

# FOOD BANK

OF WESTERN MASSACHUSETTS

## USDA Reconciliations

A Guide for Member Agencies



# What We Will Cover Today

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



## Must maintain the 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 will check for these documents during the biannual monitoring visit!**

- 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 a month or less
- Monthly and annual reconciliation forms can be found in the Essentials Guide in both English and Spanish

**Up Next- Inventory Practice!**

# To fill out reconciliation sheets you will need:

- **Your starting inventory for the month**
- **How much USDA you received (from your invoices)**
- **How much USDA product you distributed**
- **Any other relevant details including if you had to discard product without distributing**



# Let's fill it out together! Start with Opening Inventory

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

# Invoices- Where to Find Amounts Received



**Food Bank of Western Massachusetts**  
 25 Carew Street  
 Chicopee , MA 01020  
 T:(413)247-9738; F:(413)419-1089  
 agencyrelations@foodbankwma.org

## INVOICE

Printed On: 2/27/2026  
 Invoice Date: 2/27/2026  
 Invoice: 608539  
 Agency: 00600  
 Picked Up By: N/A

Product	Storage	Qty	UOM	Unit Wgt	Wgt Ext	MSRP	Price	Price Ext	Service Fee	Service Fee Ext	Total
<b>MEFAP FRUITS &amp; VEGETABLES</b>											
MD669 Beverages, Juices, Orange, MEFAP	Dry	10	CASE	17.00	170.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Packaging: 40/6.75 oz.											
		10			170.00			\$0.00		\$0.00	\$0.00
<b>MEFAP PROTEIN</b>											
MF223 Meat, Beef, Ground, MEFAP	Frozen	29	CASE	11.00	319.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Packaging: 10/1 lb.											
		29			319.00			\$0.00		\$0.00	\$0.00
<b>UNRESTRICTED</b>											
ODP133 Cereal, Multi Grain Rings, ODP	Dry	30	CASE	12.00	360.00		\$0.00	\$0.00	\$0.100	\$36.00	\$36.00
Packaging: 10/1 lb.											
		30			360.00			\$0.00		\$36.00	\$36.00
<b>USDA</b>											
UD111032 Non-Meat Protein, Beans, Navy, Dry, USDA	Dry	15	CASE	24.00	360.00		\$0.00	\$0.00	\$0.000	\$0.00	\$0.00
Packaging: 12/2 lb.											
UD100382 Non-Meat Protein, Beans, Pinto, Dry, USDA	Dry	5	CASE	24.00	120.00		\$0.00	\$0.00	\$0.000	\$0.00	\$0.00
Packaging: 12/2 lb.											
		5			120.00			\$0.00		\$0.00	\$0.00

# Account for Items Received

USDA Product Name	Opening Inventory (first day of month)	Amount Received during month	Amount Distributed	Closing Inventory	Adjustment	Adjustment Explanation
Vegetable Soup	1	0				
Lentils- dry	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				

# Account for Items Distributed

USDA Product Name	Opening Inventory (first day of month)	Amount Received during month	Amount Distributed	Closing Inventory	Adjustment	Adjustment Explanation
Vegetable Soup	1	0	1			
Lentils- dry	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			

# Account for Items Distributed

USDA Product Name	Opening Inventory (first day of month)	Amount Received during month	Amount Distributed	Closing Inventory	Adjustment	Adjustment Explanation
Vegetable Soup	1	0	1			
Lentils- dry	1	0	1			
Egg Noodles	3	4	6			
Grape Juice	1	0	1			
Pears	1	2	2			
Blueberries	1	0	0		-1	Had to throw out 1 case because they spoiled
Eggs	1	0	1			
Mixed Veg	0	4	2			
Beans	0	2	1			

# Let's fill it out together!

$$A + B - C = D$$

USDA Product Name	Opening Inventory (first day of month)	Amount Received during month	Amount Distributed	Closing Inventory	Adjustment	Adjustment Explanation
Vegetable Soup	1	0	1	1-1=0		
Lentils- dry	1	0	1	1-1=0		
Egg Noodles	3	4	6	(3+4)-6=1		
Grape Juice	1	0	1	1-1=0		
Pears	1	2	2	(1+2)-2=1		
Blueberries	1	0	0	0	-1	Had to throw out 1 case because they spoiled
Eggs	1	0	1	1-1=0		
Mixed Veg	0	4	2	(0+4)-2=2		
Beans	0	2	1	(0+2)-1=1		

# Let's fill it out together!

$$A + B - C = D$$

USDA Product Name	Opening Inventory (first day of month)	Amount Received during month	Amount Distributed	Closing Inventory	Adjustment	Adjustment Explanation
Vegetable Soup	1	0	1	0		
Lentils- dry	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	Had to throw out 1 case because they spoiled
Eggs	1	0	1	0		
Mixed Veg	0	4	2	2		
Beans	0	2	1	1		

**Questions? Comments?**

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OF WESTERN MASSACHUSETTS

# Contact Info

## Agency Relations

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

413-247-9738

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