



**Department of
Agriculture and Markets**
Farm-to-School Program

NYS 30% Initiative Handbook

For Foodservice Directors

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Required Documentation For Applicants Of The 30% Initiative

Calculator Summary

Category	Include in Calculator	Exclude from Calculator
Total Food Cost	Total food purchases, for any program, from July 1 st to June 30 th .	Surplus (commodity) foods, SCA funds (optional), LFS funds (optional)
Total Annual Federal Reimbursement	Reimbursement from NSLP, NSBP, SSO, SFSP, Special Milk Program, and Snack Program.	LFS funds, SCA funds, FFVP funds, grants
Total Annual State Reimbursement	Reimbursement from NSLP, NSBP, SSO, SFSP, Special Milk Program, After School Snack Program.	LFS funds, SCA funds, FFVP funds, grants
Sale of Reimbursable Meals	The total amount received from the sale of reimbursable meals from lunch and breakfast.	Adult meals, student account balances, and any other deferred revenue.
Meal Debt	Budget transfer to cover student meal debt.	Any general budget transfer to the school foodservice operation.
A la Carte Sales	All a la carte sales.	
Adult Meals	All adult meal sales	
Catering	All catering sales.	
Vendor Rebates	All vendor rebates from the purchasing of food.	
BOCES Aid	Any BOCES Aid for foodservice.	Any BOCES Aid for other services.
CACFP	Total reimbursement from operating CACFP programs like Headstart and the Supper Program.	
Revenue from Vending Meals to Other Programs	Total revenue received for preparing meals for other schools or programs.	Any reimbursement received for operating other programs, like Headstart.
Total Annual School Lunch Federal Reimbursement	Federal lunch reimbursement for NSLP and SSO.	Reimbursement from SFSP.
Total Annual School Lunch State Reimbursement	State lunch reimbursement for NSLP and SSO.	Reimbursement from SFSP.
Total Annual Reimbursable School Lunch Sales	The total amount received from the sale of reimbursable lunches.	Adult meals, student account balances, and any other deferred revenue.

Audits and Reviews

An audit occurs for every new applicant to the 30% Initiative, and every 3 years after successful qualification. If a new applicant applies and is denied, that applicant will undergo audits every year they submit an application until they are approved. During an audit all calculator fields, dollar values, and NYS sourcing information is verified.

A review occurs any year an audit is not scheduled. Reviews consist of verifying the calculator fields and spot-checking 3 items to verify NYS sourcing and dollar value spent. Additional materials, at AGM’s discretion, may be requested for verification during reviews.

Documentation Summary

Documentation	Justification For	Required with Application?
Annual Expense Report (from financial system)	Total Annual Food Cost	Yes
Annual Sales/Revenue Report (from financial system)	All revenue categories except reimbursement.	Yes
SFA Payment Queries (from NYSED)	Total Annual Federal Reimbursement, Total Annual State Reimbursement, Total Annual School Lunch Federal Reimbursement, Total Annual School Lunch State Reimbursement	No, Ag & Markets will pull these reports to verify the amounts in the application.
PFS	NYS product verification	Yes, upon request
Verification Letters	NYS product verification	Yes, upon request
Velocity Reports or Invoices	Dollar amount verification	Yes
Tracking Sheets	Multi-use item verification	Yes
Menus and Production Records	A la carte item verification	Yes

Calculator Detail

To verify the amounts inputted into the calculator the documentation summarized above should be included with the 30% application. Details on required documentation for each calculator category can be found below.

