

# Montana Department of Public Health and Human Services Child and Adult Care Food Program FY23

## OPERATION EXPENSE\*

Name of Sponsoring Organization \_\_\_\_\_ Sponsor Number \_\_\_\_\_

### Section 1

To be completed by all Sponsoring Organizations budgeting expenses in Operations line items:

a. Total square footage of building in which CACFP home program is located \_\_\_\_\_ sq. ft. (a)

b. Total square footage entirely applicable to CACFP \_\_\_\_\_ sq. ft. (b)

c. Total square footage entirely applicable to other programs administered by Sponsoring Organization:  
List name of program and indicate applicable square footage:

\_\_\_\_\_ sq. ft.

\_\_\_\_\_ sq. ft.

\_\_\_\_\_ sq. ft.

\_\_\_\_\_ sq. ft. Total \_\_\_\_\_ sq. ft. (c)

d. Total square footage considered "shared" among programs administered by Sponsoring Organization:

\_\_\_\_\_ sq. ft.

\_\_\_\_\_ sq. ft.

\_\_\_\_\_ sq. ft.

\_\_\_\_\_ sq. ft. Total \_\_\_\_\_ sq. ft. (d)

Note: Line (b) + Line (c) + Line (d) must equal Line (a).

e. Determine total program non-shared space administered by the Sponsoring Organization.

Add (b) and (c) \_\_\_\_\_ sq. ft. (e)

f. Calculate the CACFP Use Allowance percentage. Divide (b) by (e) \_\_\_\_\_ (f)

**Multiply the percentage determined in (f) by expenses listed in Category 1 of the budget to determine the allowable share of CACFP expenses.**

\* Other more appropriate methods of determining operation expenses may be approved by MONTANA CACFP upon request.

**Note: Sponsoring Organizations budgeting expense on line 2.1 must complete Section 2, Section 3, AND Section 4.**

**Section 2: Leased Office Space**

Is office space occupied by CACFP day care home staff located in a leased building?

NO. If no, go to Section 3.

YES. If yes, complete the following:

a. Lease/rent paid to: \_\_\_\_\_  
(name)

\_\_\_\_\_  
(address)

b. Explain any relationship between the company/person identified in "a" above and **any** employee of the sponsoring organization.

c. Effective dates of lease \_\_\_\_\_ to \_\_\_\_\_

d. If space is not shared with other programs, enter annual amount of lease \_\_\_\_\_ and transfer this figure to line 2.1 of budget.

e. If space is shared with other programs, ENTER ANNUAL AMOUNT OF LEASE \_\_\_\_\_  
Multiply annual amount of lease times line h, page 1, to determine allowable amount of lease to be paid from CACFP.  
Enter allowable amount of lease \_\_\_\_\_ and transfer this figure to line 2.1 of budget.

f. Circle any items below which are included in the lease:

- |                              |                       |              |
|------------------------------|-----------------------|--------------|
| electricity                  | gas                   | water        |
| trash                        | custodial/maintenance | pest control |
| building/grounds maintenance | office furniture      | parking      |
| other (list)                 |                       |              |

**Section 3: Office space located in a building**

Is the building occupied by CACFP sponsor staff owned (1) by parent organization or (2) by someone who has less-than-arms length relationship to the organization?

NO. If no, Stop. Attachment VI is complete

YES. If yes, determine the description below which best describes your building occupancy. Choose only one part listed below (example 4F) and complete

**Section 4**

- Part 4A** – no shared space; no federal funds used in purchase of building; no capital improvements to building
- Part 4B** – no shared space; no federal funds used in purchase of building; capital improvements to building
- Part 4C** – shared space; no federal funds used in purchase of building; no capital improvements to building
- Part 4D** – shared space; no federal funds used in purchase of building; capital improvements to building
- Part 4E** – no shared space; federal funds used in purchase of building; no capital improvements to building
- Part 4F** – no shared space; federal funds used in purchase of building; capital improvements to building
- Part 4G** – shared space; federal funds used in purchase of building; no capital improvements to building
- Part 4H** – shared space; federal funds used in purchase of building; capital improvements to building

