fully represented on the board. Parent groups
can add information from the user viewpoint, technical groups can lend needed
skills to the board, and center staff groups can provide useful suggestions
about programming and personnel policy.

Resources on Administration

Boguslawski, D. B. Guide for Establishing and Operating Day Care Centers for
Young Children. New York: Child Welfare League, 1966. ($3.95 from
CWLA, Publications Order Dept., 67 Irving Place, New York, NY 10003)

Carmichael, V. S., M. W. Clark, and B. Leonhard. Administration of Schools
for Young Children. Los Angeles: Southern California Association for
the Education of Young Children, 1972. (Order from SAEYC, P.O. Box 691,
Sierra Madre, CA 91024)

Agencies. New York, 1974. ($3.50 from CWLA, Publications Order Dept.,
67 Irving Place, New York, NY 10003)

Day Care and Child Development Council of America. How to Start a Day Care
Center. Washington, DC, 1981. ($5.95 from DCCDCA, 1602 17th St., N.W.,
Washington, DC 20009)

($12.50)

Evans, E. B., B. Shub, and M. Weinstein. Day Care: How To Plan, Develop, and

Hewes, D., and B. Hartman. Early Childhood Education: A Workbook for
($4.00 + $.40 postage from R & E Associates, 4843 Mission St., San
Francisco, CA 94112)

Host, M. S., and P. B. Heller. Day Care--7: Administration. Washington,
DC: Office of Child Development, U.S. Department of Health, Education,
and Welfare, 1971. Publication No. (OCD) 73-20. (One copy free from
Department of Health and Human Services, Office of Human Development
Services, Washington, DC 20202)


Philosophy

Before discussions on program design begin, the decision makers/administrators should develop a clear philosophy for the child care programs that will lead to program goals and objectives. Decisions about curriculum, equipment, and facilities all will be influenced by the program philosophy.

The major purpose of an employer-supported child care program may be to provide a service to parents. The program philosophy should include a statement of the manner and the extent to which the child care program should serve parents.

The philosophy of a child care center also should include the child development principles that the decision makers view as most important and the main purposes for the child development program. In choosing the philosophy, the decision makers will need to learn about the various issues in child development as well as the prevailing values of the parents who will be using the center services.

Child development principles of learning can be divided into three groups: environmental, maturational, and interactional (64). The environmental position (Skinner, Thorndike) holds that learning occurs as a result of the extrinsic consequences of the behavior. The maturational position (Gesell) supports an internal timetable that allows for a child's learning. The interactional position (Piaget) argues that learning takes place through an interaction between internal schemata and the environment. The choice of the learning theory will determine whether the emphasis of the curriculum will be on teacher-direction or on child-control.

The prevailing values of parents and decision makers will influence the purpose of the child care program. Do planners view the child care program as preparation class for school skills and problem-solving skills? Do planners feel that the cognitive domain or the social-emotional domain is more important for child care programming? The program philosophy should include the purpose of the programming for the child and the skill areas viewed as most important.

By carefully designing a program philosophy, planners lay the base for establishing a child care program. If planners adhere to the basic philosophy to build the program, the program components work together toward a unified purpose.
For a resource in designing the philosophy, planners could ask someone knowledgeable in child development to explain the child development issues. Child care issues and programs are discussed in the following publications:


**Licensing**

A major influence and limiting factor in designing a child care center are the State day care licensing regulations. States require a license to operate a child care facility. State licensing regulations are designed to insure a minimum standard of child care and may include regulations on almost every component of the program. Regulations usually set minimum standards for physical space and equipment, child:teacher ratios, educational background of caregivers and administrators, health examinations for staff and children, food services, children's activities, admission policies, recordkeeping, and transportation services. At an early stage in center planning, planners should contact State day care licensing agencies in their area for a copy of the licensing requirements.

**Curriculum**

The curriculum for a child care center includes the daily program activities that the children experience. The curriculum components are the learning activities or opportunities indoors and outdoors, the food services, the rest or nap procedures, the caregiving style of the staff, the health and safety policies and procedures, the group sizes, the ages of children in each group, the ratio of adults to children, and the scheduling of the various activities.

Many factors influence curriculum decisions. The program philosophy will determine the style and subject matter of learning activities and will influence decisions about most curriculum components.
Licensing regulations will strictly limit the choices relating to food services, nap procedures, grouping of children, adult:child ratios, and health and safety procedures. The physical space assigned to the child care center and the employer's in-kind services also will influence decisions on some curriculum components. The curriculum decisions left to the administrators can be made best by considering the values of the community being served, the values of the employer or union supporting the child care effort, and the available body of knowledge about child care and child development.

A recent investigation of child care centers in the United States, the National Day Care Study (65), developed data about how the size of the group and teacher:child ratios affected the quality of child care. These data may influence curriculum plans at a center. For example, smaller groups of children were associated with better quality care, whereas the teacher:child ratios were not important factors when ratios of from 1:5 to 1:10 for 3-to-5-year-olds were considered. Children in smaller groups, contrasted to larger groups, made higher gains on developmental tests, showed more verbal initiative and innovative behavior, and showed less hostility and aimless wandering. Lead teachers of smaller groups showed more social interaction and less passive watching than teachers of larger groups. The optimum recommended group size of 3-to-5-year-olds was 14 (attendance-based). The suggested group size limit for toddlers was 8 to 12 and for infants, 12. The effects of group size on the child care program are important factors to consider in grouping children in a child care center.

Curriculum resources include:


Day Care and Child Development Council of America. Program Planning Aids for Day Care Centers. Washington, DC, 1972. ($3.50 + $1.00 shipping from DCCDCA, 16Q2 17th St., N.W., Washington, DC 20009)


Duffnedal, E. Day Care for School-Age Children. Washington, DC: Day Care and Child Development Council of America, 1972. ($3.50 + $1.00 shipping from DCCDCA, 16Q2 17th St., N.W., Washington, DC 20009)


51 50


McSpadden, L. A. *Developmental Curriculum*. Washington, DC: Day Care and Child Development Council of America. ($3.75 + $1.00 shipping from DCCDCA, 1602 17th St., N.W., Washington, DC 20009)


Staff

Staff-related activities include setting salaries and staff policies, selecting staff to meet program needs, training staff to carry out the curriculum plan, establishing career ladders or opportunities for staff, and evaluating and updating staff responsibilities and personnel policies to best serve the program. Performing each of these activities requires careful consideration of the fact that child care is traditionally a low-paying vocation. Administrators can design personnel strategies to attract the most talented caregivers in the community and can use opportunities within the sponsoring business organization and elsewhere in the community to develop the best career development program for the staff.

Planners should first approach the salary issue by conducting a salary survey of centers in the area. With knowledge about child care salaries, planners can then decide whether they wish to pay comparable salaries or try to attract high-quality personnel by paying higher than average salaries.

In selecting staff members, the administrators should consider a caregiver's prior experience and training in child development. In the National Day Care Study, caregivers with child-specific education and training provided higher quality care. An extensive in-service education program should be established when available caregivers lack child care education and training.

Part-time caregiving slots may draw experienced caregivers to a child care center. Many talented parents with working spouses prefer to work part-time so they can continue to devote a large amount of time to their own families. Part-time slots may draw more experienced caregivers than full-time slots and, at the same time, provide desired employment for parents in the community.

Career ladders or opportunities also may help attract personnel as well as allow for an employee's growth on the job and heightened career satisfaction. In an independent child care center, only pay increases and limited promotions, such as from aide to lead teacher, are available. When a child care center is associated with a large employer, the career ladder could allow for growth into positions in the sponsoring organization. Another way to promote career development is through supporting coursework toward a child care certificate or degree at a local college.

Ongoing evaluation of staff policies is an important part of staff development. Changes in salary schedules, recruiting policies, and employee benefits may be needed to attract and sustain a caregiving staff that meets program goals.
Resources on personnel management and staff training include:

Honig, A. A. "What You Need To Know To Select and Train Your Day Care Staff." Child Care Quarterly, Vol. 8 (1) (1979), pp. 19-35.