Include
Exclude
Lunch Only

Total Annual Food Cost

NSLP	SSO	SFSP	Special Milk Prgrm.	CACFP	Snack Prgrm.	LFS	SCA	FFVP

- Only reports from the district’s financial system are acceptable. Profit and loss statements from the SFA will not be accepted as proof of food cost. No calculations to determine net food cost will be accepted, including using beginning and ending inventory.
 - o Total food cost reports are to be run for July 1st through June 30th of the application year. Food cost for the programs labeled in green above are to be included, in addition to any food costs associated with catering, outside programs, and any other instance where the SFA purchased food for, excluding programs labeled in red above.
 - o LFS, SCA, and FFVP funds can be removed from total food cost.
 - If the cost of food purchased for/through LFS, FFVP, and SCA are separate from the total food cost report, leave total food cost as is.
 - If the cost of food purchased for/through LFS, FFVP, and SCA are included in the total food cost report, those expenses can be removed by subtracting the reimbursement for FFVP and LFS, found in NYSED’s Payment Query report.
 - If the cost of food for SCA is included in the total food cost report, a tracking sheet noting how SCA funds were spent, or budget transfer noting a transfer of funds from the SCA line to the food cost line is required to be able to verify those purchases. If no tracking sheet is provided, food spent with SCA funds will remain in the Total Food Cost line.
- **Required Documentation:** Financial system reports that show total annual food cost. Any additional food cost budget lines are also to be included, for instance if the Summer Food Service Program food cost is in a separate line from the NSLP food cost.

Total Annual Federal Reimbursement

NSLP	SSO	SFSP	Special Milk Prgrm.	CACFP	Snack Prgrm.	LFS	SCA	FFVP

- Reimbursement reports are to be pulled from NYSED’s website.
 - o Payment Query reports are used to determine Total Annual Federal Reimbursement, Total State Reimbursement, Total Annual School Lunch Federal Reimbursement, and Total Annual School Lunch State Reimbursement.
- **Required Documentation:** No documentation required. Ag and Markets will verify these numbers by accessing NYSED’s Payment Query reports.

Include
Exclude
Lunch Only

Total Annual State Reimbursement

NSLP	SSO	SFSP	Special Milk Prgrm.	CACFP	Snack Prgrm.	LFS	SCA	FFVP

- Reimbursement reports are to be pulled from NYSED’s website.
 - o Payment Query reports are used to determine Total Annual Federal Reimbursement, Total State Reimbursement, Total Annual School Lunch Federal Reimbursement, and Total Annual School Lunch State Reimbursement.
- **Required Documentation:** No documentation required. Ag and Markets will verify these numbers by accessing NYSED’s Payment Query reports.

Sale of Reimbursable Meals

NSLP	SSO	SFSP	Special Milk Prgrm.	CACFP	Snack Prgrm.	LFS	SCA	FFVP

- This category includes the amount received from the sale of full pay and reduced price meals.
 - o Only reports from the district’s financial system are acceptable. Profit and loss statements from the SFA will not be accepted as proof of sales.
- **Required Documentation:** Financial system report that shows the sale of reimbursable breakfasts and lunch.

Meal Debt

NSLP	SSO	SFSP	Special Milk Prgrm.	CACFP	Snack Prgrm.	LFS	SCA	FFVP

- This category includes any meal debt that was covered by the general fund in the form of a budget transfer, and any meal debt that was uncollected as of June 30th.
 - o General fund transfers for purposes other than to cover meal debt will not be accepted.
- **Required Documentation:** Financial system report showing a transfer from the general fund to the school lunch fund, for the sole purpose of covering meal debt. An under report from the SFAs POS system showing all negative account balances as of June 30th to verify the transfer amount.
 - o Note: do not send reports with student names or eligibility.

A la Carte Sales

NSLP	SSO	SFSP	Special Milk Prgrm.	CACFP	Snack Prgrm.	LFS	SCA	FFVP

- This category includes all a la carte sales.
 - o Include any adult a la carte purchases and vending machine sales in this category.
 - o Do not include any vending machine sales for reimbursable meals.
- **Required Documentation:** Financial system report that shows total a la carte sales across all programs (breakfast, lunch, etc.).

Include
Exclude
Lunch Only

Adult Meal Sales

NSLP	SSO	SFSP	Special Milk Prgrm.	CACFP	Snack Prgrm.	LFS	SCA	FFVP

- This category includes all adult meal sales.
- **Required Documentation:** Financial system report that shows total adult meal sales, including breakfast and lunch. Exclude any tax charged for these meals.

