

## Capital Expenditure Approved List for School Food Authority Equipment Purchases

School food authorities (SFAs) must be 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.

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## 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

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## 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)

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## 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](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](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/ns/programs/forms/equipment/capital\\_expenditure\\_approved\\_list\\_sfa\\_equipment\\_purchases.pdf](https://portal.ct.gov/-/media/sde/nutrition/ns/programs/forms/equipment/capital_expenditure_approved_list_sfa_equipment_purchases.pdf).

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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](mailto:program.intake@usda.gov)

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