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

School Year 2026-27

CONNECTICUT
Education

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

July 2026

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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

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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). This document is available at https://portal.ct.gov/-/media/sde/nutrition/nslp/forms/equipment/capital_expenditure_request_form_instructions_snp.pdf.

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

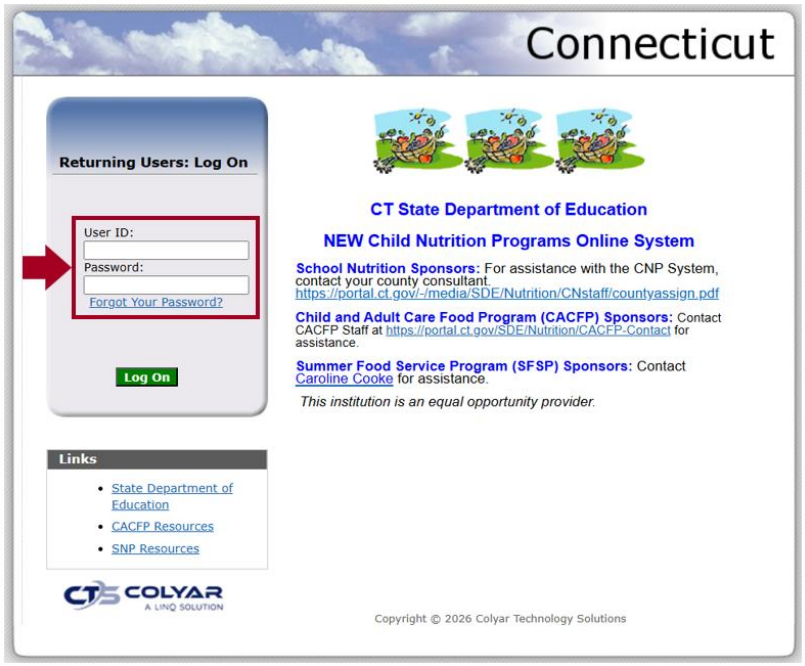
Each Connecticut county has an assigned CSDE school nutrition team member who provides technical assistance for the USDA school nutrition programs. For questions regarding these instructions, please contact the SFA's assigned CSDE school nutrition team member. For a list of the CSDE staff assigned to each county, refer to the CSDE's resource, *County Assignments for School Nutrition Programs*.

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.

