

IMPORTANT MESSAGE REGARDING PREPARATION AND SUBMISSION OF SPREADSHEETS

It is imperative that you read this entire message regarding the required spreadsheets that must be submitted with Local Recipient Organizations' (LROs) Phase 32 Final Reports as there have been some changes. Sample spreadsheets are attached to this packet.

The spreadsheets required for submission with Phase 32 Final Reports have been updated and must accompany LROs' Phase 32 Final Reports. A spreadsheet must be provided for each funding category reported on the Final Report, including Administration. If the updated spreadsheets are not completed accurately, it will result in compliance exceptions and will delay Phase 33 funds to a funded LRO. The spreadsheets made available for previous phases will not be accepted, as they will not include the changes. If they are used, it will result in compliance exceptions. LROs will need to provide the appropriate spreadsheets to resolve the compliance exceptions so funds may be released. Some of the changes are listed below; however, all the changes are reflected in the sample spreadsheets included in this packet.

- All spreadsheets must include the LRO's name and 9-digit ID number.
- Each page of the spreadsheet must include totals for the EFSP amount on the page and the grand total at the end for each category. Multiple pages for a single category must be numbered.
- The total check amount column does not have to be totaled.
- **Utility Spreadsheets** – If an LRO pays \$100 or less for a client from a past due balance or 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".

After reviewing this guidance and the sample spreadsheets, if you have questions please contact the EFSP staff at efsp@unitedway.org or 703.706.9660.

EMERGENCY FOOD AND SHELTER NATIONAL BOARD PROGRAM

SPREADSHEET GUIDANCE

This document is provided to assist in the understanding of the accountability for the EFSP Local Boards and Local Recipient Organizations (LROs) in the area of documentation support for expenditures made with EFSP funds. This is not a substitute for the EFSP Responsibilities and Requirements Manual (EFSP Manual). For more complete information on required documentation and retention guidelines, please reference the EFSP Manual.

IMPORTANT:

- Schedules alone are not sufficient to document EFSP expenditures. Schedules along with documentation, even if documentation is not required to be submitted to the National Board, must be obtained, maintained and retained per documentation retention guidelines in the Responsibilities and Requirements Manual. Schedules must be submitted for all program categories.
- A spreadsheet is not required when using the per meal or a per diem allowance. The per meal and per diem schedules replaces the spreadsheet.
- Documentation for administrative costs must be obtained, maintained and retained per documentation retention requirements in the EFSP Responsibilities and Requirements Manual. This documentation may be requested at any time. It is reviewed in onsite reviews and is currently required to be submitted for the Improper Payments Elimination and Recovery Information Act (IPERIA) assessment. Schedules must be submitted for all program categories, including administration.
- The total EFSP amount is required to be in the schedule and must equal the amount reported in the category on the Final Report.
- A report or spreadsheet from your agency's financial system is acceptable, provided it contains the required elements shown in the samples. The order of the items in the report or spreadsheet should be the same as noted in the samples as much as possible. If the required elements are omitted, this will cause compliance problems and delay future funding.

The sample spreadsheets are attached to this document for your reference.

UPDATED SPREADSHEET GUIDANCE

April 2016

EMERGENCY FOOD AND SHELTER NATIONAL BOARD PROGRAM

This document contains sample spreadsheets of the required elements that must be provided for each eligible spending category of the Emergency Food and Shelter Program (EFSP). An explanation of each element has been provided.

IMPORTANT: Schedules alone are not sufficient to document EFSP expenditures; documentation must be maintained with the schedules and presented together if it is requested.

This document is provided to assist in the understanding for the accountability of the EFSP Local Boards and Local Recipient Organizations (LROs) in the area of documentation support for expenditures made with EFSP funds. This is not a substitute for the EFSP Responsibilities and Requirements Manual (EFSP Manual). For more complete information on required documentation and retention guidelines, please reference the EFSP Manual.

