

# **Instructions for Completing the Capital Expenditure Request Form for School Nutrition Programs**

## **School Year 2025-26**



Connecticut State Department of Education  
Bureau of Child Nutrition Programs  
450 Columbus Boulevard, Suite 504  
Hartford, CT 06103-1841

**August 2025**

Instructions for Completing the Capital Expenditure  
Request Form for School Nutrition Programs  
[https://portal.ct.gov/-/media/sde/sde/nutrition/nsip/forms/equipment/capital\\_expenditure\\_request\\_form\\_instructions\\_snp.pdf](https://portal.ct.gov/-/media/sde/sde/nutrition/nsip/forms/equipment/capital_expenditure_request_form_instructions_snp.pdf)

In accordance with federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, this institution is prohibited from discriminating on the basis of race, color, national origin, sex (including gender identity and sexual orientation), disability, age, or reprisal or retaliation for prior civil rights activity.

Program information may be made available in languages other than English. Persons with disabilities who require alternative means of communication to obtain program information (e.g., Braille, large print, audiotape, American Sign Language), should contact the responsible state or local agency that administers the program or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339.

To file a program discrimination complaint, a Complainant should complete a Form AD-3027, USDA Program Discrimination Complaint Form which can be obtained online at: <https://www.usda.gov/sites/default/files/documents/ad-3027.pdf>, from any USDA office, by calling (866) 632-9992, or by writing a letter addressed to USDA. The letter must contain the complainant's name, address, telephone number, and a written description of the alleged discriminatory action in sufficient detail to inform the Assistant Secretary for Civil Rights (ASCR) about the nature and date of an alleged civil rights violation. The completed AD-3027 form or letter must be submitted to USDA by:

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)

This institution is an equal opportunity provider.

The Connecticut State Department of Education is committed to a policy of equal opportunity/affirmative action for all qualified persons. The Connecticut Department of Education does not discriminate in any employment practice, education program, or educational activity on the basis of race; color; religious creed; age; sex; pregnancy; sexual orientation; workplace hazards to reproductive systems, gender identity or expression; marital status; national origin; ancestry; retaliation for previously opposed discrimination or coercion, intellectual disability; genetic information; learning disability; physical disability (including, but not limited to, blindness); mental disability (past/present history thereof); military or veteran status; status as a victim of domestic violence; or criminal record in state employment, unless there is a bona fide occupational qualification excluding persons in any of the aforementioned protected classes. Inquiries regarding the Connecticut State Department of Education's nondiscrimination policies should be directed to: Attorney Louis Todisco, Connecticut State Department of Education, by mail 450 Columbus Boulevard, Hartford, CT 06103-1841; or by telephone 860-713-6594; or by email [louis.todisco@ct.gov](mailto:louis.todisco@ct.gov).

## Contents

1 — Introduction .....	1
When the Online Capital Expenditure Request Form is Required .....	1
When the Plan to Reduce Excess Operating Balance is Required .....	1
CSDE Contact Information .....	2
2 — Instructions .....	3



## 1 — Introduction

This document provides instructions on how to complete the Connecticut State Department of Education's (CSDE) online *Capital Expenditure Request Form* in the CSDE's Online Application and Claiming System for Child Nutrition Programs (CNP System).

### When the Online Capital Expenditure Request Form is Required

School food authorities (SFAs) may purchase equipment listed on the CSDE's *Capital Expenditure Approved List for School Food Authority Equipment Purchases* without prior approval. However, as required by [2 CFR 200.439](#), SFAs must receive prior approval from the CSDE for any capital expenditure requests for equipment or services with a unit cost of \$5,000 or greater that is not included on this list. Any used equipment with a purchase price of \$5,000 or greater also requires CSDE approval.

### When the Plan to Reduce Excess Operating Balance is Required

SFAs that exceed three months' average expenditures must submit a *Plan to Reduce Excess Operating Balance for School Nutrition Programs* to the CSDE to indicate how the excess balance will be spent to maintain the SFA's nonprofit status. The SFA must complete the online *Capital Expenditure Request Form* in the CNP System for any item listed in the plan that is not on the CSDE's *Capital Expenditure Approved List for School Food Authority Equipment Purchases*. For guidance on how to complete the online Capital Expenditure Request Form in the CNP System, refer to the CSDE's *Instructions for Completing the Capital Expenditure Request Form for School Nutrition Programs*.

