

# Capital Expenditure Approved List for School Food Authority Equipment Purchases

The U.S. Department of Agriculture's (USDA) [Policy 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** submit a request to the CSDE for approval **prior** to purchasing the item, as required by [2 CFR 200.439](#). SFAs must use the CSDE's [Capital Expenditure Request Form](#) to submit their request.

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 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, [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	
<p><b>Carts</b></p> <p>Tray station Tray truck Tray delivery cart</p> <p><b>Cold Food Tables</b></p> <p>Serving bars with guards Refrigerated buffet tables/salad bars Sandwich/salad prep tables</p> <p><b>Countertop Equipment</b></p> <p>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>Commercial Food Mixers</b></p> <p>Commercial countertop mixers Floor mixer Vertical cutter mixer Planetary mixer</p> <p><b>Commercial Ice Machines</b></p> <p>Ice machine Tumble chiller Cook chill kettles Cooling tower</p>	<p><b>Commercial Ranges and Ovens (All Types)</b></p> <p>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>Commercial Work Tables</b></p> <p>Enclosed base commercial work table Poly top work table Stainless steel work tables with under shelf</p> <p><b>Dishwasher –Sinks and Supplies</b></p> <p>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>Food Warmers</b></p> <p>Countertop food warmers Drawer warmers Soup kettles Drop-in food warmer</p>

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Equipment approved for purchase, <i>continued</i>	
<p><b>Freezers</b></p> <p>Commercial chest freezers Solid door reach-in freezers Walk-in freezers Worktop freezers Under counter freezers Blast chiller/freezer</p> <p><b>Holding and Proofing Cabinets</b></p> <p>Holding cabinets, stationary and mobile Proofing cabinets Low temperature holding cabinet Hot food storage cabinets Pass-through warmer</p> <p><b>Processing/Packaging</b></p> <p>Dough presses Muffin depositors Cookie depositors Packaging machines Shrink wrap machine Tray sealer machine</p> <p><b>Refrigerators</b></p> <p>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)</p>	<p><b>Steam Tables</b></p> <p>Electric steam tables Gas steam tables Steam table serving shelves Convection steamers Commercial steamers</p> <p><b>Miscellaneous</b></p> <p>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 car or truck for food/supply transport between schools (for use by food service only)</p>

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## Resources

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 200.439: Equipment and other capital expenditures:

<https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200#200.439>

7 CFR 210: National School Lunch Program:

<https://www.ecfr.gov/current/title-7/subtitle-B/chapter-II/subchapter-A/part-210>

Capital Expenditure Request Form (CSDE):

[https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/Forms/Equipment/Capital\\_Expenditure\\_Request\\_Form.pdf](https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/Forms/Equipment/Capital_Expenditure_Request_Form.pdf)

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

[https://fns-prod.azureedge.net/sites/default/files/cn/SP39\\_CACFP11\\_SFSP13\\_2016os.pdf](https://fns-prod.azureedge.net/sites/default/files/cn/SP39_CACFP11_SFSP13_2016os.pdf)

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For information on the school nutrition programs, visit the CSDE's [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](https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/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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