



MANPOWER AND  
RESERVE AFFAIRS

## ASSISTANT SECRETARY OF DEFENSE

1500 DEFENSE PENTAGON  
WASHINGTON, D.C. 20301-1500

SEP 14 2018


MEMORANDUM FOR ASSISTANT SECRETARY OF THE ARMY (MANPOWER AND  
RESERVE AFFAIRS)  
ASSISTANT SECRETARY OF THE NAVY (MANPOWER AND  
RESERVE AFFAIRS)  
ASSISTANT SECRETARY OF THE AIR FORCE (MANPOWER  
AND RESERVE AFFAIRS)  
DIRECTOR, DEFENSE LOGISTICS AGENCY

SUBJECT: Department of Defense (DoD) Child Development Program Fee Ranges for  
School Year (SY) 2018-2019/2019-2020

Section 1793 of title 10, United States Code, requires that DoD prescribe uniform fee regulations for Military Child Development Center (CDC) and School-Age Care (SAC) programs. In addition, pursuant to DoD Instruction 6060.02, "Child Development Programs (CDPs)," August 5, 2014, the Assistant Secretary of Defense for Manpower and Reserve Affairs shall annually review and issue a child care fee policy based upon total family income (TFI) for use by programs in the DoD child development system of care.

Last year, the SY 2017-2018 fee review determined that DoD contractors and other specified space available patrons (not to include military members and DoD civilian employees with non-working spouses) as defined in DoDI 6060.02, would no longer be eligible for child care fee subsidies. Effective for SY 2018-2019/2019-2020, **all** DoD contractors and specified space available patrons (not to include military members and DoD civilian employees with non-working spouses) will pay the unsubsidized Category IX (A) child care fee as stated in Attachment 1. Fee ranges are specified in Attachment 2 and apply to families who attend regularly-scheduled CDC and SAC programs during SY 2018-2019/2019-2020.

The Military Departments and Defense Agencies must implement these fee changes no later than February 1, 2019. My point of contact for this matter is Ms. Nichele LeGrand-Murphy, Office of Military Family Readiness Policy, whom you may reach at (571) 372-0858 or [nichele.d.legrand-murphy.civ@mail.mil](mailto:nichele.d.legrand-murphy.civ@mail.mil).

  
Virginia S. Penrod  
Acting

Attachments:

1. Additional Information and Reporting Requirements

2. Fee Ranges (SY 2018-2019/2019-2020)
3. Market Adjustment Option Authorization Form
4. Notification for Civilian Sponsors Tax Year 2018
5. Frequently Asked Questions
6. Annual Fee Report Template (Part A and B)

**Department of Defense (DoD) Child Development Program  
Fees for School Year (SY) 2018-2019/2019-2020:  
Additional Information and Reporting Requirements**

Section 1793 of title 10, United States Code, requires that DoD prescribe uniform fee regulations for military child development programs. Fees are to be based on total family income (TFI) and shall apply to children who attend on a regular basis. Department of Defense Instruction (DoDI) 6060.02, "Child Development Programs (CDPs)," dated August 5, 2014, establishes DoD policy on this matter and describes DoD's fee policy. The DoDI requires the Assistant Secretary of Defense for Manpower and Reserve Affairs (M&RA) to publish fee ranges on an annual basis. These fee ranges are prescribed for SY 2018-2019/2019-2020 (Attachment 2), and are to be used by all programs in the DoD child development system of care.

DoD contractors and other specified space available patrons are not eligible to receive child care fee subsidies. This does not include active duty Service members with non-working spouses, or DoD civilian employees, paid from Appropriated or Non-Appropriated Funds, with non-working spouses.

Each Military Department and Defense Agency will issue fee guidelines for regularly scheduled Child Development Center (CDC) and School-Age Care (SAC) programs based on 50 hours of care per week. In the event that mission requirements dictate the need for care beyond 10 hours per day, the program will assume the additional costs using appropriated fund dollars. Whether or not CDP operating and service hours extend to 14 hours a day; the child care time for any child shall not exceed 12 hours per day, except in cases of emergency.

Each Military Department and Defense Agency will also establish criteria that allows installation commanders to grant case-by-case exceptions to the fee policy for unusual financial circumstances, such as when a family's total income declines to a lower fee category. In addition, commanders may authorize up to a 20 percent reduction of fees for each additional child of the same family. DoD contractors and specified space available patrons are ineligible for the individual financial hardship exception and the additional child discount.