**Part 4A** (no shared space; no federal funds used in purchase of building; no capital improvements to building)

Year building was purchased \_\_\_\_\_

- a. Enter original purchase price of building, including land \_\_\_\_\_ (a)
- b. Enter original purchase price of land \_\_\_\_\_ (b)
- c. Subtract (b) from (a). Enter amount \_\_\_\_\_ (c)
- d. Calculate use allowance by dividing (c) by 50 years \_\_\_\_\_ (d)

**Enter amount from line (d) on line 2.1 of the budget.**

**Part 4B** (no shared space: no federal funds used in purchase of building; capital improvements to building)

Year building was purchased \_\_\_\_\_

- a. Enter original purchase price of building, including land \_\_\_\_\_ (a)
- b. Enter original purchase price of land \_\_\_\_\_ (b)
- c. Subtract (b) from (a). Enter amount \_\_\_\_\_ (c)
- d. Calculate use allowance by dividing (c) by 50 years \_\_\_\_\_ (d)

Complete the chart below:

**CAPITAL IMPROVEMENTS – MAJOR RENOVATIONS TO BUILDING**

Year & Date Completed	Description of Improvement	Total Cost	Years of Useful Life	Annual Use Allowance (Total cost divided by years useful life)	MONTANA CACFP USE ONLY
1.					
2.					
3.					
4.					

<b>TOTAL ANNUAL USE ALLOWANCE</b>			
-----------------------------------	--	--	--

- e. Total annual use allowance of capital improvements \_\_\_\_\_ (e)
- f. Add lines (d) + (e) to obtain the annual use allowance \_\_\_\_\_ (f)

**Enter amount from line (f) on line 2.1 of budget.**

**Part 4C** (shared space; no federal funds used in purchase of building; no capital improvements to building)

Year building was purchased \_\_\_\_\_

- a. Enter original purchase price of building, including land \_\_\_\_\_ (a)
- b. Enter original purchase price of land \_\_\_\_\_ (b)
- c. Subtract (b) from (a). Enter amount \_\_\_\_\_ (c)
- d. Calculate use allowance by dividing (c) by 50 years \_\_\_\_\_ (d)
- e. Enter percentage from line (f), Section 1 \_\_\_\_\_ (e)
- f. Multiply (d) by (e) to obtain allowable CACFP use allowance amount \_\_\_\_\_ (f)

**Enter amount from line (f) on line 2.1 of the budget.**

**Part 4D** (shared space; no federal funds used in purchase of building; capital improvements to building)

Year building was purchased \_\_\_\_\_

- a. Enter original purchase price of building, including land \_\_\_\_\_ (a)
- b. Enter original purchase price of land \_\_\_\_\_ (b)
- c. Subtract (b) from (a). Enter amount \_\_\_\_\_ (c)
- d. Calculate use allowance by dividing (c) by 50 years \_\_\_\_\_ (d)

Complete the chart below:

**CAPITAL IMPROVEMENTS – MAJOR RENOVATIONS TO BUILDING**

Year & Date Completed	Description of Improvement	Total Cost	Years of Useful Life	Annual Use Allowance (Total cost divided by years useful life)	MONTANA CACFP USE ONLY
1.					
2.					
3.					
4.					
<b>TOTAL ANNUAL USE ALLOWANCE</b>					

- e. Total annual use allowance of capital improvements \_\_\_\_\_ (e)
- f. Add lines (d) + (e) to obtain the annual use allowance \_\_\_\_\_ (f)
- g. Enter percentage from line (f), Section 1 \_\_\_\_\_ (g)
- h. Multiply (f) by (g) to obtain allowable shared CACFP use allowance amount \_\_\_\_\_ (h)

**Enter amount from line (h) on line 2.1 of the budget.**

**Part 4E** (no shared space; federal funds used in purchase of building; no capital improvements to building)

Year building was purchased \_\_\_\_\_

- a. Enter original purchase price of building, including land \_\_\_\_\_ (a)
- b. Enter original purchase price of land \_\_\_\_\_ (b)
- c. Subtract (b) from (a). Enter amount \_\_\_\_\_ (c)
- d. Amount of federal dollars used in purchase of building \_\_\_\_\_ (d)
- e. Subtract (d) from (c) to obtain non-federal dollars used in building \_\_\_\_\_ (e)
- f. Calculate use allowance by dividing (e) by 50 years \_\_\_\_\_ (f)