Catering Sales

NSLP	SSO	SFSP	Special Milk Prgrm.	CACFP	Snack Prgrm.	LFS	SCA	FFVP

- This category includes catering revenue for any event outside of the school lunch program.
 - o Includes catering for superintendent conference days, meetings, sports events, and any other event where the SFA charges for the food provided.
- **Required Documentation:** Financial system report that shows total catering revenue earned by the SFA.

Vendor Rebates

NSLP	SSO	SFSP	Special Milk Prgrm.	CACFP	Snack Prgrm.	LFS	SCA	FFVP

- This category includes any rebates from vendors for food purchases.
 - o Do not subtract the value of rebates from total food cost, only include the dollar amount in this category as revenue.
- **Required Documentation:** Financial system report showing rebates received from vendors for food purchases.

BOCES Aid

NSLP	SSO	SFSP	Special Milk Prgrm.	CACFP	Snack Prgrm.	LFS	SCA	FFVP

- This category includes any BOCES Aid received for administration of the foodservice operation.
 - o Exclude BOCES Aid received for any services outside of foodservice administration.
- **Required Documentation:** Financial system report showing BOCES Aid received for foodservice administration.

Include
Exclude
Lunch Only

CACFP Reimbursement

NSLP	SSO	SFSP	Special Milk Prgrm.	CACFP	Snack Prgrm.	LFS	SCA	FFVP

- This category includes any CACFP reimbursement received directly by the SFA.

Revenue from Vending Meals To Other Programs

NSLP	SSO	SFSP	Special Milk Prgrm.	CACFP	Snack Prgrm.	LFS	SCA	FFVP

- This category includes revenue received from cooking and preparing meals for programs or sites not affiliated with the SFA.
- **Required Documentation:** Revenue reports from the district financial system.

Total Annual School Lunch Federal Reimbursement

NSLP	SSO	SFSP	Special Milk Prgrm.	CACFP	Snack Prgrm.	LFS	SCA	FFVP

- Reimbursement reports are to be pulled from NYSED’s website.
 - o Payment Query reports are used to determine Total Annual Federal Reimbursement, Total State Reimbursement, Total Annual School Lunch Federal Reimbursement, and Total Annual School Lunch State Reimbursement.
- **Required Documentation:** No documentation required. Ag and Markets will verify these numbers by accessing NYSED’s Payment Query reports.

Total Annual School Lunch State Reimbursement

NSLP	SSO	SFSP	Special Milk Prgrm.	CACFP	Snack Prgrm.	LFS	SCA	FFVP

- Reimbursement reports are to be pulled from NYSED’s website.
 - o Payment Query reports are used to determine Total Annual Federal Reimbursement, Total State Reimbursement, Total Annual School Lunch Federal Reimbursement, and Total Annual School Lunch State Reimbursement.
- **Required Documentation:** No documentation required. Ag and Markets will verify these numbers by accessing NYSED’s Payment Query reports.

