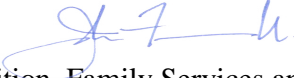




STATE OF CONNECTICUT
DEPARTMENT OF EDUCATION



TO: Sponsors of the National School Lunch and School Breakfast Programs

FROM: John Frassinelli, Chief 
Bureau of Health/Nutrition, Family Services and Adult Education

DATE: September 8, 2016

SUBJECT: **Operational Memorandum No. 14-16**
Connecticut State Department of Education's Equipment Purchase Prior Approval Process

On June 2, 2016, the United States Department of Agriculture (USDA) issued Policy Memorandum [SP 39-2016](#): *State Agency Prior Approval Process for School Food Authority (SFA) Equipment Purchases*. This policy memo allows state agencies to develop an approved list and criteria for capital expenditure purchases that are routinely purchased by school food authorities (SFAs).

USDA's Northeast Regional Office (NERO) approved the Connecticut State Department of Education's (CSDE) capital expenditure list on August 24, 2016. The CSDE does not require SFAs to submit a request to the CSDE for prior approval if they are purchasing equipment on the [USDA-approved list](#) as of July 1, 2016. However, SFAs must continue to follow all applicable federal, state, and local procurement procedures. In addition, if an SFA chooses to select equipment that is not included on the USDA-approved list, the SFA *must submit a request to the CSDE for approval prior to purchasing the item, as required by 2 CFR 200.439. Any used equipment with a purchase price over \$5,000 requires CSDE prior approval.*

As indicated on page 2 of Policy Memo SP 39-2016, administrative review (7 CFR 210.18) and audits (7 CFR 200.501), requires the CSDE to ensure that an 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 any capital expenditure requests not included on the USDA-approved list with a unit cost of **\$5,000** or greater, SFAs must send an e-mail to their assigned county technical support consultant with the following information:

- The subject line should read "Child Nutrition Program Capital Expenditure Request." **Indicate if it is an emergency request, e.g., "cafeteria cannot function without immediately replacing the equipment."**
- The body of the e-mail message should:
 - describe the equipment, including what it is and how it will support the operation or maintenance of the nonprofit school food service;
 - provide the estimated cost and whether the SFA has sought bids for the equipment;

- explain how the old equipment that still has value will be disposed of, and that the SFA acknowledges that any proceeds from the disposition of the equipment will be used to offset the cost of the replacement equipment;
 - acknowledge that any equipment purchased with cafeteria funds must be used exclusively (100 percent) by the nonprofit school food service, i.e., cannot be shared with other local educational agency programs; and
 - include the SFA’s Child Nutrition Program sponsor number, agency name, and contact information.
- A signed, completed *Equipment Purchase Preapproval Request Form* must be attached to the e-mail.

Questions may be directed to your school nutrition consultant.

Consultants for School Nutrition Programs	
County	Consultant
<ul style="list-style-type: none"> ● Fairfield County (Includes Regions 1, 6, 7, 12 and 14) ● New London County (Lebanon, Ledyard, Lisbon, Montville, New London and North Stonington) 	Fionnuala Brown fionnuala.brown@ct.gov 860-807-2129
<ul style="list-style-type: none"> ● Hartford County (Includes Region 10) ● New London County (Bozrah, Colchester, East Lyme, Franklin, Griswold, Groton and Noank) 	Teri Dandeneau teri.dandeneau@ct.gov 860-807-2079
<ul style="list-style-type: none"> ● Middlesex County (Includes Regions 4, 13 and 17) ● New London County (Preston, Salem, Sprague, Stonington, Voluntown, Waterford and Waterford Country School) ● Tolland County (Includes Regions 8 and 19) ● Windham County (Includes Region 11) 	Susan Alston susan.alston@ct.gov 860-807-2081
<ul style="list-style-type: none"> ● New Haven County (Includes Regions 5, 15 and 16) ● New London County (Integrated Day Charter School, LEARN, Norwich, Norwich Free Academy, Region 18 and Sacred Heart of Norwich) 	Jackie Schipke jackie.schipke@ct.gov 860-807-2123