## CSDE Contact Information

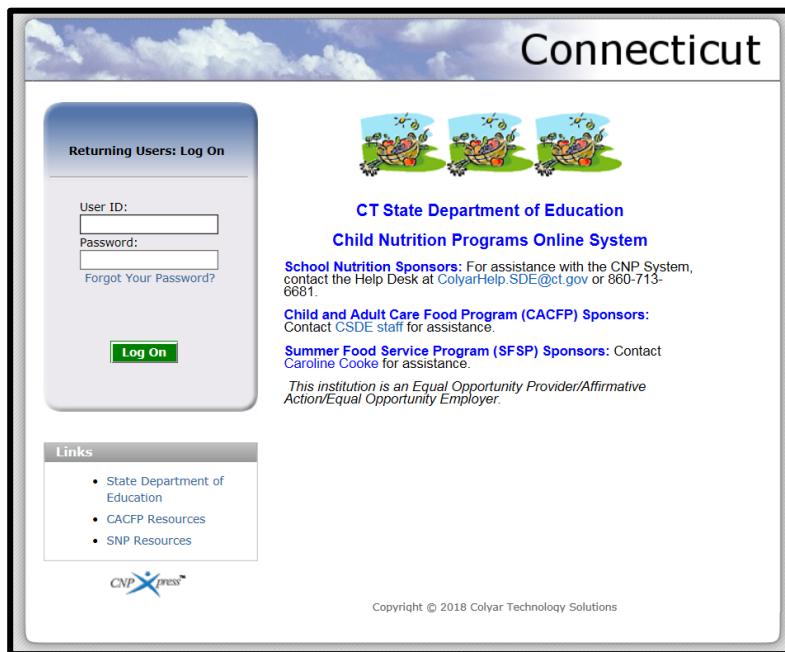
For questions regarding these instructions, please contact the SFA's assigned CSDE school nutrition team member for the school nutrition programs.

County	CSDE staff
<b>Middlesex County</b> (includes Regions 4, 13, and 17) <b>Tolland County</b> (includes Regions 8 and 19)	Jennifer Bove 860-807-2044 <a href="mailto:jennifer.bove@ct.gov">jennifer.bove@ct.gov</a>
<b>Fairfield County</b> (includes Region 9) <b>Litchfield County</b> (includes Regions 1, 6, 7, 12, and 14) School wellness policies	Fionnuala Brown 860-807-2129 <a href="mailto:fionnuala.brown@ct.gov">fionnuala.brown@ct.gov</a>
<b>Hartford County</b> (includes Region 10)	Teri Dandeneau 860-807-2079 <a href="mailto:teri.dandeneau@ct.gov">teri.dandeneau@ct.gov</a>
<b>New Haven County</b> (includes Regions 5, 15, and 16)	Greg King 860-713-6804 <a href="mailto:greg.king@ct.gov">greg.king@ct.gov</a>
<b>New London County</b> <b>Windham County</b> (includes Region 11) Claims processing	Susan Alston 860-807-2081 <a href="mailto:susan.alston@ct.gov">susan.alston@ct.gov</a>