Prondzinski, J., and S. Roth. It's a Small, Small World but Larger Than You Think. Washington, DC: Day Care and Child Development Council of America, 1974. (A workshop on music for staff training; $3.50 + $1.00 postage from DCCDCA, 1602 17th St., N.W., Washington, DC 20009)

Southern Regional Education Board. Day Care Personnel Management. Atlanta, GA, 1979. (Order from Southern Regional Education Board, 130 Sixth St., N.W., Atlanta, GA 30313)

Facilities and Equipment*

Many issues about planning, architectural design, and furniture and equipment selection must be considered in setting up a quality child care facility. Project planning issues include: Is the center conveniently located? How much space should be provided indoors and outdoors? Architectural design issues include: Does the organization of the space allow children of different ages to learn from each other, yet prevent dangerous conflicts between the older children and the infants and toddlers? Are there quiet places where one or two children and a caregiver can get away to read, as well as spaces where children can get messy and where they can paint and play with water and sand? Are the circulation paths clear so that children can move easily from activity to activity without being disruptive? Issues about furniture and equipment revolve around safety, appropriateness to planned activities, and what sorts of play equipment are most helpful to development and learning.

*This section was written by Gary T. Moore, Director of the Environment-Behavior Research Institute and Co-Director of the Children's Environments Project at the University of Wisconsin-Milwaukee. The contributions of Uriel Cohen, Tim McGinty, and other members of the project are gratefully acknowledged.

54
The Process of Establishing a Child Care Facility

The planning and design of the facility to house a child care program must be based on its philosophy, educational goals, and curriculum. The design of the facility, whether renovation of existing space or construction of new facilities, must grow out of these program goals and support the curriculum. The process of establishing the child care facility entails 7 steps:

1. Articulation of the Educational Program. The educational program must be clearly articulated before project planning, programming, and design can begin. At a minimum, the educational program should include: (1) the number of children of different ages and the number of professional and nonprofessional staff to be served; (2) the program philosophy; (3) educational/developmental goals to be stressed; and (4) at least the outlines of the curriculum of activities for different age groups.

2. User Review Committee and Facility Planning Team. Two groups should be established to represent the users of the facility in the planning, programming, and design process. (1) An 8- to 12-person User Review Committee should be selected to represent employee-parents with children of different ages and from different socioeconomic and cultural backgrounds. The function of this committee is to make suggestions about the facility program and to review the program and design proposals at critical stages. (2) A smaller, working Facility Planning Team also should be established to implement the project planning and programming functions and to work with the architects on the design of the facility. This team should be comprised of the child care director, one or more professional caregivers, management/union representatives, any employees with special expertise in facility planning or child care, and one or more employee-parent representatives selected by the User Review Committee. It is advisable to retain a professional facility planning and programming consultant to work with this team. Establishing these two groups and providing them with professional advice will help to ensure that the program and design are responsive to the needs and preferences of the children, staff, parents, and management.

3. Project Planning. The Facility Planning Team should make early project planning recommendations to management or union officials in order to get the project rolling. Critical issues to be addressed are: (1) What type of facility should be provided—new construction, an addition, major renovation, or minor repairs and staff-initiated changes; (2) overall facility and site size needed; (3) site selection; (4) budget; and (5) time table. These recommendations should be based on planning analyses developed by the Facility Planning Team. Published criteria are available to assist in this process (66).
4. Architectural Program Development. The Facility Planning Team together with the architectural programming consultant should then develop the architectural program for the facility. The program sets the criteria and constraints that the architects must meet in designing the facility. At a minimum, the architectural program should include: (1) site selection and site analysis; (2) space requirements indoors and outdoors for each activity and for support services; (3) qualitative design criteria for each space to ensure that it meets program and curriculum goals; (4) general design criteria for the organization and image of the building and the site as a whole. Finally, State and local building code agencies, State licensing boards, Federal day care requirements, National Fire Protection Association rules, and other agencies having jurisdiction should be consulted and their requirements included in the architectural program. Published design guidelines should also be consulted, and criteria derived from them incorporated in the program documents (67). Rough estimates should be made of site development, building, and furniture costs, and should be compared with the available budget. The program should be modified as necessary or ways found to increase the budget through outside funding. The program should be a written document which has the approval of center initiators and of the User Review Committee, and which then serves as the criteria document against which designs will be measured.

5. Selection of Architectural or Other Qualified Design Services. Management should next retain an architect or other qualified design professional with significant experience in children's environments. In many States, the law requires that a registered architect be consulted about renovations, additions, or new construction of a building totaling more than 50,000 cubic feet (or approximately 5,000 square feet; check local regulations). A typical child care center serving 60 or more children may exceed 50,000 cubic feet, and therefore necessitate an architect's involvement. But even for smaller centers, the services of a qualified architect with a portfolio of work on children's architecture will help ensure a facility that is appropriate for the children and staff, and a visual credit to the employer.

6. Design and Contract Documents. Schematic design and design development are followed by the preparation of working drawings and contract documents, and by bids and the letting of contracts for construction. All of these functions will be handled by the architect as a part of standard professional services. It should be specified in the agreement with the architect that the Facility Planning Team and the User Review Committee are to be consulted and involved in the programming and design process, will provide reviews and feedback on a regular basis, and will be consulted before center initiators authorize any stage in the process.
7. **Construction and Supervision.** Typically the supervision of construction is done by the architect, but depending on the type of employer involved, construction supervision and management may be done in-house.

**Project Planning Issues**

There are many facility planning issues which center initiators will wish to consider early in the process of establishing a child care facility. Three of the most important are the type of facility to develop, its size, and its location.

**Facility Options**

With regard to construction, there are 3 options: staff-initiated changes and repairs to existing spaces; major renovations or additions, including the adaptive use of space not previously used for child care; and construction of a new facility.

Staff-initiated changes and building repairs are the least expensive alternative, providing the general location and layout of existing space are satisfactory for a developmentally oriented child care program. A creative child care director, working with the company shop or carpenter and perhaps advised by a consulting designer, can make remarkable changes in a building. Staff can purchase appropriate furniture, including 4-foot-high movable partitions or storage units which can double as partial dividers, and distinguish circulation space from activity pockets by the use of storage shelving, arrangements of furniture, and carpeting. Carpenters working alone or supervising a self-help group of parents can make remarkable changes to spaces by the use of tri-wall construction and reuse of spools, carpet rounds, and other found materials, plus inexpensive building supplies. But too much should not be expected of this option. Spaces which are too open, which have no sound insulation, which have inadequate natural lighting or only high fluorescent lighting, which have no access to the outdoors, which are largely cement-floored, or any number of other problems limiting the possibilities for quality child care, cannot be adapted through staff-initiated changes and building repairs.

The second option, major renovations or additions, is sound when the basic organizational relationships of the space are ideal for a child care center and where certain capital improvements will be necessary to create a quality center or to bring one up to standards required for satisfying local building codes or State licensing requirements. Before decisions are made about renovations or additions, the architectural program should be developed, and sketches made by a design professional to ensure that the space has the potential to meet program criteria. When considering renovations, additions, or the adaptive use of space not previously used for child care, do not compromise on location (see "Site Selection" below) and be sure that there is adequate and immediately adjacent outdoor play space. Ascertain that the building is sound structurally, mechanically, and electrically, and that renovations meet codes and program criteria, including additional plumbing requirements, kitchen renovations, partition removal, air conditioning,
handicapped access, and new circulation areas including fire exits and fireproofing, will not exceed the costs of new construction. Check also that the number, layout, and design of program spaces can be accommodated, and that the renovation can lead to an image of warmth, informality, and, at the same time, a progressive and professional place for children to be. If all these criteria can be met, then major renovation, addition, or adaptive reuse is a sound alternative.

New construction offers the greatest flexibility in responding to program criteria, in providing an exciting place for children to be, and in creating a bright, colorful, new image which the employer can be proud of. For these reasons, separate child care centers have been provided at many work locations.

