



PFCEEA Quarterly



July, August, September 2014

Fall Edition

www.pfcee.com

A Message From Your President

Once again we are about to move from summer to fall. My summer was a blur as I had 2 close family members become very ill so I made 6 trips from here to NY within 8 weeks. Those long 8-hour one-way trips gave us plenty of time to think and reflect on these family members lives and how they affected us. One of my ill family members was 90 and the other 94; while they both lived full lives the sadness is still very real when they pass away. Having to attend 2 funerals within 2 weeks was hard to do. When we returned home, I found myself wanting to put my life in better order by putting important papers in one place just in case something happens to me. I didn't want my family spending a lot of time hunting for important documents. Turns out almost everything was already in one central location already. The next thing I need to work on is finishing tasks on time (such as this newsletter) and at the same time, make more time for me and my family and documenting with pictures.

I would like you to do yourselves and your family a favor. Make doctor appointments to have regular check-ups. We often put our jobs and family first, but if something happens to you, just think of your loving family without you in the picture.

Today I learned the PFCEEA Secretary had a massive heart attack and sadly passed away - she was only 38 years old. Some things can be detected, and some things can't. Don't take chances and please take care of YOU!



*Marie*

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Welcome to our new PFCEEA members  
We are happy you have joined.

Linda Machuzak

## Membership Report

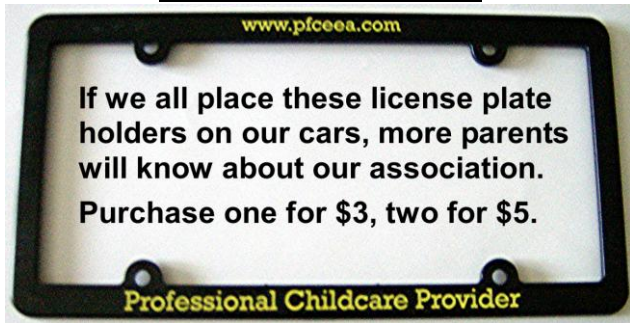
We currently have 65 members in good standing: 13 are in Chesapeake, 1 Hampton, 13 in Norfolk, 2 in Portsmouth, 1 in Suffolk, & 35 in Virginia Beach. Since the Association started, we have had 393 people become members. Remember to check our website to make sure your information is correct.

If you change your email address, phone number, or move either to another local address or out of the area, please let us know as soon as possible.

Submitted by Randee Holmes



## License Plate Frames



## Social Secretary

If you know of a member who should be sent a get well or sympathy card, contact Beth and she will send out the card right away. Call Beth at 853-4505

Submitted by Beth Kaminski



## How to Contact PFCEEA

Email: [pfceea@yahoo.com](mailto:pfceea@yahoo.com)

Website: [www.pfcea.com](http://www.pfcea.com)

Facebook: Professional Family Child Care & Early Educational Association

### PFCEEA Executive Board

#### President

Marie McFadden 482-9470

#### Vice-President

Randee Holmes 479-9579

#### Treasurer

Wanda DiNardo 486-4582

#### Corresponding Secretary

Position available



### Standing Committees

#### Advertising

Jan Coffman 499-6474

#### Historian

Jan Coffman 499-6474

#### Marketing

Position available

#### Membership

Randee Holmes 479-9579

#### Newsletter

Marie McFadden, Editor 482-9470

#### Phone Tree

Cindy Sisson 421-7901

#### Social Secretary

Beth Kaminski 853-4505

#### Door Prizes

Michelle Freeman 483-1970

#### At Large

Diane McEwen 490-2371

Regina Moore 483-9689

## Donations

We are still collecting items to donate to those in need. If you have anything in very good condition you would like donate, give me a call at 853-4505 or email me [mylittleschool@cox.net](mailto:mylittleschool@cox.net) Items may be brought to our trainings.



Submitted by Beth Kaminski

## Advertising Report

I placed an ad in the Virginian-Pilot to run from mid August to mid September. Make sure your information is correct on our website so parents can get it touch with you.

