

Allowable and Unallowable Costs

General Information

The Allowable/Unallowable Chart listed below may change periodically based on United States Department of Agriculture (USDA) Guidance for the Supplemental Nutrition Assistance Program Education (SNAP-Ed). The *Network for a Healthy California (Network)* will notify contractors of all updates through Program Letters and on the *Network* website. USDA rules for allowable and unallowable costs apply to State and Federal Share. All SNAP-Ed activities and materials must be reasonable (in cost and scope) and necessary and targeted to Supplemental Nutrition Assistance Program (SNAP) eligible persons.

Persons eligible for SNAP-Ed are those who are participating in SNAP, those who are likely eligible for participation because their income does not exceed 130 percent of Federal Poverty Level (FPL) **or those who are potentially eligible because their income does not exceed 185 percent of the FPL.**

SNAP-Ed activities may be delivered to potentially eligible target audience with at least 50 percent having household incomes not higher than 185 percent of the FPL. Activities in school districts or organizations working with schools must document that over 50 percent of the students are enrolled in the free or reduced price school meal program at each participating school site.

If there are changes in the *SNAP-Ed Plan Guidance* for any given Federal Fiscal Year (FFY) that impact the Allowable and Unallowable Costs, the *Network* will update the website with a revised Allowable and Unallowable Costs document. Note: Contractors will be required to comply with the new FFY USDA Guidance and will be notified by email as changes occur.

IV. Chart of USDA Allowable and Unallowable Costs

1. Equipment
2. Food Demonstrations
3. CalFresh Promotion and CalFresh Outreach
4. Gardening
5. Literature/Materials/Audiovisuals
6. Media Activities
7. Medical Equipment and Health Services
8. Research, Evaluation and Needs Assessments
9. Nutrition Education Events/Classes
10. Nutrition Education Materials
11. Physical Activity Promotion
12. Systems, Policy and Environmental Education (Consumer Empowerment)
13. Profits/Revenues/Fund Raising/Grant Writing
14. Space Allocations
15. Social Marketing
16. Staff Training, Conferences, and Other Costs
17. Income Qualifications
18. Retail, Restaurants, and Worksite
19. SNAP-Ed Eligible Costs per Participant
20. Personnel

ALLOWABLE AND UNALLOWABLE COSTS BASED ON USDA GUIDANCE FFY 2013

<u>ALLOWABLE</u>	<u>UNALLOWABLE</u>
1. Equipment	
<ul style="list-style-type: none"> ▪ Purchase of office or electronic equipment (such as computers TV, VCR, cameras, etc.). A public organization may donate equipment and use fair market value; however, any fair market value must be reduced if it was bought with federal funds. (Multiplying the fair market value by the percentage share invested in the equipment may factor this value.) ▪ All equipment must be reasonable (in cost and scope), necessary, and integral to the nutrition education activity. If the equipment is also being used to support other activities, or not being used by 100 percent Full Time Equivalent (FTE) staff, the costs must be prorated. ▪ Communication cost only for Cell Phones are allowable based on: <ul style="list-style-type: none"> • Percentage time spent in the field; • Type of monthly phone plan is key consideration; • Cost allocation plan/auditing of calls may be necessary to verify. ▪ Only one salad bar per contract is allowed for educators to use for nutrition education. ▪ Purchase of one mobile food demonstration cart per contractor for nutrition education. ▪ Kitchen appliances and storage equipment only with justification of reasonable and necessary need. ▪ Flash drives, such as Iron Key flash devices and Kingston Privacy Edition flash devices, as long as it is used for SNAP-Ed related activity. 	<ul style="list-style-type: none"> ▪ Electronic or office equipment that exceeds \$5,000 unless such prior approval is received from the <i>Network</i>. ▪ Food service equipment for food service use. ▪ Medical equipment, except for inexpensive equipment such as anthropometric measuring tools if needed that can be used to measure height and weight to determine and discuss BMI and calorie balance/physical activity. ▪ Cell Phones (unless contractor can meet criteria described as “allowable” is “unallowable”). ▪ Global Positioning Systems (GPS) systems and/or devices. ▪ Walkie talkies and/or handheld two-way radios. ▪ iPods, iPads and accessories. ▪ Ice Makers. ▪ External hard drives both CDPH and state policy prohibit these devices as they are considered security risk, and cannot be encrypted.

<u>ALLOWABLE</u>	<u>UNALLOWABLE</u>
2. Food Demonstrations	
<ul style="list-style-type: none"> ▪ Cost of food for recipe/taste testing purposes that promotes healthy eating, especially fruits and vegetables. Cost of kitchen equipment and dishes necessary for food storage, preparation, and display of food prepared for demonstration purposes. ▪ The purchase of water and/or ice for “Rethink Your Drink” Campaign and NEOPB approved recipes for nominal costs with receipts (e.g. from filling stations, grocery stores). Preference is tap water. Also, 3-gallon refillable water jugs and water dispensers for infused water taste testing. ▪ Equipment costs must be prorated to reflect the SNAP-Ed portion, if other programs or projects use the equipment. ▪ Cost for food <u>samples</u> associated with a nutrition education lesson. A recommended guideline for taste testing samples is \$2.50/person, including supply costs. In some cases, a slightly higher cost per person may be justified. ▪ Staff time to prepare, transport, serve, and clean-up food for demonstration and/or taste testing purposes. ▪ Food may be donated, but the actual cost may not be leveraged or claimed on any SNAP-Ed budget. 	<ul style="list-style-type: none"> ▪ Ongoing snack or food service. ▪ Meal size portions or complete meal service, including “training table meals”. (<u>Portions sizes must be limited to taste test sample sizes, and cannot be snacks, partial meals, or complete meal service.</u>) ▪ The purchase of water and/or ice for reasons other than described as “allowable” is “unallowable”, unless prior approval is requested by the NEOPB. ▪ Cost of food provided as groceries or supplemental food. ▪ Distributing or providing meals or snacks to SNAP-Ed eligible persons for attendance of nutrition education classes or events. ▪ Use of staff time to prepare or serve meals or develop food or produce displays. Snacks, meals, or the use of food/fruit for decoration or display purposes.