Facility Size

The size of the facility is based on the number of children of different ages to be served, the number of caregivers and other staff members required, and the amount of square footage needed per child and staff member. Child care centers are best planned for about 60 to a maximum of 75 children. Facilities for 60 to 75 children have the advantages that they are small enough for teachers to feel close to one another but large enough for cooperative program development (68). They also are the size in which a single supervisor or child care director can be effective—fewer children will not make adequate use of a director’s time and expertise, and more children will require an assistant director, with the attendant increase in bureaucracy and lack of immediate contact of administrators with the children and with the day-to-day functioning of the program (69).

When the number of children to be accommodated in one center must exceed 75, the program and facility should be organized into separate units for 60 to 75 children each (70). Each unit should have its own program coordinator and staff with responsibility for the day-to-day curriculum and operations of the unit. Each unit should also be in a separate part of the overall child care facility. This can be accomplished in different wings, in separate buildings attached by a common covered walkway, or in one building with separate entrances to the different units. (For additional planning and design guidance, see ref. 71.)

Most State licensing regulations and the National Fire Protection Association code require a minimum of 35 square feet of usable, primary activity space per child 1-1/2 years and older. Less space is required for infants 6 months to 1-1/2 years—in most cases a minimum of 20 square feet of usable activity space. Usable, primary activity space is all space devoted exclusively to children’s use and available to them at all times. It excludes bathrooms, sleeping areas, kitchens, eating areas, staff areas, closed storage, mechanical and electrical space, and circulation. The availability of more usable space is related to quality, developmentally oriented child care (72) and the reduction of aggressive behaviors (73). Leading educational experts agree that 35 square feet per child is the absolute minimum, but that 40 to 42 square feet of usable, primary activity space will prevent many problems (74).
Another 18 to 20 square feet are required for secondary caregiving activities (eating, food preparation, diapering and toileting, and napping); 6 to 9 square feet per child for staff areas; and an additional 20 to 25 percent of the total for circulation. Thus the total is 75 (minimum) and 100 (recommended) square feet per child (75).

Although 100 square feet per child is the minimum allowable for outdoor play yards by many States, 200 square feet per child is recommended to provide a variety of developmentally appropriate play experiences for intellectual, social, emotional, and physical development. Additional space is required for pedestrian access, vehicles and service, and for setbacks, bringing the total site size needed to approximately 0.02 acres per child (76).

Site Selection

Employer-sponsored child care centers are typically located close to the parents' workplace (77), but this is not the only option. In some cases a better location for the center may be geographically separate from the sponsoring company.

If a center is to be located near the workplace, the following criteria should be used in selecting the site (78):

1. Adequate total site size: approximately 0.03 acres per child in a tight urban location and 0.06 acres per child in a suburban or rural location.
2. Provision for outdoor play yards directly adjoining the building and directly accessible from every indoor activity space.
3. Access to community resources and services and places of interest and learning potential to children, for example, fields, streams, woods, libraries, museums, galleries, planetaria, zoos, botanical gardens, interesting shops, and places of work that might be viewed or visited.
4. Separation from noxious and dangerous elements, for example, arterial streets and roads; heavily used intersections; railroads; service yards; storage depots; sources of dust, fumes, smoke, car exhausts, and industrial pollutants; and noise from manufacturing plants.

Architectural Design Issues

A number of important design issues will affect the overall quality of the center and the program. Detailed design concepts and criteria are contained in a series of recent reports from the Children's Environments Project.

General Design Concepts

Recent work completed by the Children's Environments Project cites 18 general concepts for the design of the building, another 5 governing the
interface of the building and its site, and 7 more for the overall design of the site (79). By way of illustration, 5 of the most important concepts will be described.

1. **Zoning by Ages: The Infant-Toddler-Preschooler Connection.** The overall layout of a child care center should ensure specific and adequate zones for each age group to be served. These different areas should be well-defined and partially separated, yet interconnect so that children may see from one to another and may be able to move into common, shared space. This principle applies equally for the design of indoor spaces and for the design of a series of partially interconnected outdoor play yards for each age group.

2. **Modified Open Space.** A child care center should be designed in terms of a modified open space concept. That is, both large and small activity spaces should be provided, each open enough to permit children to see the variety of learning possibilities available but closed enough to give definition to the activity and protect it from noise and visual distraction. Space layout is one of the most controversial issues with regard to the design of educational facilities. Recent research has indicated advantages and disadvantages to both completely open plan and completely closed plan schools, preschools, and child care centers (80). With proper guidance, it may be possible to design a child care center in terms of modified open space so as to maximize the advantages of both closed and open space, while eliminating their disadvantages (81).

3. **Home Bases.** The National Day Care Study found that smaller groups of children are associated with better quality care (82). The optimum recommended group size is 8 to 12 infants per group, 12 toddlers, and 14 older preschoolers. But in addition, many large centers provide no place for children to retreat to their own place, their home-away-from-home, their "nest." It is suggested, therefore, that child care centers be organized in terms of a series of well-defined home bases for children of the same age, and that the home base should contain all the home-like, caring features: cubbies, eating place, diapering and washroom area, napping area, and perhaps a quiet reading corner.

4. **Resource-Rich Activity Pockets for 2 to 5 Children.** We know that children learn best in small groups, that the average size of groups in which preschoolers naturally congregate is between 2 and 5 children, and that preschool children learn best from a variety of experiences which they can choose as their inner needs dictate. This suggests that the rest of the primary activity space of the center should be comprised of small group activity pockets, rich in child-accessible resources for 2 to 5 children. Each of these activity pockets will house a particular type of activity, and will be designed to support that activity, for example, a story corner, a place for music, a studio for arts and crafts, a sunny area for
plants and critters, a block play area, a "dry gulch" for sand play, and a "liquid oasis" for water play.

5. **Circulation Which Overlooks and Connects Activity Pockets.** Circulation can either interfere with activities or reinforce children's natural learning patterns by showing them what other children are doing and leading them to new activities. The key is for circulation paths to be planned and designed so that they are easy to find and flow through the facility in sight of and connecting activity pockets and home bases, but do not cut through them. Implied boundaries to activity pockets should reinforce the desired flow of circulation, but at no time should activity pockets become closed rooms, nor circulation paths become closed corridors.

**Design of Individual Spaces for Children, Staff, and Services**

A large number of individual activity spaces for children and staff and for services are organized according to these and similar general concepts. Five examples of keys to the design of these individual spaces (83) are:

1. An individual space should be specially designed for each major program or curricular activity, for example, arts and crafts, language development, reading, music, large muscle development, fine motor skills development.

2. The spaces should ensure adequate privacy for the activity, yet permit other children to see in and to join activities as appropriate.

3. The spaces should be child-scaled in terms of overall design, furnishings and equipment, shelving, tackboards, lighting.

4. There should be special places for the director and caregivers, for administrative functions, for reading and preparing curriculum materials, and to just get away for a while. To prevent administrators from becoming cut off from the children and the day-to-day reality of the center, these administrative spaces should be in the "mainstream" of the facility, not in a separate administrative wing or cluster removed from the primary activity spaces.

5. Every indoor space has its outdoor version, that is, there should be individual activity pockets outdoors for cognitive, social, and individual activities as well as for motor skills activities, and they should be designed with the same considerations as indoor spaces. They should be well-defined and yet partially connected, so that circulation permits a view of but does not interfere with the activity pockets. Consideration should be given also to porches and decks as transitional indoor-outdoor activity spaces, and to pedestrian walkways, vehicular circulation, parking, and drives that are away from children's areas.
Flexible Furnishings and Equipment

Furnishings in a child care facility can either support or inhibit a variety of play/learning experiences. They can help to create a warm, homey feeling, or convey an institutional impression. Inappropriate furnishings can be counterproductive even in the most carefully planned space. For example:

1. Furnishings which cannot be moved easily will limit the flexibility of use of any space.

2. Furnishings must be sized to be comfortable to each user group.

3. A variety of seating, play, and work positions should be available.

4. For safety, furnishings which can be easily tipped, which have sharp corners, edges, or splinters, or which have possibly toxic finishes are not suitable in a child care setting.