SAMPLE SPREADSHEETS

Eligible Expenditure Categories of the Emergency Food and Shelter National Board Program	Required Elements for Spreadsheets
<ul style="list-style-type: none"> ▪ Served Meals ▪ Other Food ▪ Mass Shelter ▪ Other Shelter ▪ Rent/Mortgage ▪ Supplies and Equipment ▪ Rehabilitation (Emergency Repairs/Building Code) ▪ Utilities (Energy) ▪ Administration <p>Schedules may be submitted for mass feeding (per meal schedule) and mass shelter (per diem schedule) categories; a mileage log may be submitted for transportation expenditures. <u>If a schedule is submitted, the spreadsheet does not have to be provided to the National Board.</u> Samples of these schedules are included in this packet.</p> <p>Documentation must be maintained by the LRO to support all expenditures and must be submitted to the National Board, if requested.</p>	<ol style="list-style-type: none"> 1. Billing Period Covered with Payment 2. Building Code Citation Date 3. Client First Name 4. Client Last Name 5. Client Street Address 6. Dates of Stay 7. Due Date 8. (Due Date)/Delivery Date 9. EFSP Portion of Check Amount 10. Invoice/Receipt Amount 11. Invoice/Receipt Date 12. Invoice/Receipt Number 13. Landlord/Mortgage Co. Name 14. Member Agency Name 15. Month Covered with Payment 16. Monthly Rent/Mortgage 17. Page Numbers 18. Payment/Check Clear Date 19. Payment/Check Date 20. Payment/Check Number 21. Payroll Registers 22. Phase and LRO Identification 23. Total Check Amount 24. Type of Repair 25. Type of Service 26. Vendor Name

Please ensure all spreadsheets submitted with the Final Report are clear and legible. All the information on the spreadsheets must be easily identified for review. This will prevent possible compliance exceptions and delay in future funding.

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 schedule, 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: 32

LRO Name: Community Help Center, Everywhere, USA

LRO ID Number: 1234-00-123

Schedules 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.)

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	10/28/2011	10/30/2011	10/12/2011	CH54321-20	Wholesale Warehouse	\$250.00	\$250.00	\$150.00
12386	10/28/2011	11/5/2011	10/13/2011	987675	Supplies and More	\$800.00	\$800.00	\$800.00
12387	10/28/2011	11/5/2011	10/15/2011	LK-555-05	Buy More, Inc.	\$800.00	\$800.00	\$700.00
12391	10/30/2011	11/15/2011	10/20/2011	8887-985	Plates and more	\$1,000.00	\$1,000.00	\$1,000.00
12393	10/30/2011	11/14/2011	10/18/2011	8887-988	Plates and more	\$1,500.00	\$1,500.00	\$1,000.00
12393	10/30/2011	11/14/2011	10/18/2011	8888-231	Plates and more	250.00	\$1,500.00	150.00
Total							\$3,800.00	

IMPORTANT: Schedules 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. [Schedules must be submitted for all program categories.](#)

***The total EFSP amount in the schedule 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

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 (\$2.00)	TOTAL
9/12/20XX	125	\$2.00	\$250.00
9/13/20XX	100	\$2.00	\$200.00
9/20/20XX	150	\$2.00	\$300.00
9/25/20XX	124	\$2.00	\$248.00
10/1/20XX	100	\$2.00	\$200.00
10/3/20XX	155	\$2.00	\$310.00

GRAND TOTAL: \$1,508.00

Per meal schedule must show a daily count.

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 schedule, 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: 32

LRO Name: Community Help Center, Everywhere, USA

LRO ID Number: 1234-00-123

Schedules 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	8/28/2011	9/5/2011	8/12/2011	CH54321-05	Wholesale Warehouse	\$250.00	\$250.00	\$150.00
12366	8/28/2011	10/1/2011	8/12/2011	987654	Bulk Food Supplier	\$875.00	\$875.00	\$875.00
12375	8/28/2011	9/15/2011	8/10/2011	546-987	Buy More, Inc.	\$800.00	\$800.00	\$700.00
Credit Card	8/30/2011	8/30/2011	8/30/2011	24357	Community Grocer	100.00	100.00	50.00
Total								\$1,775.00

Food Banks using the shared maintenance fee, should use the sample 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	8/12/2011	CH54321-05	\$250.00	\$150.00
City Feeding Program	8/12/2011	987654	\$875.00	\$875.00
Total				\$1,025.00

IMPORTANT: Schedules 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. [Schedules must be submitted for all program categories.](#)

*The total EFSP amount in the schedule 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 schedule, 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: 32
LRO Name: Community Help Center, Everywhere, USA
LRO ID Number: 1234-00-123

Schedules 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.)

