

Required Elements Explanation

1. **Billing Period Covered with Payment:** service period paid for client's utility bill; if a non-metered utility bill is paid, indicate not applicable (N/A) on the spreadsheet. If an LRO pays \$100 or less for a client from a past due balance of disconnect/cutoff/shutoff notice from the utility company, the "billing period covered" information is not required on the spreadsheet. Enter "N/A" in the column labeled "billing period covered".
2. **Building Code Citation Date:** date the agency (feeding or shelter site) received the citation from the local city/county government indicating required work needed on building where services are provided
3. **Client First Name:** legal name of the individual seeking assistance (this only applies to other shelter, rent/mortgage and utility categories)
4. **Client Last Name:** legal name of the individual seeking assistance (this only applies to other shelter, rent/mortgage and utility categories)
5. **Client Street Address:** residence of the individual seeking assistance; the individual must be responsible for the service at the address (this only applies to rent/mortgage and utility categories)
6. **Dates of Stay:** for assistance made in the OTHER SHELTER category, indicate the dates the clients stayed in the motel, hotel, etc.
7. **Due Date:** date the client's rent/mortgage and/or utility bills had to be paid (this only applies to rent/mortgage and utility categories)
8. **Delivery Date:** if a non-metered utility bill (propane, firewood, coal, kerosene) is paid, indicate the date of delivery to the client
9. **EFSP Portion of Check Amount:** portion of the purchase paid with EFSP funds; the column must be totaled on each page if multiple pages are required for the category. The total amount must be provided for the category on the last page, if multiple pages are required.
10. **Invoice/Receipt Amount:** total cost of purchase
11. **Invoice/Receipt Date:** date the vendor prints on the invoice or receipt
12. **Invoice/Receipt Number:** preprinted number on the invoice/receipt from vendors; if there is no invoice number, indicate not applicable (N/A) on the spreadsheet
13. **Landlord/Mortgage Company Name:** individual or company that a client is required to pay their rent or mortgage payment to each month
14. **Member Agency Name:** food banks must provide the name of the agency(ies) that received food when using a shared maintenance fee.
15. **Month Covered with Payment:** service period paid for client's rent/mortgage (month paid)
16. **Monthly Rent/Mortgage:** a client's regular/usual rent or mortgage (principal and interest only) (no deposits, late fees or other fees)
17. **Page Numbers:** number all pages of the spreadsheets, when multiple pages are required for a category.
18. **Payment/Check Clear Date:** date the payment/check goes through banking system (also known as cancellation date of a check); EFSP generally references the check or the bank statement for this information. If an agency's debit/credit card is used, the date will be the same as the purchase date.
19. **Payment/Check Date:** date the payment/check is issued (date printed on the check, money order, etc.) to pay vendors; if an agency's credit/debit card is used, indicate the date of the purchase (**do not include the card number**).
20. **Payment/Check Number:** preprinted number on check, money order, etc. used to pay vendors for service; if an agency's credit/debit card is used, indicate credit card or debit card in the spreadsheet (**do not include the card number**).
21. **Payroll Registers:** payroll registers from the LRO's system for all employees who worked on the EFSP and the percentage of time charged to EFSP
22. **Phase and LRO Identification (Name and Number):** provide the Phase number and the LRO's name and 9-digit ID number.
23. **Total Check Amount:** cost paid to vendors for services provided for agency or clients
24. **Type of Repair:** for expenditures made in the REHABILITATION category, briefly explain the type of repair.

25. ***Type of Service:*** for utility payments, indicate if the assistance was for gas, electric, water, propane, kerosene, firewood or coal
26. ***Vendor Name:*** company or individual that provided services for agency or clients

Below is a sample spreadsheet of the elements that must be included in the spreadsheet provided to the National Board to support ALL expenditures made in the *Served Meals* category (when not using the per meal allowance) with Emergency Food and Shelter Program (EFSP) funds. The spreadsheet must be presented to the National Board in order by payment/check number. The documentation provided to support the expenditures attributable to EFSP should also be in payment/check number order following the spreadsheet, if required to be submitted.

Ensure that your agency's name is included on the page along with your LRO 9-digit ID number and the Phase number.

Phase: 40
 LRO Name: Community Help Center, Everywhere, USA
 LRO ID Number: 1234-00-123

Spreadsheets alone are not sufficient. Documentation must be obtained, maintained, retained and submitted to EFSP (if required) to support all expenditures made with EFSP funds.