Family income ranges for the current nine Total Family Income (TFI) categories have been increased to reflect a weighted average of the approved military and civilian pay increases. There was a slight adjustment to the high cost fee options in each category, but the low cost fee options remain unchanged. The optional high market adjustment rate may be used in areas where it is necessary to pay higher wages to compete with local labor or at those installations where wages are affected by non-foreign area cost of living allowances (COLA), post differential, or locality pay as indicated in DoDI 6060.02, Enclosure 3, para 3.b. (1) (e) 2.a. The optional low market adjustment rate may be used in areas where costs for comparable care within the installation catchment area are significantly lower. Both the low and high market adjustment rate options will be approved by the Service headquarters utilizing the attached form (Attachment 3).

All adjustments must be reported to the Office of Military Family Readiness Policy by

February 1, 2019. The use of low and high market adjustment rate options at approved installations will be validated during the annual certification process.

DD Form 2652, *Application for Department of Defense Child Care Fees*, in paper or electronic form, will be used to verify TFI as defined in DoDI 6060.02. TFI includes all earned income including wages, salaries, tips, long-term disability benefits, voluntary salary deferrals, Basic Allowance for Housing Reserve Component/Transit (BAH RC/T), and subsistence allowances, and in-kind quarters and subsistence received by a Military Service member, DoD civilian employee, or spouse, and anything else of value, even if not taxable, that was received for providing services. BAH RC/T and subsistence allowances mean the Basic Allowance for Quarters and the Basic Allowance for Subsistence received by military personnel and civilian personnel when provided (with respect to grade and status), and the value of meals and lodging furnished in-kind to military personnel residing on military bases.

TFI calculations must also include quarters subsistence and other allowances appropriate for the rank and status of military or civilian personnel, whether received in cash or in-kind. Rather than use the Basic Allowance for Housing (BAH) listed on the Leave and Earning Statement (LES), installations must use the Non-Locality Basic Allowance for Housing with Dependents Rate (BAH RC/T) for all members, regardless of whether they live in government housing or off installation. For dual military living in government quarters, include BAH RC/T of the senior member only; in locations where military members receive less than the BAH RC/T allowance, use the local BAH rate; for DoD civilian employees outside the Continental United States, include either the housing allowance or the value of the in-kind housing provided. Programs should not include alimony and child support received by the custodial parent, Supplemental Security Income (SSI) Benefits received on behalf of the dependent child, reimbursements for educational expenses or health and wellness benefits, COLA, temporary duty allowances, or reenlistment bonuses.

Since the BAH RC/T chart is based on the calendar year, programs will use the 2019 BAH RC/T chart for those enrolling on or after January 1, 2019. More information can be obtained on BAH at: <http://www.defensetravel.dod.mil/perdiem/> and <http://www.defenselink.mil/militarypay>.

TFI should be verified at the time the new rates go into effect using the most recent W-2 forms or current LES(s) of the Military Service member or DoD civilian employee and, if applicable, those of their spouse. Families who decline to show proof of income will be charged the Category IX fee. Fees shall not be adjusted more than once in a school year; however, fees for individual families may be adjusted on a case-by-case basis if warranted due to special financial hardship.

DoD civilian employees with children enrolled in DoD subsidized child care programs are subject to the requirements of title 26, United States Code (also referred to as the Internal Revenue Code (IRC)), section 61 and title 26, Code of Federal Regulations, section 1.61-1. The IRC requires that child care subsidies generally be treated as part of gross income for tax purposes (see Notification to Civilian Sponsors Tax Year 2018 at Attachment 4). Active duty Service members are not impacted as they receive an exclusion from taxes for benefits under dependent care assistance programs based on language included in the Military Family Tax

Relief Act, codified at title 10, United States Code, Section 134(b).

Installation SAC full-day child care fees (summer and holidays) are based on full-day CDC fees and include the number of SAC operating hours. SAC rates include all meals and snacks when provided. SAC fees must be reduced by 20 percent when meals and snacks are not provided during the full-day summer program.

The Military Departments and Defense Agencies will utilize this fee policy in establishing community-based child care direct subsidies. These accounts are centrally managed by each Service. For SY 2018 – 2019/2019 – 2020, the average annual direct subsidy, calculated at the Service level, shall not exceed \$5,000 per child.

