



**Cash Disbursement  
Journal**

**Food Donation Log**

**Monthly Milk  
Purchase Estimate  
Form**



Child and Adult Care Food Program (CACFP)

A cartoon illustration of a man in a white shirt and tie, pointing with a stick at a flip chart. The flip chart has the text "Purpose of this training" written on it in red.

## **Purpose of this training**

Sponsors must maintain a system that documents all costs and foods donated for the Child and Adult Care Food Program

ISBE will examine if adequate amounts of milk were purchased to meet the minimum meal pattern requirements

**Resources will be provided to help ensure compliance**





step  
1

**Gather all of your monthly receipts/invoices and itemize:**

- food**
- non-food**
- overhead**
- administrative supplies**
- unallowable**





# Illinois State Board of Education

## Invoice Example

**Gordon**  
FOOD SERVICE

Gordon Food Service Inc

www.gfs.com

Invoice

Purchase Order

Invoice Date 7/10/20xx

Route	Stop	Customer	Terms
7235	090	Happy Kids Child Care Center	14 DAY WPLY

Item Code	Qty Ship	Unit	Item Description	U	Invent. Value	Unit Price	Tax	Extended Price
268862	2	CASE	6-10 PEAR DCD XL/S P/L	GR	7.18	43.09		86.18
271497	1	CASE	6-10 DIET APPLESauce UNSWT 271497	GR	5.42	32.49		32.49
282422	1	CASE	175-.75Z CRACKER CHEEZ-IT WGRAIN 24100-79263	GR	0.23	39.76		39.76
341981	1	CASE	6-14Z GRAVY MIX CHIX PION 9456-0	GR	4.20	25.19		25.19
350882	1	CASE	10# CRANBERRY DRIED SWTND OCSPR 3477	GR	27.74	27.74		27.74
413200	1	CASE	6-5# PANCAKE MIX BUTTERM GCHC 741-0110	GR	6.08	36.50		36.50
516371	1	BAG	25# RICE BRN PARBL WGRAIN R2GF25570	GR	19.14	19.14		19.14
559911	1	CASE	6-3.7# POTATO PEARLS GOLDEN X-R 14110	GR	9.77	58.62		58.62
610348	1	CASE	6-10 FRUIT MXD DCD JCE F009390161034	GR	10.92	65.51		65.51
612484	1	CASE	6-10 PINEAPPLE TIDBIT IN WTR 114521	GR	7.86	47.16		47.16
682840	1	CASE	150-1Z CRACKER ANIMAL WGRAIN 3010020150	GR	0.21	31.37		31.37
714350	1	CASE	6-26CT SHELL TACO CORN WGRAIN 20395	GR	2.78	22.22		22.22
462160	1	BOX	1CT FOIL CUTTER BX 18X500' KE W14818/W148182	DS	37.20	37.20		37.20
Totals:	23		Total Grocery Pieces					

→ NF

Page sub-total: 529.08

Food Kit N.F.  
1684.18 \$37.20

PAID

Group Summary				
Cases	Group	Amount	Tax	Total
22	Grocery - GR	878.97	0.00	878.97
9	Frozen - FR	274.84	0.00	274.84
7	Meat - MT	346.44	0.00	346.44
1	Poultry - PO	38.88	0.00	38.88
3	Dairy - DY	145.05	0.00	145.05
1	Disposables - DS	37.20	0.00	37.20
43	Total Case Count			

Customer's signature evidences receipt of all items listed and its promise to pay the amount due to GFS. Customer agrees that if a check, draft or any other order of payment (each, a "Transaction") issued for payment of this invoice is dishonored, GFS may re-present the Transaction and issue a draft against the account upon which the Transaction is drawn for a fee up to the maximum permitted by law. All unpaid invoices are subject to a late charge differential of 1 1/2% per month on the unpaid balance after the due date. ~ The perishable agricultural commodities shown on this invoice are sold subject to the statutory trust authorized by section 5(c) of the Perishable Agricultural Commodities Act, 1958 (7 U.S.C. 495a(c)). The seller of those commodities retains a trust claim over these commodities, all inventories of food or other products derived from these commodities and any receivable or proceeds from the sale of these commodities until full payment is received. ~ Marine Stewardship Council: MSC-C-53810 ~ Eggs delivered in the state of Illinois include an Illinois Egg Inspection Fee in the price. ~ Marine Stewardship Council: MSC-C-53810