SERVED MEALS EXPENDITURES

(A spreadsheet is required when not using the per meal allowance. The per meal schedule replaces the spreadsheet and documentation.)

| Payment/Check Number | Payment/Check Date (MM/DD/YY) | Payment/Check Clear Date (MM/DD/YY) | Invoice/Receipt Date (MM/DD/YY) | Invoice/Receipt Number (If no number, enter NA) | Vendor Name | Invoice/Receipt Amount | Total Check Amount | *EFSP Portion of Check Amount |
|----------------------|-------------------------------|-------------------------------------|---------------------------------|---|---------------------|------------------------|--------------------|-------------------------------|
| 12381 | 10/28/2022 | 10/30/2022 | 10/12/2022 | CH54321-20 | Wholesale Warehouse | \$250.00 | \$250.00 | \$150.00 |
| 12386 | 10/28/2022 | 11/5/2022 | 10/13/2022 | 987675 | Supplies and More | \$800.00 | \$800.00 | \$800.00 |
| 12387 | 10/28/2022 | 11/5/2022 | 10/15/2022 | LK-555-05 | Buy More, Inc. | \$800.00 | \$800.00 | \$700.00 |
| 12391 | 10/30/2022 | 11/15/2022 | 10/20/2022 | 8887-985 | Plates and more | \$1,000.00 | \$1,000.00 | \$1,000.00 |
| 12393 | 10/30/2022 | 11/14/2022 | 10/18/2022 | 8887-988 | Plates and more | \$1,000.00 | \$1,500.00 | \$1,000.00 |
| 12393 | 10/30/2022 | 11/14/2022 | 10/18/2022 | 8888-231 | Plates and more | 250.00 | \$1,500.00 | 150.00 |
| Total | | | | | | | | \$3,800.00 |

IMPORTANT: Spreadsheets along with documentation, even if documentation is not required to be submitted to the National Board, must be maintained and retained per documentation retention guidelines in the Responsibilities and Requirements Manual. [Spreadsheets must be submitted for all program categories.](#)

***The total EFSP amount in the spreadsheet must equal the amount reported in the category on the Final Report.**

Please note that a report or spreadsheet from your agency's financial system is acceptable, provided it contains the required elements shown in this sample. The order of the items in the report or spreadsheet should be the same as noted above as much as possible.

SAMPLE DAILY PER MEAL LOG

Phase: 40

Local Board ID Number: 9876-54

LRO ID Number: 9876-54-325

FEEDING WITH CARE

340 Tester Drive

Food City, USA

| Date (month/day/year) | Number of Meals Served | Per Meal Rate (\$3.00) | TOTAL |
|----------------------------------|-----------------------------------|-----------------------------------|-------------------|
| 9/12/2022 | 125 | \$3.00 | \$375.00 |
| 9/13/2022 | 100 | \$3.00 | \$300.00 |
| 9/20/2022 | 150 | \$3.00 | \$450.00 |
| 9/25/2022 | 124 | \$3.00 | \$372.00 |
| 10/1/2022 | 100 | \$3.00 | \$300.00 |
| 10/3/2022 | 155 | \$3.00 | \$465.00 |
| Total | 754 | | \$2,262.00 |

Per meal schedule must show a daily count, and it must be sorted by the service date for each location.

A blank sample of this form can be found in the EFSP Responsibilities and Requirements Manual and on the EFSP website under FORMS.

Below is a sample spreadsheet of the elements that must be included in the spreadsheet provided to the National Board to support ALL expenditures made in the **Other Food** category with Emergency Food and Shelter Program (EFSP) funds. The spreadsheet must be presented to the National Board in **order by payment/check number**. The documentation provided to support the expenditures attributable to EFSP should also be in payment/check number order following the spreadsheet, if required to be submitted.

Ensure that your agency's name is included on the page along with your LRO 9-digit ID number and the Phase number.

Phase: 40
 LRO Name: Community Help Center, Everywhere, USA
 LRO ID Number: 1234-00-123

Spreadsheets alone are not sufficient. Documentation must be obtained, maintained, retained and submitted to EFSP (if required) to support all expenditures made with EFSP funds.

OTHER FOOD EXPENDITURES

| Payment/Check Number | Payment/Check Date (MM/DD/YY) | Payment/Check Clear Date (MM/DD/YY) | Invoice/Receipt Date (MM/DD/YY) | Invoice/Receipt Number (If no number, enter NA) | Vendor Name | Invoice/Receipt Amount | Total Check Amount | *EFSP Portion of Check Amount |
|----------------------|-------------------------------|-------------------------------------|---------------------------------|---|---------------------|------------------------|--------------------|-------------------------------|
| 12365 | 8/28/2022 | 9/5/2022 | 8/12/2022 | CH54321-05 | Wholesale Warehouse | \$250.00 | \$250.00 | \$150.00 |
| 12366 | 8/28/2022 | 10/1/2022 | 8/12/2022 | 987654 | Bulk Food Supplier | \$875.00 | \$875.00 | \$875.00 |
| 12375 | 8/28/2022 | 9/15/2022 | 8/10/2022 | 546-987 | Buy More, Inc. | \$800.00 | \$800.00 | \$700.00 |
| Credit Card | 8/30/2022 | 8/30/2022 | 8/30/2022 | 24357 | Community Grocery | 100.00 | 100.00 | 50.00 |
| Total | | | | | | | | \$1,775.00 |