JF:saa

Attachments

**CAPITAL EXPENDITURE APPROVED LIST
FOR SCHOOL FOOD AUTHORITY EQUIPMENT PURCHASES**

“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 school food authority (SFA) for financial statement purposes, or \$5,000. If desired equipment is not listed, contact your county technical support consultant. *Any used equipment with a purchase price over \$5,000 requires CSDE approval.*

Equipment Approved for Purchase	
<p>Countertop Equipment 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>Dishwasher –Sinks and Supplies 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>Commercial Food Mixers Commercial countertop mixers Floor mixer Vertical cutter mixer Planetary mixer</p> <p>Carts Tray station Tray truck Tray delivery cart Tray dispenser Condiment cart/bar</p>	<p>Commercial Ice Machines Ice machine Tumble chiller Cook chill kettles Cooling tower</p> <p>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 oven Char broiler</p> <p>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)</p>

CAPITAL EXPENDITURE APPROVED LIST FOR SFA EQUIPMENT PURCHASES, continued

Holding and Proofing Cabinets

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

Commercial Work Tables

Enclosed base commercial work table
Poly top work table
Stainless steel work tables with under shelf

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 car or truck for food/supply
transport between schools (for use by
food service only)

Processing/Packaging

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

Freezers

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

Steam Tables

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

Cold Food Tables

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

Food Warmers

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

RESOURCES

7 CFR 200: *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards:*

<https://www.gpo.gov/fdsys/pkg/FR-2013-12-26/pdf/2013-30465.pdf>

7 CFR 210: *National School Lunch Program:*

www.fns.usda.gov/sites/default/files/7cfr210_09.pdf

Equipment Purchase Approval Request Form (CSDE):

www.sde.ct.gov/sde/lib/sde/word_docs/deps/nutrition/forms/equipform.doc

Equipment Purchase Prior Approval Process (CSDE):

www.sde.ct.gov/sde/lib/sde/pdf/deps/nutrition/nslp/equipapprove.pdf

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

www.fns.usda.gov/sites/default/files/cn/SP39_CACFP11_SFSP13_2016os.pdf



For information on school nutrition programs, see the CSDE's [School Nutrition Programs](#) Web page or contact the [school nutrition programs](#) staff in the Connecticut State Department of Education, Bureau of Health/Nutrition, Family Services and Adult Education, 25 Industrial Park Road, Middletown, CT 06457.

This handout is available at

www.sde.ct.gov/sde/lib/sde/pdf/deps/nutrition/nslp/equipapprove.pdf

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, sex, disability, age, or reprisal or retaliation for prior civil rights activity in any program or activity conducted or funded by USDA.

Persons with disabilities who require alternative means of communication for program information (e.g. Braille, large print, audiotape, American Sign Language, etc.), should contact the Agency (State or local) where they applied for benefits. Individuals who are deaf, hard of hearing or have speech disabilities may contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program complaint of discrimination, complete the [USDA Program Discrimination Complaint Form](#), (AD-3027) found online at: http://www.ascr.usda.gov/complaint_filing_cust.html, and at any USDA office, or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter 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;*
- (2) *fax: (202) 690-7442; or*
- (3) *email: 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 State Department of Education does not discriminate in any employment practice, education program, or educational activity on the basis of race, color, religious creed, sex, age, national origin, ancestry, marital status, sexual orientation, gender identity or expression, disability (including, but not limited to, intellectual disability, past or present history of mental disorder, physical disability or learning disability), genetic information, or any other basis prohibited by Connecticut state and/or federal nondiscrimination laws. The Connecticut State Department of Education does not unlawfully discriminate in employment and licensing against qualified persons with a prior criminal conviction. Inquiries regarding the Department of Education's nondiscrimination policies should be directed to: Levy Gillespie, Equal Employment Opportunity Director/Americans with Disabilities Act Coordinator, Connecticut State Department of Education, 25 Industrial Park Road, Middletown, CT 06457, 860-807-2071, Levy.Gillespie@ct.gov.