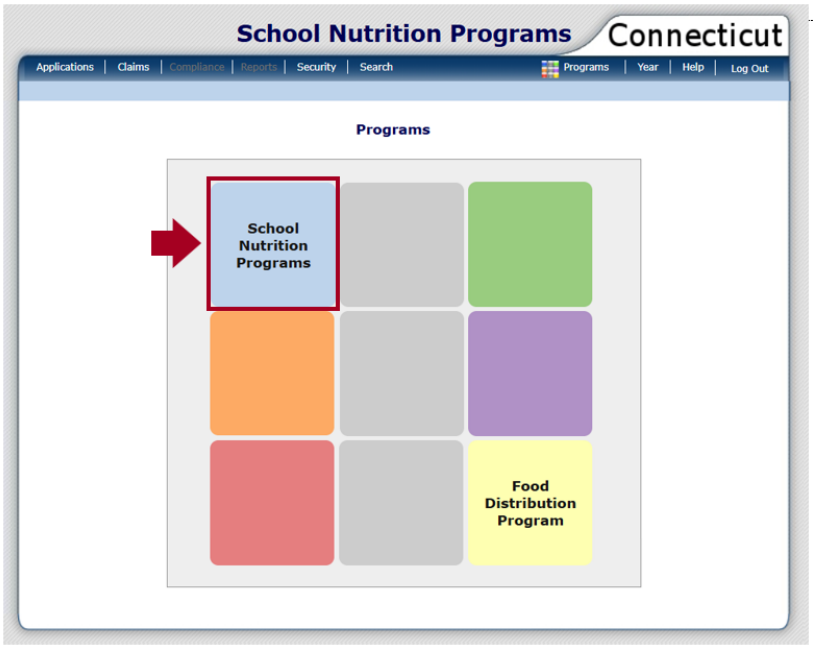
2 — Instructions

1. Access the CSDE's CNP System at https://ct.cnpus.com/prod/Splash.aspx.

2. Log in with your **User ID** and **Password**.



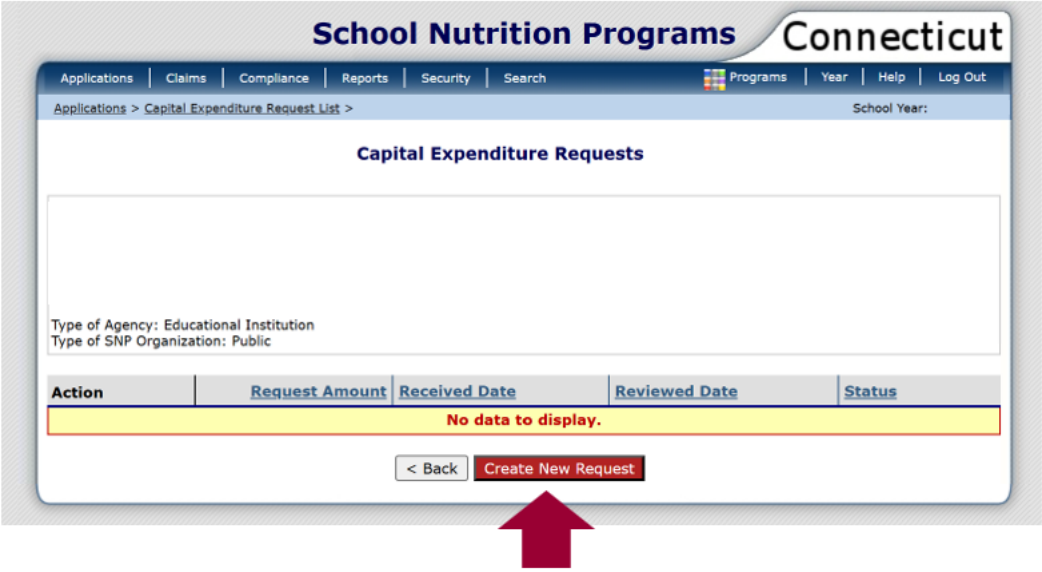
3. Click on **School Nutrition Programs.**



4. Click on **Applications**.

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

6. Click **Create New Request**.



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

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.

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.			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%
					Total Capital Expenditure	**$0.00**	

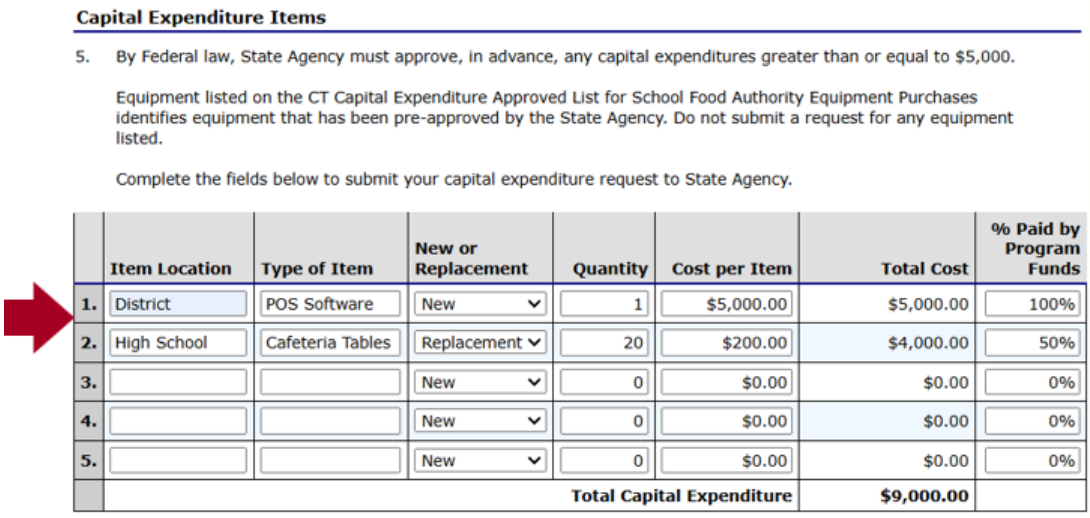
- **Item location:** Indicate if the item is utilized at the district level or site level, if at site level list the site name.
- **Type of Item:** Indicate the item to be purchased. *Some examples: POS software, cafeteria tables, marketing, signage, floor repair (kitchen), generator, lighting (kitchen).*
- **New or Repalcement:** 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.