The Military Departments and Defense Agencies may implement fee changes beginning October 1, 2018 but no later than February 1, 2019. Additional information regarding frequently asked questions is provided in Attachment 5.

The DoD Office of Military Family Readiness Policy will conduct an annual fee review based on the second quarter of Fiscal Year (FY) 2019. To assist us, please complete the Annual Fee Report templates for CDP programs (Attachment 6) to include the total number and percentage of all active duty Military Service members, and DoD civilian employee patrons using the weekly standard fee, DoD Contractors and Specified Space Available patrons that pay the unsubsidized Category IX(A) fee, patrons using the low and high cost fee schedule, total number of hardship waivers granted, and the number and location of sites using the optional high and low cost fee schedule (Part A). In addition, provide the total number of full care CDC patrons by income category and age, and total number of unique SAC patrons by income category and program type (Part B).

Each Military Department and Defense Agency shall select a Date of Record within the second quarter of FY 2019 to report the requested data. The Annual Fee Reports shall be submitted to the Office of Military Family Readiness Policy by April 30, 2018.

The point of contact for this policy is Ms. Nichele LeGrand-Murphy, Office of Military Family Readiness Policy. She may be reached by e-mail at [nichele.d.legrand-murphy.civ@mail.mil](mailto:nichele.d.legrand-murphy.civ@mail.mil).

**CHILD DEVELOPMENT PROGRAM FEES  
SCHOOL YEAR (SY) 2018 – 2019/2019 – 2020**

The following fees for SY 2018 – 2019/2019 – 2020 must be implemented by 1 February 2019.

<i>Category</i>	<i>Total Family Income</i>	<i>Weekly Fee Per Child</i>	<i>Market Adjustment Fee - Low (Optional)</i>	<i>Market Adjustment Fee - High (Optional)</i>
I	\$0 – \$32,525	\$60	\$51	\$70
II	\$32,526 – \$39,491	\$75	\$66	\$85
III	\$39,492 – \$51,108	\$93	\$84	\$103
IV	\$51,109 – \$63,884	\$108	\$99	\$118
V	\$63,885 – \$81,310	\$124	\$113	\$134
VI	\$81,311 – \$94,032	\$136	\$124	\$146
VII	\$94,033 – \$110,625	\$140	\$128	\$150
VIII	\$110,626 – \$138,330	\$145	\$133	\$155
IX	\$138,331 +	\$150	\$138	\$160
IX(A) DoD contractors and specified space available patrons	\$138,331 +		\$210	

<b><i>Standard Hourly Care Rate</i></b>	<b>\$5.00</b>
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**DECISION MEMO**

**TO:**

**FROM:**

**SUBJECT:** Authorization for Use of Department of Defense (DoD) Child Development Program Optional High/Low Cost Fee Schedule

In accordance with the DoD child development program fee policy and DOD Instruction 6060.02, "Child Development Programs (CDPs)," August 5, 2014, this memorandum requests authorization to implement the market adjustment fee schedule at [*insert installation*]. Please submit this form to Service headquarters for approval and forward to the Department of Defense Office of Military Family Readiness Policy no later than February 1, 2019.

Date:

Service/Installation:

**Justification for high market adjustment rate:**

\_\_\_ Option 1: The optional high cost fee schedule is necessary to pay higher wages to compete with local labor.

\_\_\_ Option 2: The optional high cost fee schedule is necessary because wages are affected by non-foreign area cost of living allowances (COLA), post differential, or locality pay as indicated in DoDI 6060.02, Enclosure 3.

**Justification for low market adjustment rate:**

\_\_\_ Option 1: The overall program operating costs are significantly lower than average program operating costs and the program is able to provide care at a lower cost to families while still achieving a break even financial goal.

\_\_\_ Option 2: Costs for comparable care within the installation catchment area are significantly lower and the program must adjust rates to be marketable in this geographic area.

Installation Approving Official: \_\_\_\_\_ Date: \_\_\_\_\_

Headquarters Approving Official: \_\_\_\_\_ Date: \_\_\_\_\_

**NOTIFICATION FOR CIVILIAN SPONSORS UTILIZING DEPARTMENT OF  
DEFENSE SUBSIDIZED CHILD DEVELOPMENT PROGRAMS  
DURING TAX YEAR 2018**

The Department of Defense (DoD) is required to notify you annually of the tax value of the child care subsidy for your installation-based child development program. This letter serves as your notification.