The spreadsheet below should be used by LROs who are Food Banks that use EFSP funding to cover the costs of **shared maintenance fees**. If your agency is not a Food Bank and does not charge shared maintenance fees to other agencies, please do not use the spreadsheet below.

| Member Agency Name | Invoice/Receipt Date (MM/DD/YY) | Invoice/Receipt Number (If no number, enter NA) | Invoice/Receipt Amount | *EFSP Portion of Check Amount |
|----------------------|---------------------------------|---|------------------------|-------------------------------|
| County Food Pantry | 8/12/2022 | CH54321-05 | \$250.00 | \$150.00 |
| City Feeding Program | 8/12/2022 | 987654 | \$875.00 | \$875.00 |
| Total | | | | \$1,025.00 |

IMPORTANT: Spreadsheets along with documentation, even if documentation is not required to be submitted to the National Board, must be maintained and retained per documentation retention guidelines in the Responsibilities and Requirements Manual. Spreadsheets must be submitted for all program categories.

***The total EFSP amount in the spreadsheet must equal the amount reported in the category on the Final Report.**

Please note that a report or spreadsheet from your agency's financial system is acceptable, provided it contains the required elements shown in this sample. The order of the items in the report or spreadsheet should be the same as noted above as much as possible.

Below is a sample spreadsheet of the elements that must be included in the spreadsheet provided to the National Board to support ALL expenditures made in the *Mass Shelter* category (when not using a per diem allowance) with Emergency Food and Shelter Program (EFSP) funds. The spreadsheet must be presented to the National Board in order by payment/check number. The documentation provided to support the expenditures attributable to EFSP should also be in payment/check number order following the spreadsheet, if required to be submitted.

Ensure that your agency's name is included on the page along with your LRO 9-digit ID number and the Phase number.

Phase: 40
 LRO Name: Community Help Center, Everywhere, USA
 LRO ID Number: 1234-00-123

Spreadsheets alone are not sufficient. Documentation must be obtained, maintained, retained and submitted to EFSP (if required) to support all expenditures made with EFSP funds.

MASS SHELTER EXPENDITURES

(A spreadsheet is required when not using a per diem allowance. The per diem schedule replaces the spreadsheet and documentation.)

| Payment/Check Number | Payment/Check Date (MM/DD/YY) | Payment/Check Clear Date (MM/DD/YY) | Invoice/Receipt Date (MM/DD/YY) | Invoice/Receipt Number (If no number, enter NA) | Vendor Name | Invoice/Receipt Amount | Total Check Amount | *EFSP Portion of Check Amount | |
|----------------------|-------------------------------|-------------------------------------|---------------------------------|---|---------------------|------------------------|--------------------|-------------------------------|--|
| 12395 | 10/28/2022 | 11/20/2022 | 10/20/2022 | CH54321-22 | Wholesale Warehouse | \$250.00 | \$250.00 | \$150.00 | |
| 12396 | 10/28/2022 | 11/10/2022 | 10/25/2022 | 987678 | Supplies and More | \$800.00 | \$800.00 | \$800.00 | |
| 12397 | 10/28/2022 | 11/10/2022 | 10/11/2022 | LK-555-10 | Buy More, Inc. | \$800.00 | \$800.00 | \$700.00 | |
| 12398 | 10/30/2022 | 11/5/2022 | 10/19/2022 | 8887-CHC | Beds and Stuff | \$1,000.00 | \$1,000.00 | \$1,000.00 | |
| 12399 | 10/30/2022 | 11/5/2022 | 10/19/2022 | 8887-CHC | Beds and Stuff | \$1,500.00 | \$1,500.00 | \$1,000.00 | |
| | | | | | | | Total | \$3,650.00 | |

IMPORTANT: Spreadsheets along with documentation, even if documentation is not required to be submitted to the National Board, must be maintained and retained per documentation retention guidelines in the Responsibilities and Requirements Manual. [Spreadsheets must be submitted for all program categories.](#)

*The total EFSP amount in the spreadsheet must equal the amount reported in the category on the Final Report.

Please note that a report or spreadsheet from your agency's financial system is acceptable, provided it contains the required elements shown in this sample. The order of the items in the report or spreadsheet should be the same as noted above as much as possible.

