



TDA Updated Memo

Monthly Receipt Journal (General Ledger)

As most of you know, we have recently been through an audit from TDA where we received further guidance on some paperwork needed to run the program efficiently and correctly. They informed us that these Receipt Journals need to be utilized in order for you, as the center, to determine what items on your receipts you wanted counted towards food program expenses. They said we cannot do this for you. If you are already utilizing a different version of this Receipt Journal (formerly called Transaction Journal) you are allowed to keep utilizing the one you already have. Because of everything going on right now with government funding, TDA is really cracking down on us assuring you are running a non-profit food program.

Below is an excerpt from the TDA Handbook that can be found on squaremeals.org

3130 Nonprofit Food Service

A CE (center) must operate a nonprofit food service in compliance with Program requirements. **CEs (center) must use all Program funds to conduct or improve the food service operation principally for the benefit of the enrolled children/adults.** Refer to Section 7000, Financial Management for guidance on proper use of funds and financial management, and Section 9000, Terms, Definitions and Acronyms for the definition of nonprofit food service.

Please note, this section has been a part of the annual training and should not be new to your organization. These instructions and a blank Receipt Journal can also be found online under “forms” at alwayसानutritionalmeal.com

Here are the log instructions & sample:

- **Grocery receipts** must account for 45-50% of expenses.
- All CACFP **Payroll, Time Distributions, Time Cards (if applicable)** (cook, staff performing food program duties) must be submitted. We must show that all funds are spent on food program expenses. So, this must account for the other 50-55% of expenses.
- You **MUST** purchase enough **milk** for all meals claimed. There will be no exceptions, so please document all milk purchased and keep up with all milk receipts. Only 1%/Fat Free (2+ years) and Whole Milk (under 2 years) qualifies. **NO 2% milk.** If you have a question about how much milk you should be serving, please let us know. We will be happy to walk you through how to find this information.



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- If you are utilizing online food documenting software, there is a way to submit the receipts that way. If you would like to submit your receipts online instead, please contact us so we can show you how.

Sample Receipt Log

Claim Month:	April	
Program Year:	2024	
Monthly CACFP Reimbursement Earned:	1,200.00	
Monthly Food Program Expenses:	\$1,535.35	
This amount needs to be a positive #:	\$335.35	

Directions: Track the monthly food program expenses that are paid with CACFP funds and the CACFP reimbursement that is earned each month. Must be completed monthly to assure a non-profit food program. Paperwork is due by the 5th of the following month.

Journal Ledger - Food Program Expenses

Date	Method of Payment (Check, CC, Cash)	Name (Payee on Check)	Total Amount of Receipt	Food	Nonfood/ Kitchen Supplies	Labor & Benefits		Other - Food Program				Specify Other
						Food Service (Kitchen)	Contracted Services (Food Vendor)	Kitchen Equipment	Whole Milk (# of gallons, not amount spent)	1% Milk (# of gallons, not amount spent)	Other - Non-CACFP	
4/7	Debit	Sams	\$398.75	\$357.76	\$28.27				2	5	\$12.72	
4/9	Debit	Walmart	\$598.35	\$562.46	\$35.89				2	5		
4/12	Cash	HEB	\$25.97	\$25.97					2	5		
4/17	Debit	711 Gas	\$25.00	\$0.00	\$25.00							
4/12	ACH	Jenny Smith	\$250.00	\$250.00								Cook-Payroll
4/25	ACH	Jenny Smith	\$250.00	\$250.00								Cook-Payroll
			\$0.00									
			\$0.00									
Monthly CACFP Expenses:			\$1,548.07	\$1,446.19	\$89.16	\$0.00	\$0.00	\$0.00	6	15	\$12.72	

- A receipt log must be completed monthly.
- Used to show a companies "Viability, Capability, Accountability"
- This is used to make sure all transactions through your CACFP account are allowable
- Must have receipts to back up all transactions.
- Must account for all transactions made through account.
- If for some reason an "unallowable purchase" was made with CACFP funds, account must be reimbursed for the purchase.

Instructions

- Column 1 Add the claim month this is for in this column
- Column 2 Add the year this is for in this column.
- Column 3 This will be where you add the amount you were reimbursed to assure you are spending all food program money on the food program.
- Column 4 This will add all the food program expenses from the chart belo.
- Column 5 This amount should never be a **negative** number. This will show the amount needed from other funding sources. Please remember this is a non-profit program and all money needs to be spent on food program expenses.

If for some reason you have "carry-over" from previous months, this money will need to be spent by the end of the program year. The food program year runs from October-September.

If you have any questions, please let us know at alwaysanutritionalmeal@yahoo.com