The Internal Revenue Code (IRC) commonly referred to as “tax code or law,” is provided in title 26, United States Code, section 61, and title 26, Code of Federal Regulations, section 1.61-1. The IRC requires that child care subsidies generally be treated as cash income, in addition to normal earnings. While no direct subsidy payment is made to any sponsor, either military or civilian, the DoD installation-based child development programs are equally subsidized for all sponsors through appropriated funds. These subsidies enable the programs to provide quality care to your children at a rate less than would normally be charged. These subsidies reduce the cost to you of this nationally-accredited child care.

While the IRC requires child care subsidies to be potentially taxable, there are tax exclusions on the value of subsidies up to \$2,500 (for married individuals filing separately), or \$5,000 (for married couples filing jointly or single heads of household), from gross income if the subsidies are made available through an employer Dependent Care Assistance Plan (DCAP); which is the case for children enrolled in DoD installation child care programs.

The IRC also stipulates that the child must be claimed as a dependent on the Federal income tax return of their parent or guardian in order to qualify for the \$2,500 or \$5,000 exclusion. This stipulation applies to civilian employee sponsors with children enrolled in DoD subsidized child care programs. Additional guidance may be found in the Internal Revenue Service Publication 503, "Child and Dependent Care Expenses."

Each year the DoD must determine the value of the child care subsidy. The Third Party Administrator (TPA) performs this calculation on behalf of the Department by deducting the amount of your child care fees from the tax value of the child care space to determine a “net value” of the child care space. **This net value is the amount that is considered potentially taxable income associated with the DoD child care subsidy.** Only child care subsidies that exceed the \$5,000 (\$2,500 for married individuals filing separately) exclusion are taxable and reportable. Sponsors are responsible for considering any Dependent Care Flexible Spending Accounts (DCFSAs) to determine if the net value plus the DCFSA value exceeds the \$5,000 or \$2,500 amount, which would be considered potentially taxable income. If you have questions regarding your potential tax liabilities, you should consult with your tax advisor.



## Tax Year 2018 Information

**The cash value of the subsidy for 2018 tax purposes is \$4,990.70**

The 2018 **net value** of the subsidy for each income category is listed below:  
*Only child care subsidies that exceed the \$5,000 (\$2,500 for married individuals filing separately) exclusion are taxable and reportable.*

- Families in Category I have a child care subsidy net value of **\$1,923/year** for a full time, full day space
- Families in Category II have a child care subsidy net value of **\$1,143/year** for a full time, full day space
- Families in Category III have a child care subsidy net value of **\$207/year** for a full time, full day space
- Families in Categories IV – IX have **NO** child care subsidy net value (**\$0/year**) for a full time, full day space based on the yearly total of fees paid for child care

## **CHILD DEVELOPMENT PROGRAM FEE POLICY FREQUENTLY ASKED QUESTIONS**

1. How have income ranges been adjusted?
  - Income ranges based on Total Family Income (TFI) have been adjusted to reflect the approved military and civilian pay increases. In practice, this means that a family will not move to a higher fee category solely because of a cost of living increase.
2. Who will be affected by these fees?
  - These fees apply to families who attend regularly scheduled Child Development Center (CDC) and School Age Care (SAC) programs during the year.
  - Last year, the School Year (SY) 2017 - 2018 fee review determined that DoD contractors and other specified space available patrons, as defined in DoD Instruction (DoDI) 6060.02 “Child Development Programs,” August 5, 2014, would no longer be eligible for child care fee subsidies. Effective for SY 2018-2019, **all** DoD contractors and specified space available patrons will pay the unsubsidized Category IX (A) child care fee.
  - For purposes of this fee policy, the term “space available patron” does not include active duty Service members with non-working spouses, or DoD civilian employees paid from APF and NAF with non-working spouses.
3. What services will families receive for the new fee ranges?
  - Fees include 50 hours of care per week and United States Department of Agriculture (USDA)-approved meals (breakfast, lunch and a snack). The program will assume additional costs using appropriated fund dollars when the mission requirement dictates the need for care beyond 10 hours per day. Whether or not CDP operating and service hours are extended to 14 hours; the day care time for any child shall not exceed 12 hours per day, except in cases of emergency.
  - Full Day SAC program fees should be based on Full Day CDC fees and include the number of hours the program is operating SAC. The SAC rate includes all meals and snacks when provided. Fees must be reduced by 20 percent when meals and snacks are not provided during the full-day summer program.
4. When will the new fee structure be implemented?
  - The updated fee ranges must be implemented no later than February 1, 2019.
5. How is family income determined, and what forms are required for verification?
  - The DD Form 2652, *Application for Department of Defense Child Care Fees*, in either paper or electronic form, will be used to verify total family income (TFI) as defined in DoDI 6060.02.

