

Exhibit U: CYD Guidelines for Allowable Food Costs

I. Basic Guidelines found in CFR 200.438 Entertainment cost:

Costs of entertainment, including amusement, diversion, and social activities and any associated costs are unallowable, except where specific costs that might otherwise be considered entertainment have a programmatic purpose and are authorized either in the approved budget for the Federal award or with prior written approval of the Federal awarding agency.

II. Food Costs for CYD Participants

PEI allows the costs of snacks and meals only when they are necessary and part of the delivery of Prevention and Early Intervention programming. Food costs must be shown as necessary to carrying out the purpose of the award. Out- of-School Time programs are the most common example of a CYD opportunity during which food for Participants, such as a snack, may be a reasonable cost. Recognition ceremonies celebrating the successes of Participants may also incur reasonable food costs. Food and meal costs for Participants are unallowable when they become the central activity.

Generally, food itself should not be used as a reward or incentive however an event such as a Youth picnic with food for program cycle completion could be allowable. Similarly a drawing for a small restaurant gift card that has nutritious menus options for Youth completing a CYD survey or returning Data Authorization forms by a due date could be allowable.

PEI recognizes that program staff working with CYD Participants may become aware of Index Youth who need meals and encourages connections to community partners or leveraging other funding streams and programs that can provide food and provide additional support to the family. Basic needs support is not an intended use of CYD funds.

PEI also wants to distinguish community events from CYD programming with Index Youth. Many CYD programs hold community meetings and events to promote CYD, recruit Participants and seek community input in conducting the Community Strengths and Needs Assessment. Essential costs associated with coordinating these events, such as staff time, copying and mailing of flyers, and supplies may be allowable contract costs when the purpose of the event is to further the goals of CYD. Reasonable food costs may be considered for community events that provide outreach to potential CYD Participants.

III. Food Costs for CYD Staff

Meal costs for CYD staff can be reimbursed only if eating with CYD Participants is a condition of employment or incurred during approved travel while performing activities under the Grant. CYD staff meal costs during approved travel are allowable only in

conjunction with overnight travel of more than 50 miles from their office or residence. Examples of approved staff food expenses:

1. Meals of a Youth Summit chaperone may be reimbursed since the chaperone is traveling for the purposes of CYD.
2. Summer camp staff meal costs may be reimbursed if the staff cannot leave the premises.

IV. Budgeting and Documentation for CYD Food Costs

CYD Grantees should consider the following when budgeting, approving Sub awardee budgets, and reimbursing Subawardees for food costs for Participants:

1. Are the food costs an essential cost of providing CYD?
2. Would a snack or meal normally be served during the hours the program plans to provide the snack or meal?
3. Have nutritious food options been considered in the planning?
4. Is the cost of the food a prudent use of CYD money? Would a reasonable person recognize those making cost decisions as good stewards of public monies?
5. Could food costs be donated to support the maximization of CYD funds for direct programming to youth?

All food costs must be described in the Project Work Plan and the costs must be clearly outlined in the budget and budget narrative. No food costs will be allowed unless specifically approved by DFPS in the budget.

Grantees must keep and be able to provide documentation of all costs especially those related to food if requested at any time by PEI.