( [www.pfceeaa.com](http://www.pfceeaa.com) )



Jan Coffman 499-6474

## Marketing Report

We are in need of someone willing to step up and take the job of marketing (letting people know we exist) for the association. Let us know if you are interested. In the mean time, I'd like to ask all of our members to mention our website to people you meet. [www.pfceeaa.com](http://www.pfceeaa.com)

## Phone Tree Report

The Phone tree team calls the providers that do not get email to let them know about the up-coming trainings. The ladies making these calls are very much appreciated! Our calling list has gotten a bit shorter with more providers finally using email. If you would like to join the Phone Tree, give me a call.

CindySisson 421-7901,  
[cindy\\_sisson@hughes.net](mailto:cindy_sisson@hughes.net)  
Phone Tree Chairwoman



## PFCEEA Meeting Schedule

To register for all training meetings, email [pfceeaa@yahoo.com](mailto:pfceeaa@yahoo.com) or call Marie at 482-9470. PFCEEA members receive the training certificate for free, non-members pay \$10 cash at the door. No Children.

**\*\*New starting time for meetings\*\***

Our meetings are held in the Virginia Beach Central Library from **6:45-8:45 pm**. We will draw the door prize tickets at 6:45. For anyone arriving after our speaker starts, a certificate for less training time will be given. Let us know if you have a suggestion for a speaker or topic.

2014 training dates:

Sept. 29, Oct 27, Nov. 17

## Website Report

Our home page was viewed 11 times from May 23 to May 31, 63 in June, 154 in July, 137 in August, 121 from 1 to 15 September. In addition to our local cities, 19 other cities in Virginia logged on.

People in the following states have visited our site: FL, GA, IL, IO, MD, MASS.,MI, MN, MO, NV, NJ, NY, NC, OH, OK, PA, SC, TN, TX, WV & Washington D.C.

People from all around the world have visited our website too: Argentina, Brazil, Canada, Columbia, Croatia, Denmark, Ecuador, England, France, Germany, India, Ireland, Italy, Mexico, Peru, Philippines, Portugal, Republic of Korea, Spain, Switzerland, Uruguay, & Venezuela.

Submitted by Marie McFadden



## Remembering Azure Howell



It is with heavy hearts we have to say good-bye to our friend Azure Howell. Azure joined PFCEEA in 2005 and was our Secretary for 3 years. She always had a smile on her face and was happy to help the association in any way she could. It was Azure's idea for the board to work together and present a training on September 29<sup>th</sup> ; her part is music and movement. We will miss her very much.

Azure "Kesha" Turkessa Howell, 38, of Norfolk, VA and formerly of Springfield, MA, departed this life on Sunday, August 31, 2014, at Sentara Norfolk General Hospital in Norfolk. Born and educated in Springfield, she was the daughter of Mary A. (Talley) Gresham and Walter Gresham Jr. Azure served her country in the U.S. Navy, stationed in Norfolk, earning two National Service Medals with a Sea Service Deployment Ribbon, a meritorious Unit Commendation, and an enlisted Surface Warfare pin. She is survived by her husband Parish L. Howell Sr. of Norfolk; her parents Walter Gresham Jr. and Mary A. Gresham; three children, Parish L. Howell Jr., Marjain Howell, and Shayreona Howell; eight siblings, Tiwania Talley, Nyree Talley, William Talley, Tiana Daniels, Star Quates, Antonette Collins, Patrice Gresham, and Desiree Gresham; three step-brothers; and many aunts, uncles, nieces, nephews, cousins, and friends to cherish her memory. The calling hour is 11 a.m. to noon Wednesday at Shiloh Community Church of God In Christ, 91 Jasper St., followed by the funeral at noon, with burial in the Massachusetts Veterans Memorial Cemetery, Agawam.

## Family Child Care Provider?



Serve nutritious meals to children and earn cash!