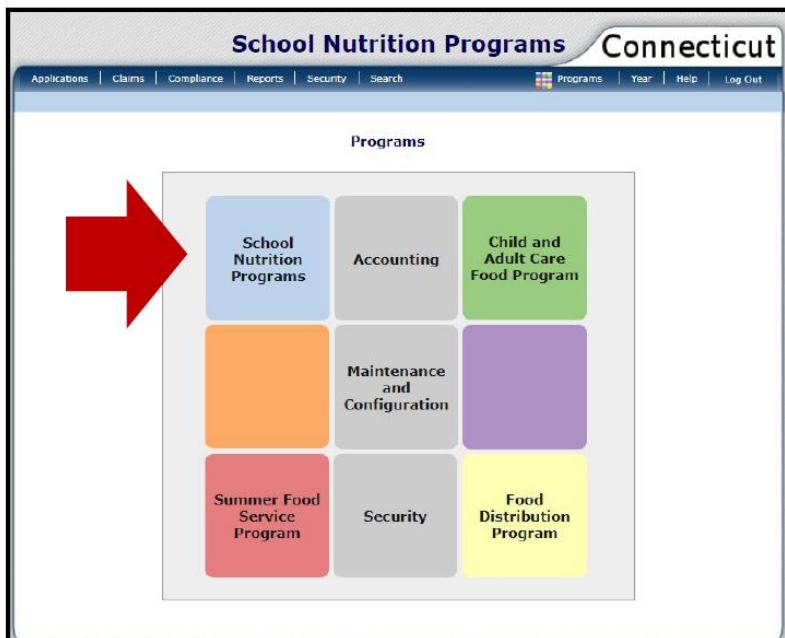
For a list of all CSDE Child Nutrition Programs staff, refer to the CSDE's [\*Child Nutrition Staff and Responsibilities\*](#). For information on the school nutrition programs, visit the CSDE's [\*School Nutrition Programs\*](#) webpage.

## 2 — Instructions

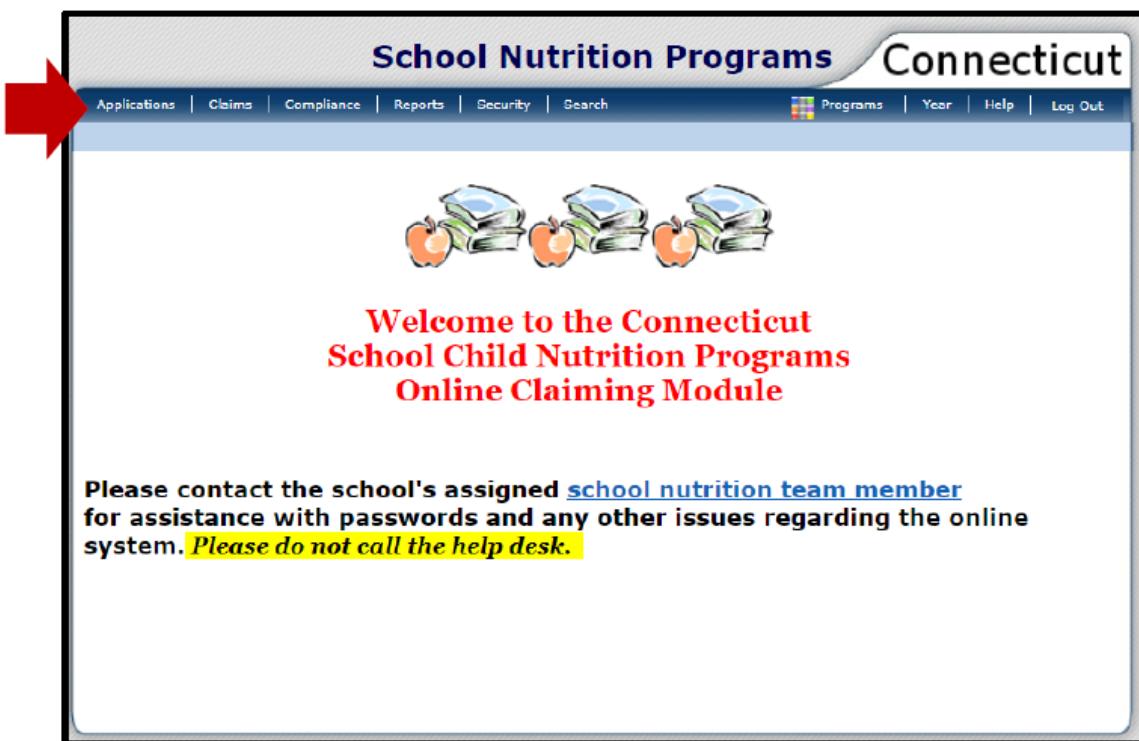
1. Access the CSDE's CNP System at <https://ct.cnpus.com/prod/Splash.aspx>.
2. Log in with your **User ID** and **Password**.



