Sec. 10-287c-18. Computation of grants-spectator seating in a gymnasium and seating area in an auditorium (Reference: Section 10-286)

- (a) **Spectator Seating in a Gymnasium.** For the purpose of determining the limited eligibility of the area of spectator seating in a gymnasium, retractable bleachers will be construed to occupy no area. In such cases limited eligibility shall apply only to the cost of the seats including installation. In the case of non-retractable (permanent) seating, limited eligibility shall be determined as follows:
 - A = Square footage of area occupied by seating
 - B = Total square footage of gymnasium
 - C = Total cost of gymnasium construction excluding seats (bleachers)
 - D = Total cost of seats (bleachers) including installation

$$(\frac{A}{B} \times C) + D = Limited$$
 eligible cost of gymnasium seating area.

- (b) **Seating Area in an Auditorium.** The limited eligibility of the cost of constructing the area of spectator seating in an auditorium shall be determined as follows:
 - A = Square footage of area occupied by seating
 - B = Total square footage of auditorium
 - C = Total cost of auditorium construction excluding seating
 - D = Total cost of seats (including installation)
- $E = \frac{1}{2}$ of highest projected 8-year enrollment ($\frac{1}{2}$ of capacity if construction or grant payments were started after June 30, 1975 and before July 31, 1983)
 - F = Capacity of auditorium

$$\left[\left(\frac{A}{B} \times C\right) + D\right] \times \frac{E}{F} = \text{Limited eligible cost of gymnasium seating area.}$$

Whenever E divided by F equals or exceeds one, a factor of one shall be used. Multipurpose rooms which utilize folding chairs or other temporary seating for auditorium purposes shall not be subject to this section.

(Effective July 28, 1986)