## Sample Eligible and Ineligible Expenditures (Not Limited to these Items)

For a more comprehensive list and further explanation of these categories, see the EFSP Program Manual or contact the Human Services Coalition.

Category	Sample Eligible Items	Sample Ineligible Items
Served Meals	Any food used in served meals (cold or hot); costs of transporting food to site or client; daily per meal schedule (\$3/meal).	Any items not related to actual feeding of a client. Excessive meal costs. Excessive snack food items. Staff events/functions.
Other Food	Food vouchers, food boxes, grocery orders, restaurant vouchers, etc., food purchased for food banks and/or food pantries, vouchers, gift certificates (limited), transportation costs.	Tobacco, alcohol, paper products. Any non-food item. Excessive meal costs. Excessive snack food items. Staff events/functions.
Mass Shelter	Direct expenses associated with housing a client (e.g., supplies, linens, etc.); transportation costs; daily per diem schedule (\$12.50).	Year-round ongoing operational costs (rent, pest-control, garbage pick-up, utilities); salaries of employees.
Other Shelter	Any <u>reasonable</u> hotel/motel or non- profit facility acting as a vendor; SRO; actual charge by vendor, per night; 90 day limit.	An LRO receiving funds <u>may not</u> act as a vendor for themselves or another funded LRO. Stay beyond 90 days per phase. Prepayments for hotel/motel.
Supplies/Equipment	NOT ELIGIBLE LOCALLY FOR PHASE 41	
Rehabilitation/Emergency Repairs	NOT ELIGIBLE LOCALLY FOR PHASES 41	
Rent/Mortgage	Past due rent or mortgage payment (P&I only); current rent or mortgage due within 10 calendar days; first month's rent; lot fee for mobile homes. Limited to up to three months' cost for an individual/family.	Payment for rent/mortgage exceeding three months' cost; deposits; down payment for purchase of home; late fees; legal fees; taxes, insurance & escrow accounts.
Utilities	Past due bills, or current bills due within 10 calendar days, for gas, electricity, oil, water; reconnect fees. May pay budgeted or actual amount. Limited to three months' amount that is part of the arrearage at the time of payment or current three month amount. One-time delivery of firewood, coal, propane.	Payments for utilities exceeding three months' cost; deposits; cable, or satellite TV bills; phone bills; internet service; late fees.