



### Record Keeping Fact Sheet

Organizations audited by the Indiana State Board of Accounts, Indiana Department of Education, and Indiana Department of Health are required to retain all Child Nutrition Program Documents for a specific length of time. Schools or RCCIs that receive findings/corrective action during an audit might be required to retain records beyond the requirements of this chart.

<b>School Program Records</b>	<b>Years to Retain</b>
<b>State Board of Account Forms</b> Sample SF forms found at <a href="http://www.in.gov/sboa/files/sec2010_a01.pdf">http://www.in.gov/sboa/files/sec2010_a01.pdf</a>	
<b>Cash Disbursements and Fund Balance, SF-3</b> <ul style="list-style-type: none"> <li>• Daily record for fund balance calculation pertaining to Service Area Direction &amp; Food Preparation and Dispensing</li> <li>• Cafeteria expenditure report, monthly ( Corp. Treasurer - Monthly report of all expenditures)</li> </ul>	5
<b>Certification of Meals Provided per Home Rule, SF-1</b> <ul style="list-style-type: none"> <li>• Daily report of free/reduced priced meals approved by school board policy (separate from student meals)</li> </ul>	5
<b>Daily Record of Cash Received, SF-2</b> <ul style="list-style-type: none"> <li>• Daily report for categorizing cash receipts</li> <li>• Cafeteria receipts reports - POS Receipts and Collections report – daily, weekly, monthly</li> <li>• Record of advance payments and charges (Prepaid Lunch Account - Account 8400)</li> </ul>	5
<b>Daily Record of Meals/Milk Served, SF-2A</b> <ul style="list-style-type: none"> <li>• Daily record of meals &amp; milk served</li> <li>• Daily, weekly, and monthly school lunch reports - Sales to students and adults, total meals served (free, reduced, paid and adults)</li> </ul>	5
<b>Equipment Inventory, SF-6</b> <ul style="list-style-type: none"> <li>• Annual report for complete physical inventory of equipment</li> <li>• Equipment valuation report – yearly large and small equipment with depreciation</li> </ul>	5
<b>Food Inventory, SF-7</b> <ul style="list-style-type: none"> <li>• Monthly report for complete physical inventory for food items</li> <li>• Year-end inventory (Inventory of all food products.)</li> </ul>	5
<b>Ledger of Receipts, Disbursements, and Balance, SF-4</b> <ul style="list-style-type: none"> <li>• Annual accounting for school food service program</li> <li>• Consists of monthly totals from SF-2 and SF-3</li> <li>• Fund ledger (Corp. Treasurer – report of funds in the general ledger)</li> </ul>	5
<b>Ticket Control, SF-5</b> <ul style="list-style-type: none"> <li>• Report for systems utilizing the meal ticket method</li> </ul>	5



Department of Education Forms	Years to Retain
<b>Administrative Review Closure Letters</b>	3 - Plus current operating year
<b>Administrative Review Corrective Action Letters</b>	3 - Plus current operating year
<u><b>Annual Financial Report (AFR)</b></u> <ul style="list-style-type: none"> <li>• Maintained in CNPweb</li> </ul>	5
<u><b>Annual On-site Review</b></u>	3 - Plus current operating year
<u><b>Appeal Information</b></u> <ul style="list-style-type: none"> <li>• Free and Reduced Application or Verification Appeals</li> </ul>	5
<b>Bids and Quotes, Accepted and Unaccepted</b> <ul style="list-style-type: none"> <li>• Milk, Bread, Produce, Other Food, Supplies, and Equipment</li> </ul>	3 - Plus current operating year
<b>Breakfast and Lunch Meal Prices</b>	5
<u><b>CN Labels/Manufacturers Statements</b></u>	Indefinite unless no longer applicable
<u><b>Direct Certification Documentation</b></u> <ul style="list-style-type: none"> <li>• Match List, Lookup Pages, and Extended Household Match Documentation</li> <li>• Homeless, Migrant, and Runaway Documentation</li> </ul>	5
<u><b>Disclosure Documentation</b></u> <ul style="list-style-type: none"> <li>• Disclosure Agreement</li> <li>• Parent Letter for Sharing Information</li> <li>• Additional Documentation</li> </ul>	5
<u><b>Federal, State, and Local Guidelines and Policies</b></u>	Indefinite unless no longer applicable
<u><b>Food Production Records</b></u>	3 - Plus current operating year
<u><b>Food Safety Plan</b></u>	3 - Plus current operating year
<u><b>Food Service Management Company/Vendor Contracts</b></u>	10
<u><b>Free and Reduced Meal Applications</b></u>	5
<b>Invoices</b> <ul style="list-style-type: none"> <li>• Milk, Bread, Produce, Other Food, Supplies, and Equipment</li> </ul>	5



# Indiana Department of Education

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<b>Menus</b> • Breakfast, Lunch, and After School Snack	3 - Plus current operating year
<b><u>Paid Lunch Equity</u></b>	5
<b><u>School Nutrition Program Claims</u></b> • Maintained in CNPweb	5
<b><u>School/RCCI CNPweb Sponsor and Site Information</u></b> • Maintained in CNPweb	3 - Plus current operating year
<b><u>Smart Snacks Documentation</u></b>	Indefinite unless no longer applicable
<b>State Contracts/Amendments</b> • 6 Cents Attestation Agreement • Child Nutrition Programs Permanent Agreement • Child Nutrition Programs Permanent Amendments • Fresh Fruit and Vegetable Program Amendments	Indefinite
<b><u>USDA Commodity Allotments</u></b>	3 - Plus current operating year
<b><u>Verification Documentation</u></b>	5
<b><u>Verification Summary Report (VSR)</u></b> • Maintained in CNPweb	5

Department of Health and Education Forms	Years to Retain
<b>Donation Documentation (Suggested, Not Required)</b>	5
<b>Health Inspection Reports</b>	Indefinite (Retain for 5 years and until superseded)
<b>Material Safety Data Sheet (MSDS)</b>	5
<b>Temperature Logs</b>	5

## Resources

- (1) Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations; State Board of Accounts; Reissued 2010 (Click [HERE](#) to view online)
- (2) Accounting and Uniform Compliance Guidelines Manual for Extra-curricular Accounts a Handbook of Instruction; State Board of Accounts; Revised 2010 (Click [HERE](#) to view online)
- (3) Care of Indiana Public School Records: A Record Creator's Guide; Weber & Young, Revised 1995. Funded by Clay Community Schools, with the assistance of the Indiana Department of Education. (Click [HERE](#) to view a copy)
- (4) [http://www.in.gov/sboa/files/scb2011\\_194.pdf](http://www.in.gov/sboa/files/scb2011_194.pdf)