



Child Development Associates Nutrition Program
180 Otay Lakes Road, Suite 300 • Bonita, California 91902 • (619) 427-4922

STATEMENT OF DAY CARE HOME MONTHLY BUSINESS INCOME & EXPENSES FY 15/16

Part I. Instructions: You MUST check one of the following two boxes:

- ☐ My signature certifies that this statement accurately reflects my actual circumstances. Income and expenses listed are supported by receipts and/or other appropriate documentation which I retain on file.
- ☐ My signature certifies that this is an estimate of my income and expenses to be used for a **TEMPORARY ELIGIBILITY DETERMINATION**. After 45 days, I will submit a statement based on actual income and expenses, as supported by receipts and/or other appropriate documentation that I will retain on file.

Provider Verification Signature _____

Part II. Instructions: You MUST check one of the following boxes:

The income and expenses below are for:

- ☐ Month of ____/____
- ☐ Year of _____

Part III.

MONTHLY INCOME	Sub-Totals	Totals																								
Parent Fees																										
CCFP Reimbursement (do not include reimbursement for own children)																										
Other Income – husband’s salary, other job, etc.																										
TOTAL GROSS INCOME																										
EXPENSES																										
Monthly Expenses																										
Food (Enter the total number of meals served to day care children, including any meals not reimbursed by the Food Program. Do not include meals served to you or your own children.) <table><thead><tr><th></th><th># Meals Served</th><th>Meal Rate</th><th>Food Expense</th></tr></thead><tbody><tr><td>Breakfast</td><td>_____</td><td>\$ 1.32 / .48 =</td><td>_____</td></tr><tr><td>Lunch</td><td>_____</td><td>\$ 2.48 / 1.50 =</td><td>_____</td></tr><tr><td>Supper</td><td>_____</td><td>\$ 2.48 / 1.50 =</td><td>_____</td></tr><tr><td>Snack</td><td>_____</td><td>\$.74 / .20 =</td><td>_____</td></tr><tr><td>TOTAL</td><td></td><td></td><td></td></tr></tbody></table>		# Meals Served	Meal Rate	Food Expense	Breakfast	_____	\$ 1.32 / .48 =	_____	Lunch	_____	\$ 2.48 / 1.50 =	_____	Supper	_____	\$ 2.48 / 1.50 =	_____	Snack	_____	\$.74 / .20 =	_____	TOTAL					
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TOTAL																										
Other Monthly Expenses																										
Utilities (gas, electric, water, garbage)																										
Mortgage/ interest																										
Apartment/rent																										
Household supplies (paper products, etc.)																										
Other: diapers, wipes, craft supplies, small toys, videos, etc.																										
Large toys, i.e., climbing structure, swing set, etc.																										
Large day care furniture, i.e., crib, etc.																										
TOTAL																										
Multiply by the Time-Space percentage* (This equals the monthly business expense)	X%	=																								

Other Monthly Expenses (continued)	Sub-Totals	Totals
Car Mileage (Enter the number of miles driven last month in which the primary purpose was for business and multiply the total by 50.5 cents (2009 standard mileage rate.) Total Business Miles _____ X \$.50.5 = _____		=
Monthly payment to assistants/day care helpers		
TOTAL MONTHLY EXPENSES		
YEARLY EXPENSES		
Property Taxes		
House Insurance		
Multiply tax & insurance total by Time-Space percentage*	X%	=
Yearly business expense (total of tax & insurance X time/space % from above) _____ ÷ by 12 months = _____	÷ 12	=
TOTAL		
TOTAL – Day Care Liability Insurance _____ ÷ 12 mo = _____	÷ 12	=
House Depreciation		
Purchase price of home		
Minus value of land at time of purchase		
Plus home improvements after purchase (do not include home repairs)		
Total (= basis of home)		=
Multiply by Time-Space percentage*	X%	
= Business basis of home		=
Divide business basis by 39 years (= yearly house depreciation expense)	÷ 39	=
Divide above number by 12 months (= monthly house depreciation expense)	÷ 12	=
TOTAL HOUSE DEPRECIATION		
Furniture/Appliance Depreciation		
Total fair market value of furniture/appliances as of the month the business began		
Multiply by the Time-Space percentage*	X %	
= Business basis of items		
Divide business basis by 7 years (= yearly furn./appl. depreciation expenses)	÷ 7	=
Divide above number by 12 months (= monthly furn./appl. depreciation)	÷ 12	=
(B.) TOTAL MONTHLY/YEARLY EXPENSES		=
Deduct gross income amount from front page		- \$
MONTHLY NET INCOME (Subtract B from A) Note: A monthly net income that is a negative number (a loss) must be reported as zero on the Food Program Income Eligibility form.		=

***TIME-SPACE PERCENTAGE** The Time-Space percentage is used to determine how much of the expenses used by a provider's business and family can be deducted as a business expense. The formula to calculate this number is:

of hours home is used

For business in a week

168 hours in a week

X

square feet home is

regularly used for business = Time-Space Percentage

total # square feet in a home

A provider who works 10 hours a day, 5 days a week would have a Time Percent of 30%. Most providers use all the rooms in their home for their business on a regular basis. A typical provider would therefore have a Time-Space percentage of around 30%.