Beyond these rudimentary considerations, furnishings may be examined to determine their positive contributions to the child care facility and program. Examples of these would be furnishings which are mobile enough to be pushed out of the way, which can help define activity pockets and circulation while also providing storage, writing surfaces, cubbies, display space, and informal napping space, or can become puppet stages or backdrops for dramatic play when needed.

Since children spend a majority of their time on the floor, level changes, soft floor areas, roll-up mats, and floor cushions may provide most of the seating spaces. For a homey atmosphere, some soft, comfortable seating that children and adults can share and a few rocking chairs for lap sitting would encourage pleasant adult-child relationships.

The ability of a child to affect and change the environment to suit immediate needs is developmentally important and should be considered when planning furnishings and equipment. However, if everything is easily changeable by children, stability will be lacking and adults and children may become confused and disoriented from day to day. Some major furnishings such as large storage pieces and bookshelves should have lockable castors or some other method of preventing random movement so that adults will be the ones to move them.

Many catalogs are available from major manufacturers of furniture and outdoor play equipment; a few of their wares are appropriate for a developmentally oriented child care facility. Extreme caution must be exercised in selecting equipment and furnishings. In particular, the developmental relevance of the equipment or furnishings must be considered as the prime requirement for purchase. The safety of these goods is an important consideration; usually anything sold by a major manufacturer will have been tested for safety, but the administrator should require assurance of that. Other critical considerations are that furnishings and equipment be examined and evaluated in terms of variety, anthropometric suitability, developmental
challenges to all areas of human development (intellectual, social, emotional, as well as physical), and flexibility. Furnishings and equipment should be chosen for the positive contributions they can make to the child care facility and educational program.

References for Further Information

Sources for additional information on project planning, programming, and facility design include the following:


IMPLEMENTING THE PROGRAM PLAN

Implementing a program of child care services for employees requires not only the development of services to be offered but also the enlistment of a group of employees who will use the child care services. For most child care programs, a publicity campaign will be necessary to attract employees and convince them of the benefits in using the newly organized child care service. The program administrators will have to match the growth in the number of parents using the services with the gradual development of the program until full capacity of clients and full program development are reached.

Through publicity campaigns program administrators will need to communicate to employees information about the program services and the program philosophy, as well as reinforcing the credibility of the new child care program. Administrators at several employer-sponsored child care centers have used flyers about the program, posters, and open-house tours to publicize new centers. At the Chicago center sponsored by the Amalgamated Clothing and Textile Workers Union, the director visited the various shops where union members worked and spoke to them about the soon-to-be-opened center. At the Strike-rite center in Boston, the director showed home movies of the center near the time clock and during work breaks to publicize the new center. At the veterans' Administration Hospital in North Chicago, the center director spoke at employee orientation sessions each month and provided center brochures to go into personnel packets for new employees.

Brochures outlining program philosophy and providing curriculum examples can help build credibility in the child care services. Most parents need to be convinced that services for children provide a good quality educational experience before they are willing to use them.

A person-to-person public relations campaign also can stimulate support for a new program. Persons who were instrumental in program planning can speak in support of the child care program to groups or individuals in their company department or in their labor interest groups.

Because new child care programs have to establish a reputation before many parents are willing to use them, they often begin operation with fewer participants than the full capacity allowed for in the program design. Several employer-sponsored child care centers have begun operation with fewer than 10 children. A child care plan that staggers the hiring of staff and the expansion of services, to match the number of interested clients is the best approach to developing the program to capacity as well as controlling costs. The plan used by an employer-sponsored child care center was to develop a waiting list and enroll children in a group at the same time a new staff person was hired to supervise the group.

In some planners can schedule a center opening at a time when parents may be changing child care arrangements. Because parents often change arrangements at the beginning of a school year, the new center may attract more children with a fall opening date.
Planners also should devise a strategy for attracting participants and a strategy for gradual growth to meet program demands. In the beginning the planners should be sensitized to changes in parent demand as well as to mistakes in planning so that changes can be made quickly to improve the program.

**Ongoing Public Relations**

A union- or employer-sponsored child care program should maintain good relations with parents using the services, with management officials in the company/union, with company employees/union members, and with the community where the program is located. The child care program is to provide a service for these groups, and its continuation is largely dependent on their satisfaction. It is in the best interest of the child care program, therefore, to continually update to meet the needs of these interest groups and to communicate the attributes of the program so that persons in these interest groups will continue to support it.

Good relations with parents can be facilitated by opening the lines of communication between the teachers and parents and by involving the parents in the child care program. Communication can be developed by staff efforts to talk with each parent, by frequent parent-teacher conferences, and by newsletters that list program offerings, activities occurring in centers, and useful child care information. Parent involvement in center programs or child care information services gives parents a better understanding of and appreciation for the program as well as allowing the parent to become better acquainted with the staff.

Developing and continuing good relations with employees and management officials can include advertising the good child care services delivered as a result of the program and documenting the benefits of the program to parents and management. Child care centers can display children's artwork at company entrances or in the cafeteria to develop an awareness of the program, and can sponsor a periodic open house to enable all employees to learn about the program. Documenting and publishing such benefits as parental satisfaction with child care services, lowered absenteeism, lowered job turnover, and the program's influence on recruitment will reinforce the value of the program and demonstrate the administrator's concern for the sponsoring company as well as for the parent-clients.

A child care service usually causes no disturbance in a neighborhood but is a welcomed addition. If the program fills a need for employees who live in the community, articles about the center in local papers can serve as good publicity for the child care program and the sponsoring organization.

**Program Evaluation**

Program evaluation assesses the degree to which the child care program fulfills the program goals and objectives and determines whether the goals are
being met at the lowest possible cost. Periodic program evaluation can pin-
point trouble areas and allow administrators to improve program quality and
make it more cost effective.

Employer-related programs usually are designed to alleviate the parents' problems in securing reliable child care services, to match parental work
schedules, and to make good quality programming available for the children.
For an employer-related program, the evaluation should examine goals that relate to how many employees are being reached by the services, how well the employees' needs for child care are being served, and how well the children's developmental needs are served. The program curriculum and support services should be examined to evaluate how well they fulfill the goals derived from the program philosophy.

Program evaluation is a necessity for keeping parent costs and employer/union subsidies to a minimum. By evaluating the cost of program components, administrators can uncover inefficient methods and initiate efficient ones for delivering services.

Changes in amount of participation in program services also can be de-
tected through program evaluation and can lead to cost-saving changes in the program. In a few employer-related child care centers, reductions in the enrollment of employees' children led to underenrollment and escalating costs. Program evaluation and subsequent changes could have avoided high costs due to the continuation of programming that no longer matched employee needs.

Depending on the structure of the child care program, the evaluation will be carried out by the board of directors, the program director, the department head supervising the program, or an evaluation task force. Evaluation is often neglected or postponed because the time devoted to daily operation of a program is given priority over the evaluation process. Because of the importance of evaluation in shaping a program it is essential from the beginning that planners set aside times for program evaluation.

Resources on Evaluation

Resources on evaluation include:

Lykes, M. K., A. M. Strickland, and D. E. Munger. Assessment and Evaluation Strategies for Early Childhood Programs. Fort Myers, FL: Florida Educational Research and Development Council. (Available in ERIC, ED 171 377 and for $2.00 from PERCC, 2266 2nd St., Fort Myers, FL 33901)

Mattick, I., and F. J. Perkins. Guidelines for Observation and Assessment: An Approach to Evaluate the Learning Environment of a Day Care Center. Washington, DC: Day Care and Child Development Council of America, 1974. ($1.75 + $1.00 shipping from EDCOCA, 1602 17th St., N.W., Washington, DC 20009)
SUMMARY

Programs and employment policies that help working parents meet their family responsibilities can improve the parents' on-the-job performance as well as benefiting family life. Today's work force includes many parents from two-career and single-parent homes, and the need for consideration of family demands on employees is most important if society wants children to receive appropriate care and parents to be relieved of stress caused by work-family conflicts.

Employers and labor groups can develop programs and policies that provide support for working parents. Employers can support community programs that serve the needs of working parents. Through enlightened employment practices, an employer can allow time-off for family demands, flexible scheduling of work, and part-time employment opportunities. An employer or union can facilitate the employees' securing suitable child care by providing information on child care services, parent seminars, child care information and referral services, child care subsidies, family day care networks, or child care centers at the worksite.