SAMPLE DAILY PER DIEM LOG

Phase: 40

Local Board ID Number: 9876-54

LRO ID Number: 9876-54-321

**ABC SHELTER HOME
333 Tester Drive
Food City, USA**

| Date (month/day/year) | Number of Clients | Per Diem Rate (\$12.50) | TOTAL |
|----------------------------------|------------------------------|------------------------------------|-------------------|
| 9/12/2022 | 25 | \$12.50 | \$312.50 |
| 9/13/2022 | 50 | \$12.50 | \$625.00 |
| 9/20/2022 | 30 | \$12.50 | \$375.00 |
| 9/25/2022 | 25 | \$12.50 | \$312.50 |
| 10/1/2022 | 22 | \$12.50 | \$275.00 |
| 10/3/2022 | 30 | \$12.50 | \$375.00 |
| Total | 182 | | \$2,275.00 |

Per diem schedule must show a daily count, and it must be sorted by the service date for each location.

A blank sample of this form can be found in the EFSP Responsibilities and Requirements Manual and on the EFSP website under FORMS.

Below is a sample spreadsheet of the elements that must be included in the spreadsheet provided to the National Board to support ALL expenditures made in the **Other Shelter** category with Emergency Food and Shelter Program (EFSP) funds. **The spreadsheet must be presented to the National Board in alphabetic order by the clients' last names. The documentation provided to support the expenditures attributable to EFSP should also be in order by clients' last names following the spreadsheet, if required to be submitted.**

Ensure that your agency's name is included on the page along with your LRO 9-digit ID number and the Phase number.

Phase: 40
 LRO Name: Community Help Center, Everywhere, USA
 LRO ID Number: 1234-00-123

Spreadsheets alone are not sufficient. Documentation must be obtained, maintained, retained and submitted to EFSP (if required) to support all expenditures made with EFSP funds.

OTHER SHELTER EXPENDITURES

| Client Last Name | Client First Name | Dates of Stay | Vendor Name | Invoice Date (MM/DD/YY) | Invoice Amount | Invoice Number (If no invoice number, enter NA) | Payment/Check Number | Payment/Check Date (MM/DD/YY) | Payment/Check Clear Date (MM/DD/YY) | Total Check Amount | *EFSP Portion of Check Amount |
|------------------|-------------------|---------------------|------------------|-------------------------|----------------|---|----------------------|-------------------------------|-------------------------------------|--------------------|-------------------------------|
| Adams | Tester L. | 7/25/2022-7/30/2022 | City Place Motel | 8/10/2022 | \$250.00 | 98745 | 12468 | 8/12/2022 | 9/10/2022 | \$250.00 | \$250.00 |
| Barr | Sample | 7/26/2022-7/31/2022 | City Place Motel | 8/11/2022 | \$300.00 | 98746 | 12469 | 8/15/2022 | 9/15/2022 | \$300.00 | \$300.00 |
| Hughes | Sampler | 7/10/2022-7/12/2022 | City Place Motel | 7/31/2022 | \$125.00 | 98747 | 12475 | 8/28/2022 | 9/12/2022 | \$125.00 | \$125.00 |
| Smith | Tester | 7/11/2022-7/12/2022 | Town Inn | 8/1/2022 | \$75.00 | 654 | 12478 | 8/30/2022 | 9/30/2022 | \$75.00 | \$75.00 |
| Walker | Test | 7/2/2022-8/14/2022 | Family Inn | 8/15/2022 | \$2,150.00 | 521-01 | 12480 | 8/19/2022 | 9/6/2022 | \$2,150.00 | \$2,150.00 |
| Total | | | | | | | | | | \$2,900.00 | \$2,900.00 |

IMPORTANT: Spreadsheets along with documentation, even if documentation is not required to be submitted to the National Board, must be maintained and retained per documentation retention guidelines in the Responsibilities and Requirements Manual. Spreadsheets must be submitted for all program categories.

***The total EFSP amount in the spreadsheet must equal the amount reported in the category on the Final Report.**

Please note that a report or spreadsheet from your agency's financial system is acceptable, provided it contains the required elements shown in this sample. The order of the items in the report or spreadsheet should be the same as noted above as much as possible. **If the client's name cannot be provided because of confidentiality, please provide the supporting statute and provide the unique identifier on the spreadsheet for each client.**

Below is a sample spreadsheet of the elements that must be included in the spreadsheet provided to the National Board to support ALL expenditures made in the **Supplies and Equipment** category with Emergency Food and Shelter Program (EFSP) funds. The spreadsheet must be presented to the National Board in order by payment/check number. The documentation provided to support the expenditures attributable to EFSP should also be in payment/check number order following the spreadsheet, if required to be submitted.

Ensure that your agency's name is included on the page along with your LRO 9-digit ID number and the Phase number.

Phase: 40
 LRO Name: Community Help Center, Everywhere, USA
 LRO ID Number: 1234-00-123

Spreadsheets alone are not sufficient. Documentation must be obtained, maintained, retained and submitted to EFSP (if required) to support all expenditures made with EFSP funds.