SubTotal	\$1,721.38
Fuel Surcharge	\$0.00
Invoice Total	\$1,721.38



## Receipt Example

Walmart			
STW 00481	OPH 000079	TEW 01	TRW 00903
2	ANIMAL C	007232091022	F 2.74 R
2	ANIMAL C	007232091022	F 2.74 R
6V	FRT CKTL	007874236957	F 5.72 Y
7	AT 1 FOR	0.96	
6V	SLCD PEAR	007874208171	F 4.00 Y
5	AT 1 FOR	0.96	
6V	PINEAPPLE	007874236969	F 6.06 Y
7	AT 1 FOR	0.98	
6V	WH CHED	007874203414	F 1.53 R
6V	WH CHED	007874203414	F 1.53 R
6V	WH CHED	007874203414	F 1.53 R
6V	FRT SMIL	007874214460	F 5.56 X
ASTN	CHS CND	007978310005	F 5.98 R
WHOLE	MILK	007874215903	F 1.64 Y
WHOLE	MILK	007874215903	F 1.64 Y
WHOLE	MILK	007874215903	F 1.64 Y
WHOLE	MILK	007874215903	F 1.64 Y
1	MILK	007874215905	F 1.64 Y
1	MILK	007874215905	F 1.64 Y
1	MILK	007874215905	F 1.64 Y
1	MILK	007874215905	F 1.64 Y
6V	HAND 290Z	007874204682	F 0.70 Y
5	AT 1 FOR	1.74	
6V	SLCD PEAR	007874208171	F 0.96 Y
6V	APLESauce	007874207502	F 1.98 Y
6V	APLESauce	007874207502	F 1.98 Y
TORTILLA		007373100419	F 2.76 Y
6V	WAFFLE FR	007874209013	F 1.60 Y
6V	WAFFLE FR	007874209013	F 1.60 Y
CORN		007874223733	F 0.77 Y
CORN		007874223733	F 0.77 Y
CORN		007874223733	F 0.77 Y
BROC CUTS		007874223737	F 0.77 Y
BROC CUTS		007874223737	F 0.77 Y
BROC CUTS		007874223737	F 0.77 Y
CORN		007874223733	F 0.77 Y
PEAS		007874223749	F 1.94 Y
PEAS		007874223749	F 1.94 Y
PKG SALAD		007874223736	F 0.77 Y
PKG SALAD		068113132894	F 0.92 R
PKG SALAD		068113132894	F 0.92 R
6V	CARROTS	007874223742	F 0.77 Y
6V	CARROTS	007874223742	F 0.77 Y
6V	CARROTS	007874223742	F 0.77 Y
6V	CARROTS	007874223742	F 0.77 Y
6V	CARROTS	007874223742	F 0.77 Y
6V	PRCK	067984410957	F 3.58 Y
6V	QUESADH16	007874226740	F 2.77 Y
6V	COR	007057504058	F 10.92 Y
ON COR	4 AT 1 FOR	2.73	
ON COR	007057504058	F 2.73 Y	
** VOIDED ENTRY **			
ON COR	007057504058	F 2.73 Y	
SPREADS	002740026495	F 3.46 Y	
SWRL BRD	007131401880	F 2.58 Y	
SWRL BRD	007131401880	F 2.58 Y	
WAFFLES	007874208702	F 2.93 Y	
JACKS OL	007465379187	F 2.50 Y	
JACKS OL	007465379187	F 2.50 Y	
JACKS OL	007465379187	F 2.50 Y	
JACKS OL	007465379187	F 2.50 Y	
JACKS OL	007465379187	F 2.50 Y	
BURRITO	007100701868	F 3.52 Y	
BURRITO	007100701868	F 3.52 Y	
BANANAS	000000004011KF		
5.55 lb	R 1 lb /0.43		2.39 R
BANANAS	000000004011KF		
2.25 lb	R 1 lb /0.43		0.97 R
GOLDEN DEW	000000003100KF		
3 AT 1 FOR	3.28		
6V	SAND WHT	007874214813	F 0.88 Y
6V	SAND WHT	007874214813	F 0.88 Y
SUBTOTAL			
TAX 1	7.750 %		152.66
TAX 2	1.000 %		0.43
TOTAL			
154.56			
DEBIT TEND			
154.56			
CHANGE DUE			
0.00			
EFT DEBIT			
154.56			
TAXES			
154.56			
PAY FROM PRIMARY			
154.56			