<u>ALLOWABLE</u>	<u>UNALLOWABLE</u>
3. SNAP Promotion and CalFresh Outreach	
<ul style="list-style-type: none"> ▪ A brief message about SNAP must be provided on all newly developed or reprinted materials. The following is recommended: “SNAP provides nutrition assistance to people with low incomes. It can help you buy nutritious foods for a better diet. To find out more, contact [enter your local office or toll-free number, or other useful information to help identify how to get services].” USDA asks that all nutrition education efforts include a <i>brief</i> promotional SNAP message about the availability and benefits of SNAP <u>within the context</u> of nutrition education. ▪ Within the context of nutrition education interventions, staff may distribute CalFresh Outreach materials such as brochures, applications, and posters to promote SNAP. 	<ul style="list-style-type: none"> ▪ Any activity or set of activities in which the primary objective is to increase participation in SNAP through individual applicant assistance, community-based outreach message dissemination, or facilitation of systemic changes in SNAP that enhance program accessibility (Outreach). ▪ Examples of unallowable Outreach activities include: <ul style="list-style-type: none"> - Pre-screening or assisting individuals with completing SNAP applications and obtaining verification; - Accompanying individuals to SNAP office to assist with the application process; - Conducting outreach workshops for members of community organizations that serve low-income people; - Convening meetings that focus exclusively or primarily on SNAP Outreach and increasing SNAP participation; - Reimbursing the mileage for outreach training or meeting attendance; - Producing print materials (e.g., brochures, posters) that are primarily SNAP outreach in nature; - Developing and placing print, radio or television media advertisements to be used as public service announcements to educate potential applicants about SNAP; - Designing a SNAP Outreach program, including the development, publication, and distribution of materials to the community; - Working with local agencies to plan and implement SNAP Outreach and Program;

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	<ul style="list-style-type: none"> - Accessing strategies, as well as monitoring and/or evaluating agencies' outreach performance; and - Funding State or local staff to develop, implement, or oversee SNAP Outreach activities. ▪ Costs for the following are neither reimbursable through SNAP promotion nor SNAP Outreach: <ul style="list-style-type: none"> - Implementing "Direct Certification" of SNAP households for other programs; - Outreach and recruitment for non-SNAP (e.g. School Breakfast Program, National School Lunch Program or WIC); and - Implementing environmental or systematic changes and strategies, in which the primary objective is to increase participation in a non-SNAP. ▪ States may not use SNAP-Ed funds for local community food security and needs assessments, except where such an activity is of minimal or no cost and is integral to general SNAP-Ed nutrition education program planning. ▪ SNAP-Ed funds may not be used to actively promote and conduct outreach for the SNAP, the National School Lunch Program, the School Breakfast Program, and other Food and Nutrition Services programs. Brief messages identifying these as sources of food assistance are allowable.

<u>ALLOWABLE</u>	<u>UNALLOWABLE</u>
4. Gardening	
<ul style="list-style-type: none"> ▪ Educational supplies, curricula, and staff salaries to teach gardening concepts as part of nutrition education efforts that reinforce the beneficial nutrition aspects of gardening. ▪ The purchase of seeds, seedlings, plant starts (edible for food only), and small gardening tools and supplies to assist in developing school and community garden projects. ▪ Staff salaries to establish and maintain community gardens, i.e., in low-income housing projects, schools, etc. may be allowable but should be submitted for prior approval. 	<ul style="list-style-type: none"> ▪ The cost for the rental or purchase of garden equipment (fertilizer, tractors or the purchase or rental of land for garden plots).
5. Literature/Materials/Audiovisuals	
<p>The purchase or production costs of nutrition education/promotion materials that address SNAP-Ed topics and are for use with or distribution to the SNAP-Ed audience.</p> <ul style="list-style-type: none"> ▪ The purchase of other nutrition education materials when there are no materials available that address SNAP-Ed topics and will be used with SNAP-Ed target audience. ▪ The production of nutrition education materials, for which there <u>is no other existing comparable material</u>, which support the State's goals and objectives for SNAP-Ed and will be distributed to SNAP-Ed eligible persons. It is encouraged that States collaborate with other SNAP programs on the messages conveyed and the costs of education materials. The State agency must describe the method used for allocating costs between the programs. 	<p>Costs for any nutrition education materials that have already been charged to another Federal or private program or source.</p> <ul style="list-style-type: none"> ▪ Any material that endorses or promotes brand name products or retail stores. ▪ Paying for manufacturer's or store (cents off) coupons. ▪ Production of written or visual messages whose principal purpose is to influence a store's pricing policy. ▪ The purchase or production of written or visual materials for purposes of lobbying or influencing Federal, State, or local officials to pass or sign legislation or to influence the outcomes of an election or referendum, or initiative. ▪ Contractor developed materials that do not give attribution to the SNAP. ▪ Negative written, visual, or verbal expressions about specific foods, beverages, or commodities.