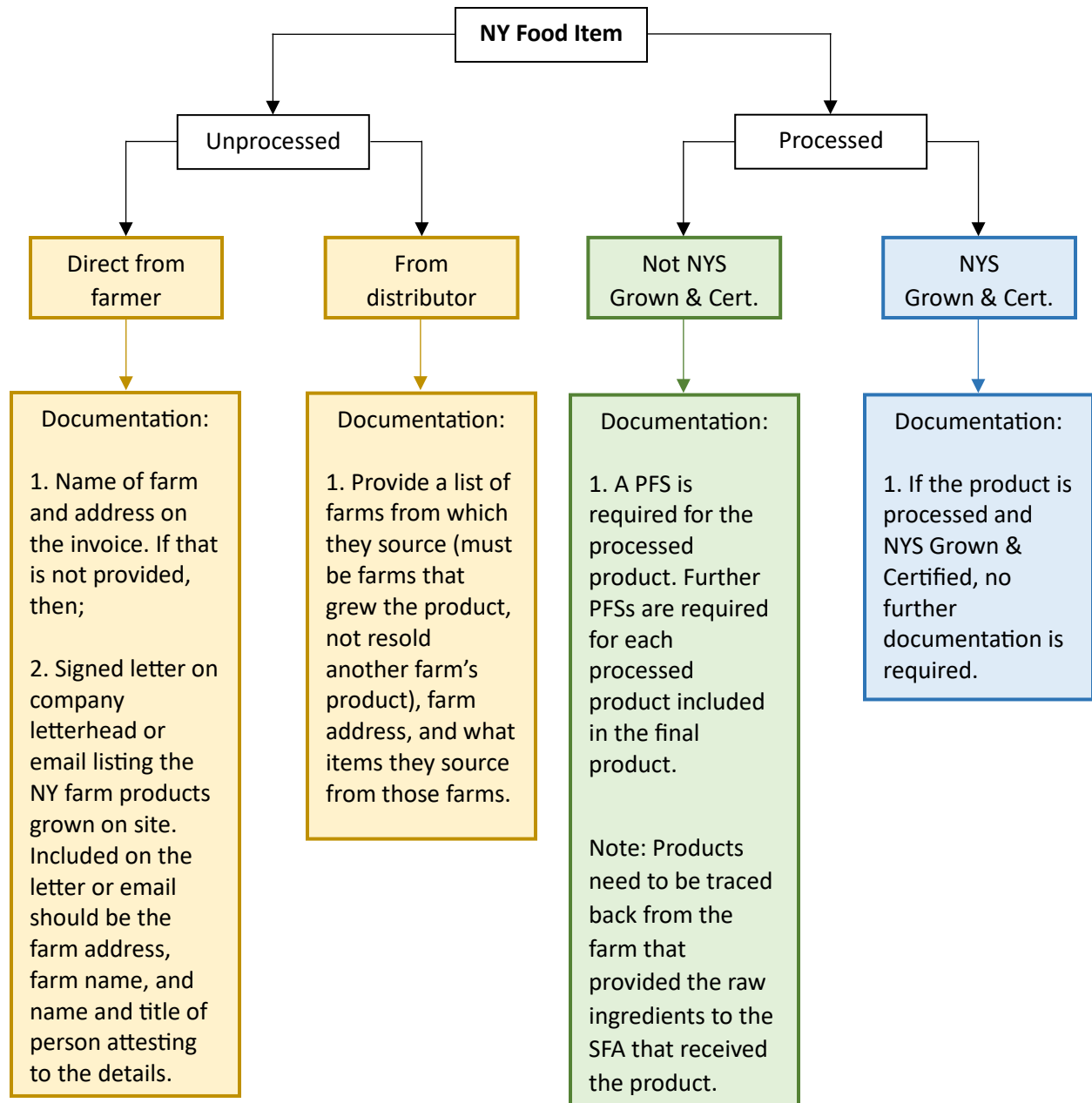
Total Annual Reimbursable School Lunch Sales

NSLP	SSO	SFSP	Special Milk Prgrm.	CACFP	Snack Prgrm.	LFS	SCA	FFVP

- This category includes the amount received from the sale of paid and reduced school lunch meals served within the SFA’s lunch program or received as revenue from vending meals.
- **Required Documentation:** Financial system reports that show total sales, with sale of reimbursable lunch meals included as a separate line.

NYS Verification Documentation

Verifying NYS items listed in the 30% Application requires either a product formulation statement (PFS), a NYS Grown and Certified designation, presence on the Airtable (on the 30% tab), or listing NYS on the invoice with a sourcing letter from the farmer or distributor. The flowchart below shows how to verify different items, and what documentation is needed. If a product is Grown & Certified or on the [Airtable](#) it requires no further documentation.



