

# USDA Reconciliation Sheet Training!

## A Guide for Member Programs



**The Food Bank**  
of Western Massachusetts

# What We'll Cover Today

- Record-Keeping
- Inventory
- Where to find USDA items on invoices
- Filling out the reconciliation sheets
- How to calculate totals
- What adjustments are and when to complete this column

# Record-Keeping

- Must maintain following documents for 3 years, plus the current fiscal year:
  - Invoices from Food Bank (same as all other invoices)
  - Inventory Forms
  - Sign-in Sheets OR Eligibility Declaration Forms (pantries only)
  - Single Audits (if applicable)

We do check!

# Inventory

- Cases vs. Individual products
  - No need to count each individual item!
  - Please round to the nearest full case.
- Should complete monthly (can do annual reconciliation if you order 2 products/month or less)
- Monthly & annual reconciliation forms can be found on p. 48 - 51 of the Essentials Guide in both English and Spanish

**Inventory Practice!**

# To fill out reconciliations sheets you need:

1. Your starting inventory for the month.
2. How much USDA you received (from your invoices).
3. How much USDA product you distributed.
4. Any other relevant details including if you had to discard product without distributing it.

## USDA/TEFAP MONTHLY RECONCILIATION

Monthly summary of receipts, distribution, and inventory

AGENCY/PROGRAM/PROGRAM #: Neighborhood Pantry, Inc. (00000)

MONTH/YEAR: April 2019

USDA Product Name	Opening Inventory (first day of month)	Amount Received during month	Amount Distributed during month	Closing Inventory (last day of month)	Adjustment	Adjustment Explanation
Vegetable Soup	1					
Lentils—Dry	1					
Egg Noodles	3					
Grape Juice	1					
Pears	1					
Blueberries	1					
Eggs	1					

# Let's fill it out together!

<b>USDA Product Name</b>	<b>Opening Inventory (first day of month)</b>	<b>Amount Received During Month</b>	<b>Amount Distributed</b>	<b>Closing Inventory (last day of month)</b>	<b>Adjustment</b>	<b>Adjustment Explanation</b>
Vegetable Soup	1					
Lentils	1					
Egg Noodles	3					
Grape Juice	1					
Pears	1					
Blueberries	1					
Eggs	1					

# Invoice

Product Reference	Description	Packing	Storage	Quantity	--Weight--		Shared Maintenance		--- Cost ---	
					Unit	Total	/Lb	Total	Unit	Total
<b>DONATED-LOCAL</b>										
DD707088	Condiment, Kitchen Garden, Sriracha Sauce	12/8 oz.	Dry	2	8	16.00	\$0.19	\$3.04	\$0.00	\$0.00
				2		16.00		\$3.04		\$0.00
<b>MEFAP CARBOHYDRATES</b>										
MD245	Soup, N/A, Chicken Noodle, MEFAP	12/300	Dry	2	13	26.00	\$0.00	\$0.00	\$0.00	\$0.00
				2		26.00		\$0.00		\$0.00
<b>MEFAP PROTEIN</b>										
MD122	Non-Meat Protein, N/A, Peanut Butter, MEFAP	12/18 oz	Dry	1	15	15.00	\$0.00	\$0.00	\$0.00	\$0.00
MD245	Non-Meat Protein, N/A, Black Beans, MEFAP	24/300 can	Dry	2	27	54.00	\$0.00	\$0.00	\$0.00	\$0.00
MF223	Meat, N/A, Ground Beef, MEFAP	10/1 lb	Frozen	3	11	33.00	\$0.00	\$0.00	\$0.00	\$0.00
				6		102.00		\$0.00		\$0.00
<b>NON-LOCAL</b>										
DD707162	Peanuts, Nutcracker, Salted Party Peanuts	12/12 oz.	Dry	4	10	40.00	\$0.19	\$7.60	\$0.00	\$0.00
DD707258	Juice, Giardinetto, Sparkling Apple Juice	12/25.4 oz.	Dry	2	34	68.00	\$0.08	\$5.44	\$0.00	\$0.00
DD707259	Mandarin Oranges, Polar, In Light Syrup	12/8 oz.	Dry	6	8	48.00	\$0.19	\$9.12	\$0.00	\$0.00
				12		156.00		\$22.16		\$0.00
<b>USDA</b>										
UD100223	Fruit, Pears, USDA	24/300	Dry	2	23	45.00	\$0.00	\$0.00	\$0.00	\$0.00
UD100320	Vegetable, Mixed Vegetables, USDA	24/300	Dry	4	23	90.00	\$0.00	\$0.00	\$0.00	\$0.00
UD100363	Non-Meat Protein, Vegetarian Beans, USDA	24/300	Dry	2	23	45.00	\$0.00	\$0.00	\$0.00	\$0.00
UD100433	Pasta, Egg Noodle, USDA	12/1 lb	Dry	4	12	48.00	\$0.00	\$0.00	\$0.00	\$0.00
				12		228.00		\$0.00		\$0.00

