Capital Expenditure Approved List for School Food Authority Equipment Purchases

School food authorities (SFAs) must properly procure all capital expenditures and equipment according to 2 CFR 200, 7 CFR 210, and local procurement policies. Local procurement policies are often more stringent than these federal requirements.

The U.S. Department of Agriculture's (USDA) Memo SP 39-2016: *State Agency Prior Approval Process for School Food Authority (SFA) Equipment Purchases* allows state agencies to develop an approved list and criteria for capital expenditure purchases that are routinely purchased by school food authorities (SFAs). The Connecticut State Department of Education's (CSDE) capital expenditure list in this document was approved by the USDA's Northeast Regional Office (NERO) on August 24, 2016.

"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 SFA for financial statement purposes, or $5,000.

SFAs that would like to purchase equipment that is not included on this list must complete the *Capital Expenditure Request Form* in the CSDE's Online Application and Claiming System for Child Nutrition Programs (CNP System). For guidance on how to complete this form in the CNP System, refer to the CSDE's *Instructions for Completing the Capital Expenditure Request Form for School Nutrition Programs*.

> Any used equipment with a purchase price over $5,000 requires approval by the CSDE.

As indicated on page 2 of USDA Policy Memo SP 39-2016, during local Administrative Reviews of the school nutrition programs required by 7 CFR 210.18, and audits required by 7 CFR 200.501, the CSDE must ensure that the SFA's equipment purchases were made with approval from the USDA-approved capital expenditure list or the CSDE prior approval process. If any equipment purchases are identified as unallowable, the CSDE will disallow these purchases and implement the CSDE debt collecting procedures.

For additional guidance, refer to the CSDE's *Guide to Financial Management Requirements for the School Nutrition Programs* and visit the "Capital Expenditure Requests and Equipment Approvals" section of the CSDE's Financial Management for School Nutrition Programs webpage.

Capital Expenditure Approved List for School Food Authority Equipment Purchases

Equipment Approved for Purchase

Carts

Tray stations
Tray trucks
Tray delivery carts

Cold food tables

Serving bars with guards
Refrigerated buffet tables/salad bars
Sandwich/salad prep tables

Countertop equipment

Commercial griddles
Commercial microwaves
Electric food slicers
Commercial toasters
Induction cookers
Commercial food processors/choppers/dicers
Commercial food blenders
Commercial food cutters
Commercial smoothie blender

Commercial Food Mixers

Commercial countertop mixers
Floor mixers
Vertical cutter mixers
Planetary mixers

Commercial Ice Machines

Ice machines
Tumble chillers
Cook chill kettles
Cooling towers

Commercial ranges and ovens (all types)

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 ovens
Char broilers

Commercial worktables

Enclosed base commercial worktables
Poly top worktables
Stainless steel worktables with under shelf

Dishwasher –sinks and supplies

Under counter commercial dishwashers
Conveyor dishwashers
Door type commercial dishwashers
Waste disposals (garbage disposals)
Commercial sinks
Water heater boosters
Dish tables
Floor troughs

Food warmers

Countertop food warmers
Drawer warmers
Soup kettles
Drop-in food warmers

Capital Expenditure Approved List for School Food Authority Equipment Purchases

Freezers

Commercial chest freezers
Solid door reach-in freezers
Walk-in freezers
Worktop freezers
Under counter freezers
Blast chillers/freezers

Holding and proofing cabinets

Holding cabinets, stationary and mobile
Proofing cabinets
Low temperature holding cabinets
Hot food storage cabinets
Pass-through warmer

Processing/packaging

Dough presses
Muffin depositors
Cookie depositors
Packaging machines
Shrink wrap machines
Tray sealer machines

Refrigerators

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 (for displaying food or beverages)

Steam tables

Electric steam tables
Gas steam tables
Steam table serving shelves
Convection steamers
Commercial steamers

Miscellaneous

Aerators
Compressors
Computer hardware, e.g., CPU, monitor, keypads
Point of service hardware, e.g., scanners, keypads
Condensers
Electronic menu boards
Grease pumps
Vending machines for reimbursable meals
Washers and dryers (for use by food service only)
Delivery cars or trucks for food/supply transport between schools (for use by food service only)

Capital Expenditure Approved List for School Food Authority Equipment Purchases

Resources

7 CFR 200.439: Equipment and other capital expenditures:
https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200#200.439

7 CFR 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards:
https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200

7 CFR 210: National School Lunch Program:
https://www.ecfr.gov/current/title-7/subtitle-B/chapter-II/subchapter-A/part-210

Financial Management for School Nutrition Programs (CSDE webpage):
https://portal.ct.gov/sde/nutrition/financial-management-for-school-nutrition-programs/documents

Guide to Financial Management Requirements for the School Nutrition Programs (CSDE):
https://portal.ct.gov/-/media/sde/nutrition/nslp/financialmanagement/financial_management_requirements_snp.pdf

Instructions for Completing the Capital Expenditure Request Form for School Nutrition Programs (CSDE):
https://portal.ct.gov/-/media/sde/nutrition/nslp/forms/equipment/capital_expenditure_request_form_instructions_snp.pdf.

USDA Memo SP 39-2016: State Agency Prior Approval Process for School Food Authority (SFA) Equipment Purchases:
https://www.fns.usda.gov/cn/state-agency-prior-approval-process-sfa-equipment-purchases

Capital Expenditure Approved List for School Food Authority Equipment Purchases

For more information, visit the "Capital Expenditure Requests and Equipment Approvals" section of the CSDE's Financial Management for School Nutrition Programs webpage or contact the school nutrition programs staff at the Connecticut State Department of Education, Bureau of Child Nutrition Programs, 450 Columbus Boulevard, Suite 504, Hartford, CT 06103-1841. This document is available at https://portal.ct.gov/-/media/sde/nutrition/nslp/forms/equipment/capital_expenditure_approved_list_sfa_equipment_purchases.pdf.

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Capital Expenditure Approved List for School Food Authority Equipment Purchases

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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; or
2. fax: (833) 256-1665 or (202) 690-7442; or
3. email: program.intake@usda.gov

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