Planning for child care involvement includes choosing a knowledgeable and influential task force, gaining knowledge about the child care field, assessing the needs for services within the company and community, evaluating available community services, and developing a thorough cost analysis for alternate programs under consideration. One influence on planning will be the consideration of contributions from a major donor, such as the employer or a labor group. Planners should try to establish the legal structure of the child care program for the best tax advantage and least liability for the major donor.

Some Federal, State, local, or foundation funding may be available for a child care program. Planners should follow up all funding possibilities and use close cost control in program operation to keep parent fees at a minimum.

Child care centers are small businesses in their own right. Planners will need to study resources on child care centers, plan carefully, and observe the operation closely to develop a smooth-running and financially sound program.

Implementing any child care program requires a strong public relations campaign to convince parents of the program's quality and reliability. Because the program evolves from a desire by the employer, union, or employees to create child care services, the program administrators will need to continue a public relations campaign to persuade vested interests that the program, once begun, should continue.

Program evaluation is a necessity for any child care program. Periodic evaluations provide indicators to adjust programming to meet changing parent needs, to examine and improve the quality of the curriculum, to monitor expenses, and to keep costs to a minimum.
REFERENCES


3. Ibid.


6. Ibid.

7. Ibid.


10. U.S. Congress, *Child Care and Preschool*.


12. Internal Revenue Code, Section 44A.


19. Ibid.


25. Ibid.

26. Ibid.

27. Ibid.


32. Perry, "Survey and Analysis."


34. Perry, "Survey and Analysis."


38. Internal Revenue Code, Section 3401.

39. Internal Revenue Code, Section 61(a); Income Tax Regulations, Section 1.61-2(d)(1).

40. Figures based on 1982 Estimated Tax Table and 1982 Child Care Tax Credit.

41. Internal Revenue Code, Section 162(a).


43. Internal Revenue Code, Section 168.

44. Internal Revenue Code, Sections 38 and 46.

45. Internal Revenue Code, Section 195.

46. Internal Revenue Code, Section 170(c)(2).


48. Internal Revenue Code, Section 170(c).

49. Treasury Regulations, Section 1.501(c)(3)-1(d)(1)(ii).

50. Internal Revenue Code, Section 170(c).


56. Internal Revenue Code, Section 509(a)(1).

57. Internal Revenue Code, Section 4941(d).

58. Internal Revenue Code, Section 702.

59. Internal Revenue Code, Sections 508 and 51.
60. Perry, "Survey and Analysis."


62. Perry, "Survey and Analysis."


69. Ibid.

70. Moore and Lane, Recommendations ... Centers.

71. Ibid.


74. Moore and Lane, Recommendations ... Centers.
75. Ibid.


77. Perry, "Survey and Analysis."

78. Moore and Lane, Recommendations...Centers. Moore and Cohen, Planning and Design.

79. Ibid.


81. Cohen and Lane, Recommendations...Centers.


83. Cohen and Lane, Recommendation...Centers.
APPENDIX

EMPLOYER-SPONSORED CHILD CARE PROGRAMS

Following is a partial list of employer-sponsored child care programs that are located in the United States. Most of the program references were taken from the preliminary research results of Renee Magid. The completed results of her investigation, "Employer Initiatives for Child Care, Perceived Benefits to Employers," can be obtained from Renee Magid, Beaver College, Glenside, PA 19038.

The key for describing the programs is:

**Ctr:** Child care center sponsored by an industry (I), union (U), hospital (H) or government agency (G)

**Con:** Consortium, a child care center sponsored by a group of employers

**I & R:** Information and referral program

**FDC:** Family day care network

**P Sem:** Parent seminars

**V:** Vouchers for child care

**A-Sch:** After-school child care program

**Sum:** Summer day camp
Alabama

Ctr Walker Dental Labs (I) P.O. Box 2232 Decatur, AL 35602
Ctr Emperor Clock Co. Day Care Center (I) 329 Greeno Rd. Fairhope, AL 36532
Ctr Huntsville Hospital Child Care Center (H) 324-1/2 Lowell Drive Huntsville, AL 35801
Ctr Springhill Memorial Hospital (H) 3719 Dauphin Street Mobile, AL 36608

Arkansas

Ctr Baptist Medical Center (H) 9600 W. Kanis, Interstate 630 Little Rock, AR 72201
Ctr Central Baptist Hospital (H) 12th & Marshall Sts. Little Rock, AR 72201
Ctr St. Vincent's Infirmary (H) Markham & University Aves. Little Rock, AR 72205

California

Ctr Martin Luther Hospital Medical Center (H) 1830 W. Romney Dr. Anaheim, CA 92801
Ctr Peninsula Hospital (H) 1783 El Camino Real Burlingame, CA 94010
Ctr Santa Teresita Hospital (H) 1210 Royal Oaks Drive Duarte, CA 91010

Ctr Hollywood Presbyterian Hospital (H) 1300 N. Vermont Hollywood, CA 90027
Ctr Huntington Memorial Hospital (H) 100 Congress Place Pasadena, CA 91105
Ctr Jet Propulsion Labs (I) 4800 Oak Grove Drive Pasadena, CA 91109
Ctr State Dept. of Motor Vehicles Child Care Center (G) 2415 First Ave. Sacramento, CA 95818
Ctr Civic Medical Center (H) P.O. Box 7999 San Francisco, CA 94120
Ctr O'Connor Hospital (H) 2105 Forest Avenue San Jose, CA 95128
Ctr National Semi Conductor (I) 2900 Semiconductor Drive Santa Clara, CA 95051