Milk (8 gallons)

Food (\$154.56)



# Illinois State Board of Education

WE DO IT RIGHT THE FIRST TIME

SAMPLE STORE  
123 MAIN STREET  
ANYCITY  
IL  
98765

Food (F) = \$ 26.56  
Non-Food (NF) = \$6.97  
Unallowable (UA) = \$ 6.96

CASHIER: 225  
CUSTOMER: VIP

PURCHASE:

COFFEE, CLASSIC  
MILK, 1% WHITE (3)  
BUNS, HOT DOG (5)  
HOT DOG FRANKS (5)  
PAPER PLATES  
TAX +2%

\$6.96 - UA  
\$7.17  
\$4.40 } F  
\$14.20  
\$6.97 - NF  
\$0.79

TOTAL: \$40.49

PAYMENT METHOD: CREDIT CARD  
TRANSACTION #1590521630 -001  
DATE: 20/07/20XX 12:10:49 PM

NO RETURNS WITHOUT RECEIPT

THANK YOU

Receipts/Invoices  
need to be  
itemized

## Shop World Receipt July 29, 20XX

Whole wheat bagels	\$ 7.55
Cream cheese	4.12
Peanut butter	6.73
Bananas	8.60
Chicken	21.26
Tortilla shells	8.15
Onions	3.66
Bell peppers	5.09
Seasoning mix	2.52
Mandarin oranges	5.69
Milk	2.78
Milk	2.78
Milk	2.78
Water	8.45
Crackers	4.97
Cheddar cheese	9.22
Pineapple juice	3.76
Apples	10.04
Bread	5.28

Subtotal \$ 123.43

Food

Paper towels 19.79

Dish soap 14.20

Subtotal \$ 33.99

Non-food

Coffee 8.45

Diapers 40.45

Subtotal \$ 48.90

Unallowable

Grand Total \$ 206.32



# Illinois State Board of Education

Another receipt example



**Save  
a lot**  
food stores

Total: USD\$ 130.18

PIN VERIFIED	
100% WH GRP JC 64Z T W	\$2.99 A F
SLB GROUND BEEF	
3 @ \$0.95 EA	\$29.85 A F
APP JUIC 64Z T GROVE W	\$1.59 A F
BANANAS, COLOR W	
4.80 lb @ \$0.49/ lb	\$2.35 A F
BTR SYRP 24Z MRN DEL	
2 @ \$1.79 EA	\$3.58 A F
BUNNY BRAT BUNS	
1 @ 2 FOR \$4.00	\$2.00 A F
BUNNY WGM	
1 @ 2 FOR \$4.00	\$2.00 A F
CHKN POT PIE 10Z M C	
2 @ \$1.99 EA	\$3.98 A F
CRANBERRY POMERANAI	\$1.79 A F
DARK STX OCT 8Z MSPS	\$0.99 A F
DORITO'S COOL RANCH	
1 @ 2 FOR \$6.00	\$3.00 A F
DORITO'S NACHO CHEES	
1 @ 2 FOR \$6.00	\$3.00 A F
Diet Pepsi	\$4.98 B F
FRENCH TOAST STICKS	
2 @ \$2.89 EA	\$5.78 A F
GALA APPLES W	\$3.49 A F
GREEN GIANT HEAD LET W	\$1.29 A F
GRP JUIC 64Z T GROVE W	\$2.69 A F
HEALTHY LIFE WHEAT W	
2 @ 2 FOR \$4.00	\$4.00 A F
HMSTVL BISC 16Z M DE	\$0.99 A F
JO BACON APPLVD 12Z	\$3.59 A F
JMB CHN RLS 17.5Z MO	\$2.99 A F
LARGE SEEDLESS WATER W	\$4.99 A F
MILK 1% LITE 128Z W	
4 @ \$2.55 EA	\$10.20 A F
MILK VIT D 128Z W	
2 @ \$2.89 EA	\$5.78 A F
MILD TACO L/S 1.5Z	
5 @ \$0.39 EA	\$1.95 A F
PASTA SC/MT 24Z MANT	
2 @ \$0.99 EA	\$1.98 A F
PEPPERONI PIZZA SNAC	\$2.99 A F
ROMA TOMATOES W	\$1.32 A F
SMALL NECTARINES W	
0.88 lb @ \$0.49/ lb	\$0.43 A F
SPINACH W	\$1.99 A F
SPREAD MARG 45Z CBRN	
2 @ \$2.49 EA	\$4.98 A F
TATER PUFF 32Z WYLDN	
2 @ \$1.89 EA	\$3.78 A F
VITMN D MILK 64Z W	\$1.85 A F