# Invoice Up Close

## **USDA**

UD100223	Fruit, Pears, USDA	24/300	Dry	2
UD100320	Vegetable, Mixed Vegetables, USDA	24/300	Dry	4
UD100363	Non-Meat Protein, Vegetarian Beans, USDA	24/300	Dry	2
UD100433	Pasta, Egg Noodle, USDA	12/1 lb	Dry	4

# Step 1: Account for items received

USDA Product Name	Opening Inventory (first day of month)	Amount Received During Month
Vegetable Soup	1	
Lentils	1	
Egg Noodles	3	
Grape Juice	1	
Pears	1	2
Blueberries	1	
Eggs	1	

## USDA

Fruit, Pears, USDA	2
Vegetable, Mixed Vegetables, USDA	4
Non-Meat Protein, Vegetarian Beans, USDA	2
Pasta, Egg Noodle, USDA	4

# Step 1: Account for items received

USDA Product Name	Opening Inventory (first day of month)	Amount Received During Month
Vegetable Soup	1	
Lentils	1	
Egg Noodles	3	
Grape Juice	1	
Pears	1	2
Blueberries	1	
Eggs	1	
Mixed Veg	0	4

## USDA

Fruit, Pears, USDA	2
Vegetable, Mixed Vegetables, USDA	4
Non-Meat Protein, Vegetarian Beans, USDA	2
Pasta, Egg Noodle, USDA	4

# Step 1: Account for items received

USDA Product Name	Opening Inventory (first day of month)	Amount Received During Month
Vegetable Soup	1	
Lentils	1	
Egg Noodles	3	
Grape Juice	1	
Pears	1	2
Blueberries	1	
Eggs	1	
Mixed Veg	0	4
<b>Beans</b>	<b>0</b>	<b>2</b>

## USDA

Fruit, Pears, USDA	2
Vegetable, Mixed Vegetables, USDA	4
<b>Non-Meat Protein, Vegetarian Beans, USDA</b>	<b>2</b>
Pasta, Egg Noodle, USDA	4

# Step 1: Account for items received

USDA Product Name	Opening Inventory (first day of month)	Amount Received During Month
Vegetable Soup	1	
Lentils	1	
Egg Noodles	3	4
Grape Juice	1	
Pears	1	2
Blueberries	1	
Eggs	1	
Mixed Veg	0	4
Beans	0	2

## USDA

Fruit, Pears, USDA	2
Vegetable, Mixed Vegetables, USDA	4
Non-Meat Protein, Vegetarian Beans, USDA	2
Pasta, Egg Noodle, USDA	4

# Step 1: Account for items received

USDA Product Name	Opening Inventory (first day of month)	Amount Received During Month
Vegetable Soup	1	0
Lentils	1	0
Egg Noodles	3	4
Grape Juice	1	0
Pears	1	2
Blueberries	1	0
Eggs	1	0
Mixed Veg.	0	4
Beans	0	2

## USDA

Fruit, Pears, USDA	2
Vegetable, Mixed Vegetables, USDA	4
Non-Meat Protein, Vegetarian Beans, USDA	2
Pasta, Egg Noodle, USDA	4