Colorado

Ctr Boulder Memorial Hospital (H) 311 Mapleton Boulder, CO 80302
A-Sch Denver Public Schools Denver, CO 80201
I & R Mountain States Telephone & Telegraph Co., Inc. 17th & Curtis Sts. Denver, CO 80201
<table>
<thead>
<tr>
<th>State</th>
<th>Name</th>
<th>Address</th>
<th>City</th>
<th>State</th>
<th>Zip</th>
</tr>
</thead>
<tbody>
<tr>
<td>Connecticut</td>
<td>M. O. Thatcher Child Care Center</td>
<td>511 West 14th Street</td>
<td>Pueblo, CO</td>
<td>81003</td>
<td></td>
</tr>
<tr>
<td>Connecticut</td>
<td>St. Mary Corwin Hospital</td>
<td>1008 Minnetua</td>
<td>Pueblo, CO</td>
<td>81004</td>
<td></td>
</tr>
<tr>
<td>Connecticut</td>
<td>Child Care Center</td>
<td>Connecticut General Life Insurance Company</td>
<td>1312 Hall Blvd.</td>
<td>Bloomfield, CT</td>
<td>06002</td>
</tr>
<tr>
<td>Connecticut</td>
<td>Connecticut Hospice</td>
<td>Branford, CT</td>
<td>06405</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Connecticut</td>
<td>University of Connecticut Medical Center</td>
<td>Farmington, CT</td>
<td>06032</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Connecticut</td>
<td>Hartford Steam Boiler</td>
<td>56 Prospect St.</td>
<td>Hartford, CT</td>
<td>06102</td>
<td></td>
</tr>
<tr>
<td>Connecticut</td>
<td>Connecticut Valley Hospital</td>
<td>Middletown, CT</td>
<td>06457</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Connecticut</td>
<td>Yale University Medical Center</td>
<td>New Haven, CT</td>
<td>06510</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Connecticut</td>
<td>Connecticut Hospice</td>
<td>Branford, CT</td>
<td>06405</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Connecticut</td>
<td>University of Connecticut Medical Center</td>
<td>Farmington, CT</td>
<td>06032</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Connecticut</td>
<td>Hartford Steam Boiler</td>
<td>56 Prospect St.</td>
<td>Hartford, CT</td>
<td>06102</td>
<td></td>
</tr>
<tr>
<td>Connecticut</td>
<td>Connecticut Valley Hospital</td>
<td>Middletown, CT</td>
<td>06457</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Connecticut</td>
<td>Yale University Medical Center</td>
<td>New Haven, CT</td>
<td>06510</td>
<td></td>
<td></td>
</tr>
<tr>
<td>District of Columbia</td>
<td>Broadcasters Child Development Center</td>
<td>3920 Alton Place, N.W.</td>
<td>Washington, DC</td>
<td>20014</td>
<td></td>
</tr>
<tr>
<td>District of Columbia</td>
<td>Dept. of Labor Day Care Center</td>
<td>200 Constitution Ave., N.W.</td>
<td>Room N-1453</td>
<td>Washington, DC</td>
<td>20014</td>
</tr>
<tr>
<td>Florida</td>
<td>Federal Employees Cooperative Learning Center</td>
<td>Dept. of Education</td>
<td>400 Maryland Ave. S.W., Basement Level FOB6</td>
<td>Washington, DC</td>
<td>20202</td>
</tr>
<tr>
<td>Florida</td>
<td>Howard University Hospital Day Care</td>
<td>2041 Georgia Ave., N.W.</td>
<td>Washington, DC</td>
<td>20060</td>
<td></td>
</tr>
<tr>
<td>Florida</td>
<td>HUD Child Care Center</td>
<td>451 Seventh St., S.W. Room B278</td>
<td>Washington, DC</td>
<td>20410</td>
<td></td>
</tr>
<tr>
<td>Florida</td>
<td>NOAA's Ark</td>
<td>Department of Commerce</td>
<td>3265 S St., N.W.</td>
<td>Washington, DC</td>
<td>20006</td>
</tr>
<tr>
<td>Florida</td>
<td>Penthouse Nursery, Inc. Dept. of Health and Human Services</td>
<td>North Rm. 7139</td>
<td>200 Independence Ave.</td>
<td>Washington, DC</td>
<td>20001</td>
</tr>
<tr>
<td>Florida</td>
<td>Palmetto Hospital</td>
<td>2001 West 6th St.</td>
<td>Mt. Pleasant, SC</td>
<td>29464</td>
<td></td>
</tr>
<tr>
<td>Florida</td>
<td>St. Vincent's Medical Center</td>
<td>5751 Box 2901</td>
<td>Jacksonville, FL</td>
<td>32207</td>
<td></td>
</tr>
<tr>
<td>Florida</td>
<td>University of Florida</td>
<td>Lake Buena Vista, FL</td>
<td>32801</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Florida</td>
<td>Baptist Hospital of Miami</td>
<td>900 S. Kendall Drive</td>
<td>Miami, FL</td>
<td>33139</td>
<td></td>
</tr>
<tr>
<td>Florida</td>
<td>City of Miami</td>
<td>1145 N.W. 11th St.</td>
<td>Miami, FL</td>
<td>33135</td>
<td></td>
</tr>
<tr>
<td>State</td>
<td>Location</td>
<td>Address 1</td>
<td>Address 2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>-------</td>
<td>----------</td>
<td>--------------------------------</td>
<td>-----------------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>South Lake Apopka Citrus Growers</td>
<td>P.O. Box 8</td>
<td>Oakland, FL 32760</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>McKinnon Corp.</td>
<td>P.O. Box 1066</td>
<td>Winter Garden, FL 32787</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Georgia**

<table>
<thead>
<tr>
<th>Location</th>
<th>Address 1</th>
<th>Address 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>University Hospital</td>
<td>1350 Walton Way</td>
<td>Augusta, GA 30910</td>
</tr>
<tr>
<td>Hall County Hospital Child Care Center</td>
<td>743 Spring Street</td>
<td>Gainesville, GA 30501</td>
</tr>
</tbody>
</table>

**Hawaii**

<table>
<thead>
<tr>
<th>Location</th>
<th>Address 1</th>
<th>Address 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Maui Pineapple Co.</td>
<td>P.O. Box 187</td>
<td>Kahului, HI 96732</td>
</tr>
</tbody>
</table>

**Illinois**

<table>
<thead>
<tr>
<th>Location</th>
<th>Address 1</th>
<th>Address 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Memorial Hospital of Carbondale</td>
<td>454 W. Main St, Box 441</td>
<td>Carbondale, IL 62901</td>
</tr>
<tr>
<td>Illinois Masonic Hospital</td>
<td>444 W. Wellington Ave.</td>
<td>Chicago, IL 60612</td>
</tr>
<tr>
<td>Rush-Presbyterian-St. Luke's Medical Center</td>
<td>1111 W. Congress Pkwy.</td>
<td>Chicago, IL 60612</td>
</tr>
<tr>
<td>F temporada Chimis Hospital</td>
<td>444 W. Wellington Ave.</td>
<td>Chicago, IL 60612</td>
</tr>
</tbody>
</table>

**Michigan**

<table>
<thead>
<tr>
<th>Location</th>
<th>Address 1</th>
<th>Address 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>P. M. Haeger &amp; Assoc., Inc.</td>
<td>500 North Michigan Avenue</td>
<td>Chicago, IL 60611</td>
</tr>
<tr>
<td>World Color Press, Inc.</td>
<td>PT 45 S</td>
<td>Effingham, IL 62401</td>
</tr>
</tbody>
</table>

**New York**

<table>
<thead>
<tr>
<th>Location</th>
<th>Address 1</th>
<th>Address 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hines Veterans Admin. Hospital</td>
<td>1200 Maple Rd.</td>
<td>Soliel, IL 60431</td>
</tr>
<tr>
<td>Paul K. Kennedy Child Care Center</td>
<td>1775 W. Dempster</td>
<td>Park Ridge, IL 60068</td>
</tr>
<tr>
<td>Official Airlines Guides</td>
<td>4444-55555555</td>
<td>Oakbrook, IL 60064</td>
</tr>
<tr>
<td>Lutheran General Hospital</td>
<td>1775 W. Dempster</td>
<td>Park Ridge, IL 60068</td>
</tr>
<tr>
<td>U.S. Army, Walter Reed A.M.</td>
<td>4444-55555555</td>
<td>Washington, DC 20015</td>
</tr>
<tr>
<td>Navy Pier</td>
<td>4444-55555555</td>
<td>Chicago, IL 60601</td>
</tr>
<tr>
<td>Children's Hospital</td>
<td>4444-55555555</td>
<td>Chicago, IL 60601</td>
</tr>
<tr>
<td>Methodist, M. hospital</td>
<td>4444-55555555</td>
<td>Chicago, IL 60601</td>
</tr>
<tr>
<td>Harris Hospital</td>
<td>4444-55555555</td>
<td>Chicago, IL 60601</td>
</tr>
<tr>
<td>University of Chicago</td>
<td>4444-55555555</td>
<td>Chicago, IL 60601</td>
</tr>
</tbody>
</table>

**Other**

<table>
<thead>
<tr>
<th>Location</th>
<th>Address 1</th>
<th>Address 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Georgia</td>
<td>1350 Walton Way</td>
<td>Augusta, GA 30910</td>
</tr>
<tr>
<td>Hawaii</td>
<td>P.O. Box 187</td>
<td>Kahului, HI 96732</td>
</tr>
<tr>
<td>Illinois</td>
<td>454 W. Main St, Box 441</td>
<td>Carbondale, IL 62901</td>
</tr>
<tr>
<td>Illinois</td>
<td>444 W. Wellington Ave.</td>
<td>Chicago, IL 60612</td>
</tr>
<tr>
<td>Illinois</td>
<td>1111 W. Congress Pkwy.</td>
<td>Chicago, IL 60612</td>
</tr>
<tr>
<td>Illinois</td>
<td>444 W. Wellington Ave.</td>
<td>Chicago, IL 60612</td>
</tr>
<tr>
<td>Michigan</td>
<td>500 North Michigan Avenue</td>
<td>Chicago, IL 60611</td>
</tr>
<tr>
<td>Michigan</td>
<td>PT 45 S</td>
<td>Effingham, IL 62401</td>
</tr>
<tr>
<td>New York</td>
<td>1200 Maple Rd.</td>
<td>Soliel, IL 60431</td>
</tr>
<tr>
<td>New York</td>
<td>1775 W. Dempster</td>
<td>Park Ridge, IL 60068</td>
</tr>
<tr>
<td>New York</td>
<td>4444-55555555</td>
<td>Oakbrook, IL 60064</td>
</tr>
<tr>
<td>New York</td>
<td>1775 W. Dempster</td>
<td>Park Ridge, IL 60068</td>
</tr>
<tr>
<td>New York</td>
<td>4444-55555555</td>
<td>Washington, DC 20015</td>
</tr>
<tr>
<td>New York</td>
<td>4444-55555555</td>
<td>Chicago, IL 60601</td>
</tr>
<tr>
<td>New York</td>
<td>4444-55555555</td>
<td>Chicago, IL 60601</td>
</tr>
<tr>
<td>New York</td>
<td>4444-55555555</td>
<td>Chicago, IL 60601</td>
</tr>
<tr>
<td>New York</td>
<td>4444-55555555</td>
<td>Chicago, IL 60601</td>
</tr>
</tbody>
</table>