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<ul style="list-style-type: none"> - Prior to production, materials must be justified, reviewed and approved by <i>Network</i> staff and contain appropriate <i>Network</i> and USDA acknowledgements. ▪ Fact sheets, brochures, newsletters, and calendars, etc. that are produced for distribution to SNAP-Ed eligible persons and similar persons about nutrition topics such as food choices, food budgeting, and food preparation. - <i>Harvest of the Month (HOTM)</i> menu slicks should be prorated at 60%. Please note that this percentage holds as long as the HOTM menu slicks templates are not edited (i.e., no modifications to the nutrition education content). Non-HOTM menu slicks should be prorated based on the amount of nutrition education. ▪ Videos and websites developed for use by SNAP-Ed eligible persons, about nutrition education and related topics. Timeframe for redevelopment and reproduction is limited to once every other year. More frequent updates require justification. ▪ Materials targeted to intermediaries who deliver services to SNAP-Ed eligible persons. 	<ul style="list-style-type: none"> ▪ Purchase or production of written or visual nutrition education messages that is not consistent with the current Dietary Guidelines for Americans and MyPlate.
6. Media Activities	
<ul style="list-style-type: none"> ▪ Paid or public service radio and television commercials or advertisements promoting healthy eating directed towards SNAP-Ed eligible persons within the community. ▪ Local media activities, including media advertisements, must be coordinated with and complementary to State media activities. 	<ul style="list-style-type: none"> ▪ Media activities to promote or present nutritional messages to the general public which are not targeted to the SNAP-Ed eligible population. ▪ Creating media activities that make derogatory statements about a particular food, beverage, or commodity.

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<ul style="list-style-type: none"> ▪ Contractors must provide a justification as to why local media activities are reasonable and necessary and provide the target audience income data that qualify the activities for SNAP-Ed funding. Paid media costs and activities must target SNAP-Ed eligible persons in qualified census tracts, use outlets where over half of the audience meet SNAP-Ed eligibility criteria, or use outlets approved by USDA. ▪ Public relations activities including media appearances, interviews, preparation of press releases and press kits, training of spokespersons, announcements publicizing community events, or resources for SNAP-Ed eligible persons. ▪ Development of media materials, including public service or paid advertisements that have received prior approval from <i>Network</i> staff and the USDA Western Regional Office. 	<ul style="list-style-type: none"> ▪ Developing media advertisements to promote participation in programs other than CalFresh. ▪ Media materials that do not display appropriate USDA acknowledgement.
7. Medical Equipment and Health Services	
<ul style="list-style-type: none"> ▪ Inexpensive equipment such as anthropometric measuring tools if needed that can be used to measure height and weight to determine and discuss BMI and calorie balance/physical activity. ▪ Salaries and benefits of personnel to collect dietary intake data based on a 24-hour recall, food frequency questionnaires, or other assessment of nutrition knowledge and behaviors. ▪ Health promotion activities and interventions aimed at primary prevention of disease (prevent or postpone the onset of chronic disease) and designed to help SNAP-Ed eligible persons establish and maintain active lifestyles and healthy eating habits. 	<ul style="list-style-type: none"> ▪ Medical equipment or health services related to health assessment of recipients; obtaining data on nutritional status, chronic disease, or chronic disease risk assessments. This includes obesity prevention and/or weight management programs which may be billable to MediCal or other medical insurance. ▪ Clinical health screenings (i.e., cholesterol testing, and blood glucose testing, etc). ▪ Dental hygiene activities, including instruction on proper brushing and flossing. ▪ Medical equipment (e.g., scales, sphygmomanometer, skinfold calipers, glucometer, breast pumps).

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<ul style="list-style-type: none"> ▪ USDA will reimburse staff only at compensation rates representative of the work they conduct with SNAP-Ed rather than their regular rate for their job. (e.g., practicing law or medicine). ▪ The allowability of the use of health care facilities in the delivery of SNAP-Ed hinges on whether the organization is public or private. The organization status as “profit” or “non-profit” status is not relevant. SNAP has determined that unless an absolute need is demonstrated (i.e., no other SNAP-Ed provider is available) participation by non-governmental (private) health care organization is not reasonable or necessary and should be discouraged. See page 52 of the Supplemental Nutrition Assistance Program Education Plan Guidance, at http://www.nal.usda.gov/fsn/Guidance/FY2013SNAP-EdPlanGuidance.pdf. - Health Care Facilities should work with Program Manager to determine if this policy will impact their <i>Network Contract</i>. 	<ul style="list-style-type: none"> ▪ Secondary prevention interventions and Medical Nutrition Therapy. Secondary prevention interventions include activities that help people who already have a chronic disease cope with and control these conditions and prevent additional disability. Medical Nutrition Therapy involves the assessment of nutritional status and the assignment of diet, counseling, and/or specialized nutrition therapies to treat an individual’s illness or condition; it is conducted in association with a prescription from a qualified professional as a physician or nurse practitioner. ▪ Salaries of health professionals such as physicians, nurses, pharmacists, dentists charged at their regular rate for their job (e.g., practicing medicine, law, database coordinator, etc.) rather than compensated at rates representative of the work they conducted with SNAP-Ed. If salaries appear to be exceptionally high given the described job duties and relative to the salaries noted for other SNAP-Ed projects, the contractor will be required to submit a justification to the Contract Manager prior to the approval of the position.
8. Research, Evaluation and Needs Assessments	
<ul style="list-style-type: none"> ▪ Consumer and intermediary/market research and pilot testing of interventions for SNAP-Ed eligible persons. ▪ <i>Network</i>-approved consultant services for research and evaluation expertise linked to SNAP-Ed. ▪ Conducting focus groups as an essential part of developing and testing targeted nutrition messages for the SNAP-Ed eligible audience. 	<ul style="list-style-type: none"> ▪ Payment to subjects for their participation in research/evaluation studies. ▪ Research that does not target SNAP-Ed eligible persons. ▪ Costs associated with surveillance or surveys of the general population that are not prorated based on the number of likely SNAP-Ed eligible respondents (persons with incomes less than or equal to 130% of poverty guidelines/thresholds, with certain exceptions).