## Step 2: Account for items distributed

USDA Product Name	Opening Inventory (first day of month)	Amount Received During Month	Amount Distributed
Vegetable Soup	1	0	
Lentils	1	0	
Egg Noodles	3	4	
Grape Juice	1	0	
Pears	1	2	
Blueberries	1	0	
Eggs	1	0	
Mixed Veg.	0	4	
Beans	0	2	

### Distributed:

- 1 case veg. soup
- 1 case lentils
- 6 cases of egg noodles
- 1 case of grape juice
- 2 cases of pears
- 1 case of eggs
- 2 cases of mixed veg.
- 1 case of beans

## Step 2: Account for items distributed

USDA Product Name	Opening Inventory (first day of month)	Amount Received During Month	Amount Distributed
Vegetable Soup	1	0	1
Lentils	1	0	
Egg Noodles	3	4	
Grape Juice	1	0	
Pears	1	2	
Blueberries	1	0	
Eggs	1	0	
Mixed Veg.	0	4	
Beans	0	2	

Distributed:

- 1 case veg. soup
- 1 case lentils
- 6 cases of egg noodles
- 1 case of grape juice
- 2 cases of pears
- 1 case of eggs
- 2 cases of mixed veg.
- 1 case of beans

## Step 2: Account for items distributed

USDA Product Name	Opening Inventory (first day of month)	Amount Received During Month	Amount Distributed
Vegetable Soup	1	0	1
Lentils	1	0	1
Egg Noodles	3	4	
Grape Juice	1	0	
Pears	1	2	
Blueberries	1	0	
Eggs	1	0	
Mixed Veg.	0	4	
Beans	0	2	

### Distributed:

- 1 case veg. soup
- 1 case lentils
- 6 cases of egg noodles
- 1 case of grape juice
- 2 cases of pears
- 1 case of eggs
- 2 cases of mixed veg.
- 1 case of beans

## Step 2: Account for items distributed

USDA Product Name	Opening Inventory (first day of month)	Amount Received During Month	Amount Distributed
Vegetable Soup	1	0	1
Lentils	1	0	1
Egg Noodles	3	4	6
Grape Juice	1	0	
Pears	1	2	
Blueberries	1	0	
Eggs	1	0	
Mixed Veg.	0	4	
Beans	0	2	

Distributed:

- 1 case veg. soup
- 1 case lentils
- 6 cases of egg noodles
- 1 case of grape juice
- 2 cases of pears
- 1 case of eggs
- 2 cases of mixed veg.
- 1 case of beans

## Step 2: Account for items distributed

USDA Product Name	Opening Inventory (first day of month)	Amount Received During Month	Amount Distributed
Vegetable Soup	1	0	1
Lentils	1	0	1
Egg Noodles	3	4	6
Grape Juice	1	0	1
Pears	1	2	
Blueberries	1	0	
Eggs	1	0	
Mixed Veg.	0	4	
Beans	0	2	

### Distributed:

- 1 case veg. soup
- 1 case lentils
- 6 cases of egg noodles
- 1 case of grape juice
- 2 cases of pears
- 1 case of eggs
- 2 cases of mixed veg.
- 1 case of beans

## Step 2: Account for items distributed

USDA Product Name	Opening Inventory (first day of month)	Amount Received During Month	Amount Distributed
Vegetable Soup	1	0	1
Lentils	1	0	1
Egg Noodles	3	4	6
Grape Juice	1	0	1
Pears	1	2	2
Blueberries	1	0	
Eggs	1	0	
Mixed Veg.	0	4	
Beans	0	2	

### Distributed:

- 1 case veg. soup
- 1 case lentils
- 6 cases of egg noodles
- 1 case of grape juice
- 2 cases of pears
- 1 case of eggs
- 2 cases of mixed veg.
- 1 case of beans

## Step 2: Account for items distributed

USDA Product Name	Opening Inventory (first day of month)	Amount Received During Month	Amount Distributed
Vegetable Soup	1	0	1
Lentils	1	0	1
Egg Noodles	3	4	6
Grape Juice	1	0	1
Pears	1	2	2
Blueberries	1	0	
Eggs	1	0	1
Mixed Veg.	0	4	
Beans	0	2	