****Note:** NYS on an invoice is not verification that a product came from NYS, however it is still required to verify purchases. (See the “Cost Verification” section). If the farm source is listed on the invoice, no further documentation is required to verify that item.

Product Formulation Statements

Any processed item requires a product formulation statement to verify that at least 51% of the ingredients, by weight or volume, are from NYS sources. This documentation is to be provided by the processor only, not distributors. Some processed products have already been verified as NYS through the NYS Grown & Certified List, and the [Airtable](#), detailed below. For products not on those lists, a PFS is required. The [PFS](#) and [PFS Guidance](#) can be found on the 30% Initiative website.

If a processed item uses a NYS ingredient that has also been processed, a PFS is required for that ingredient, as the example below shows. In this example, a NYS pizza dough has a product formulation statement listing “NYS flour”. Because that is a processed product, a PFS is required from the processor of the flour to determine if that ingredient qualifies as a NYS product. Since the PFS for NYS flour will have to list the grower(s) this wheat was sourced from, no further documentation is required. All NYS items must trace back to the grower themselves, sometimes through multiple links like this.

While SFAs should verify that products come from NYS, there is assistance available for gathering this documentation. The Harvest NY team and local farm to school coordinators can assist with gathering these documents, and providing them to the 30% Program.



NYS Grown & Certified and the Airtable

If a product has a NYS Grown & Certified designation, a product formulation statement is not required. NYS Grown & Certified items can be found on the [Airtable](#) on the NY Grown & Certified tab. Items that have been vetted as qualifying for the 30% can be found on the 30% NY Approved Product tab.

Invoices or Verification Letters

If an unprocessed product is purchased directly from a grower, they can certify it is a NYS product by noting “NYS” next to every product on the invoice that qualifies. Any item that has “NYS” noted on the invoice must be grown on site by that grower. Alternatively, a signed letter from the grower stating what products they grow on site can be obtained. This letter must contain the farm name, address, and the name and title of the person attesting to the details.

If an unprocessed product is purchased from a distributor, they can certify it is a NYS product by noting “NYS” next to every product on the invoice that qualifies. Any item that has “NYS” noted on the invoice must be grown by the identified farm. A signed letter from the distributor stating what farms they source from is required, including farm name and address. The letter is to be signed by a duly authorized designee of the distributor.

Cost Verification

Velocity reports are the preferred method for cost verification. Velocity reports do not need to show purchases by month or by building, just the annual total for each NYS product purchased by the SFA from that particular vendor. Invoices are not necessary to include with velocity reports—the report itself is the verification.

Some vendors, especially local growers, will not have the capabilities to provide velocity reports. In that case, scanned invoices are acceptable.

****Note:** Internal tracking sheets for NYS purchases will not be accepted as verification. Verification needs to come from the seller.

NYS on Invoice

Noting NYS on an invoice does not qualify an item as being NYS, but it is required for tracking purchases. When grower or distributor letters are received, the item code (especially in the case of distributors) or item name is noted on the letter. Because distributors sell multiple varieties of the same product, as noted below, denoting which items tie back to the verification letter is critical to having those purchases count toward qualifying.

62305 – Tomatoes

62306 – NYS Tomatoes

In this example, if both NYS tomatoes and tomatoes purchased outside NYS were listed on an invoice or velocity report as just “tomatoes” it would be impossible to verify the dollar amount spent on NYS tomatoes. As such, no tomato purchases from that vendor would be accepted. NYS purchases need to be differentiated on the invoice for purchases of that product to count.

A la Carte Items

NYS products sold a la carte can count towards the 30% Initiative, provided that they were listed as part of a reimbursable lunch at least once during the school year. Published menus are required for any a la carte items identified in the application as contributing towards the 30%.

