Record of Program Expenditures Form

Contracting Entity (CE)	CE ID Number	Site	Month and Year

| | Payment Information | | | Type of Expenditure for Payment | | | | Explanation of Other Expenditures |
Date	1 Payee/ Vendor	2 Check Number	3 Amount	4 Food	5 Labor	6 Utilities	7 Other	8 Explanation of Other Expenditures
	Totals							

Directions for Record of Program Expenditure Form

Purpose
This form is designed to help contracting entities (CEs) track and retain information on food service program expenditures as required by the Texas Department of Agriculture (TDA).

(NOTE: Funds used from accounts other than the regular School Nutrition Program (SNP) account should, first, be deposited into the SNP account and then disbursed from the SNP account as appropriate.)

CE and Site Level Use of This Form
In completing this form, the CE should use a form for each site if expenditures are paid at the site level in addition to a separate form for all expenses paid at the CE level.

Use This Form	
Frequency	When payments are made
Required Form Format	Use this form or a similar reporting instrument.
Record Retention	Form kept onsite and made available on request. State Board of Education policies require public and charter schools to maintain records for a period of five years. Private schools and RCCIs maintain records for three years.

However, if the all expenses are paid at the CE level, the CE need only complete one form to document the expenses paid.

Directions for Completing Form

General Information

- **Contracting Entity (CE):** Record the name of the CE in the designated space.

- **CE ID Number:** Record the CE ID Number in the designated space.

- **Site:** Record the name of the site in the designated space.

- **Month and Year:** Record the month and year of the program expenditures in the designated space.

- **Date**: Record the date of each payment in the designated space.

Payment Information

- **Column 1,** *Payee/Vendor*: Record the name of the person or company to whom each payment is made in the designated space.

- **Column 2,** *Check Number*: Record the number of each check or, in the case of a cash payment, record the word *cash*, in the designated space.
    (Note: For vendors paid in cash, the CE or site must secure a signed receipt for each cash payment.)

- **Column 3,** *Amount*: Record the amount of each check or cash payment in the designated space.

Type of Expenditure for Payment

(NOTE: Columns 4, 5, 6, and 7, break down the amount of the payment in Column 3, Amount into four types of expenditures. Therefore, if Columns 4, 5, 6, and 7 are summed for each line, the total should be equal to the amount in Column 3.)

- *Column 4, Food*: Record the amount of each payment for food items in the designated space. Food includes all items intended for consumption, including milk and food items.

- *Column 5, Labor*: Record the amount of each payment for labor that is incurred for the CE's or site's preparation and service of meals in the designated space.

- ***Column 6, Utilities***: Record the amount of each payment for utilities in the designated space. If the food service areas share utility billing with areas funded through other programs, the CE or site will need to prorate the payment to reflect the percentage of the facility that is used by the CE or site.

- ***Column 7, Other:*** Record the amount of each payment for all other nonfood items in the designated space. These items are not listed under *Column 4, Food*; *Column 5, Labo*r; or *Column 6, Utilities*.

- **Column 8:** ***Explanation of Other Expenditures***: Record a brief explanation of those expenditures listed in *Column 7, Other* in the designated space.

Totals

- Record the total for each column—*Column 3, Amount*; *Column 4, Food*; *Column 5, Labor*; *Column 6, Utilities*; and *Column 7, Other*—in the designated box on the *Total* row.

   (Note: The total for Column 3, Amount *is the sum of* Column 4, Food*;* Column 5, Labor*;* Column 6, Utilities*; and* Column 7, Other.)*

3 Amount		4 Food		5 Labor		6 Utilities		7 Other
Amount	=	Food	+	Labor	+	Utilities	+	Other