For more information about the free USDA Child and Adult Care Food Program call 757-397-2984

[www.childrensharbor.cc](http://www.childrensharbor.cc)

## Unlicensed Child Care in Virginia

The following link will take you to a lengthy newspaper article on child care in Virginia.

<http://www.washingtonpost.com/sf/investigative/2014/08/30/in-virginia-thousands-of-day-care-providers-receive-no-oversight/?hpid=z2>

## How to Keep Your ATM Code Safe

[http://tiphero.com/scam-alert-how-to-keep-your-atm-code-safe-from-a-new-threat/?utm\\_source=Tip+Hero+Newsletter&utm\\_campaign=a81c19749c-TH\\_NL\\_331a\\_09\\_19\\_2014&utm\\_medium=email&utm\\_term=0\\_5665396f02-a81c19749c-722513](http://tiphero.com/scam-alert-how-to-keep-your-atm-code-safe-from-a-new-threat/?utm_source=Tip+Hero+Newsletter&utm_campaign=a81c19749c-TH_NL_331a_09_19_2014&utm_medium=email&utm_term=0_5665396f02-a81c19749c-722513)

## Training photos



June 30, 2014 Celia Farr, "Making Sense & Good Use of What You See"

July 28, 2014 Denise Smith, "Communication: Keeping Your Child Safe"



## Tom Copeland's Taking Care of Business:



**Lessons From a Recent Tax Court Case** Can a taxpayer claim:

- \* *An exclusive room for her business when she walks through it to get to her bedroom?*
- \* *70% of her Internet expense when it's packaged with her telephone and cable tv bill?*
- \* *A portion of her electric utility charges without receipts?*
- \* *The cost of business meals without records?*
- \* *The cost of office supplies with only checking account statements?*

These were the issues raised in a recent Tax Court case

([Lauren Miller vs. IRS Commissioner, T.C. Summary Opinion 2014-74](#)).

This case did not involve a family child care provider. And the case cannot be relied on if you find yourself being audited. But the Court's decision can teach us lessons about claiming an exclusive use room and what records are necessary to claim business deductions.

**Exclusive Use Room** The general rule is that family child care providers cannot claim a room as exclusively used in her business unless the room is never used personally (see IRS Code Section 280A(a)). The taxpayer in this case had a small apartment and had to walk through her office to get to her bedroom. The court said that her personal use of this space was "de minimis" (minor use) and allowed her to claim expenses for her apartment. There is [another Tax Court case](#) that says the same thing.

**Lesson:** You should not try to claim an exclusive use room if your family uses it even occasionally for personal purposes. But, walking through such a room shouldn't destroy its exclusive use.

**Internet Expense** The taxpayer paid for a package of services that included cable television, telephone and Internet services. The cable company did not break out the cost of each service in her bill. The Court divided the charges equally among these three services. The taxpayer estimated that she used 70% of the Internet for her business. The Court wrote that she was not required to keep a log of her business use of the Internet and accepted her 70% figure.

**Lesson:** It's reasonable to divide a cable bill equally among the various services. It's not clear what records/evidence the taxpayer gave the Court about her Internet use. I would not recommend that you guess the business portion of your Internet bill. Use your [Time-Space Percentage](#) unless you track your actual business use for at least two months.

**Electric Utility Charge** The taxpayer produced a spreadsheet showing how much she paid for her electric utility. But, she offered no additional records (paid receipts, copies of her electric bill) to substantiate her expense. The Court denied this deduction.

**Lesson:** Don't expect to be allowed to deduct an expense simply because you write it down on a ledger or enter it into the [Minute Menu Kids Pro software](#). To substantiate your electric utility expense, show cancelled checks, direct deposits from your monthly checking account statement, or a copy of your electric bills.

**Business Meals** The taxpayer dined out with business clients, but failed to provide adequate documentation and the Court denied this expense.

Lesson: If you are going to claim business meals you must follow a strict procedure and keep the following records: meal receipts, the name of the people you ate the meal with, and the topic of the conversation that relates to your business. See my article, ["When Can You Deduct a Business Meal?"](#)

(Continued on page 8)

## Interesting Websites

Holidays and Special Days of the Month

<http://www.holidayinsights.com/moreholidays/index.htm>

Sept.