SUPPLIES AND EQUIPMENT EXPENDITURES

| Payment/Check Number | Payment/Check Date (MM/DD/YY) | Payment/Check Clear Date (MM/DD/YY) | Invoice/Receipt Date (MM/DD/YY) | Invoice/Receipt Number (If no number, enter NA) | Vendor Name | Invoice/Receipt Amount | Total Check Amount | *EFSP Portion of Check Amount |
|----------------------|-------------------------------|-------------------------------------|---------------------------------|---|---------------------|------------------------|--------------------|-------------------------------|
| 12383 | 9/28/2022 | 10/3/2022 | 9/13/2022 | CH54321-10 | Wholesale Warehouse | \$250.00 | \$250.00 | \$150.00 |
| 12385 | 9/28/2022 | 10/15/2022 | 9/5/2022 | 987658 | Bulk Food Supplier | \$800.00 | \$800.00 | \$800.00 |
| 12388 | 9/28/2022 | 10/14/2022 | 9/20/2022 | 546-658 | Buy More, Inc. | \$800.00 | \$800.00 | \$700.00 |
| 12389 | 9/30/2022 | 10/3/2022 | 9/5/2022 | 6698888 | Food and More | \$1,000.00 | \$1,000.00 | \$1,000.00 |
| 12390 | 9/30/2022 | 10/3/2022 | 9/5/2022 | 6698889 | Food and More | \$1,500.00 | \$1,500.00 | \$1,000.00 |
| Total | | | | | | | | \$3,650.00 |

IMPORTANT: Spreadsheets along with documentation, even if documentation is not required to be submitted to the National Board, must be maintained and retained per documentation retention guidelines in the Responsibilities and Requirements Manual. Spreadsheets must be submitted for all program categories.

*The total EFSP amount in the spreadsheet must equal the amount reported in the category on the Final Report.

Please note that a report or spreadsheet from your agency's financial system is acceptable, provided it contains the required elements shown in this sample. The order of the items in the report or spreadsheet should be the same as noted above as much as possible.

Below is a sample spreadsheet of the elements that must be included in the spreadsheet provided to the National Board to support ALL expenditures made in the **Personal Protective Equipment (PPE)** category with Emergency Food and Shelter Program (EFSP) funds. The spreadsheet must be presented to the National Board in **order by payment/check number**. The documentation provided to support the expenditures attributable to EFSP should also be in payment/check number order following the spreadsheet, if required to be submitted.

Ensure that your agency's name is included on the page along with your LRO 9-digit ID number and the Phase number.

Phase: 40
 LRO Name: Community Help Center, Everywhere, USA
 LRO ID Number: 1234-00-123

Spreadsheets alone are not sufficient. Documentation must be obtained, maintained, retained and submitted to EFSP (if required) to support all expenditures made with EFSP funds. PPE expenditures are limited to 10% of total funds received by the LRO in each Phase.

PERSONAL PROTECTIVE EQUIPMENT (PPE) EXPENDITURES

| Payment/Check Number | Payment/Check Date (MM/DD/YY) | Payment/Check Clear Date (MM/DD/YY) | Invoice/Receipt Date (MM/DD/YY) | Invoice/Receipt Number (If no number, enter NA) | Vendor Name | Invoice/Receipt Amount | Total Check Amount | *EFSP Portion of Check Amount |
|----------------------|-------------------------------|-------------------------------------|---------------------------------|---|---------------------|------------------------|--------------------|-------------------------------|
| 23512 | 9/28/2022 | 10/3/2022 | 8/13/2022 | CHZKML-789 | Wholesale Warehouse | \$250.00 | \$250.00 | \$150.00 |
| 23608 | 9/22/2022 | 10/15/2022 | 9/7/2022 | 487-658 | Safety Supplies | \$800.00 | \$800.00 | \$800.00 |
| 23798 | 9/28/2022 | 10/14/2022 | 9/25/2022 | 487-692 | Safety Supplies | \$800.00 | \$800.00 | \$700.00 |
| Credit Card | 10/12/2022 | 10/12/2022 | 10/12/2022 | 7698886 | ABC Medical Store | \$1,000.00 | \$1,000.00 | \$1,000.00 |
| Total | | | | | | | | \$2,650.00 |

IMPORTANT: Spreadsheets along with documentation, even if documentation is not required to be submitted to the National Board, must be maintained and retained per documentation retention guidelines in the Responsibilities and Requirements Manual. Spreadsheets must be submitted for all program categories.

Reminder - PPE expenditures are limited to 10% of total funds received by the LRO in each Phase.

***The total EFSP amount in the spreadsheet must equal the amount reported in the category on the Final Report.**

Please note that a report or spreadsheet from your agency's financial system is acceptable, provided it contains the required elements shown in this sample. The order of the items in the report or spreadsheet should be the same as noted above as much as possible.