**Other**

<table>
<thead>
<tr>
<th>Location</th>
<th>Address 1</th>
<th>Address 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Georgia</td>
<td>1350 Walton Way</td>
<td>Augusta, GA 30910</td>
</tr>
<tr>
<td>Hawaii</td>
<td>P.O. Box 187</td>
<td>Kahului, HI 96732</td>
</tr>
<tr>
<td>Illinois</td>
<td>454 W. Main St, Box 441</td>
<td>Carbondale, IL 62901</td>
</tr>
<tr>
<td>Illinois</td>
<td>444 W. Wellington Ave.</td>
<td>Chicago, IL 60612</td>
</tr>
<tr>
<td>Illinois</td>
<td>1111 W. Congress Pkwy.</td>
<td>Chicago, IL 60612</td>
</tr>
<tr>
<td>Illinois</td>
<td>444 W. Wellington Ave.</td>
<td>Chicago, IL 60612</td>
</tr>
<tr>
<td>Michigan</td>
<td>500 North Michigan Avenue</td>
<td>Chicago, IL 60611</td>
</tr>
<tr>
<td>Michigan</td>
<td>PT 45 S</td>
<td>Effingham, IL 62401</td>
</tr>
<tr>
<td>New York</td>
<td>1200 Maple Rd.</td>
<td>Soliel, IL 60431</td>
</tr>
<tr>
<td>New York</td>
<td>1775 W. Dempster</td>
<td>Park Ridge, IL 60068</td>
</tr>
<tr>
<td>New York</td>
<td>4444-55555555</td>
<td>Oakbrook, IL 60064</td>
</tr>
<tr>
<td>New York</td>
<td>1775 W. Dempster</td>
<td>Park Ridge, IL 60068</td>
</tr>
<tr>
<td>New York</td>
<td>4444-55555555</td>
<td>Washington, DC 20015</td>
</tr>
<tr>
<td>New York</td>
<td>4444-55555555</td>
<td>Chicago, IL 60601</td>
</tr>
<tr>
<td>New York</td>
<td>4444-55555555</td>
<td>Chicago, IL 60601</td>
</tr>
<tr>
<td>New York</td>
<td>4444-55555555</td>
<td>Chicago, IL 60601</td>
</tr>
<tr>
<td>New York</td>
<td>4444-55555555</td>
<td>Chicago, IL 60601</td>
</tr>
</tbody>
</table>

**Other**

<table>
<thead>
<tr>
<th>Location</th>
<th>Address 1</th>
<th>Address 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Georgia</td>
<td>1350 Walton Way</td>
<td>Augusta, GA 30910</td>
</tr>
<tr>
<td>Hawaii</td>
<td>P.O. Box 187</td>
<td>Kahului, HI 96732</td>
</tr>
<tr>
<td>Illinois</td>
<td>454 W. Main St, Box 441</td>
<td>Carbondale, IL 62901</td>
</tr>
<tr>
<td>Illinois</td>
<td>444 W. Wellington Ave.</td>
<td>Chicago, IL 60612</td>
</tr>
<tr>
<td>Illinois</td>
<td>1111 W. Congress Pkwy.</td>
<td>Chicago, IL 60612</td>
</tr>
<tr>
<td>Illinois</td>
<td>444 W. Wellington Ave.</td>
<td>Chicago, IL 60612</td>
</tr>
<tr>
<td>Michigan</td>
<td>500 North Michigan Avenue</td>
<td>Chicago, IL 60611</td>
</tr>
<tr>
<td>Michigan</td>
<td>PT 45 S</td>
<td>Effingham, IL 62401</td>
</tr>
<tr>
<td>New York</td>
<td>1200 Maple Rd.</td>
<td>Soliel, IL 60431</td>
</tr>
<tr>
<td>New York</td>
<td>1775 W. Dempster</td>
<td>Park Ridge, IL 60068</td>
</tr>
<tr>
<td>New York</td>
<td>4444-55555555</td>
<td>Oakbrook, IL 60064</td>
</tr>
<tr>
<td>New York</td>
<td>1775 W. Dempster</td>
<td>Park Ridge, IL 60068</td>
</tr>
<tr>
<td>New York</td>
<td>4444-55555555</td>
<td>Washington, DC 20015</td>
</tr>
<tr>
<td>New York</td>
<td>4444-55555555</td>
<td>Chicago, IL 60601</td>
</tr>
<tr>
<td>New York</td>
<td>4444-55555555</td>
<td>Chicago, IL 60601</td>
</tr>
<tr>
<td>New York</td>
<td>4444-55555555</td>
<td>Chicago, IL 60601</td>
</tr>
<tr>
<td>New York</td>
<td>4444-55555555</td>
<td>Chicago, IL 60601</td>
</tr>
<tr>
<td>State</td>
<td>Location</td>
<td>Address/Address Details</td>
</tr>
<tr>
<td>--------</td>
<td>-----------------------------------</td>
<td>----------------------------------------------------------------</td>
</tr>
<tr>
<td>Iowa</td>
<td>Iowa Methodist Medical Center</td>
<td>1200 Pleasant St. Des Moines, IA 50308</td>
</tr>
<tr>
<td>Kansas</td>
<td>Shawnee Mission Medical Center</td>
<td>74th &amp; Granview Sts. Box 2923 Shawnee Mission, KA 66201</td>
</tr>
<tr>
<td>Kansas</td>
<td>North Kansas City Memorial Hospital</td>
<td>Kansas City, KA 66110</td>
</tr>
<tr>
<td>Kentucky</td>
<td>St. Joseph's Hospital</td>
<td>One St. Joseph Dr. Lexington, KY 40504</td>
</tr>
<tr>
<td>Kentucky</td>
<td>Kentucky Fried Chicken</td>
<td>2441 Bardner Lane Louisville, KY 40202</td>
</tr>
<tr>
<td>Kentucky</td>
<td>St. Anthony Hospital</td>
<td>1313 St. Anthony Place Louisville, KY 40204</td>
</tr>
<tr>
<td>Maryland</td>
<td>Hyman Blumberg Child Care Center</td>
<td>Amalgamated Clothing and Textile Workers Union 600 E. North Ave. Baltimore, MD 21217</td>
</tr>
<tr>
<td>Maryland</td>
<td>BARC Child Care Center</td>
<td>USDA Plant Industry Station Second St. Bldg. 117 Beltsville, MD 20705</td>
</tr>
<tr>
<td>Maryland</td>
<td>National Institutes of Health</td>
<td>Oakmont Ave. Bethesda, MD 20814</td>
</tr>
<tr>
<td>Kentucky</td>
<td>Brookwood Learning Tree</td>
<td>Child Care Center Defense Mapping Agency 4600 Sangamore Pl. Bethesda, MD 20814</td>
</tr>
<tr>
<td>Kentucky</td>
<td>NIP Preschool Development Program</td>
<td>National Institutes of Health South Drive Bldg. 7+ Bethesda, MD 20814</td>
</tr>
<tr>
<td>Maryland</td>
<td>Goodwill Child Development Center</td>
<td>Goodwill Space Plant Center NCA</td>
</tr>
<tr>
<td>Maryland</td>
<td>Government Center of Earth</td>
<td>Corporation J.H.R. Federal Institute 900 F Street West, ME 04101 Manchester, ME 03101</td>
</tr>
<tr>
<td>Maryland</td>
<td>Strike-Force Children's Center</td>
<td>114 Frederick Ave. Manchester, ME 03101</td>
</tr>
<tr>
<td>State</td>
<td>Organization</td>
<td>Address</td>
</tr>
<tr>
<td>------------</td>
<td>---------------------------------------------------</td>
<td>----------------------------------------------</td>
</tr>
<tr>
<td>Con</td>
<td>Northside Child Development Center, Inc.</td>
<td>1011 14th Ave. North</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ctr</td>
<td>St. Ansgar Hospital</td>
<td>715 N. 11th St. Moorehead, MN 56560</td>
</tr>
<tr>
<td>(H)</td>
<td>Odd Fellows Nursing Home</td>
<td>815 Forest Ave. Northfield, MN 55057</td>
</tr>
<tr>
<td></td>
<td>Cardiac Pacemaker Inc.</td>
<td>4100 N. Hamline Ave.</td>
</tr>
<tr>
<td>(I)</td>
<td>Children's Hospital</td>
<td>345 N. Smith Ave.</td>
</tr>
<tr>
<td>Ctr</td>
<td>Toys 'N Things Sem.</td>
<td>906 North Dale St.</td>
</tr>
<tr>
<td></td>
<td>Betty's Think and Do Kindergarten</td>
<td>Nettleton, MS 38858</td>
</tr>
<tr>
<td>(I)</td>
<td>Jack &amp; Jill Nursery</td>
<td>P.O. Box 7016</td>
</tr>
<tr>
<td>Ctr</td>
<td>Independence Sanitarium and Hospital Day Care Center</td>
<td>1509 West Truman Road</td>
</tr>
<tr>
<td>(H)</td>
<td>Baptist Memorial Hospital</td>
<td>6001 Rockhill Road</td>
</tr>
<tr>
<td>Ctr</td>
<td>Missouri Pacifiic Railroad</td>
<td>210 N. 13th St.</td>
</tr>
<tr>
<td>(I)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ctr</td>
<td>Elizabeth General Hospital</td>
<td>925 E. Jersey St.</td>
</tr>
<tr>
<td>(H)</td>
<td>Mountainside Hospital</td>
<td>Bay &amp; Highland Aves.</td>
</tr>
<tr>
<td></td>
<td>Newton Memorial Hospital</td>
<td>175 High St.</td>
</tr>
<tr>
<td>Ctr</td>
<td>Hoffman La Roche</td>
<td>340 Kingsland St.</td>
</tr>
<tr>
<td>(I)</td>
<td>I &amp; R ATT</td>
<td>444 Hoes Lane</td>
</tr>
<tr>
<td></td>
<td>Merck and Co., Inc.</td>
<td>Lincoln Ave.</td>
</tr>
<tr>
<td></td>
<td>Mercer Medical Center</td>
<td>446 Bellevue Ave., Box 1658</td>
</tr>
<tr>
<td>Ctr</td>
<td>Children's Place at the Plaza</td>
<td>Empire State Day Care Services</td>
</tr>
<tr>
<td>(G)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ctr</td>
<td>The Corning Children's Center</td>
<td>Corning Glass</td>
</tr>
<tr>
<td>(I)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>V</td>
<td>Equi.-ble Life Insurance</td>
<td>1285 Avenue of the Americas</td>
</tr>
<tr>
<td>V</td>
<td>Ford Foundation</td>
<td>320 East 43rd Street</td>
</tr>
</tbody>
</table>