### Distributed:

- 1 case veg. soup
- 1 case lentils
- 6 cases of egg noodles
- 1 case of grape juice
- 2 cases of pears
- 1 case of eggs
- 2 cases of mixed veg.
- 1 case of beans

## Step 2: Account for items distributed

USDA Product Name	Opening Inventory (first day of month)	Amount Received During Month	Amount Distributed
Vegetable Soup	1	0	1
Lentils	1	0	1
Egg Noodles	3	4	6
Grape Juice	1	0	1
Pears	1	2	2
Blueberries	1	0	
Eggs	1	0	1
Mixed Veg.	0	4	2
Beans	0	2	

### Distributed:

- 1 case veg. soup
- 1 case lentils
- 6 cases of egg noodles
- 1 case of grape juice
- 2 cases of pears
- 1 case of eggs
- 2 cases of mixed veg.
- 1 case of beans

## Step 2: Account for items distributed

USDA Product Name	Opening Inventory (first day of month)	Amount Received During Month	Amount Distributed
Vegetable Soup	1	0	1
Lentils	1	0	1
Egg Noodles	3	4	6
Grape Juice	1	0	1
Pears	1	2	2
Blueberries	1	0	
Eggs	1	0	1
Mixed Veg.	0	4	2
Beans	0	2	1

Distributed:

- 1 case veg. soup
- 1 case lentils
- 6 cases of egg noodles
- 1 case of grape juice
- 2 cases of pears
- 1 case of eggs
- 2 cases of mixed veg.
- 1 case of beans

# Step 2: Account for items distributed

USDA Product Name	Opening Inventory (first day of month)	Amount Received During Month	Amount Distributed
Vegetable Soup	1	0	1
Lentils	1	0	1
Egg Noodles	3	4	6
Grape Juice	1	0	1
Pears	1	2	2
Blueberries	1	0	0
Eggs	1	0	1
Mixed Veg.	0	4	2
Beans	0	2	1

## Distributed:

- 1 case veg. soup
- 1 case lentils
- 6 cases of egg noodles
- 1 case of grape juice
- 2 cases of pears
- 1 case of eggs
- 2 cases of mixed veg.
- 1 case of beans

*Note: You had to throw out a package of blueberries because they were spoiled.*

# Step 4: Calculate Closing Inventory

$$A + B - C = D$$

USDA Product Name	Opening Inventory (first day of month)	Amount Received During Month	Amount Distributed	Closing Inventory
Vegetable Soup	1	0	1	$1 - 1 = 0$
Lentils	1	0	1	
Egg Noodles	3	4	6	
Grape Juice	1	0	1	
Pears	1	2	2	
Blueberries	1	0	0	
Eggs	1	0	1	
Mixed Veg.	0	4	2	
Beans	0	2	1	

# Step 4: Calculate Closing Inventory

USDA Product Name	Opening Inventory (first day of month)	Amount Received During Month	Amount Distributed	Closing Inventory
Vegetable Soup	1	0	1	0
Lentils	1	0	1	$1 - 1 = 0$
Egg Noodles	3	4	6	
Grape Juice	1	0	1	
Pears	1	2	2	
Blueberries	1	0	0	
Eggs	1	0	1	
Mixed Veg.	0	4	2	
Beans	0	2	1	

# Step 4: Calculate Closing Inventory

USDA Product Name	Opening Inventory (first day of month)	Amount Received During Month	Amount Distributed	Closing Inventory
Vegetable Soup	1	0	1	0
Lentils	1	0	1	0
Egg Noodles	3	4	6	$(3 + 4) - 6 = 1$
Grape Juice	1	0	1	
Pears	1	2	2	
Blueberries	1	0	0	
Eggs	1	0	1	
Mixed Veg.	0	4	2	
Beans	0	2	1	

