

GENERAL INFORMATION			
Name: Dr. Susan Neimand	Phone #: (305) 237-6152		
Course Prefix/Number: EEC2527	Course Title: Legal and Financial Issues in Childcare		
Number of Credits: 3			
Degree Type	<input type="checkbox"/> B.A. <input type="checkbox"/> B.S. <input type="checkbox"/> B.A.S <input checked="" type="checkbox"/> A.A. <input checked="" type="checkbox"/> A.S. <input type="checkbox"/> A.A.S. <input checked="" type="checkbox"/> C.C.C. <input type="checkbox"/> A.T.C. <input type="checkbox"/> V.C.C		
Date Submitted/Revised: 2008-1	Effective Year/Term: 2009-1		
<input type="checkbox"/> New Course Competency <input checked="" type="checkbox"/> Revised Course Competency			
Course to be designated as a General Education course (part of the 36 hours of A.A. Gen. Ed. coursework): <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
The above course links to the following Learning Outcomes: <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <input checked="" type="checkbox"/> Communication <input checked="" type="checkbox"/> Numbers / Data <input checked="" type="checkbox"/> Critical thinking <input checked="" type="checkbox"/> Information Literacy <input checked="" type="checkbox"/> Cultural / Global Perspective </td> <td style="width: 50%; vertical-align: top;"> <input checked="" type="checkbox"/> Social Responsibility <input checked="" type="checkbox"/> Ethical Issues <input checked="" type="checkbox"/> Computer / Technology Usage <input type="checkbox"/> Aesthetic / Creative Activities <input type="checkbox"/> Environmental Responsibility </td> </tr> </table>		<input checked="" type="checkbox"/> Communication <input checked="" type="checkbox"/> Numbers / Data <input checked="" type="checkbox"/> Critical thinking <input checked="" type="checkbox"/> Information Literacy <input checked="" type="checkbox"/> Cultural / Global Perspective	<input checked="" type="checkbox"/> Social Responsibility <input checked="" type="checkbox"/> Ethical Issues <input checked="" type="checkbox"/> Computer / Technology Usage <input type="checkbox"/> Aesthetic / Creative Activities <input type="checkbox"/> Environmental Responsibility
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Course Description (limit to 50 words or less, must correspond with course description on Form 102): This course is one of three courses designed to provide current early childhood administrators the opportunity of satisfying one of the educational requirements for the Florida Advanced Level Child Care and Education Administrator Credential. The student will learn skills and information in the following areas: financial planning and on-going monitoring, budgeting and accounting, compensation and benefits, facilities and equipment, financial resource development and marketing, technology and record-keeping, legal obligations, tax law, insurance and licensure, regulatory requirements and personnel law.			
Prerequisite(s): EEC2002	Corequisite(s):		

Course Competencies: (for further instruction/guidelines go to: <http://www.mdc.edu/asa/curriculum.asp>)

Upon completion of the course, the student will:

Competency 1: Apply sound fiscal principles in financial planning and on-going monitoring of an early childhood center by:

- a. Developing a business portfolio or written proposal that includes a mission statement and business objectives to secure funds for an infant/toddler program, an after care school-age program, an improved playground, or an additional component for the early childhood program.
- b. Creating a staffing plan and projecting salary costs for an early childhood program.
- c. Discussing policies and procedures for gathering, organizing and presenting financial information.

Competency 2: Develop and maintain sound budgeting and accounting practices by:

- a. Creating a start-up budget and operating budget with a monthly cash flow projection for one year.
- b. Discussing the difference between capital and operating expenses and non-profit and for-profit status.
- c. Identifying principles and practices involved in updating and revising the budget.
- d. Implementing strategies for accurate monitoring of income and expenditure.
- e. Developing a written policy for financial bookkeeping and accounting procedures.

Competency 3: Develop and maintain a compensation system that includes benefits and incentives by:

- a. Describing appropriate benefit packages for early childhood staff.
- b. Creating a salary schedule for all positions in the center.
- c. Developing a salary scale including three components: education, experience, and performance.
- d. Compiling incentive strategies for staff retention.

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Competency 4: Select and maintain appropriate facilities and equipment by:

- a. Discussing factors involved in the selection and maintenance of facilities and equipment.
- b. Interpreting IRS rules for depreciation of equipment.
- c. Creating a non-consumable (furnishings) list needed for a new or existing classroom.
- d. Defining elements of risk management and insurance.

Competency 5: Identify financial resources and marketing strategies by:

- a. Creating a resource of funding sources and fundraising possibilities, including grants and loans.
- b. Analyzing supply and demand, competing services, and market niche.
- c. Conducting a needs assessment and a plan for a market survey including description of activities, defining the market, timeline for activities, and job responsibility.
- d. Developing strategies for marketing and effective publicity by designing a brochure or flyer, identifying items of interest in your early childhood program.

Competency 6: Select and maintain technology resources and establish record-keeping strategies for managing an early childhood center by:

- a. Identifying and describing available technology for operations and financial management.
- b. Using computerized documents and forms for the center.
- c. Developing policies and procedures for purchasing, billing, and payroll using technology.
- d. Using the internet to research curriculum and hot topics related to early childhood education.

Competency 7: Recognize skills of maintaining sound practices related to legal obligations and responsibilities in early childhood management by:

- a. Discussing legal issues regarding personnel administration and supervision, including criminal records, fair labor practices, equal opportunity guidelines, and disciplinary actions.
- b. Reviewing policies relating to hiring, firing and recruiting employees and compliance with non-discriminatory practices and wage and hour laws.
- c. Identifying laws relating to family law and child abuse and describing the legal requirements and professional standards in reporting child abuse and other domestic violence.
- d. Reviewing requirements of the Americans with Disabilities Act (ADA) and its application to early childhood and educational programs.
- e. Reviewing copyright laws and their implications for early childhood centers.
- f. Demonstrating an understanding of federal, state, and local law related to liability and licensure requirements.
- g. Obtaining information about insurance requirements for an early childhood center.
- h. Discussing federal, state, and local law related to tax obligations and religious exemptions.

Competency 8: Discuss federal, state and local regulatory requirements that impact early childhood by:

- a. Discussing federal, state and local licensing laws and regulations and responsible agencies and their roles.
- b. Identifying local agencies and contacts related to health and sanitation, building codes, zoning, and fire safety.
- c. Monitoring routine requirements required by licensing standards such as monthly fire drills, accidents, child immunizations, staff CPR and first aid renewals, and ongoing staff development requirements.
- d. Discussing the role and requirements of the Occupational Safety and Health Administration on (OSHA).

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