



**PARKS AND RECREATION  
Policies and Procedures**

Policy Manual

General Directive

Child Care Activities  
Effective June 1, 2014

Reviewed Date: October 21, 2019  
Next Review: June 1, 2020

**I. Purpose**

To establish how Parks and Recreation will define a Child Care Activity

**II. Definitions**

*Child and Dependent Care Expenses* any activity the parent/guardian utilizes to provide care for a dependent child to allow that parent to work or look for work <sup>1</sup>

*Child Care Activity* shall mean any activity in which the duration of the program is a minimum of three (3) hours each day

*Child Care Statement* shall mean a report from RecTrac that provides an annual record of payments made toward activities that have been flagged as Child Care Activities

*Dependent Care Center* shall mean a place that provides care for more than six (6) persons and receives a fee, payment, or grant for providing services for any of those persons, even if the center is not run for profit <sup>2</sup>

*RecTrac* shall mean the recreation software program used by the Parks and Recreation Department

**III. Policy**

Though the Internal Revenue Service (IRS) provides a broad definition of a Child Care Activity, the Parks and Recreation Department will designate certain programs as Child Care Activities for the purpose of the Child Care Statement. These are listed below:

- After school program
- Specialty Camps (all)
- Summer program (including field trips)

<sup>1</sup> IRS Publication 503 (2018); <https://www.irs.gov/pub/irs-pdf/p503.pdf> page 6

<sup>2</sup> IRS Publication 503 (2014); <https://www.irs.gov/pub/irs-pdf/p503.pdf> page 7

Parents/guardians wishing to use other programs other than the ones listed above will be responsible for keeping records of payments for child and Dependent Care Expenses purposes.

New programs that could be a Child Care Activity need to be designated as such on the Program Proposal and approved by a manager.

Approved and issued:

  
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Paul Dial, Director

  
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Date