50 BALANCE DUE \$130.18

CASHIER NAME: JARED  
00204 #0039 10:59:23 2JUL20XX  
\$45159 R001

WE APPRECIATE OUR CUSTOMERS  
**SAVE-A-LOT**  
SATISFACTION GAURANTEED  
Open 8am to 8:30pm Everyday!

**UNALLOWABLE  
EXPENSE**

**MILK  
EXPENSE**





step  
2

**Record all monthly  
receipts/invoices onto the Cash  
Disbursement Journal**



# Illinois State Board of Education

## CASH DISBURSEMENT

SITE NAME XYZ Daycare Center				MONTH/YEAR (mm/yy) July/20XX					
DATE (mm/dd/yy)	CHECK NUMBER	AMOUNT PAID	VENDOR	GALLONS OF MILK STATISTICS	FOOD COST	NON-FOOD COSTS	OVERHEAD COSTS	ADMINISTRATIVE COSTS	UNALLOWABLE COSTS
7/1/XX	535	\$ 21.00	Daisy's Dairy	7	\$ 21.00	\$	\$	\$	\$
7/5/XX	536	\$ 1016.18	Bee Warehouse Foods	12	\$ 989.18	\$ 16.00	\$	\$	\$ 11.00
7/8/XX	Debit	\$ 225.25	A-Z Store		\$ 112.00	\$ 13.25	\$	\$	\$ 100.00
7/10/XX	Debit	\$ 43.10	Ace Kitchen Supply		\$	\$ 43.10	\$	\$	\$
7/12/XX	537	\$ 272.00	My Paper Company		\$	\$ 150.00	\$	\$ 35.00	\$ 87.00
7/13/XX	538	\$ 466.35	Bee Warehouse Foods	20	\$ 466.35	\$	\$	\$	\$
7/15/XX	Debit	\$ 119.41	A-Z Store	3	\$ 119.41	\$	\$	\$	\$
7/16/XX	539	\$ 57.23	Daisy's Dairy	10	\$ 57.23	\$	\$	\$	\$
7/18/XX	540	\$ 403.20	Public Utility Company		\$	\$	\$ 32.28	\$	\$ 370.94
7/19/XX	541	\$ 2000.00	Rental Company		\$	\$	\$ 160.00	\$	\$ 1840.00
7/29/XX	Debit	\$ 112.77	Shop World	1	\$ 74.06	\$ 10.93	\$	\$	\$ 27.78
7/29/XX	Debit	\$ 206.32	Shop World	3	\$ 123.43	\$ 15.59	\$	\$	\$ 67.30
TOTALS →				56	\$ 1,962.66	\$ 248.87	\$ 192.28	\$ 35.00	\$ 2,504.02

ISBE 67-24 (8/10)

Print Reset Form



## Cash Disbursement Form Summary

- Don't forget to maintain all receipts/invoices
- Must be actual costs
- Not used to record labor



### CHILD CARE AND ADULT CARE FOOD PROGRAM FOOD DONATIONS

- **IMPORTANT:** Food purchased with WIC or SNAP (Link Card) benefits **CANNOT** be accepted as donations. –

Name of Facility Receiving Donations: \_\_\_\_\_

**Instructions:** When a food donation is made to your facility, have the person donating the items complete this form listing each item donated.

[illegible]

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## Monthly Milk Purchase Estimate Form (ISBE 68-50)

Use this each month to determine how much milk to purchase for the number of meals and snacks served.