**Enter amount from line (f) on line 2.1 of the budget.**

**Part 4F** (no shared space; federal funds used in purchase of building; capital improvements to building)

Year building was purchased \_\_\_\_\_

- a. Enter original purchase price of building, including land \_\_\_\_\_ (a)
- b. Enter original purchase price of land \_\_\_\_\_ (b)
- c. Subtract (b) from (a). Enter amount \_\_\_\_\_ (c)
- d. Amount of federal dollars used in purchase of building \_\_\_\_\_ (d)
- e. Subtract (d) from (c) to obtain non-federal dollars used in building \_\_\_\_\_ (e)
- f. Calculate use allowance by dividing (e) by 50 years \_\_\_\_\_ (f)

Complete the chart below:

**CAPTIAL IMPROVEMENTS – MAJOR RENOVATION TO BUILDING**

Year & Date Completed	Description of Improvement	Total Cost	Years of Useful Life	Annual Use Allowance (Total cost divided by years useful life)	MONTANA CACFP USE ONLY
1.					
2.					
3.					
4.					
<b>TOTAL ANNUAL USE ALLOWANCE</b>					

- g. Total annual use allowance of capital improvements \_\_\_\_\_ (g)
- h. Add lines (f) + (g) to obtain the annual use allowance \_\_\_\_\_ (h)

**Enter amount from line (h) on line 2.1 of the budget.**

**Part 4G** (shared space; federal funds used in purchase of building; no capital improvements to building)

Year building was purchased \_\_\_\_\_

- a. Enter original purchase price of building, including land \_\_\_\_\_ (a)
- b. Enter original purchase price of land. Subtract (b) from (a). Enter amount \_\_\_\_\_ (b)
- c. Subtract (b) from (a). Enter amount \_\_\_\_\_ (c)
- d. Amount of federal dollars used in purchase of building \_\_\_\_\_ (d)
- e. Subtract (d) from (c) to obtain non-federal dollars used in building \_\_\_\_\_ (e)
- f. Calculate use allowance by dividing (e) by 50 years \_\_\_\_\_ (f)
- g. Enter percentage from line (f), **Section 1** \_\_\_\_\_ (g)
- h. Multiply (f) by (g) to obtain allowable CACFP use allowance amount \_\_\_\_\_ (h)

**Enter amount from line (h) on line 2.1 of the budget.**

**Part 4H** (shared space; federal funds used in purchase of building; capital improvements to building)

Year building was purchased \_\_\_\_\_

- a. Enter original purchase price of building, including land \_\_\_\_\_ (a)
- b. Enter original purchase price of land \_\_\_\_\_ (b)
- c. Subtract (b) from (a). Enter amount \_\_\_\_\_ (c)
- d. Amount of federal dollars used in purchase of building \_\_\_\_\_ (d)
- e. Subtract (d) from (c) to obtain non-federal dollars used in building \_\_\_\_\_ (e)
- f. Calculate use allowance by dividing (e) by 50 years \_\_\_\_\_ (f)

Complete the chart below:

**CAPITAL IMPROVEMENTS – MAJOR RENOVATIONS TO BUILDING**

Year & Date Completed	Description of Improvement	Total Cost	Years of Useful Life	Annual Use Allowance (Total cost divided by years useful life)	MONTANA CACFP USE ONLY
1.					
2.					
3.					
4.					
<b>TOTAL ANNUAL USE ALLOWANCE</b>					

- g. Total annual use allowance of capital improvements \_\_\_\_\_ (g)
- h. Add (f) + (g) \_\_\_\_\_ (h)
- i. Enter percentage from line (f), **Section 1** \_\_\_\_\_ (i)
- j. Multiply (h) by (i) to obtain allowable CACFP use allowance amount \_\_\_\_\_ (j)

**Enter amount from line (j) on line 2.1 of the budget.**