



## The USDA Fresh Fruit and Vegetable Program (FFVP): Getting Started with Bookkeeping

### FFVP Invoices

When do I record FFVP expenses?	Record FFVP expenses in the month that they are incurred.
What account do I code the FFVP expenses to?	Code all FFVP expenses to the applicable Object Code. For example, FFVP produce would be coded to the Purchased Food Account, 630.
How should I record the journal entry for FFVP expenses?	Create a journal entry for all FFVP expenses as you would do for all allowable School Nutrition expenses.
Do I initially pay FFVP invoices out of the School Nutrition Account?	Yes.
What account do I pay FFVP invoices from?	Pay all FFVP expenses from Fund 600 (School Nutrition Account).

### FFVP Claims Reimbursement

How/When will we be reimbursed for FFVP claims?	Reimbursement for FFVP claims will be made via wire transfer, approximately two weeks from the claim's approval date.
Where will the FFVP funds be deposited?	FFVP reimbursement funds will be deposited into the district's School Nutrition Account.
Once deposited, do I need to transfer these funds to a different account?	No, the reimbursement funds do not need to be transferred. Simply record the funds as FFVP revenue.
How should I record FFVP revenue (reimbursement of funds)?	Please use the information provided in the Payment Advice and record FFVP revenue as follows: <ul style="list-style-type: none"> <li>• Fund Code = 478</li> <li>• Program Code = 1972 (Operating) or 1973 (Administrative)</li> <li>• Revenue Code = 4520</li> </ul>

**Sample FFVP Journal Entries**

**To Record Accrued Operating Claim Revenue (After Claims Submission)**

Description	Account Number	DR	CR
Intergovernmental Accounts Receivable	601-0000-0141	\$2,500.00	
FFVP Grant	478-1972-4520		\$2,500.00

**To Record Operating Claim Reimbursement (& Reverse Accrued Revenue)**

Description	Account Number	DR	CR
Cash in Bank	601-0000-0101	\$2,500.00	
Intergovernmental Accounts Receivable	601-0000-0141		\$2,500.00

**To Record Accrued Administrative Claim Revenue (After Claims Submission)**

Description	Account Number	DR	CR
Intergovernmental Accounts Receivable	601-0000-0141	\$ 500.00	
FFVP Grant	478-1973-4520		\$ 500.00

**To Record Administrative Claim Reimbursement (& Reverse Accrued Revenue)**

Description	Account Number	DR	CR
Cash in Bank	601-0000-0101	\$ 500.00	
Intergovernmental Accounts Receivable	601-0000-0141		\$ 500.00

**FFVP Accounting Codes**

<b>Fund</b>	<b>478</b>	
<b>Program</b>	<b>1972 (Operating)</b>	<b>1973 (Administrative)</b>
<b>Revenue</b>	<b>4520</b>	
<b>Function</b>	<b>3100</b>	
<b>Object Codes</b>	<b>610</b>	Small Supplies
	<b>630</b>	Fruits and Vegetables
	<b>184</b>	Labor (Operating) - Kitchen/Cafeteria Employees
	<b>191</b>	Labor (Administrative) - Central Office Staff
	<b>200-290</b>	Benefits & Taxes
	<b>730</b>	Large Equipment