3. Click on **School Nutrition Programs**.



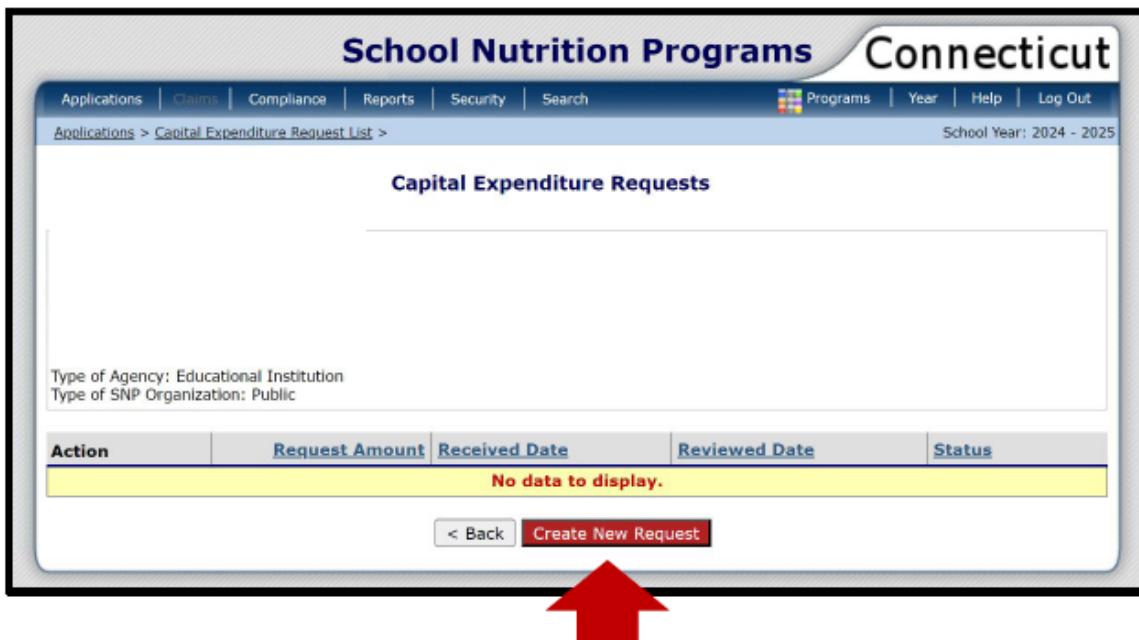
4. Click on **Applications**.