Apple activities - <http://www.blogmemom.com/apple-activities-kids/>

<http://holidayinsights.com/history/history09.htm>

Oct.

<http://holidayinsights.com/history/history10.htm>

<http://www.brownielocks.com/october.html>

<http://www.sciencebob.com/blog/?p=360>

<http://chemistry.about.com/od/halloweenchemistry/a/halloweensci.htm>

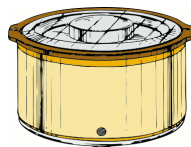
Nov. <http://holidayinsights.com/history/history11.htm>

<http://www.brownielocks.com/november.html>

<http://www.brighthubeducation.com/preschool-lesson-plans/124994-november-themes-lesson-and-activities-for-preschoolers/>

Dec. <http://holidayinsights.com/history/history12.htm>

<http://www.brownielocks.com/december.html>



## Recipe Corner



### Crockpot Ranch Pork chops – Randee Holmes

This is a favorite at my house. The pork chops come out very tender and the flavor is amazing! You also get a very good gravy for mashed potatoes. Cook time: 4 Hr

Prep time: 10 Min Serves: 8 \_ 12

Ingredients:

1 pkg pork chops, boneless

1 can(s) cream of chicken soup

1 pkg ranch style dressing mix

Directions:

In crockpot layer pork chops, add the cream of chicken soup, then sprinkle dry Ranch dressing all over. Cover and cook on high for 4 hours OR Low for 6 hours.

## Tips for Licensed Providers

If you use child proof locks, inspect them to make sure they are working properly.

In addition to the inside of our homes, pay close attention to your outside area. If there are jagged edges or rust, take care of them promptly. Check outside toys for cracks or damage from the hot sun in the summer and cold temperatures in the winter.

Most of us seem to receive the most violations on paperwork. Check the dates of your TB tests, child protective services check, etc. These tests need to be done every few years. Likewise on the children's enrollment paperwork; make sure each line is filled in. Physicals and immunizations need to be in the child's folder also. Two emergency contacts are required, even if they are out of this area. Make sure to review each child's paperwork with their parent each year; have them sign and date.

## Free Scholastic Books

[https://www.kelloggsfamilyrewards.com/en\\_US/promotions/free-scholastic-book-from-kelloggs.html](https://www.kelloggsfamilyrewards.com/en_US/promotions/free-scholastic-book-from-kelloggs.html)

Buy specially marked Kellogg's items, go to the website above to register for this program, and enter a 16 digit code (found inside the box). Each person can receive up to 20 free books. This offer expires 3/21/15

## Cedar Chests

If you own a cedar chest, please take a minute to look at this:

<http://www.boston.com/news/local/massachusetts/2014/01/13/two-franklin-children-who-were-trapped-inside-hope-chest-have-died-norfolk-says/kxLmxTOZHhrbH8lyN7Tq3N/story.html>

If you would like to receive the new lock, email: [newlock@lanefurniture.com](mailto:newlock@lanefurniture.com) or call 800-327-6944

## Phishing Scam

August 12, 2014, by Lisa Weintraub Schifferle Attorney, FTC

Love breezing through tollbooths with your E-Z Pass? A new scam is taking advantage of that. Here's how it works: You get an email that appears to be from E-Z Pass. It has the E-Z Pass logo, and says you owe money for driving on a toll road. It also provides a link to click for your invoice. Guess what? The email isn't from E-Z Pass. If you click on the link, the crooks running this scam may put malware on your machine. And if you respond to the email with your personal information, they're likely to steal your identity. This E-Z Pass email is the latest in a long line of phishing scams, where fraudsters pretend to be legitimate businesses as a way to get access to people's personal information. But adopting a few online security habits can help you avoid phishing scams:

- Never click on links in emails unless you're sure who sent you the message.
- Don't respond to any emails that ask for personal or financial information. Email isn't a secure way to send that information.
- Type an organization's URL yourself, and don't send personal or financial information unless the URL begins with https (the "s" stands for secure).
- If an email looks like it is from E-Z Pass, contact E-Z Pass customer service to confirm that it is really from them.
- Keep your computer security software current.