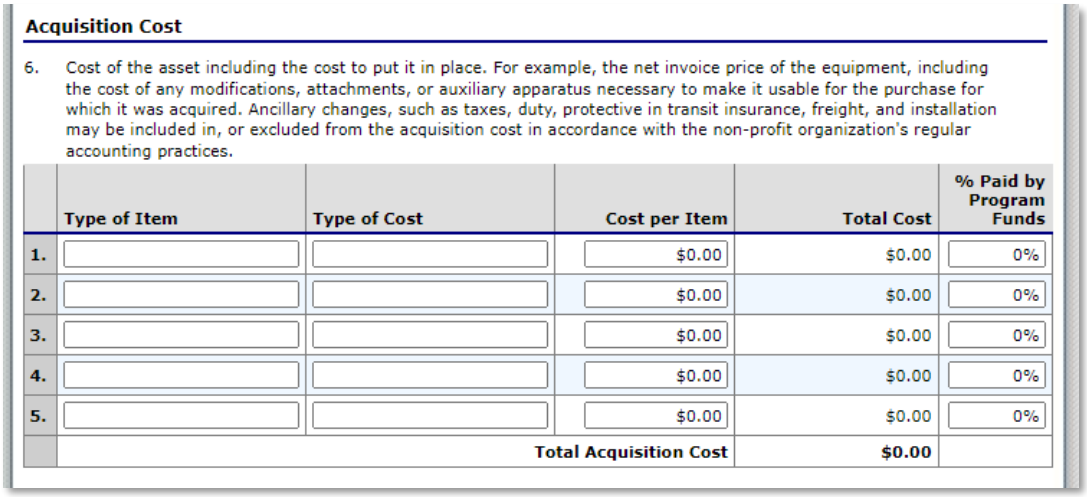
   Equipment listed on the CT Capital Expenditure Approved List for School Food Authority Equipment Purchases identifies equipment that has been pre-approved by the State Agency. Do not submit a request for any equipment listed.

   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%
					Total Capital Expenditure	**$9,000.00**	

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*.



Acquisition Cost

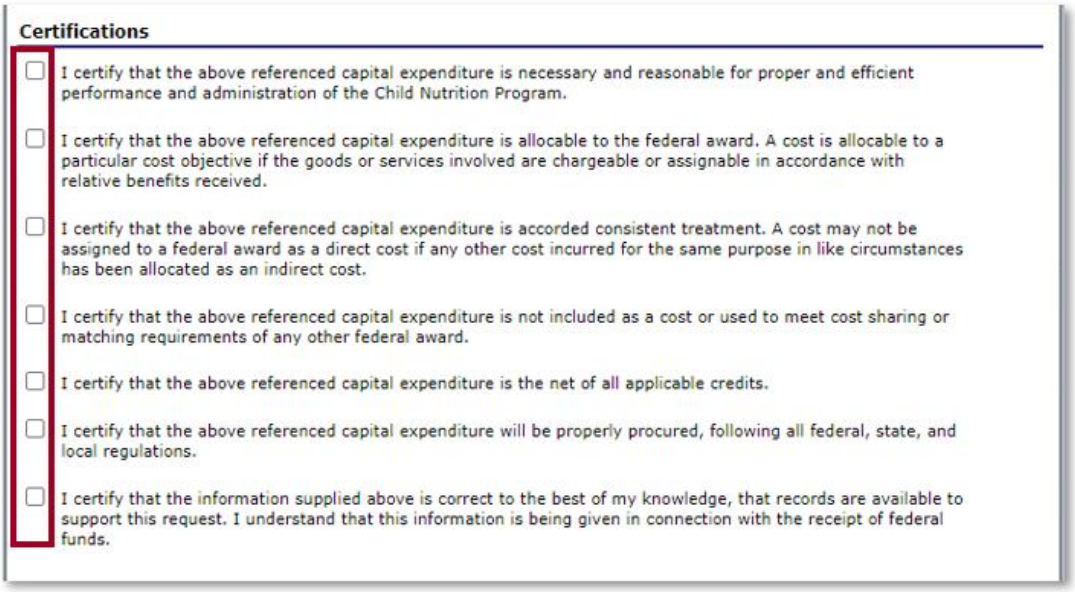
6. Cost of the asset including the cost to put it in place. For example, the net invoice price of the equipment, including the cost of any modifications, attachments, or auxiliary apparatus necessary to make it usable for the purchase for which it was acquired. Ancillary changes, such as taxes, duty, 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.

	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%
			Total Acquisition Cost	$0.00	

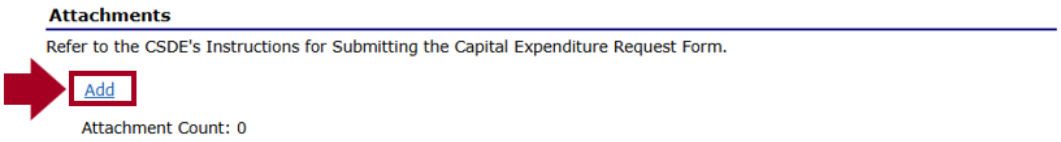
10. Include any **comments** necessary to clarify the item or project.

7. Comments:

11. Complete attestation **certifications**.



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.



13. Select **Save** to submit.

14. **Send an email** to 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.