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<ul style="list-style-type: none"> ▪ Reimbursement for personal costs such as childcare, meals, lodging, and transportation for recipients of SNAP-Ed to actively participate in focus groups, needs assessments, and advisory groups to inform and improve SNAP-Ed effectiveness. ▪ Intercept surveys, key informant interviews, record audits, and community surveys of SNAP-Ed activities. ▪ Telephone or mail surveys and the purchase of questions for surveys of SNAP-Ed eligible persons. ▪ Formative research for program planning and process, impact, and outcome evaluations of SNAP-Ed interventions. ▪ Funding for all surveillance/and surveys must be pro-rated to reflect only the percentage of respondents at 130% of poverty or less unless the surveillance/survey activity is directed to SNAP-Ed eligible persons only. Local agency evaluation projects should focus on evaluating SNAP-Ed activities and assessing the effectiveness of SNAP-Ed interventions in improving dietary habits. ▪ Assessments of consumer needs and access to healthy foods as an integral part of program planning to increase the effectiveness of SNAP-Ed interventions and strategies. The costs, however, must be minimal, reasonable and limited to the scope of the SNAP-Ed activities. 	<ul style="list-style-type: none"> ▪ Local community food security and needs assessments except where such an activity is of minimal or no cost and is integral to general SNAP-Ed nutrition education program planning. ▪ Use of “Changing the Scene” and the “School Health Index” with SNAP-Ed funds is unallowable based on these resources focusing on policy and environmental change. ▪ Incentive payments to encourage attendance at focus groups. ▪ Costs associated with developing nutrition education standards for grade, school, or district-wide levels. For this to be pursued SNAP-Ed should not be the sole contributor; instead costs should be shared with other participating schools or districts. If all school participants are not SNAP-Ed eligible, costs should be prorated.

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9. Nutrition Education Events/Classes	
<ul style="list-style-type: none"> ▪ Participation in nutrition education activities/events does not require prorating of costs if your organization can demonstrate that at least 50% of the participants meet the 185% FPL targeting requirement. If this cannot be demonstrated, costs associated with the event must be prorated to the percent of the community that is at or below 130% FPL. ▪ Structured, interactive educational and promotional events in community, cafeteria, and classroom settings. Associated costs of salaries, space, equipment and materials for education of SNAP-Ed eligible persons on nutrition related topics (e.g., food budgeting, preparation, safety). If nutrition education is included with other topics, only that portion of class pertaining to nutrition education is an allowable cost. ▪ The <i>pro rata</i> share of costs of classes that are provided to targeted groups in conjunction with another program (e.g., WIC), provided the local agency provides the interagency agreement that exists between the programs and the method for allocating costs between the programs. All activities that address the topic of breastfeeding must be planned and implemented in collaboration with WIC through an MOU. Breastfeeding activities must supplement and not supplant existing WIC activities. ▪ Promotion or marketing of the nutrition benefits of a Salad Bar Program. 	<ul style="list-style-type: none"> ▪ Classes that are designed to provide case management or "life skills" training (e.g., parenting, child development, crisis management, rental information). Only that portion of the class related to nutrition education is allowable. ▪ Medical Nutrition Therapy and secondary prevention interventions. ▪ Clinical health screening (i.e., cholesterol testing, and blood glucose testing, etc...) ▪ Money, vouchers, or passes provided to SNAP-Ed recipients to offset personal costs incurred so that they may attend nutrition education and obesity prevention classes, e.g. for childcare and transportation expenses. ▪ Breastfeeding education, promotion, and support that duplicates or otherwise is provided by other funding sources such as WIC. ▪ Weight loss classes, individualized meal plans, obesity treatment programs, etc. ▪ Nutrition education costs that are charged to another Federal program (e.g., WIC, EFNEP, Head Start, etc.). ▪ Distribution of reinforcement items (NERI) costing over \$4.00 each. Incentive payments to encourage attendance at nutrition education classes. ▪ Personal costs for recipients to attend nutrition education activities such as childcare and transportation services. ▪ Personnel costs for staff to monitor students' food selections or other such activities within the realm of school food service (such as food service workers only encouraging fruit and vegetable intake in cafeteria, as opposed to a more curriculum-based cafeteria intervention).