5. Click on **Capital Expenditure Request Form**.

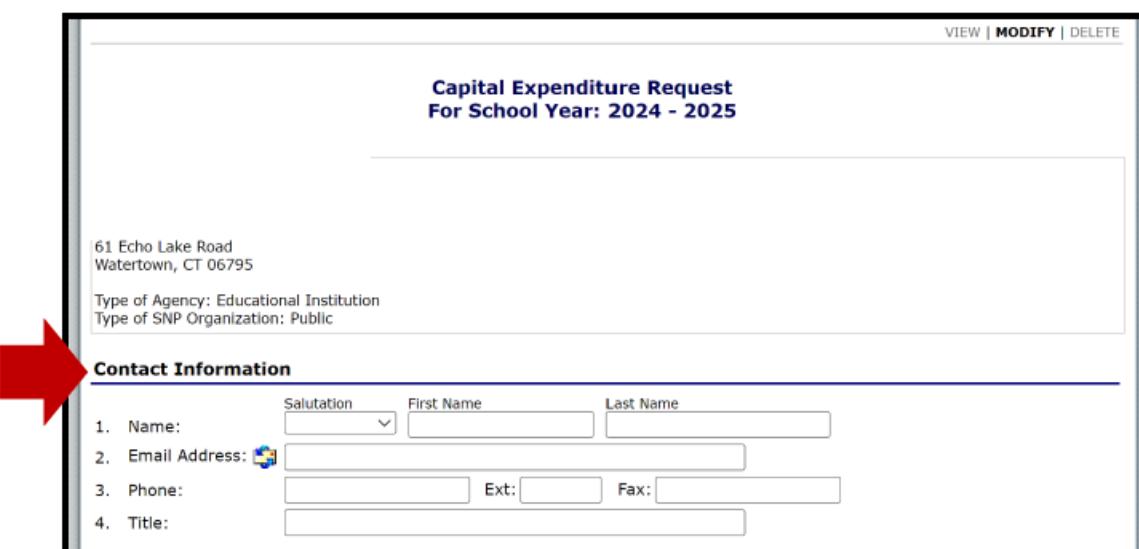


6. Click **Create New Request**.



The screenshot shows the 'Capital Expenditure Requests' page. At the top, there are navigation links for Applications, Claims, Compliance, Reports, Security, and Search. On the right, there are links for Programs, Year, Help, and Log Out, along with the text 'School Year: 2024 - 2025'. Below the navigation, a message box displays 'Type of Agency: Educational Institution' and 'Type of SNP Organization: Public'. The main content area has a table header with columns: Action, Request Amount, Received Date, Reviewed Date, and Status. A yellow row below the header contains the text 'No data to display.' At the bottom, there are buttons for '< Back' and 'Create New Request', with the 'Create New Request' button highlighted by a red arrow.

7. Complete the district **Contact Information**. This is the person available to answer questions about the request.



The screenshot shows the 'Capital Expenditure Request' form for the 'For School Year: 2024 - 2025'. At the top, there are 'VIEW', 'MODIFY', and 'DELETE' buttons. Below the title, there is a message box with '61 Echo Lake Road' and 'Watertown, CT 06795'. Another message box below it displays 'Type of Agency: Educational Institution' and 'Type of SNP Organization: Public'. The 'Contact Information' section is highlighted with a red arrow and contains fields for Name, Email Address, Phone, and Title. The 'Salutation' dropdown is set to 'Mr.', and the 'First Name' and 'Last Name' fields are empty.

8. List any **Capital Expenditures Items** greater than \$5,000. This form can be used for multiple items.

**Note:** Equipment listed on the CSDE's *Capital Expenditure Approved List for School Food Authority Equipment Purchases* identifies equipment that has been **pre-approved** by the CSDE. Do not submit a request for any equipment listed in this document.

<b>Capital Expenditure Items</b>							
5. By Federal law, State Agency must approve, in advance, any capital expenditures greater than or equal to \$5,000.							
Equipment listed on the CT Capital Expenditure Approved List for School Food Authority Equipment Purchases identifies equipment that has been pre-approved by the State Agency. Do not submit a request for any equipment listed.							
Complete the fields below to submit your capital expenditure request to State Agency.							
Item Location	Type of Item	New or Replacement	Quantity	Cost per Item	Total Cost	% Paid by Program Funds	
1.		New	0	\$0.00	\$0.00	0%	
2.		New	0	\$0.00	\$0.00	0%	
3.		New	0	\$0.00	\$0.00	0%	
4.		New	0	\$0.00	\$0.00	0%	
5.		New	0	\$0.00	\$0.00	0%	
<b>Total Capital Expenditure</b>							<b>\$0.00</b>

- **Item location:** Indicate if the item is utilized at the district level or site level, if at site level list the site name.
- **Type of Item:** Indicate the item to be purchased. *Some examples: POS software, cafeteria tables, marketing, signage, floor repair (kitchen), generator, lighting (kitchen).*
- **New or Replacement:** Indicate if this is a **new** item or a **replacement** item.
- **Quantity:** Indicate the number to be purchased.
- **Cost per Item:** Enter the cost of the item, this does not include taxes, delivery, instalation, etc.
- **Total Cost:** This amount calculates automatically.

- **% Paid by Program Funds:** If this amount is less than 100 percent, the SFA must complete and submit the *Cost Allocation Plan Form for School Nutrition Programs*. A cost allocation plan is a mathematical exercise used to assign indirect costs to particular programs and other cost objectives, such that each program or other cost objective bears a portion of the indirect costs that is commensurate with the benefit received from such costs. For additional guidance, refer to the CSDE's *Guide to Financial Management Requirements for the School Nutrition Programs*.

**Example:** The completed example below shows how the SFA would input the percentage paid by program funds for purchase of point-of-sale (POS) software and cafeteria tables.