Below is a sample spreadsheet of the elements that must be included in the spreadsheet provided to the National Board to support ALL expenditures made in the Rehabilitation (Emergency Repairs/Building Code) category with Emergency Food and Shelter Program (EFSP) funds. The spreadsheet must be presented to the National Board in order by payment/check number. The documentation provided to support the expenditures attributable to EFSP should also be in payment/check number order following the spreadsheet, if required to be submitted.

Ensure that your agency's name is included on the page along with your LRO 9-digit ID number and the Phase number.

Phase: 40
 LRO Name: Community Help Center, Everywhere, USA
 LRO ID Number: 1234-00-123

Spreadsheets alone are not sufficient. Documentation must be obtained, maintained, retained and submitted to EFSP (if required) to support all expenditures made with EFSP funds.

REHABILITATION (EMERGENCY REPAIRS/BUILDING CODE) EXPENDITURES

| Payment/ Check Number | Payment/Check Date (MM/DD/YY) | Payment/Check Clear Date (MM/DD/YY) | Building Code Citation Date (MM/DD/YY) | Invoice/ Receipt Date (MM/DD/YY) | Invoice/Receipt Number (If no number, enter NA) | Type of Repair | Vendor Name | Invoice/ Receipt Amount | Total Check Amount | *EFSP Portion of Check Amount |
|-----------------------------|-------------------------------------|---|--|---|--|--|-----------------------------|-------------------------------|--------------------------|--|
| 12405 | 10/28/2022 | 11/3/2022 | 9/20/2022 | 10/15/2022 | INV0587 | Add Wheelchair Ramp to front entrance | ABC Construction Company | \$1,250.00 | \$1,250.00 | \$1,250.00 |
| 12407 | 10/28/2022 | 11/4/2022 | 9/20/2022 | 10/11/2022 | 987678 | Make Bathroom Accessible | Handyman & More | \$500.00 | \$500.00 | \$500.00 |
| | | | | | | | | | Total | \$1,750.00 |

Expenditures in this category require both Local Board and National Board written approval. For building code items, a copy of the building code citation is required. All of these items must be obtained and retained per documentation retention requirements in the EFSP Responsibilities and Requirements Manual. If documentation is required to be reviewed by EFSP or other appropriate entities, these documents must be provided in the documentation for review to support the expenditures reported on the Final Report.

IMPORTANT: Spreadsheets along with documentation, even if documentation is not required to be submitted to the National Board, must be maintained and retained per documentation retention guidelines in the Responsibilities and Requirements Manual. Spreadsheets must be submitted for all program categories.

***The total EFSP amount in the spreadsheet must equal the amount reported in the category on the Final Report.**

Please note that a report or spreadsheet from your agency's financial system is acceptable, provided it contains the required elements shown in this sample. The order of the items in the report or spreadsheet should be the same as noted above as much as possible.

Below is a sample spreadsheet of the elements that must be included in the spreadsheet provided to the National Board to support ALL expenditures made in the Rent/Mortgage category with Emergency Food and Shelter Program (EFSP) funds. **The spreadsheet must be presented to the National Board in alphabetic order by the clients' last names.** The documentation provided to support the expenditures attributable to EFSP should also be in order by clients' last names following the spreadsheet, if required to be submitted.

Ensure that your agency's name is included on the page along with your LRO 9-digit ID number and the Phase number.

Phase: 40
 LRO Name: Community Help Center, Everywhere, USA
 LRO ID Number: 1234-00-123

Spreadsheets alone are not sufficient. Documentation must be obtained, maintained, retained and submitted to EFSP (if required) to support all expenditures made with EFSP funds.

RENT/MORTGAGE EXPENDITURES

| Client Last Name (In Alphabetic Order) | Client First Name | Client Street Address (No PO Box) | Landlord/ Mortgage Company Name | Monthly Rent/ Mortgage | Due Date (MM/DD/YY) | Month covered w/payment (MM/YYYY) | Payment/ Check Number | Payment/ Check Date (MM/DD/YY) | Payment/ Check Clear Date (MM/DD/YY) | Total Check Amount | *EFSP Portion of Check Amount |
|--|-------------------|-----------------------------------|---------------------------------|------------------------|---------------------|-----------------------------------|-----------------------|--------------------------------|--------------------------------------|--------------------|-------------------------------|
| Adams | Tester L. | 123 A Street Alex, VA | Housing Authority | \$500.00 | 7/10/2022 | 5/2022 6/2022 7/2022 | 12354 | 7/15/2022 | 8/20/2022 | \$1,500 | \$1,500 |
| Barr | Sample | 456 B Street Alex, VA | Caring Group of Alexandria | \$875.00 | 6/1/2022 | 6/2022 | 12356 | 8/28/2022 | 9/21/2022 | \$875.00 | \$875.00 |
| Hughes | Sampler | 231 What Ave Alex, VA | S.R. Rental Company | \$955.00 | 7/1/2022 | 7/2022 | 12357 | 8/28/2022 | 9/30/2022 | \$955.00 | \$905.00 |
| Smith | Tester | 124 Play Place Happy, VA | S. R. Rental Company | \$975.00 | 8/1/2022 | 8/2022 | 12359 | 8/30/2022 | 9/5/2022 | \$975.00 | \$975.00 |
| Walker | Test | 543 Jump St. Happy, VA | S. K. Helper | \$1,125.00 | 7/1/2022 | 7/2022 | 12360 | 8/30/2022 | 9/6/2022 | \$1,125.00 | \$1,125.00 |
| Total | | | | | | | | | | \$5,380.00 | |