**ISBE Reviews:** We add up the number of meals claimed for breakfast, lunch, supper and snacks to determine if you purchased enough milk

#### Monthly Milk Purchase Estimate

Complete this worksheet at the beginning of each month to help plan how much milk your facility will need to purchase during the month. Read the instructions below and enter information in the yellow boxes, as applicable. The number of gallons of milk needed for the month will be reflected at the bottom of the page. Keep a copy of the completed form at your facility. ISBE monitors will request this form during reviews.

CACFP regulations require milk as a meal component for breakfast, lunch and supper. It is an optional component for snack. You must purchase enough milk for the number of meals you intend to serve with milk as a component.

#### 1. ENTER FACILITY NAME

Happy Day CCC

#### 2. ENTER THE MONTH AND YEAR

July 20xx

#### 3. Estimate the total number of meals served daily that **require** milk. Complete only those meal services applicable to your facility's operation.

			Enter # of days in the month meals will be served		CACFP Required Ounces		Total Ounces
Age 1-2 Breakfast	4	x	18	x	4	=	288
Age 3-5 Breakfast	7	x	18	x	6	=	756
Age 6-12 Breakfast	10	x	18	x	8	=	1440
Age 1-2 Lunch	6	x	18	x	4	=	432
Age 3-5 Lunch	10	x	18	x	6	=	1080
Age 6-12 Lunch	15	x	18	x	8	=	2160
Age 1-2 Supper		x		x	4	=	0
Age 3-5 Supper		x		x	6	=	0
Age 6-12 Supper		x		x	8	=	0

#### 4. Estimate the total number of meals served that **do not require** milk but for which you may serve milk as one of the required components on your menu. Complete for each age group and meal service applicable to your facility's operation.

			Enter # of days in the month snacks will be served with milk		CACFP Required Ounces		Total Ounces
Age 1-2 AM Snack		x		x	4	=	0
Age 3-5 AM Snack		x		x	4	=	0
Age 6-12 AM Snack		x		x	8	=	0
Age 1-2 PM Snack	5	x	9	x	4	=	180
Age 3-5 PM Snack	10	x	9	x	4	=	360
Age 6-12 PM Snack	15	x	9	x	8	=	1080

Total Ounces of Milk Needed for the Month

Total Gallons of Milk Needed for the Month

(128 ounces = 1 gallon)

7776

61



**There are several forms on our website that will help you with the financial management of your program**



## NUTRITION Child and Adult Care Food Program

Child and Adult Care Food Program  
(CACFP) Forms and Documents

### NUTRITION

## CHILD AND ADULT CARE FOOD PROGRAM (CACFP) FORMS AND DOCUMENTS

CACFP ADMINISTRATIVE HANDBOOK

### Recordkeeping

- AFR Spreadsheet 📄
- At-Risk After-School Snack/Supper Program Daily Meal Count Form 📄
- Cash Disbursements 📄
- Checklist of Annual Documents 📄
- Checklist for Profit Audit 📄
- Checklist for Program Review 📄
- Checklist of Monthly Documents 📄
- CN Labeling
  - PFS Fruits/ Vegetables 📄
  - PFS Grains 📄
  - PFS Meat/ Meat Alternate 📄
  - PFS Tip Sheet 📄
  - Product Formulation Statement (PFS) Guidance
  - USDA/ USDC Authorized Labels and Manufacturers
- Food Donations 📄
- For-Profit Eligibility Form 📄
- Master List 📄
- Master List for Emergency Shelter 📄
- Master List for Head Start or Even Start 📄
- Meal Participation Record - Fill in Dates 📄
- Meal Participation Record - 31 Days 📄
- Meal Participation Record for Emergency Shelter 📄
- Meal Participation for Adults 📄
- Monthly Milk Purchase Estimate 📄
- Monthly Profit or Loss Summary 📄
- Personnel Activity Report 📄
- Total Meals Recap 📄
- Training Form 📄



## Make sure to watch all of our CACFP Financial Management Webinars

- Financial Management Overview for CACFP
- Allowable and Non-allowable Costs
- Personnel Activity Reports
- Monthly Profit and Loss Summary and Annual Financial Report



## **Nutrition Department**

**Illinois State Board of Education**

**[www.isbe.net/nutrition](http://www.isbe.net/nutrition)**

**[cnp@isbe.net](mailto:cnp@isbe.net)**

**800-545-7892**

thank  
you!