

Fiduciaries are responsible to provide a general ledger from each grantee and subgrantee for all submitted expenditures via Financial Status Reports (FSRs). Documentation for all billable expenses must correlate with the FSR requested. Detailed general ledgers must provide information by category relating to MSHDA ESG expenses, including the following:

- Funding source (i.e. MSHDA ESG);
- Individual expenses by service type;
- Date of payment;
- Landlord or business name; and
- Amount paid.

Below is an example of a general ledger. General ledgers can include additional details, such as account numbers, transaction numbers, and journal references. These may be dependent on the agency’s accounting system and are not a specific documentation requirement for MSHDA ESG FSRs. Likewise, the formatting for general ledgers may vary. This example is only to demonstrate how the required information may be noted within a typical general ledger (see yellow highlights).

Please contact your assigned [Homeless Assistance Specialist](#) for any additional assistance.

**Agency Name
General Ledger Report**

<u>Date</u>	<u>Reference</u>	<u>Debit Amount</u>	<u>Credit Amount</u>	<u>Balance</u>
<i>Category: Rental Assistance</i>				
	<i>Beginning Balance</i>			\$4,500.00
1/5/2022	(Funding Source) Landlord X January 2022 Rent	\$750.00		
1/5/2022	(Funding Source) Landlord Z January 2022 Rent	\$920.00		
1/5/2022	(Funding Source) X Apartments January 2022 Rent	\$1,030.00		
	<i>Subtotals</i>	\$2,700.00	\$0.00	