IMPORTANT: Spreadsheets along with documentation, even if documentation is not required to be submitted to the National Board, must be maintained and retained per documentation retention guidelines in the Responsibilities and Requirements Manual. [Spreadsheets must be submitted for all program categories.](#)

Reminder - Payments must be made no more than 90 days after the rent due date or intake date. When providing rental assistance to clients who owed several months of rent, enter either the due date (original or the date printed on the eviction notice), or the intake date, whichever falls within the 90-day window under the due date column on the spreadsheet. Please refer to the EFSP Manual for other compliance requirements.

***The total EFSP amount in the spreadsheet must equal the amount reported in the category on the Final Report.**

Please note that a report or spreadsheet from your agency's financial system is acceptable, provided it contains the required elements shown in this sample. The order of the items in the report or spreadsheet should be the same as noted above as much as possible.

Below is a sample spreadsheet of the elements that must be included in the spreadsheet provided to the National Board to support ALL expenditures made in the **Utilities** category with Emergency Food and Shelter Program (EFSP) funds. **The spreadsheet must be presented to the National Board in alphabetic order by the clients' last names.** The documentation provided to support the expenditures attributable to EFSP should also be in order by clients' last names following the spreadsheet, if required to be submitted.

Ensure that your agency's name is included on the page along with your LRO 9-digit ID number and the Phase number.

Phase: 40
 LRO Name: Community Help Center, Everywhere, USA
 LRO ID Number: 1234-00-123

Spreadsheets alone are not sufficient. Documentation must be obtained, maintained, retained and submitted to EFSP (if required) to support all expenditures made with EFSP funds.

UTILITY EXPENDITURES

| Client Last Name (In Alphabetic Order) | Client First Name | Client Street Address (No PO Box) | Vendor Name | TYPE of Service | Due Date/Delivery Date* (MM/DD/YY) | Billing period covered w/payment | Payment/Check Number | Payment/Check Date (MM/DD/YY) | Payment/Check Clear Date (MM/DD/YY) | Total Check Amount | *EFSP Portion of Check Amount |
|--|-------------------|-----------------------------------|-----------------------|-----------------|------------------------------------|--|----------------------|-------------------------------|-------------------------------------|--------------------|-------------------------------|
| Adams | Tester L. | 123 A Street Alex, VA | ABC Utility Service | Gas | 5/30/2022 | 3/10/2022-4/11/2022 4/12/2022-5/12/2022 | 12346 | 6/12/2022 | 6/20/2022 | \$300.00 | \$300.00 |
| Barr | Sample | 456 B Street Alex, VA | ABC Utility Service | Gas | 6/12/2022 | N/A | 12349 | 7/20/2022 | 7/30/2022 | \$75.00 | \$75.00 |
| Hughes | Sampler | 231 What Ave Alex, VA | Town Water Company | Water | 7/20/2022 | 6/2/2022-7/3/2022 | 12350 | 8/28/2022 | 9/25/2022 | \$55.00 | \$35.00 |
| Smith | Tester | 124 Play Ct. Happy, VA | Town Utility Coop | Electric | 1/15/2022 | 11/5/2022-12/4/2022 | 12347 | 1/22/2022 | 2/28/2022 | \$75.00 | \$75.00 |
| Walker | Test | 543 Jump St. Happy, VA | Shell Propane Company | Propane | 1/15/2022 | N/A | 12348 | 1/25/2022 | 2/22/2022 | \$125.00 | \$105.00 |
| Total | | | | | | | | | | \$590.00 | |

IMPORTANT: Spreadsheets along with documentation, even if documentation is not required to be submitted to the National Board, must be maintained and retained per documentation retention guidelines in the Responsibilities and Requirements Manual. Spreadsheets must be submitted for all program categories.

* Payments must be made **no more than 90 days after the due date or intake date.**

- For non-metered utilities (propane, firewood, coal, kerosene), provide the date of delivery to client.
- For metered utilities, if paying from disconnect/shutoff notice, enter either the due date (original or the date from the notice), or the intake date, whichever falls within the 90-day window. Please refer to the EFSP Manual for other compliance requirements.

Reminder - If an LRO pays \$100 or less for a client from a past due balance of disconnect/cutoff/shutoff notice from the utility company, the “billing period covered” information is not required on the spreadsheet. Enter “N/A” in the column labeled “billing period covered”.