EQUIPMENT PURCHASE APPROVAL REQUEST FORM

Sponsor Name

Sponsor Number

Description of the anticipated capital expenditure (Refer to paragraph 15, "Equipment and other capital expenditures," of the applicable Office of Management and Budget (OMB) Circulars [A-87](#) or [A-122](#))

The acquisition cost of the anticipated capital expenditure ("Acquisition cost" means the 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.)

Please read and check the box next to each statement

- I certify that the above referenced capital expenditure is necessary and reasonable for proper and efficient performance and administration of the Child Nutrition Program.**
- 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.
- 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.
- 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.**
- I certify that the above referenced capital expenditure is the net of all applicable credits.**

Sponsor Representative (print full name)

Signature

Date

E-mail Address

Phone Number

CSDE USE ONLY

Approved by: _____ Date: _____

CSDE EQUIPMENT PURCHASE APPROVAL REQUEST FORM, continued

RESOURCES

7 CFR 200: *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*: <https://www.gpo.gov/fdsys/pkg/FR-2013-12-26/pdf/2013-30465.pdf>

7 CFR 210: *National School Lunch Program*: www.fns.usda.gov/sites/default/files/7cfr210_09.pdf

Capital Expenditure Approved List for School Food Authority Equipment Purchases (CSDE):
www.sde.ct.gov/sde/lib/sde/pdf/deps/nutrition/nslp/equiplist.pdf

Equipment Purchase Prior Approval Process (CSDE):
www.sde.ct.gov/sde/lib/sde/pdf/deps/nutrition/nslp/equipapprove.pdf

OMB Circular A-87 Revised: *Cost Principles for State, Local, and Indian Tribal Governments*:
https://www.whitehouse.gov/omb/circulars_a087_2004/

OMB Circular A-122 Revised: *Cost Principles for Non-Profit Organizations*:
https://www.whitehouse.gov/omb/circulars_a122_2004/

USDA Memo SP 39-2016: *State Agency Prior Approval Process for School Food Authority (SFA) Equipment Purchases*: www.fns.usda.gov/sites/default/files/cn/SP39_CACFP11_SFSP13_2016os.pdf



For information on school nutrition programs, see the CSDE's [School Nutrition Programs](#) Web page or contact the [school nutrition programs](#) staff in the Connecticut State Department of Education, Bureau of Health/Nutrition, Family Services and Adult Education, 25 Industrial Park Road, Middletown, CT 06457.

This handout is available at www.sde.ct.gov/sde/lib/sde/word_docs/deps/nutrition/forms/equipform.doc.

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, sex, disability, age, or reprisal or retaliation for prior civil rights activity in any program or activity conducted or funded by USDA.

Persons with disabilities who require alternative means of communication for program information (e.g. Braille, large print, audiotape, American Sign Language, etc.), should contact the Agency (State or local) where they applied for benefits. Individuals who are deaf, hard of hearing or have speech disabilities may contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program complaint of discrimination, complete the [USDA Program Discrimination Complaint Form](#), (AD-3027) found online at: http://www.ascr.usda.gov/complaint_filing_cust.html, and at any USDA office, or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter 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;
- (2) fax: (202) 690-7442; or
- (3) email: 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 State Department of Education does not discriminate in any employment practice, education program, or educational activity on the basis of race, color, religious creed, sex, age, national origin, ancestry, marital status, sexual orientation, gender identity or expression, disability (including, but not limited to, intellectual disability, past or present history of mental disorder, physical disability or learning disability), genetic information, or any other basis prohibited by Connecticut state and/or federal nondiscrimination laws. The Connecticut State Department of Education does not unlawfully discriminate in employment and licensing against qualified persons with a prior criminal conviction. Inquiries regarding the Department of Education's nondiscrimination policies should be directed to: Levy Gillespie, Equal Employment Opportunity Director/Americans with Disabilities Act Coordinator, Connecticut State Department of Education, 25 Industrial Park Road, Middletown, CT 06457, 860-807-2071, Levy.Gillespie@ct.gov.