

Reopening in phases?

Fact: Many businesses cannot reopen unless their employees have child care.

Fact: Across the nation, early care and education programs are struggling to stay afloat or have already closed.



Yes, COVID-19 does affect children, many have become ill, and some have died. According to Aaron Milstone, a pediatrician at Johns Hopkins Hospital in Baltimore, serious illness in children is possible. Children with asthma or other respiratory illness as well as children with weakened immune systems (such as poorly controlled diabetes) are especially vulnerable (www.hopkinsmedicine.org/health/conditions-and-diseases/coronavirus/coronavirus-in-babies-and-children).

Deciding whether to reopen an early childhood program is fraught with complications. The Centers for Disease Control and Prevention offers guidelines on its website at www.cdc.gov/coronavirus/2019-ncov/community/schools-childcare/guidance-for-childcare.html.

All states have taken steps to make sure essential workers can access child care, according to the Pew Charitable Trusts. But even when states offered free child care, many essential workers chose not to use it. Some parents seemed unsure, and reduced enrollments makes it hard for programs to break even. And once child care employees are laid off, it may be hard to bring them back (www.pewtrusts.org/en/research-and-analysis/blogs/stateline/2020/04/27/will-child-care-be-there-when-states-reopen).

Program directors and teachers will find recommended protocols challenging—and maybe unrealistic. How does a program maintain social distancing when professionals recognize children’s need for

hands-on care? How will caregivers manage face masks that can frighten children? Are more intense safety and hygiene routines practical?

As the nature and intensity of the pandemic fluctuates, policy recommendations are fluid and regularly updated. Currently, the CDC describes reopening in phases. Phase one restricts care to only children of essential workers. Phase two would expand care to all children with enhanced social distancing. Phase three would continue phase two and promote healthy hygiene and intensify cleaning, disinfection, and ventilation.

ARE MORE INTENSE SAFETY AND HYGIENE ROUTINES PRACTICAL?

The Center for the Study of Child Care Employment notes that failure to provide realistic guidance endangers children, families, and staff. “Child care educators need greater protection, higher remuneration, and more respect. We must stop relying on this workforce to assume ever greater responsibility without sufficient preparation, support, or reward (<https://cscce.berkeley.edu/statement-on-the-provision-of-emergency-child-care-during-the-covid-19-pandemic>).

Reopening is both an economic decision and an ethical one. In trying times, we do the best we can and go with the information we have at hand. ■

Record-keeping: What to keep and why

Keeping records in a changing economy can be like steering a canoe through roaring rapids. You need to keep focused on the goal, deal with one obstacle after another, and go with the flow.

One useful steering mechanism is a simple, reliable record-keeping system. Financial records, in particular, can tell you where your business is going, what you need to cut or expand, and how to plan for the future.

You may do routine bookkeeping yourself, or rely on an accountant to prepare your financial statements and taxes. Your records can be hard copy, electronic, or a combination of both. Regardless of form, they should allow you to easily retrieve information, answer questions from your accountant and the Internal Revenue Service, and comply with government regulations.

RECORDS MUST BE KEPT CONFIDENTIAL.

Use manila folders or accordion files that you store in a handy cabinet or drawer, preferably one you can lock. Do the filing regularly, such as when you receive and reconcile your monthly bank statement.

Check with your regulatory agencies to make sure you keep and update the requisite records.

Financial records

File all records that indicate money transactions, especially those that affect your tax returns. The IRS can request financial records dating back six years. Keep indefinitely records dealing with active agreements and operating permits.

Financial records may include the following:

- **Check register.** Have a business account separate from your personal account. Reconcile your statements every month.
- **Gross income receipts.** Keep receipts from parent payments and grant funds, noting the source of all money received.
- **Purchase receipts.** These may be canceled checks, credit card receipts, and receipts from buying equipment, furniture, food, and materials.
- **Payroll to employees and payments to contractors and service providers.**
- **Bank statements and deposit receipts.**
- **Contracts and leases, rent and mortgage payments.**
- **Insurance policies and claims.** These may include liability, property, health, and vehicle.
- **Licensing fees.**

Eventually you will discard old documents. Shredding them is best. Don't just tear them in half or toss them in the recycle bin.

Children's records

Information on children must be accessible if a situation arises that affects their safety and health, such as in an emergency like a fire or storm. Records on children (as well as employees and the premises) need to be available to state inspectors for review during operating hours.

If a child is injured or comes down with an illness while in care, you will need to inform parents and have them sign off on reports. Parents should have access to their own child's records during parent-teacher conferences or upon request.

Children's records will include the following:

- enrollment agreement;
- admission information, such as name, birth date, home address, phone, and emergency contact;
- statement of a child's health from a health care

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- professional;
 - status of immunizations and tuberculosis screening;
 - results of vision and hearing screening;
 - medications administered and any professional recommendations for special medical assistance;
 - accidents and illnesses;
 - special care needs, such as food allergies;
 - tracking system for signing children in and out of care;
 - contact information for persons other than a parent to whom a child may be released; and
 - permission for transportation and field trips as well as participation in water activities, if provided.
- fire inspection every year by a state or local fire marshal, including a check of the smoke detector and carbon monoxide detector systems;
 - inspection for gas leaks, if you use natural or liquid propane gas, every other year by a licensed plumber or gas company official;
 - sanitation inspection by a local health department official;
 - safety documentation for cribs and other children's products;
 - any vehicles used to transport children—including the procedure or device to ensure that no children are left in the vehicle after exiting. ■

In Texas children's records must be kept for three months after the child's last day in care.

Personnel records

Records on employees document their relationship with your program. The records show compliance with regulatory requirements in hiring and training, performance goals and evaluations, reasons for termination (if needed), and information for referrals to other employers.

An employee's personnel file should include the following documents:

- minimum age and education verification;
- statement from a health professional that the employee is free of tuberculosis;
- training—current and last full year;
- statement of employee's receipt of operational and personnel policies, including policy on recognition and reporting possible child abuse;
- background check on possible criminal behavior;
- photo ID—and driver's license if employee transports children; and
- attendance or time sheets listing days and hours worked.

Like children's records, personnel records should be kept for at least three months after the employee's last day on the job. Records must be kept confidential, but available for review by regulatory inspectors.

Safety of premises

Your facility and grounds require inspections by appropriate officials. In particular, you should keep records of the following:

- record of pest extermination, if applicable;
- playground maintenance checklists performed by staff;

Respond to the 2020 Census

Encourage your staff, the families you serve, and others in the community to respond to the census. This population count, conducted every 10 years, affects how many congressional seats your state will get and how much your community will receive in federal funding for things like schools, hospitals, roads, and emergency services.

You can respond online at <https://my2020census.gov/> or by phone by calling 844-330-2020. You should have already received the questionnaire that was sent by U.S. mail. You can respond in 13 different languages, and your information is safe and secure.

In an effort to ensure a more accurate count during the COVID-19 crisis, the Census Bureau has extended the self-response phase. You now have until 31 October to respond by phone, on paper, or online. For more information, go to the census website, <http://2020census.gov>. ■