<u>ALLOWABLE</u>	<u>UNALLOWABLE</u>
<ul style="list-style-type: none"> ▪ Where operating in conjunction with existing programs, activities should enhance and/or supplement, not supplant them. For example, the cost for a home economics teacher to conduct an extracurricular cooking club for low-income teenagers could be allowable, while using SNAP-Ed funds to replace costs of routine nutrition school classes would constitute inappropriate supplanting of ongoing school curricula. ▪ Local SNAP-Ed contractors wanting to implement a mini-grant program must first get Network approval. (Mini-grant projects awarded by local SNAP-Ed contractors must be reviewed and approved by USDA prior to funding being allocated to any mini-grant project). Mini-grant projects must submit the following to the Network for review and submission to USDA: (1) description of the project, (2) targeting data, and (3) budget justification. ▪ Activities where the primary objectives pertain to allowable nutrition education, but brief SNAP outreach messages are also shared with SNAP-Ed participants. SNAP information materials are available to download on the FNS web site at: http://www.fns.usda.gov/fns. ▪ Nutrition education activities that promote the selection of healthy foods from vending machines. ▪ Classes on calorie balance (nutrition and physical activity) to manage weight consistent with Dietary Guidelines for Americans. ▪ Activities that assist in advancing a nutrition education or obesity prevention- related community or environmental change for the low-income population. 	<ul style="list-style-type: none"> ▪ Education for incarcerated or institutionalized persons who are not eligible for the SNAP Program (i.e., persons in jails, prisons, nursing homes, mental institutions, etc.). ▪ Activities where the primary objective(s) is (are) to conduct outreach efforts to SNAP or other programs. ▪ Most able-bodied students ages 18 through 49 who are enrolled in college or other institutions of higher education at least half time are not eligible for the SNAP Program and therefore not eligible to receive SNAP-Ed. However, students may be qualified for CalFresh benefits if otherwise income-eligible and they can meet one of the criteria listed below: <ul style="list-style-type: none"> - Receive public assistance benefits under Title IV-A Program; or - Take part in a State- or Federally-financed work study program; or - Work at least 20 hours a week; or Are taking care of a dependent household member under the age of 6; or are taking care of a dependent household members over age 5, but under age 12 and do not have adequate child care to enable them to attend school and work a minimum of 20 hours, or to take part in a State or Federally financed work study program; or - Are assigned to or placed in a college or certain other schools through: <ul style="list-style-type: none"> ▪ A program under the Workforce Investment Act of 1998; or ▪ A program under Section 236 of the Trade Act of 1974; or ▪ An employment and training program under the Food Stamp Act, or

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	<ul style="list-style-type: none"> ▪ An employment and training program operated by State or local government. ▪ Also, a single parent enrolled full time in college and taking care of a dependent household member under the age of 12 can get SNAP if otherwise eligible.
10. Nutrition Education Materials	
<ul style="list-style-type: none"> ▪ Nutrition education materials designed for physical activity promotion must be provided in conjunction with relevant nutrition and physical activity messages (e.g., Frisbee, jump rope, visor). ▪ Expenditures on nutrition education materials must have prior California Department of Public Health approval and must comply with all State and Federal safety requirements with respect to production, including Prop 65 requirements for lead and other contaminants. 	
11. Physical Activity Promotion	
<p>Physical activity (PA) promotion as a component of broader nutrition activities. This may include (1) promotion of PA messages/PA recommendations contained in the current <i>Dietary Guidelines for Americans</i>, (2) PA demonstrations (instructional in nature, on a one-time <u>basis for clients or staff</u>), (3) provision of technical assistance, and (4) community resource information (such as free or low-cost local fitness events) in order to encourage program participants to engage in regular PA.</p> <p>Note: For PA demonstrations at <i>Network</i>- funded school districts, the <i>Network</i> and USDA have negotiated a pre-approved contract with SPARK (Sport, Play and Active Recreation)</p>	<p>Ongoing exercise or PA classes, (e.g., yoga classes, walking clubs, sports teams, running classes, gym classes) without justification and prior approval from USDA.</p> <ul style="list-style-type: none"> ▪ The implementation of PA environmental interventions, (i.e., implementation of any environmental improvements to increase neighborhood walkability). ▪ Costs incurred for health club or gym memberships, dues, equipment, (e.g., bicycles, treadmills, stair steps, weights, etc.), facilities (rental or modifications) or trainers/exercise leaders for ongoing exercise classes.

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<p>to conduct one-time demonstrations. If a school district is using SNAP-Ed funds to conduct a SPARK one-time demonstration, they must use the pre- approved contract for services and costs. School districts may use other vendors to conduct one-time demonstrations.</p> <ul style="list-style-type: none"> ▪ Ongoing exercise or PA classes, (e.g., yoga classes, walking clubs, sports teams, running classes, gym classes) with justification and prior approval from USDA. ▪ SNAP-Ed staff may use SNAP-Ed funds to promote PA in the context of nutrition education, but they may not use SNAP-Ed funds to develop stand-alone PA materials or projects. ▪ Purchase/development of educational materials promoting PA and integrating PA into nutrition education for SNAP-Ed eligible persons. All newly developed materials must have <i>Network</i> approval before final production. USDA prefers the utilization of existing materials when possible. Walk to School events that are part of a larger nutrition education campaign. Allowable activities for Walk to School include collaborating with school partners to promote the Walk to School Day event and/or participating (but not leading) the event. <i>Network</i>-funded staff should work with partners to ensure that nutrition education and nutrition-related activities are included in the Walk to School event. ▪ PA education and promotion as part of nutrition education sessions in SNAP. ▪ Information on local sites where SNAP-Ed eligible and other low-income persons can access a diverse range of low or no-cost activities appropriate for different ages and physical abilities. 	<ul style="list-style-type: none"> ▪ Personnel costs for conducting or maintaining exercise or PA classes. (Exception: one-time PA demonstration). ▪ PA supplies for class participants are not allowable except for instructor demonstrations. ▪ The purchase of water for physical activity promotion is unallowable, unless approved by the <i>Network</i>. ▪ PA promotional materials developed with SNAP-Ed funds without <i>Network</i> prior approval.

