

**Approved List for School Food Authority Equipment Purchases  
Using the Non-Profit School Food Service Account**

“Equipment” means an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost, which equals or exceeds the lesser of the capitalization level established by the school food authority (SFA) for financial statement purposes, or \$5,000. USDA regulations require State Agency approval for purchases above this threshold using non-profit school food service account funds. For convenience, the State Agency is pre-approving the below list of equipment when purchased new. For all other items please complete the Equipment Purchase Approval Request Form.

<b>New Equipment Preapproved for Purchase</b>	
<p><b>Countertop Equipment</b> Commercial griddle Commercial microwaves Electric food slicers Commercial toasters Induction cookers Commercial food processors/choppers/dicers Commercial food blenders Commercial food cutters Commercial smoothie blender</p> <p><b>Dishwasher - Sinks and Supplies</b> Under counter commercial dishwasher Conveyor dishwasher Door-type commercial dishwasher Waste disposal (garbage disposal) Commercial sinks Water heater booster Dish table Floor troughs</p> <p><b>Commercial Food Mixers</b> Commercial countertop mixers Floor mixer Vertical cutter mixer Planetary mixer</p> <p><b>Carts</b> Tray station Tray truck Tray delivery cart Tray dispenser Condiment cart/bar</p>	<p><b>Commercial Ice Machines</b> Ice machine Tumble chiller Cook chill kettles Cooling tower</p> <p><b>Commercial Ranges and Ovens (All Types)</b> Combi-ovens (small and large) Convection ovens Commercial cooktops and ranges Commercial convection ovens Cook and hold ovens Braiser/tilting skillets Tilting kettles Kitchen exhaust systems/ hoods Pizza oven Char broiler</p> <p><b>Refrigerators</b> Pass (walk)-through refrigerators Drop-in/reach-in refrigerators Solid door reach-in refrigerators Milk coolers Walk-in coolers Refrigerated prep tables Refrigerated buffet tables Under-counter refrigerators Worktop refrigerators Glass door or open-front refrigerators</p>



<p><b>Holding and Proofing Cabinets</b>  Holding cabinets, stationary and mobile  Proofing cabinets  Low temperature holding cabinet  Hot food storage cabinets  Pass-through warmer</p> <p><b>Commercial Work Tables</b>  Enclosed base commercial work table  Poly top work table  Stainless steel work tables with under shelf</p> <p><b>Miscellaneous</b>  Aerators (for use by food service only)  Compressors (for use by food service only)  Computer hardware (CPU, monitor, keypads)  Point of service hardware (scanners, keypads)  Condensers (for use by food service only)  Electronic menu boards  Grease pumps (for use by food service only)  Vending machines for reimbursable meals  Washers and dryers (for use by food service only)  Delivery car or truck for food/supply transport  between schools (for use by food service only)</p> <p><b>Processing/Packaging</b>  Dough presses  Muffin depositors  Cookie depositors  Packaging machines  Shrink wrap machine  Tray sealer machine</p>	<p><b>Freezers</b>  Commercial chest freezers  Solid door reach-in freezers  Walk-in freezers  Worktop freezers  Under-counter freezers  Blast chiller/freezer</p> <p><b>Steam Tables</b>  Electric steam tables  Gas steam tables  Steam table serving shelves  Convection steamers  Commercial steamers</p> <p><b>Cold Food Tables</b>  Serving bars with guards  Refrigerated buffet tables/salad bars  Sandwich/salad prep tables</p> <p><b>Food Warmers</b>  Countertop food warmers  Drawer warmers  Soup kettles  Drop-in food warmer</p>
<p>*Used equipment of any kind is not preapproved and requires State Agency approval. Please complete the equipment purchase approval request form below.</p>	

**Note:** SFAs are required to follow all Federal, State and Local procurement laws when purchasing equipment, including equipment listed on the pre-approved list. The small purchase threshold for school food authorities in Vermont for non-food purchases is \$25,000. The micro-purchase threshold is \$10,000. Local policies may specify a lower small purchase and micro-purchase threshold.

## Equipment Purchase Approval Request Form

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SFA Name

LEA/Agreement Number

Description of the anticipated capital expenditure (*Refer to 2CFR 200.33*)

**The acquisition cost of the anticipated capital expenditure** (*“Acquisition cost” means the cost of the asset including the cost to put it in place. For example, the net invoice price of the equipment, including the cost of any modifications, attachments or auxiliary apparatus necessary to make it usable for the purchase for which it was acquired. Ancillary charges, such as taxes, duty, protective in transit insurance, freight, and installation may be included in, or excluded from the acquisition cost in accordance with the non-profit organization’s regular accounting practices.*)

*Please read and check the box next to each statement*

- I certify that the above referenced capital expenditure is necessary and reasonable for proper and efficient performance and administration of the Child Nutrition Program.**
- I certify that the above referenced capital expenditure is allocable to the federal award.**  
A cost is allocable to a particular cost objective if the goods or services involved are chargeable or assignable in accordance with relative benefits received.
- I certify that the above referenced capital expenditure is accorded consistent treatment.**  
A cost may not be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated as an indirect cost.
- I certify that the above referenced capital expenditure is not included as a cost, or used to meet cost sharing or matching requirements of any other federal award.**
- I certify that the above referenced capital expenditure is the net of all applicable credits.**

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SFA Representative (*print full name*)

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SFA Representative Signature

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Date

Internal Use Only:

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State Agency Reviewer Approval:

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Date

## Resources

Vermont Agency of Education, Child Nutrition Programs, School Meals:

<https://education.vermont.gov/student-support/nutrition/school-meals>

7 CFR 200: *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*: <https://www.gpo.gov/fdsys/pkg/FR-2013-12-26/pdf/2013-30465.pdf>

7 CFR 210: *National School Lunch Program*: [www.fns.usda.gov/sites/default/files/7cfr210\\_09.pdf](http://www.fns.usda.gov/sites/default/files/7cfr210_09.pdf)

USDA Memo SP 39-2016: *State Agency Prior Approval Process for School Food Authority (SFA) Equipment Purchases*:

[www.fns.usda.gov/sites/default/files/cn/SP39\\_CACFP11\\_SFSP13\\_2016os.pdf](http://www.fns.usda.gov/sites/default/files/cn/SP39_CACFP11_SFSP13_2016os.pdf)

**Technical Assistance** – If you have any questions, please do not hesitate to contact the School Nutrition Program Consultants listed below.

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- (1) mail: U.S. Department of Agriculture  
Office of the Assistant Secretary for Civil Rights  
1400 Independence Avenue, SW  
Washington, D.C. 20250-9410;
- (2) fax: (202) 690-7442; or
- (3) email: [program.intake@usda.gov](mailto:program.intake@usda.gov).

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