- For the purposes of determining child care fees in DoD child development programs, TFI includes all earned income including wages, salaries, tips, long-term disability benefits, voluntary salary deferrals, basic allowance for housing Reserve Component/Transit (BAH RC/T) and subsistence allowances and in-kind quarters and subsistence received by a Service member, DoD civilian employee, or a spouse, and anything else of value, even if not taxable, that was received for providing services. TFI calculations must also include quarters subsistence and other allowances appropriate for the rank and status of military or DoD civilian personnel whether received in cash or in kind.
  - Programs should not include alimony, child support received by the custodial parent, Supplemental Security Income (SSI) Benefits received on behalf of the dependent child, reimbursements for educational expenses or health and wellness benefits, cost of living allowances (COLA) received in high cost areas, temporary duty allowances, or reenlistment bonuses.
  - Do not include cash awards, bonuses, or overtime pay in TFI calculation.
  - TFI includes the appropriate Non-Locality Basic Allowance for Housing with Dependents Rate (BAH RC/T) for all members, regardless of whether they live in government housing or off installation. Programs will use the local BAH rate in locations where Service members receive less than the BAH RC/T allowance. For dual military living in government quarters include BAH RC/T of the senior member only; for a Defense civilian employee OCONUS, include either the housing allowance or the value of the in-kind housing provided.
    - Note that the BAH RC/T rate is based on the calendar year. Programs will use the appropriate year's rate when calculating fees. Specific rate information can be obtained on BAH rate based on rank and geographic location at: <http://www.defensetravel.dod.mil/perdiem/>.
6. Why is the allowance for housing included in the total family income computation?
- Section 1793(a) of title 10, United States Code, requires that the DoD establish DoD-wide uniform child care fees based on TFI. In 1990, when the fee policy was first established, the family's Internal Revenue Service (IRS) Form 1040 was used to determine TFI.
  - In 1993, the definition of TFI was changed to be consistent with the Internal Revenue Code (IRC) definition for military members claiming the Earned Income Tax Credit for Child Care. According to the IRC definition, TFI comprises all earned income to include wages, salaries, tips, long term disability, voluntary salary deferrals, quarters allowances (BAQ), subsistence allowances (BAS), and in-kind quarters and subsistence received by military members, and anything else of value, even if not taxable. Basic Allowance for Housing (BAH Type II) was used instead of BAQ because of changes to the housing allowance system in 1998.
  - The computation of TFI is based on earned income rather than on disposable income. The BAH used to calculate TFI represents an in-kind service that you receive in lieu of a housing payment. As noted above, subsistence allowance is included in the category of earned income.

- Child care fees are established to generate approximately 50% of the direct costs of operating the program with the remainder of the program subsidized by appropriated funds.
7. How do I calculate the TFI for non-related families, non-married couples and for couples who are geographically separated?
- In households where non-related families are living in the same residence, include the income of all adults who financially contribute to the welfare of the child.
  - In households where the parents are married or in a legal partnership and the custodial parent is geographically separated from the sponsor, include the income of both.
8. How do I calculate the income for spouses/partners who work on commission and who do not have a previous tax year return?
- Individuals who have no employment income history and whose income fluctuates throughout the year must provide an employer estimate of the anticipated annual earnings. Individuals who are self-employed will be required to provide an estimate of annual earnings.
9. How do I calculate the income for individuals who own their own business?
- Calculate the TFI using the business net income.
10. Will families have to resubmit documentation if there have been no changes to financial arrangements?
- All families are required to provide documentation, such as a current Leave and Earning Statement (LES), annually to verify their income. This information is necessary for future assessments of the fee policy.
11. What happens if a family refuses to provide proof of income?
- Families will be charged the highest fee category.
12. Are there any exceptions to these rules in the event of special circumstances? If so, how are these determined?
- Commanders have the authority to grant individual hardship waivers for Service members and DoD civilian employees, yet must consider the balance of NAF income and appropriated fund support as they approve waivers. Approved fees must be within fee categories.
    - All DoD contractors and specified space available patrons are ineligible for the individual financial hardship exception. However, exceptions to the fee policy will be available on a case-by-case basis to installations in situations where it is necessary to make more efficient use of DoD facilities and resources.
13. Will DoD civilian employees be taxed on the value of the child care space?