If you might have been tricked by a phishing email:

- Forward it to [spam@uce.gov](mailto:spam@uce.gov) and to the company impersonated in the email.
- File a complaint with the Federal Trade Commission at [ftc.gov/complaint](http://ftc.gov/complaint).
- Visit the FTC's Identity Theft website at [ftc.gov/idtheft](http://ftc.gov/idtheft). Victims of phishing could become victims of identity theft, but there are steps to take to reduce your risk.

OnGuardOnline.gov has more information about phishing scams.

For the article please visit: <http://www.consumer.ftc.gov/blog/think-i...>

## **Tom Copeland continued**

**Office Supplies** The taxpayer claimed deductions for office supplies and produced her checking account statements that showed she made purchases at office supply stores. But, the Court denied these expenses because she provided no evidence as to the specific items she purchased.

**Lesson:** The general rule is that you must have an "adequate record" to claim business deductions. A receipt is the best record. Cancelled checks, checking account statements, credit/debit card monthly statements by themselves are likely to be challenged by the IRS. You can increase the chances that your expenses will be allowed if you: write a note on the memo line of your cancelled check that identifies what you bought, take pictures of your purchases, and be able to assert to an auditor what specific items were purchased.

**Uniform** The taxpayer was denied a deduction for several evening dresses that she purchased to attend various business events. The Court wrote that clothing can only be deducted as a uniform if it "was not suitable for general or personal wear."

**Lesson:** The only clothing that a family child care provider could deduct as a business expense would be something that was not suitable to be worn outside of your home. The only clothing that I can think of that meet this test are scrubs. You could deduct t-shirts and sweatshirts that have your business name, logo, or a general statement about family child care on them. Deduct this as advertising, not as a uniform.

This case offers many lessons that can help you improve your record keeping and claim higher business deductions.

Tom Copeland - [www.tomcopelandblog.com](http://www.tomcopelandblog.com)

Image credit: [www.skipjackweb.com](http://www.skipjackweb.com)

For more information, see my book [Family Child Care Record Keeping Guide](#).



## Things to Remember



To see the guide for new crib standards, go to: [www.cpsc.gov](http://www.cpsc.gov)  
Crib manufacturers had to start making cribs under the new regulations in June 2011. Providers had until **December 28, 2012** to purchase new cribs.



If you need training hours: Our upcoming trainings will be on Monday, Sept. 29 and Monday, October 27. All of our upcoming training dates are on our website [www.pfcee.com](http://www.pfcee.com)



Are you being reimbursed for feeding your child care children? You are if you are A USDA participant. It's free to join. Call Children's Harbor at 397-2984.



If you are cleaning closets, please donate your unwanted items for our door prizes, this includes gift bags or baskets. Contact Michelle Freeman at 483-1970.



If you have baby food, formula (no open containers), diapers or very gently used baby, child, or adult clothing, PFCEEA makes donations to companies who help those in need . Contact Beth Kaminski 853-4505 or bring your items to our meetings.



Help advertise PFCEEA and all of our individual businesses by purchasing a license plate frame for your car. They are available at our training meetings \$3 for 1, or \$5 for 2.



If you have any comments, suggestions, or concerns, please call Marie at 482-9470 or email us at: [pfcee@yahoo.com](mailto:pfcee@yahoo.com)

**facebook**

PFCEEA has a Facebook account - join us - go to Facebook.com and search for Pfcee



If you live in Norfolk and have received a call from the parent(s) of a special needs child you don't think you can adequately care for, Precious Pearls Childcare Center is located on Wildwood Drive and only accepts special needs children. Their phone # is 286-9900.



Our website is: [www.pfcee.com](http://www.pfcee.com)