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	10/28/2011	11/20/2011	10/20/2011	CH54321-22	Wholesale Warehouse	\$250.00	\$250.00	\$150.00
12396	10/28/2011	11/10/2011	10/25/2011	987678	Supplies and More	\$800.00	\$800.00	\$800.00
12397	10/28/2011	11/10/2011	10/11/2011	LK-555-10	Buy More, Inc.	\$800.00	\$800.00	\$700.00
12398	10/30/2011	11/5/2011	10/19/2011	8887-CHC	Beds and Stuff	\$1,000.00	\$1,000.00	\$1,000.00
12399	10/30/2011	11/5/2011	10/19/2011	8887-CHC	Beds and Stuff	\$1,500.00	\$1,500.00	\$1,000.00
Total							\$3,650.00	

IMPORTANT: Schedules 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. [Schedules must be submitted for all program categories.](#)

*The total EFSP amount in the schedule 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

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 (exactly \$7.50 or \$12.50 as approved by Local Board)	TOTAL
9/12/20XX	25	\$12.50	\$312.50
9/13/20XX	50	\$12.50	\$625.00
9/20/20XX	30	\$12.50	\$375.00
9/25/20XX	25	\$12.50	\$312.50
10/1/20XX	22	\$12.50	\$275.00
10/3/20XX	30	\$12.50	\$375.00

GRAND TOTAL: \$2,275.00

Per diem schedule must show a daily count.

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 schedule, 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: 32

LRO Name: Community Help Center, Everywhere, USA

LRO ID Number: 1234-00-123

Schedules 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.	7/21/2012-7/30/2012	City Place Motel	8/10/2012	\$250.00	98745	12468	8/28/2012	9/10/2012	\$250.00	\$250.00
Barr	Sample	7/21/2012-7/31/2012	City Place Motel	8/11/2012	\$300.00	98746	12469	8/28/2012	9/15/2012	\$300.00	\$300.00
Hughes	Sampler	7/10/2012-7/12/2012	City Place Motel	7/31/2012	\$125.00	98747	12475	8/28/2012	9/15/2012	\$125.00	\$125.00
Smith	Tester	7/11/2012-7/12/2012	Town Inn	8/1/2012	\$75.00	654	12478	8/30/2012	9/30/2012	\$75.00	\$75.00
Walker	Test	7/28/2012-7/30/2012	Family Inn	8/15/2012	\$165.00	521-01	12480	8/30/2012	9/6/2012	\$165.00	\$100.00
Total										\$850.00	

IMPORTANT: Schedules 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. [Schedules must be submitted for all program categories.](#)

***The total EFSP amount in the schedule 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 schedule, 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: 32
LRO Name: Community Help Center, Everywhere, USA
LRO ID Number: 1234-00-123

Schedules 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	9/28/2011	10/3/2011	9/13/2011	CH54321-10	Wholesale Warehouse	\$250.00	\$250.00	\$150.00
12385	9/28/2011	10/15/2011	9/5/2011	987658	Bulk Food Supplier	\$800.00	\$800.00	\$800.00
12388	9/28/2011	10/14/2011	9/20/2011	546-658	Buy More, Inc.	\$800.00	\$800.00	\$700.00
12389	9/30/2011	10/3/2011	9/5/2011	6698888	Food and More	\$1,000.00	\$1,000.00	\$1,000.00
12390	9/30/2011	10/3/2011	9/5/2011	6698889	Food and More	\$1,500.00	\$1,500.00	\$1,000.00
Total								\$3,650.00

IMPORTANT: Schedules 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. Schedules must be submitted for all program categories.

*The total EFSP amount in the schedule 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 schedule, 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: 32
LRO Name: Community Help Center, Everywhere, USA
LRO ID Number: 1234-00-123

Schedules 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	10/28/2012	11/3/2012	9/20/2012	10/15/2012	INV0587	Add Wheelchair Ramp to front entrance	ABC Construction Company	\$1,250.00	\$1,250.00	\$1,250.00
12407	10/28/2012	11/4/2012	9/20/2012	10/11/2012	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: Schedules 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. Schedules must be submitted for all program categories.