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<ul style="list-style-type: none"> ▪ Physical activity bulletin boards or displays around the CalFresh offices, clinics or community. ▪ Referral to library or web site resources on physical activity. ▪ Development and provision of information and resource lists to target audiences. ▪ A certified physical fitness professional should be consulted throughout the development phases of materials that contain PA content. The cost of such consultation is allowable if it is reasonable and necessary. ▪ Purchase of educational materials that promote PA for SNAP-Ed eligibles. Examples of educational materials include brochures, newsletters, posters, public service announcements, audiotapes, videotapes, and DVDs. These materials may be purchased or obtained free from reliable sources such as government organizations, PA associations, or other authorities on the subject. ▪ Nominal value physical activity items may be purchased as SNAP-Ed supplies. Allowable items would be of nominal value to meet the reasonable and necessary test. 	
12. Systems, Policy and Environmental Education (Consumer Empowerment)	
<ul style="list-style-type: none"> ▪ SNAP-Ed funds may be used to promote, but not implement, systems, environmental, or policy change, if and only if such promotion is directly linked to, supportive of, and proportionate to direct nutrition education efforts for SNAP-Ed clients. SNAP-Ed staff may encourage SNAP-Ed eligible persons to pursue positive changes in nutrition systems, environment, and policy changes, and provide them with a list of strategies to assist with this effort (community empowerment). 	<ul style="list-style-type: none"> ▪ Any activity or material to lobby or influence Federal, State, or local officials to pass or sign legislation or to influence the outcomes of an election, referendum, or initiative. ▪ Organized efforts to influence elected officials and lobby for legislative/policy changes.

<u>ALLOWABLE</u>	<u>UNALLOWABLE</u>
<ul style="list-style-type: none"> ▪ Systems, policy, and environmental change may be included in projects, if the activities are supportive and proportionate to direct nutrition education activities. ▪ <i>Network</i> Contractors are allowed to participate but not lead the development or implementation of school wellness committees or school health councils for that segment of the community who are SNAP-Ed eligible. ▪ Participation on relevant State and local advisory panels. 	<ul style="list-style-type: none"> ▪ Costs associated with the establishment and maintenance of environmental or policy changes in the community, such as staffing, infrastructure, equipment, space, land, construction, or supplies.
13. Profits/Revenues/Fund Raising/Grant Writing	
<ul style="list-style-type: none"> ▪ Sale of publications/nutrition education materials produced with SNAP-Ed funds. Publications/materials must be sold <u>at cost</u> (cost includes concept development, production, and distribution). ▪ Any sales received by Contractor must be accounted for in a separate, identifiable account, reported to the State on the SF-269 form, and used to meet agreed upon and allowable programmatic needs of the Contractor, or the sale proceeds must be returned to the State. ▪ Attendance at trainings on sustainability. 	<ul style="list-style-type: none"> ▪ Sale of publication/materials for a profit produced with USDA dollars without prior approval from the <i>Network</i> and USDA. ▪ Costs of organized fund raising/grant writing including financial campaigns, solicitation of gifts and bequests, and similar expenses incurred to raise capital or obtain contributions, regardless of the purpose for which the funds will be used.
14. Space Allocations	
<ul style="list-style-type: none"> ▪ Space allocated for nutrition education programs in which the plan for the space/cost allocation is documented and actual out-of-pocket costs are incurred and tracked. ▪ Space donated by local school districts, but only the cost of space based on depreciation or use allowance. ▪ Space must be prorated by Full Time Equivalent (FTE) when staff position is not dedicating 100% FTE to the <i>Network</i> contract. 	<ul style="list-style-type: none"> ▪ Commercial rental rates may not be used for publicly owned space. ▪ Space costs that are donated by a private third party or public entity, or costs that are fully funded by another program (e.g., USDA WIC and EFNEP programs). For publicly owned space, amounts claimed under “rent” must represent actual costs of ownership and/or maintenance for the property, NOT the “fair market value” if the space was rented on the open market.

<u>ALLOWABLE</u>	<u>UNALLOWABLE</u>
	<p>For example, if a county or school district donated space to a program to use in the conduct of eligible nutrition education, and the county or school district was not incurring any ownership or maintenance costs for that space, no “fair market value” may be assigned to that space for the purposes of determining cost.</p>
15. Social Marketing	
<ul style="list-style-type: none"> ▪ Local radio and television announcements of nutrition education events for SNAP-Ed-eligible persons. (See #6, MEDIA). ▪ Appropriate social marketing campaigns that target nutrition messages to SNAP-Ed eligible person audiences and are delivered in areas/venues where at least 50% of persons have incomes, equal to or less than 185% FPL. Prior approval is required from the <i>Network</i> and USDA. 	<ul style="list-style-type: none"> ▪ Social marketing campaigns that target the general population. In some instances, prorated costs based upon numbers of likely SNAP-Ed eligible persons ($\leq 130\%$ of poverty) guidelines/threshold, with certain exceptions, that will be reached with the campaign may be allowed. ▪ Publications or dissemination of nutrition education messages that are inconsistent with the current Dietary Guidelines for Americans and MyPlate. Nutrition education messages that convey negative message or disparage specific foods, beverages, or commodity, or which are not consistent with the 2005 Dietary Guidelines for Americans and My Pyramid. ▪ TV and radio announcements and/or advertisements that do not include a brief message about SNAP, its benefits, and how to apply.