**New Jersey**

**Missouri**

**New York**
<table>
<thead>
<tr>
<th>State</th>
<th>Location</th>
<th>Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>North Carolina</td>
<td>Presbyterian Hospital 2CC Hawthorne Lane</td>
<td>Charlotte, NC 28233</td>
</tr>
<tr>
<td></td>
<td>Neuville-Mobil-Sox Inc. P.O. Box 268</td>
<td>Hildebrands, NC 28637</td>
</tr>
<tr>
<td></td>
<td>Photo Corp. of America International 801 Crestdale Ave. Matthews, NC 28105</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Rex Hospital 4420 Lake Boone Trail</td>
<td>Raleigh, NC 27607</td>
</tr>
<tr>
<td></td>
<td>Forsythe Memorial Hospital 3333 S. Silas Creek Pkwy. Winston-Salem, NC 27103</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Abington Memorial Hospital 1200 Old York Road</td>
<td>Abington, PA 19001</td>
</tr>
<tr>
<td>Ohio</td>
<td>Mercy Medical Center 1343 N. Fountain Blvd.</td>
<td>Springfield, OH 45501</td>
</tr>
<tr>
<td></td>
<td>Riverside Hospital Day Care 1600 N. Superior</td>
<td>Toledo, OH 43604</td>
</tr>
<tr>
<td></td>
<td>St. Charles Child Development Center 2600 Navarre Avenue</td>
<td>Oregon, OH 43616</td>
</tr>
<tr>
<td>Pennsylvania</td>
<td>Children's Village Day Care Center Garment Center Blvd.</td>
<td>Philadelphia, PA 19103</td>
</tr>
<tr>
<td></td>
<td>Creative Beginnings Institute for Cancer Research Central &amp; Shelmire Aves.</td>
<td>Philadelphia, PA 19111</td>
</tr>
<tr>
<td></td>
<td>Frankford Hospital of Philadelphia</td>
<td>Philadelphia, PA 19124</td>
</tr>
<tr>
<td></td>
<td>Lankenau Hospital City Line &amp; Lancaster Aves.</td>
<td>Philadelphia, PA 19151</td>
</tr>
<tr>
<td></td>
<td>Louise Child Care Center Renaissance II</td>
<td>Pittsburgh, PA 15219</td>
</tr>
<tr>
<td>State</td>
<td>Ctr</td>
<td>Address</td>
</tr>
<tr>
<td>---------------</td>
<td>-----</td>
<td>-------------------------------------------</td>
</tr>
<tr>
<td>Ctr Grandview Hospital</td>
<td>(H)</td>
<td>Grandview Hospital</td>
</tr>
<tr>
<td></td>
<td>(I)</td>
<td>Union Fidelity Insurance Co.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Rhode Island</td>
</tr>
<tr>
<td></td>
<td>(I)</td>
<td>Allendale Insurance Company</td>
</tr>
<tr>
<td></td>
<td></td>
<td>South Carolina</td>
</tr>
<tr>
<td>Ctr Spartanburg General Hospital</td>
<td>(H)</td>
<td>Spartanburg General Hospital</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Tennessee</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Kindustry</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Memorial Hospital Child Care Center, Inc.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>W. Mary’s Medical Center Day Care Center</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Texas</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Forney Engineering</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Memorial Medical Center</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Zales Child Care Center</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Virginia</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Mount Vernon Hospital Child Care Center</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Child Health Care Center</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Winchester Day Care Center</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Washington</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Kaclec Hospital Child Care Center</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Consolidated Hospitals Center</td>
</tr>
</tbody>
</table>
West Virginia

Charleston Area Medical Center
Child Care Center
P.O. Box 1547
Charleston, WV 25326

Wisconsin

Rosalie Child Care Center
Elmbrook Memorial Hospital
19305 W. North Ave.
Brookfield, WI 53005

Clearview Sanitarium
935 Main Street
Caledonia, WI 53018

Child Development, Inc.
University of Wisconsin
Health Services
600 Highland Ave.
Madison, WI 53706

St. Joseph's Hospital
611 St. Joseph's Avenue
Marshfield, WI 54449

Family Hospital Child Day Care Program
752 N. 29th St.
Milwaukee, WI 53206

Milwaukee Regional Medical Center
9001 Watertown Plank Road
Milwaukee, WI 53226

St. Mary's Hospital of Milwaukee
P.O. Box 503
Milwaukee, WI 53211

River Hills "West Nursing Home"
321 Riverside Drive
Peewaukee, WI 53077