***The total EFSP amount in the schedule 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 schedule, 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: 32
LRO Name: Community Help Center, Everywhere, USA
LRO ID Number: 1234-00-123

Schedules 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	5/1/2011	5/2011	12354	7/15/2011	9/20/2011	\$250.00	\$250.00
Barr	Sample	456 B Street Alex, VA	Caring Group of Alexandria	\$875.00	6/1/2011	6/2011	12356	8/28/2011	9/21/2011	\$875.00	\$875.00
Hughes	Sampler	231 What Ave Alex, VA	S.R. Rental Company	\$955.00	7/1/2011	7/2011	12357	8/28/2011	9/30/2011	\$955.00	\$905.00
Smith	Tester	124 Play Place Happy, VA	S. R. Rental Company	\$975.00	8/1/2011	8/2011	12359	8/30/2011	9/5/2011	\$975.00	\$975.00
Walker	Test	543 Jump St. Happy, VA	S. K. Helper	\$1,125.00	7/1/2011	7/2011	12360	8/30/2011	9/6/2011	\$1,125.00	\$1,125.00
Total										\$4,130.00	

IMPORTANT: Schedules 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. [Schedules must be submitted for all program categories.](#)

***The total EFSP amount in the schedule 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 schedule, 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: 32

LRO Name: Community Help Center, Everywhere, USA

LRO ID Number: 1234-00-123

Schedules 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	5/12/2011	3/10/2011-4/11/2011	12346	6/12/2011	6/20/2011	\$150.00	\$150.00
Barr	Sample	456 B Street Alex, VA	ABC Utility Service	Gas	6/12/2011	N/A	12349	07/20/2011	7/30/2011	\$75.00	\$75.00
Hughes	Sampler	231 What Ave Alex, VA	Town Water Company	Water	7/20/2011	6/2/2011-7/3/2011	12350	8/28/2011	9/25/2011	\$55.00	\$35.00
Smith	Tester	124 Play Ct. Happy, VA	Town Utility Coop	Electric	1/15/2012	11/5/2011-12/7/2011	12347	1/22/2012	2/28/2012	\$75.00	\$75.00
Walker	Test	543 Jump St. Happy, VA	Shell Propane Company	Propane	1/15/2012	N/A	12348	1/25/2012	2/22/2012	\$125.00	\$105.00
Total										\$440.00	

***For NON-METERED UTILITIES (propane, firewood, coal, kerosene), provide the date of delivery to client. If paying from disconnect/shutoff notice, enter the date from the notice.**

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".

IMPORTANT: Schedules 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. [Schedules must be submitted for all program categories.](#)

***The total EFSP amount in the schedule 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 schedule, 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: 32

LRO Name: Community Help Center, Everywhere, USA

LRO ID Number: 1234-00-123

Schedules 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	10/28/2012	11/10/2012	10/15/2012	87521479	Office Stuff	\$50.00	\$50.00	\$50.00
12408	10/28/2012	11/12/2012	10/13/2012	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. It is reviewed in onsite reviews and is currently required to be submitted for the Improper Payments Elimination and Recovery Improvement Act (IPERIA) assessment.

IMPORTANT: Schedules 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. [Schedules must be submitted for all program categories with the Final Report.](#)

*The total EFSP amount in the schedule 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 schedule if payroll information (from LRO's system) is provided to support EFSP expenditures.

Payroll registers for all employees who worked on the EFSP and the percentage of time charged to EFSP				
Employee Name	Payroll Date	Percentage	Payroll Amount	EFSP Portion of Payroll Amount
Smith, Tester	9/30/2012	25%	\$1,250.50	\$312.63
Smith, Tester	10/15/2012	25%	\$1,250.50	\$312.63
Smith, Tester	10/31/2012	25%	\$1,250.50	\$312.63
Total				\$937.89

SAMPLE MILEAGE LOG

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
9/12/20XX	From food pantry to food bank to get food	250	\$.56/mile	\$140.00
9/13/20XX	From food bank to food pantry (return trip)	250	\$.56/mile	\$140.00
9/20/20XX	From food pantry to Farmers Market to get vegetables	50	\$.56/mile	\$28.00
9/25/20XX	From food pantry to grocery store for meats	10	\$.56/mile	\$5.60
10/1/20XX	From food pantry to Farmers Market to get vegetables	50	\$.56/mile	\$28.00
10/3/20XX	From food pantry to grocery store for meats	10	\$.56/mile	\$5.60

GRAND TOTAL: \$347.20

Reference the EFSP Responsibilities and Requirements Manual/Addendum to the Manual for the approved mileage rate.

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