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16. Staff Training, Conferences, and Other Costs	
<ul style="list-style-type: none"> ▪ SNAP-Ed related training for program delivery staff. ▪ Staff time spent delivering nutrition education and obesity prevention services to the SNAP-Ed target audience. Time must be charged at a rate commensurate with the duties being performed. ▪ Attendance must be justified in terms of the benefits to implementing the contract Scope of Work. Prior written authorization is required from <i>Network</i> staff for any new training/travel not already listed on the approved budget. ▪ Travel costs associated with <i>Network</i> business or to a <i>Network</i>-sponsored training or event will be 100% reimbursed even if the person is not 100% FTE. However, if the conference is not <i>Network</i>-sponsored, travel costs must be prorated based on FTE paid by SNAP and for the portion of the conference or training that qualifies as nutrition education. ▪ Participation in regional or state coalitions such as <i>Network</i> Regional Collaborative, Network State Wide Collaborative, and Nutrition Steering Committee Action Teams on SNAP-Ed business. ▪ Nutrition education training materials. SNAP-Ed-related training for program delivery staff (e.g., <i>Children's Power Play! Campaign, Harvest of the Month, Community Health Leaders, Latino Campaign</i>). ▪ Food safety training for staff conducting <i>Network</i> activities involving food (e.g., cooking demonstrations) 	<ul style="list-style-type: none"> ▪ Travel outside the State of California without prior written authorization from <i>Network</i> staff. Attendance must be justified and travel request approved. ▪ No more than four SNAP-Ed staff (including <i>Network</i>, Department of Social Service and University of California Davis state and local agencies) are allowed to travel for national-level conferences, meetings or training, even when occurring in the State. Attendance must be justified and have prior USDA approval. ▪ Costs for clerical, administrative staff, and other staff not providing direct services to the SNAP-Ed eligible population to attend conferences. ▪ University courses that are not relevant to the practical delivery of SNAP-Ed to the target audience. ▪ Costs of training materials that have not been reviewed/approved for use in SNAP-Ed. ▪ Money, vouchers or passes provided to SNAP-Ed recipients in conjunction with SNAP-Ed activities. ▪ Childcare or transportation services provided for SNAP-Ed recipients in conjunction with SNAP-Ed activities. (exception focus groups) ▪ Substitute teacher's costs for <i>Network</i>-funded teachers while they are at <i>Network</i> or nutrition education trainings. ▪ Stipends to teachers for attending trainings outside of classroom hours are unallowable.

<u>ALLOWABLE</u>	<u>UNALLOWABLE</u>
<ul style="list-style-type: none"> ▪ SNAP-Ed support or partial sponsorship of meetings, conferences and summits must be pro-rated based on both the proportion of the target audience that represents SNAP-Ed eligible stakeholders and the proportion of the agenda related to nutrition for low-income audiences. ▪ SNAP-Ed funds may be used to provide general briefings and trainings to community health professionals, if the State can demonstrate that such professionals serve a majority of SNAP-Ed eligibles. ▪ Funds spent on training, workshops, meetings, and summits should target SNAP-Ed eligibles or intermediaries working with SNAP-Ed eligibles. ▪ Institutional memberships in business, technical, and professional organizations. These costs must be consistent with the effort to promote the provision of quality nutrition services to SNAP-Ed eligible persons. Proration would need to be applied if the membership does not benefit SNAP-Ed 100% ▪ Nutrition education activities that promote the selection of healthy foods from vending machines. ▪ Contractors may prorate hotel wireless fees by FTE, conference content, and SNAP-Ed-specific usage. Contractors should first utilize their daily incidental allowance towards these costs. 	<ul style="list-style-type: none"> ▪ Training or professional development costs of food service workers and others not directly associated with delivery of SNAP-Ed (e.g., Serve Safe Training). ▪ Costs to support travel and other costs associated with the <i>Network's</i> participation in national committee meetings. (This condition applies to national committee meetings for which USDA representation and participation are established at the federal level). ▪ Subscriptions and/or memberships to non-SNAP-Ed-related affiliations. These include, but are not limited to: <ul style="list-style-type: none"> - Individual memberships in business, technical and professional organizations (e.g. ADA, Society for Nutrition Education, national and state WIC Associations, Center for Nonprofit Management). - Local newspapers, magazines, and journals. - Costco, Sam's Club, or other retail, discount, or wholesale stores.
17. Income Qualifications	
<p>Each intervention site must have specific income qualifying targeting data submitted on the Project Synopsis as part of the Plan.</p> <ul style="list-style-type: none"> ▪ Flea Market, farmers' markets, festivals, health fairs and other community events should be located in qualifying census 	

