

PREAPPROVED EQUIPMENT LIST

REGULATION

- The United States Department of Agriculture (USDA) has issued guidance regarding the need for the School Food Authority (SFA) to seek preapproval from the State Agency (SA) for food service equipment purchases. The federal preapproval requirement as stated in the Office of Management and Budget (OMB) guidance and USDA regulations at 2 CFR 200.33 define “equipment” as tangible personal property (including information technology systems) having a useful life of one year or longer and a per-unit acquisition cost that equals or exceeds the lesser capitalization threshold established for financial statement purposes, \$5,000, or a lower threshold set by state or local level regulations.
- The objective is for the SA’s prior review and approval process to provide reasonable assurance that the equipment’s acquisition cost is necessary for program purposes and the SFA’s nonprofit school food service account can absorb the cost.
- This is in accordance to federal regulations 2 CFR Part 200 (Subpart E Cost Principles) and 2 CFR 200.439 (Equipment and other capital expenditures) that require a SFA to obtain the prior written approval before incurring the cost of a capital expenditure. Both the OMB guidance and Generally Accepted Accounting Principles identify equipment as a capital asset.
- Equipment purchases over the capitalization threshold will be reviewed during administrative reviews, as required by 7 CFR part 210.18, and audits, as required by 2 CFR 200.501. If any equipment purchases made as of January 1, 2015, are identified as unallowable due to not being on the preapproved list, and not going through the SA preapproval process, the School Nutrition Team would determine if a fund transfer from nonfederal sources to the nonprofit school food service account would be required.
- **If equipment use is shared outside of school food service, the amount funded by the nonprofit school food service account must be prorated.**
- The USDA guidance memo SP 39-2016: State Agency Prior Approval Process for School Food Authority (SFA) Equipment Purchases can be found at <http://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/sp-39-2016.pdf>.

PROCESS

- **If the equipment cost is under your SFA’s capitalization threshold or it is identified on this Preapproved Equipment List, you do not need further approval from the School Nutrition Team.**
- If the equipment needed is not on this Preapproved Equipment List and the cost is greater than the capitalization threshold for your SFA, then you must complete a PI-6206 form and submit it to the School Nutrition Team for approval prior to purchase. The form and other resources can be found at <http://dpi.wi.gov/school-nutrition/procurement/equipmen-prior-approval>.
- Required procurement procedures must still be followed. To review procurement requirements, go to <http://dpi.wi.gov/school-nutrition/procurement>.
- All equipment must be National Sanitation Foundation (NSF) / American National Standards Institute (ANSI) listed per the Wisconsin Food Code.

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Equipment on this list may cost more or less than \$5,000. Equipment below \$5,000 is included for those SFAs that have a lower capitalization threshold. The list continues on page three.

Carts/Cabinets

- Can Dispenser Rack
- Heated Transport Cart
- Holding Cabinet
- Insulated Transport Cart
- Proofing Cabinet
- Refrigerated Transport Cart
- Sheet Pan Lowerator
- Storage Rack
- Trash Cart
- Tray Dispenser
- Utility Cart

Cleanup

- Dish Machine
- Dish Table
- Disposer
- Equipment to Handle Recyclables
- Pot and Pan Machine
- Pot and Pan Sink
- Pulper
- Under-counter Dish Machine
- Water Booster Heater
- Water Softener

Cooking

- Boilerless Steamer
- Combi-Oven
- Convection Oven
- Microwave Oven
- Pizza Oven
- Rotary Oven
- Steamer
- Fire Suppression System
- Griddle
- Hood/Exhaust System
- Range
- Steam Griddle
- Steam Kettle
- Tilting Skillet/Braising Pan

Cooking (Continued)

- Toaster
- Water Descaler System for Steamer

Preparation

- Blast Chiller
- Blender
- Bread Slicer
- Buffalo Chopper
- Cold Sandwich Station
- Counter Top Mixer
- Dough Divider/Bun Cutter
- Dough Impinger
- Dough Roller/Sheeter
- Floor Mixer
- Food Processor
- Potato Peeler
- Produce Soak Sink
- Slicer
- Vegetable Washers/Produce Wash Sink
- Vertical Cutter Mixer

Service

- Cashier Station
- Condiment Bar
- Hot Food Well
- Ice Machine
- Pre-pack System
- Salad Bar
- Sneeze Guard
- Tables and Chairs for Dining Room
- Trayline
- Vending Machine (Refrigerated/Non Refrigerated) Used for Reimbursable Meals
- Youth Salad Bar

Storage

- Milk Cooler
- Pass Thru Refrigerator
- Reach In Freezer

Storage (Continued)

- Reach In Refrigerator
- Refrigerated Display Case
- Refrigerated Drawer
- Refrigerator Freezer Dual Temperature Unit
- Stainless Steel Cabinets
- Stainless Steel Cabinets with Sink Inserts
- Walk In Freezer
- Walk In Refrigerator

Transportation

- Food Transport Van or Food Distribution Vehicle
 - Reminder: If vehicle use is shared outside of food service, the amount funded by the nonprofit food service account must be prorated accordingly.
- Lift Gate, Added to New or Existing Food Transport Van

Work Tables

- Stainless Steel Work Table
- Other Work Table

Farm to School and School Gardens

A SFA may use nonprofit school food service funds to buy supplies or equipment for the school garden or school farm if they are used within the context of the school meal programs and serves the purpose of operating and improving the school meal program as per SP 06-2015: Farm to School and School Garden Expenses and SP-32-2009: *School Garden Q&As*. These USDA guidance memos may be found at <http://www.fns.usda.gov/school-meals/policy>.

Note: The items below will not be considered allowable if they are permanent, immovable structures. Permanent structures would be considered capital infrastructure costs, which are not an appropriate use of nonprofit school food service funds.

- Composting Bins
- Garden Tiller
- Grow Lights
- Hoop House Kit
- Hydroponic and Aquaponic Systems
- Indoor Garden Starting Kit
- Irrigation System for Garden
- Rain Barrel/Water Tank
- Raised Bed Kit
- Wagon/Wheel Barrow

REPLACEMENT PARTS

- Replacement parts for equipment on the Preapproved Equipment List are also preapproved regardless of cost.

RESOURCES

- A chart to help assess equipment needs based on the number of meals served is at <http://www.nfsmi.org/documentlibraryfiles/PDF/20111128121423.pdf>.
- For information on Energy Star equipment and the potential savings with the purchase of this type of equipment, refer to <http://www.energystar.gov/products/certified-products/detail/commercial-food-service-equipment>.
- Where appropriate to the type of equipment, look for equipment that is Underwriters Laboratories (UL) listed.
- Additional equipment resources can be found at <http://dpi.wi.gov/school-nutrition/grants-opportunities/equipment-grant/equipment-resources>.