Appendix 10: Optional Worksheet
Projects are encouraged to customize as appropriate.
All project forms should comply with Senior Corps requirements as well as grantee policies.

Space Cost Computation Worksheet
For Corporation for National & Community Service Grantees

This optional worksheet is for your use in computing the space cost allowance under the terms of your application for CNCS funding. Completion of this worksheet will expedite CNCS approval of the space cost in the proposed budget.

Basis for charging a direct cost as a percent:
Grantees may charge shared cost, such as space, utilities, etc. to the grant as a direct charge or they can incorporate those cost into their indirect cost rate. If part of the indirect cost rate, then it may not also be charged as a direct cost. If it charged directly (has its own line item) the percentage charged to the grant must have a cost basis, such as a space allocation plan for charging rent, the budget narrative should reflect how they arrived at the percentage and it should be applied consistently. The grantee must be able to allocate any shared cost to the CNCS grant. This is particularly important if the cost is picked during an IPERA review or other audit and the grantee is asked to document how they arrived at the amount charged to the grant.

Only one of the following methods numbered below (2, 3, or 4) may be used to determine the space cost allowance. If federal funds are provided to the grantee by a federal agency other than CNCS for any portion of the space used by CNCS, the grantee cannot charge space costs as grantee match on the CNCS application.

**LOCATION:**

   a. Percent of CNCS Space to Total Facility Equals _____ %

**RENTAL**

2. If your organization pays rent for the facilities in which the CNCS program is housed, what is the rent for the entire facility? _____
   a. To arrive at the rent allowance for the CNCS space, multiply the cost for the entire space by the percent in 1.a above.
      $_____ per month; $_____ per budget period

**SPACE OWNERSHIP**

3. If your organization owns the facilities in which the CNCS program is housed, either the Use Charge or Depreciation method can be used to determine cost.
   What was the acquisition cost of the facility? $_____
   a. To calculate the Use Charge, multiply as annual rate not exceeding 2% of the acquisition cost times the percent in 1.a above. $_____
   b. To calculate the Depreciation allowance, multiply the percent arrived at in 1.a times your depreciation factor (i.e. acquisition cost-useful life) on the space.
      _____ X _____ = $_____

**DONATED PROPERTY**

4. If a third party owns the facilities in which the CNCS program is housed, obtain an appraised value from an independent appraiser in your community-based on a rate per square foot. $_____
   a. To arrive at the allowable cost using this method, multiply that rate by the CNCS space in 1.a.
      _____ rate X _____ % = $_____