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<p>tracts whenever possible or contractor should prorate based on percentage of people in the area at 185% FPL (GIS can be used) Also, if available, survey data from the event may be used to qualify the site .</p> <ul style="list-style-type: none"> ▪ Participation in nutrition education activities/ events does not require prorating of costs if your organization can demonstrate that at least 50% of the participants meet the 185% FPL targeting requirements. 	
18. Retail, Restaurant, and Worksites	
<ul style="list-style-type: none"> ▪ SNAP-Ed services in partnership with restaurants may use SNAP-Ed funds to do so only in restaurants that are both authorized to accept CalFresh and located in geographic areas meeting the SNAP-Ed targeting criteria (e.g., at least 50% of their clients have gross incomes at or below 185% FPL). ▪ Restaurant sites may participate in SNAP-Ed by serving as intervention sites if these sites can demonstrate that at least 50% of their clients have gross incomes at or below 185% FPL. If such sites redeem CalFresh, this would be further proof of the efficacy of these locations as venues for SNAP-Ed. ▪ Worksite interventions (nutrition education) where you can verify that at least 50% of the employees are at or below 185% of FPL. This can be done by the census tract data of the site itself, proprietary data from the employer if available, or means testing. 	<ul style="list-style-type: none"> ▪ Partnerships with restaurants that do not accept CalFresh and do not meet the targeting criteria of 50% or more of the audience is at or below 185% FPL. ▪ Retail site interventions not targeted to SNAP-Ed eligible shoppers. ▪ Worksites interventions not targeted to SNAP-Ed eligible workers. ▪ Hosting retail interventions in sites that do not meet the qualifying criteria.

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<ul style="list-style-type: none"> ▪ <i>Network-funded</i> Projects including Local Health Departments may provide retail interventions in qualifying census tracts or stores redeeming over \$50,000 from CalFresh monthly. Retail interventions include comprehensive merchandising and promotional activities in supermarkets, small chain stores and independent (neighborhood) markets statewide in an effort to increase the purchase of fruits and vegetables among SNAP-Ed eligible Californians. The merchandising components of the program include customized point-of-purchase materials, in-store recipe booklets and recipe cards. Food demonstrations, store tours, and retail-sponsored community events are conducted to support the merchandising efforts as well. 	
19. SNAP-Ed Eligibility Cost per Participant	
<ul style="list-style-type: none"> ▪ In line with other community interventions, the intervention costs for SNAP-Ed participants should not exceed \$200.00 for each participant when analyzing the intervention or activity. Contractors proposing to spend more than this must provide a justification. To calculate the cost per participant, take the total costs for the activity or intervention divided by the unduplicated number of CalFresh or SNAP-Ed potentially eligible individuals reached. 	
20. Personnel	
<ul style="list-style-type: none"> ▪ The USDA recommends using a \$78.30 (based on 1288 hours per year) hourly salary rate (\$100,848 yearly salary) for direct/non-executive personnel and a \$71.80 (based on 2080 hours per year) hourly salary rate (\$149,525 yearly salary) for school administrative/executive/medical personnel, as a maximum State 	<ul style="list-style-type: none"> ▪ A physician's time spent distributing nutrition flyers at health fairs when charges are based on a rate commensurate with his/her credentials as opposed to the duties he/she is performing. ▪ The time volunteers of a non-public agency (e.g., faith-based organizations,

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<p>and Federal Share salary rate. Using this methodology, contractors may elect to utilize lower salary rates for teachers/school administrators up to this maximum salary rate. For any contractor wishing to exceed the maximum salary rate, a justification would be required and will be considered on a case-by-case basis. The maximum rates do not include fringe benefit costs.</p> <ul style="list-style-type: none"> ▪ Staff time spent planning, delivering and evaluating nutrition education and obesity prevention services to SNAP-Ed target audience. Time must be charged at a rate commensurate with duties being performed. ▪ Time contribution of food service staff for SNAP-Ed should not exceed 20%. Contractors should provide justification for time contributions exceeding this percentage. ▪ The time interns/students spend on SNAP-Ed activities only if they are (a) <u>unpaid</u> or (b) not using the internship placement to fulfill academic or fieldwork requirements. Paid interns/students meeting criterion (b) must track their SNAP-Ed time using weekly time logs, semi-annual certification statements, or if applicable, as part of an approved time study. ▪ The use of non-traditional positions (e.g., school psychologists, warehouse workers) as SNAP-Ed State or Federal Share requires justification and an explanation of their role in SNAP-Ed activities. ▪ In lieu of signing each time and effort sheet individually after review and approval, time and effort sheets can may be certified in bulk and transmitted electronically (up to 20 sheets per transmittal with a supervisor’s electronic signature). 	<p>food banks, etc.) spend performing SNAP-Ed-specific duties.</p> <ul style="list-style-type: none"> ▪ Costs to support dietetic interns/students if their experience also fulfills academic or fieldwork requirements. ▪ Costs to support staff time or other expenditures related to participating in national-level work or committees, except where the activity is an integral part of SNAP focus on general SNAP-Ed program planning. However, in general, costs associated with national-level committee work are not reasonable and necessary for the delivery of SNAP-Ed in States. USDA, SNAP staff represents SNAP-Ed interests on national committees. ▪ Contractors cannot claim a donated service or a good as an in-kind if it is not allowable, reasonable, or necessary for delivery of SNAP-Ed. Although public schools are considered a governmental agency, the cost of student’s time to get high school credit hours by volunteering with SNAP-Ed activities is not an allowable in-kind charge to SNAP-Ed. Although the SNAP does not have an official definition of what constitutes an adult, for work registration purposes it is generally at age 18. Therefore, the minimum age for SNAP-Ed volunteer is 18 years of age. ▪ The use of electronic signatures only pertains to supervisory approval of weekly time logs and/or quarterly time studies. Electronic signatures are not allowed for the individual contributing time to SNAP-Ed.