- **POS Software:** Used exclusively by the school nutrition programs, i.e., 100 percent is paid by the nonprofit school food service account (NSFSA).
- **Cafeteria Tables:** Used 4 hours per day by the school nutrition programs for meal service and 4 hours per day for before/aftercare and study hall, i.e., 50% paid by the NSFSA.

**Capital Expenditure Items**

5. By Federal law, State Agency must approve, in advance, any capital expenditures greater than or equal to \$5,000.

Equipment listed on the CT Capital Expenditure Approved List for School Food Authority Equipment Purchases identifies equipment that has been pre-approved by the State Agency. Do not submit a request for any equipment listed.

Complete the fields below to submit your capital expenditure request to State Agency.

ITEM LOCATION	TYPE OF ITEM	NEW OR REPLACEMENT	QUANTITY	COST PER ITEM	TOTAL COST	% PAID BY PROGRAM FUNDS
1. District	POS Software	New	1	\$5,000.00	\$5,000.00	100%
2. High School	Cafeteria Tables	Replacement	20	\$200.00	\$4,000.00	50%
3.		New	0	\$0.00	\$0.00	0%
4.		New	0	\$0.00	\$0.00	0%
5.		New	0	\$0.00	\$0.00	0%
<b>Total Capital Expenditure</b>					<b>\$9,000.00</b>	



9. Enter the total **Acquisition Cost**.

- **Type of Item:** From step 5 “**Capital Expenditures Items**” in the CNP System.
- **Type of Cost:** Indicate if the cost is direct or indirect. **Note:** SFAs cannot use indirect cost unless they have a CSDE-approved indirect cost rate. For additional guidance, refer to the CSDE’s *Guide to Financial Management Requirements for the School Nutrition Programs*.
- **Cost per Item:** List the total cost, including any taxes, fees, freight, installation, etc.
- **% Paid by Program Funds:** If this amount is less than 100 percent, the SFA must complete and submit a cost allocation plan. For additional guidance, refer to the CSDE’s *Guide to Financial Management Requirements for the School Nutrition Programs*.

<b>Acquisition Cost</b>					
<p>6. 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.</p>					
	Type of Item	Type of Cost	Cost per Item	Total Cost	% Paid by Program Funds
1.			\$0.00	\$0.00	0%
2.			\$0.00	\$0.00	0%
3.			\$0.00	\$0.00	0%
4.			\$0.00	\$0.00	0%
5.			\$0.00	\$0.00	0%
			<b>Total Acquisition Cost</b>	<b>\$0.00</b>	

10. Include any **comments** necessary to clarify the item or project.

7. Comments:	<input type="text"/>
--------------	----------------------

11. Complete attestation **certifications**.

<b>Certifications</b>
<ul style="list-style-type: none"><li><input type="checkbox"/> I certify that the above referenced capital expenditure is necessary and reasonable for proper and efficient performance and administration of the Child Nutrition Program.</li><li><input type="checkbox"/> 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.</li><li><input type="checkbox"/> 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.</li><li><input type="checkbox"/> 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.</li><li><input type="checkbox"/> I certify that the above referenced capital expenditure is the net of all applicable credits.</li><li><input type="checkbox"/> I certify that the above referenced capital expenditure will be properly procured, following all federal, state, and local regulations.</li><li><input type="checkbox"/> I certify that the information supplied above is correct to the best of my knowledge, that records are available to support this request. I understand that this information is being given in connection with the receipt of federal funds.</li></ul>

12. Add any **attachments** that would be helpful to the CSDE in approving the capital expenditure request. Examples of documentation to support the purchase or service include a quote, sales proposal, plan (renovation, service), and documentation supporting the benefit to the school nutrition programs. This section is where SFAs must upload their *Cost Allocation Plan Form for School Nutrition Programs*, if applicable.

<b>Attachments</b>
Refer to the CSDE's Instructions for Submitting the Capital Expenditure Request Form.
 <a href="#">Add</a>
Attachment Count: 0

13. Select **Save** to submit.



14. **Send an email** to [greg.king@ct.gov](mailto:greg.king@ct.gov) indicating that a capital expenditure request form has been completed and submitted for review. The CSDE will review and respond by email to request additional information or provide approval.