# Step 4: Calculate Closing Inventory

USDA Product Name	Opening Inventory (first day of month)	Amount Received During Month	Amount Distributed	Closing Inventory
Vegetable Soup	1	0	1	0
Lentils	1	0	1	0
Egg Noodles	3	4	6	1
Grape Juice	1	0	1	$1 - 1 = 0$
Pears	1	2	2	
Blueberries	1	0	0	
Eggs	1	0	1	
Mixed Veg.	0	4	2	
Beans	0	2	1	

# Step 4: Calculate Closing Inventory

USDA Product Name	Opening Inventory (first day of month)	Amount Received During Month	Amount Distributed	Closing Inventory
Vegetable Soup	1	0	1	0
Lentils	1	0	1	0
Egg Noodles	3	4	6	1
Grape Juice	1	0	1	0
Pears	1	2	2	$(1 + 2) - 2 = 1$
Blueberries	1	0	0	
Eggs	1	0	1	
Mixed Veg.	0	4	2	
Beans	0	2	1	

# Step 4: Calculate Closing Inventory

USDA Product Name	Opening Inventory (first day of month)	Amount Received During Month	Amount Distributed	Closing Inventory
Vegetable Soup	1	0	1	0
Lentils	1	0	1	0
Egg Noodles	3	4	6	1
Grape Juice	1	0	1	0
Pears	1	2	2	1
Blueberries	1	0	0	0*
Eggs	1	0	1	
Mixed Veg.	0	4	2	
Beans	0	2	1	

\*Remember that you had to get rid of the berries, so you don't have them.

# Step 4: Calculate Closing Inventory

USDA Product Name	Opening Inventory (first day of month)	Amount Received During Month	Amount Distributed	Closing Inventory
Vegetable Soup	1	0	1	0
Lentils	1	0	1	0
Egg Noodles	3	4	6	1
Grape Juice	1	0	1	0
Pears	1	2	2	1
Blueberries	1	0	0	0
Eggs	1	0	1	$1 - 1 = 0$
Mixed Veg.	0	4	2	
Beans	0	2	1	

# Step 4: Calculate Closing Inventory

USDA Product Name	Opening Inventory (first day of month)	Amount Received During Month	Amount Distributed	Closing Inventory
Vegetable Soup	1	0	1	0
Lentils	1	0	1	0
Egg Noodles	3	4	6	1
Grape Juice	1	0	1	0
Pears	1	2	2	1
Blueberries	1	0	0	0
Eggs	1	0	1	0
Mixed Veg.	0	4	2	$(0 + 4) - 2 = 2$
Beans	0	2	1	

# Step 4: Calculate Closing Inventory

USDA Product Name	Opening Inventory (first day of month)	Amount Received During Month	Amount Distributed	Closing Inventory
Vegetable Soup	1	0	1	0
Lentils	1	0	1	0
Egg Noodles	3	4	6	1
Grape Juice	1	0	1	0
Pears	1	2	2	1
Blueberries	1	0	0	0
Eggs	1	0	1	0
Mixed Veg.	0	4	2	2
Beans	0	2	1	$0 + 2 - 1 = 1$

# Step 5: Account for Adjustments

USDA Product Name	Opening Inventory (first day of month)	Amount Received During Month	Amount Distributed	Closing Inventory (last day of month)	Adjustment	Adjustment Explanation
Vegetable Soup	1	0	1	0		
Lentils	1	0	1	0		
Egg Noodles	3	4	6	1		
Grape Juice	1	0	1	0		
Pears	1	2	2	1		
Blueberries	1	0	0	0	1	Blueberries were spoiled. Could not distribute.
Eggs	1	0	1	0		
Mixed Veg.	0	4	2	2		
Beans	0	2	1	1		

**Questions, Comments?**

# Contact Information

## **Agency Relations**

Michelle Geoffroy, Agency Relations Manager

413-247-9738

[agencyrelations@foodbankwma.org](mailto:agencyrelations@foodbankwma.org)

## **The Food Bank of Western Massachusetts**

97 North Hatfield Road

Hatfield, MA

*[www.foodbankwma.org](http://www.foodbankwma.org)*