

Indiana WIC Program  
Indiana State Department of Health

## Space Costs

### Policy

Local Agency (LA) may request reimbursement for the cost of space that is reasonable, necessary, and directly supports the WIC Program. *Note the policies below are different for LA-owned property and property owned by outside parties.*

### Authority

7CFR Part 3016, OMB Circulars A-87, A-102, A-110, A-122, A-133  
ASMB C-10

### Procedures

- I. Space costs include but are not limited to:
  - A. Rental space.
  - B. Utilities.
  - C. Janitorial services.
  - D. Parking lot maintenance.
  - E. Other rentals.
  - F. Building security.
  - G. Renter's insurance.
- II. If the space is owned by an entity or individual not associated with the LA, space costs cannot exceed comparable local costs.
- III. If the LA owns the building, it cannot charge market rate rent to the WIC program. Only the share of expenses for the property such as maintenance, insurance, janitorial expenses, and depreciation may be charged to the WIC program.
- IV. If the space is shared, an approved Cost Allocation Plan (CAP) must be submitted with the annual budget and approved by the State Agency.

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- V. LA must:
  - A. Keep supporting documentation such as a lease, invoice or bill for space owned by third parties, or
  - B. Keep records of actual expenses including depreciation calculations for space owned by the LA.
  - C. Claim expenses for space costs under the "Space Costs" line item.