***The total EFSP amount in the spreadsheet must equal the amount reported in the category on the Final Report.**

Please note that a report or spreadsheet from your agency's financial system is acceptable, provided it contains the required elements shown in this sample. The order of the items in the report or spreadsheet should be the same as noted above as much as possible.

Below is a sample spreadsheet of the elements that must be included in the spreadsheet provided to the National Board to support ALL expenditures made in the Administration category with Emergency Food and Shelter Program (EFSP) funds. The spreadsheet must be presented to the National Board in order by payment/check number. The documentation provided to support the expenditures attributable to EFSP should also be in payment/check number order following the spreadsheet, if required to be submitted.

Ensure that your agency's name is included on the page along with your LRO 9-digit ID number and the Phase number.

Phase: 40
 LRO Name: Community Help Center, Everywhere, USA
 LRO ID Number: 1234-00-123

Spreadsheets alone are not sufficient. Documentation must be obtained, maintained, retained and submitted to EFSP (if required) to support all expenditures made with EFSP funds.

ADMINISTRATION EXPENDITURES

| Payment/Check Number | Payment/Check Date (MM/DD/YY) | Payment/Check Clear Date (MM/DD/YY) | Invoice/ Receipt Date (MM/DD/YY) | Invoice/ Receipt Number (If no number, enter NA) | Vendor Name | Invoice/ Receipt Amount | Check Amount | *EFSP Portion of Check Amount |
|----------------------|-------------------------------|-------------------------------------|----------------------------------|--|--------------|-------------------------|--------------|-------------------------------|
| 12404 | 10/28/2022 | 11/10/2022 | 10/15/2022 | 87521479 | Office Stuff | \$50.00 | \$50.00 | \$50.00 |
| 12408 | 10/28/2022 | 11/12/2022 | 10/13/2022 | CP-9865 | Copier Plus | \$175.00 | \$175.00 | \$50.00 |
| Total | | | | | | | | \$100.00 |

Documentation for administrative costs must be maintained and retained per documentation retention requirements in the EFSP Responsibilities and Requirements Manual. This documentation may be requested at any time.

IMPORTANT: Spreadsheets along with documentation, even if documentation is not required to be submitted to the National Board, must be maintained and retained per documentation retention guidelines in the Responsibilities and Requirements Manual. Spreadsheets must be submitted for all program categories with the Final Report.

***The total EFSP amount in the spreadsheet must equal the amount reported in the category on Final Report.**

Please note that a report or spreadsheet from your agency's financial system is acceptable, provided it contains the required elements shown in this sample. The order of the items in the report or spreadsheet should be the same as noted above as much as possible.

Note: Submit the following in a separate spreadsheet if payroll information (from LRO's system) is provided to support EFSP expenditures.

| <u>Payroll registers for all employees who worked on the EFSP and the percentage of time charged to EFSP</u> | | | | |
|--|--------------|------------|----------------|--------------------------------|
| Employee Name | Payroll Date | Percentage | Payroll Amount | EFSP Portion of Payroll Amount |
| Smith, Tester | 9/30/2022 | 25% | \$1,250.50 | \$312.63 |
| Smith, Tester | 10/15/2022 | 25% | \$1,250.50 | \$312.63 |
| Smith, Tester | 10/31/2022 | 25% | \$1,250.50 | \$312.63 |
| Total | | | | \$937.89 |

SAMPLE MILEAGE LOG

Phase: 40

Local Board ID Number: 9876-54

LRO ID Number: 9876-54-123

**ABC Food Pantry
321 Tester Drive
Food City, USA**

| Date (month/day/year) | Departure, destination, purpose of trip (each roundtrip) | Number of Miles | Mileage Rate (per mile) | TOTAL |
|----------------------------------|---|----------------------------|--|-----------------|
| 9/12/2022 | From food pantry to food bank to get food | 250 | \$.585/mile | \$146.25 |
| 9/13/2022 | From food pantry to food bank to get food | 250 | \$.585/mile | \$146.25 |
| 9/20/2022 | From food pantry to Farmers Market to get vegetables | 50 | \$.585/mile | \$29.25 |
| 9/25/2022 | From food pantry to grocery store for meats | 10 | \$.585/mile | \$5.85 |
| 10/1/2022 | From food pantry to Farmers Market to get vegetables | 50 | \$.585/mile | \$29.25 |
| 10/3/2022 | From food pantry to grocery store for meats | 10 | \$.585/mile | \$5.85 |
| | Total | 620 | | \$362.70 |

Reference the EFSP Responsibilities and Requirements Manual/Addendum to the Manual for the approved mileage rate. The mileage log must be sorted by the service date.

A blank sample of this form can be found in the EFSP Responsibilities and Requirements Manual and on the EFSP website under FORMS.