Multi-Use Items

Tracking documentation is required for any NYS item that is used in a program that qualifies for the 30%, and is also used in a program that does not qualify for the 30%—like the National School Breakfast Program (NSBP) or the Fresh Fruit and Vegetable Program (FFVP). The dollar value of each NYS product served in those outside programs needs to be subtracted from the total purchases of those products. Alternatively, cost of that product sold at lunch can be tracked. [Daily](#) and [monthly](#) milk tracking sheets are available on the [30% Initiative website](#). As of the 25-26 school year these are the only acceptable multi-use tracking sheets. Please use the monthly tracking sheet for other multi-use items.

Because milk prices fluctuate monthly, pricing for each variety of milk for each month must be provided to verify the dollar value spent monthly on milk. If milk is not tracked by variety, the highest dollar value milk will be used when calculating breakfast cost, and the lowest dollar value milk will be used when calculating lunch cost.

The use of NYS products in outside programs needs to be traced back to service. Spreadsheets and other internal tracking documentation is acceptable, provided that those numbers tie back to production records. Whatever method is used, production records need to be made available upon request to verify service numbers.

Strategies and Best Practices

Monthly Tracking

Inputting your expense, revenue, reimbursement, and purchasing numbers into the 30% calculator monthly is a good way to stay on track with NYS purchasing, and to assess if procurement should adjust throughout the year. The calculator will show how much you need to spend on NYS products to date,

Multi-Use Items

Milk Button

A “Milk” button on a POS system to track milks sold at either lunch or breakfast may be used for multi-use verification. Since that button does not differentiate between varieties of milk, AGM must assume worst case scenario when determining the amount spent on qualifying purchases.

In practice that means if milk was tracked at breakfast, we take the highest milk price and apply that to the number of cartons sold. We then subtract that amount from the total milk purchases for the year. If milk was tracked at lunch, we take the lowest milk price and apply that to the number of cartons sold, and use that as the amount of qualifying purchases.

Tracking items at breakfast and subtracting that amount from the total always works best for qualifying for the 30% Initiative.

Segregate Items

Segregating types of milk is an acceptable practice for qualifying purchases. For example, serving only 1% milk and lowfat chocolate milk at breakfast, and serving only skim milk and 1% chocolate milk at lunch eliminates the need to track milk counts because the varieties served at lunch are never used for another program. When filling out the application, only purchases of skim milk and 1% chocolate milk, in this case, would be included.

Similarly, serving NYS apples at lunch, and conventional apples purchased retail, or through DoD at breakfast also eliminates tracking requirements, without impacting the menu.

NYS Purchases

Separate Budget Line

Having a separate budget line for NYS purchases can make it easier to pull invoices when doing monthly tracking. This method works well for purchasing directly from growers, since each PO can go directly under that line. However, for larger distributors where NYS and non-NYS items are purchased, this method requires a separate purchase and invoice to be generated by the distributor.

Calculator Chart

This guidance reflects each program available to SFAs, how revenue and expense should be included or excluded in each calculator category, and the programs where purchasing NYS foods will count towards qualifying for the NYS 30% Initiative.

Include
Exclude
Lunch Only

		NSLP	SSO	SFSP	Special Milk Prgrm.	CACFP	Snack Program	LFS	SCA	FFVP
Total Annual Food Costs										
Total Annual Federal Reimbursement										
Total Annual State Reimbursement										
Sale of Reimbursable Meals										
Meal Debt										
A la Carte Sales										
Adult Meal Sales										
Catering Sales										
Vendor Rebates										
BOCES Aid										
CACFP Reimbursement										
Revenue from Vending Meals To Other Programs										
Total Annual Revenue (auto-populated):	\$0.00									
Food Cost Percentage (auto-populated):	#DIV/0!									
Total Annual School Lunch Federal Reimbursement										
Total Annual School Lunch State Reimbursement										
Total Annual Reimbursable School Lunch Sales										
Total Annual Revenue from Reimbursable School Lunches (auto-populated):	\$0.00	Can include NYS purchases	Can include NYS purchases	Can include NYS purchases	Cannot include NYS purchases	Cannot include NYS purchases	Cannot include NYS purchases	Can include NYS purchases	Can include NYS purchases	Cannot include NYS purchases