- Title 26, United States Code (the Internal Revenue Code (IRC)), Section 61 and title 26, Code of Federal Regulations, Section 1.61-1, provide that child care subsidies are generally treated as part of gross income for tax purposes. The amount of income is generally calculated by adding the value of the subsidy to the taxable income of DoD civilian employees who benefit from the subsidies.
- The cost of each space in DoD installation-based child development programs is equally subsidized for both Service members and DoD civilian employees through appropriated funds. These subsidies include direct support for a limited number of staff salaries, equipment and supplies. Additional financial support is provided in the form of installation contracts, facility and grounds maintenance, and other personnel support. In the absence of subsidies, the cost of child development programs offered to both Service members and DoD civilian employees would be significantly higher.

14. Are there discounts for multiple children from the same family?

- Installation commanders may authorize up to a 20% reduction of fees for additional children of the same family.
- DoD contractors and specified space available patrons are ineligible to receive the multiple child discount, based on a review of DoD Section 1799 of title 10, United States Code, the statutory provision that authorizes child and youth program services for dependents of those who are not members of the armed forces or civilian employees.

15. What is the market adjustment rate option, and who will pay it?

- The low and high market adjustment rate options, authorized by the Office of Children and Youth through the Service headquarters, provide the opportunity to adjust fees using the designated single fee per category.
  - The optional low market adjustment rate may be used in areas where costs for comparable care within the installation catchment area are significantly lower.
  - The optional high market adjustment rate may be used in areas where it is necessary to pay higher wages to compete with local labor or at those installations where wages are affected by non-foreign area COLA, post differential, or locality pay.



**2nd Quarter Fiscal Year 2019**

**SAC Patrons Weekly Fees**

**Service/Defense Agency** \_\_\_\_\_

**Date of Record** \_\_\_\_\_

**A. Number and Percentage Currently Enrolled Patrons:**

Income Category	Standard Weekly Fee		Low Market Adjustment		High Market Adjustment	
	# of Patrons	% of Patrons	# of Patrons	% of Patrons	# of Patrons	% of Patrons
I						
II						
III						
IV						
V						
VI						
VII						
VIII						
IX						
IX(A) - Contractor						
IX(A) - Space A/Other						
<b>Total</b>	<b>0</b>		<b>0</b>		<b>0</b>	

**B. Total Number of Waivers Granted for Hardship Cases:**

**SAC Waivers** \_\_\_\_\_

**C. Total Number/List of Locations using the Optional High Cost Fee Schedule:**

**# of Locations** \_\_\_\_\_

**List of Locations**


**D. Total Number/List of Locations using the Optional Low Cost Fee Schedule:**

**# of Locations** \_\_\_\_\_

**List of Locations**


**2nd Quarter Fiscal Year 2019**

**CDC Patrons Income Category**

**Service/Defense Agency**

**Date of Record**

**A. Number of Currently Enrolled Full Day Patrons:**

**# of Full Day CDC Patrons by Income Category and Age**

<b>Income Category</b>	<b>Infant</b>	<b>Pre-Toddler</b>
I		
II		
III		
IV		
V		
VI		
VII		
VIII		
IX		
IX(A) - Contractor		
IX(A) - Space A/Other		
<b>Total</b>	<b>0</b>	<b>0</b>

**A. Number of Currently Enrolled Full Day Patrons:**

**# of Full Day CDC Patrons by Income Category and Age**

<b>Income Category</b>	<b>Toddler</b>	<b>Preschool</b>
I		
II		
III		
IV		
V		
VI		
VII		
VIII		
IX		
IX(A) - Contractor		
IX(A) - Space A/Other		
<b>Total</b>	<b>0</b>	<b>0</b>



2nd Quarter Fiscal Year 2019			
SAC Patrons Income Category			
Service/Defense Agency			
Date of Record			
<b>B. Number of Currently SAC Enrolled Patrons:</b>			
Standard Weekly Fee			
# of Unique SAC Patrons by Income Category and Program Type			
Income Category	Before Care Only	After Care Only	Before & After Care Only
I			
II			
III			
IV			
V			
VI			
VII			
VIII			
IX			
IX(A) - Contractor			
IX(A) - Space A/Other			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>