

CNP CAPITAL EQUIPMENT PRE-APPROVED LIST



ALSDE has pre-approved the equipment established on the capital equipment list below. The SFA may purchase those equipment items, following competitive Federal, State, or local procurement procedures, as applicable, without submitting a request to ALSDE. **For any capital equipment expenditure of \$5,000 or more not included on the pre-approved list, please contact CNP School Programs at ALSDE for guidance.**

SFAs must consult with the local Chief School Financial Officer to determine a suitable budget for Child Nutrition. Any equipment replacements made prior to the equipment's projected end of useful life or the expiration of the warranty period, require documentation/justification for the replacement(s) if the revenues generated by CNP operations are less than the expenditures, non-federal funds must be utilized to cover those expenses, including equipment. ALSDE retains primary responsibility for determining whether a capital project expenditure is considered an allowable cost. **Equipment that involves renovation or improvement of facilities such as: new kitchen exhaust systems/hoods and new walk-in refrigeration and freezers require ALSDE approval through submission of the Fixed Asset Equipment Purchase Request Form.**

APPROVED SCHOOL FOOD SERVICE CAPITAL EQUIPMENT

Food Preparation Equipment		Dishwasher/Sanitation/Safety Equipment	Food Serving Equipment
<ul style="list-style-type: none"> Commercial Worktables Refrigerated Prep Tables Fruit & Vegetable Sinks 	<ul style="list-style-type: none"> Commercial Ranges Ovens/ Combi Ovens Steamers Holding/Proofing Cabinets 	<ul style="list-style-type: none"> Commercial Dishwashers 3-Compartment Sinks 	<ul style="list-style-type: none"> Hot/Cold Serving Lines Pass thru warmers and refrigerators. Countertop/Drawer Warmers
<u>Countertop Equipment:</u> <ul style="list-style-type: none"> Slicers/Choppers Microwaves/Toasters Blenders Hot Water Dispensers 	<ul style="list-style-type: none"> Commercial Food Mixers Char Broilers Pizza Ovens 	<ul style="list-style-type: none"> Handwash Sinks Water Heater Boosters Dish Tables/Drain Racks, Industrial Floor Scrubbers Waste Disposal/Grease Traps Floor Troughs Washers/ Dryers (for CNP use only) 	<ul style="list-style-type: none"> Kiosks, Vending Machines Breakfast Serving Carts Dining tables & chairs.
<ul style="list-style-type: none"> Commercial Kettles Braising Skilllets 		**Parts for existing Kitchen Exhaust Systems/Hoods	<ul style="list-style-type: none"> Refrigerated Merchandisers Milk Coolers, Ice Machines (for CNP use only)
Food Storage Equipment/Supplies		Packaging	General Purpose Equipment/Supplies
** Parts for Walk-in Freezers and Refrigeration	<ul style="list-style-type: none"> Storage racks for dry and refrigerated storage 	<ul style="list-style-type: none"> Tray sealers Vacuum Packaging Systems Shrink Wrap 	<ul style="list-style-type: none"> Office Furnishings HVAC systems for kitchen
<ul style="list-style-type: none"> Reach in Refrigerators and Freezers Blast Chillers/Flash Freezers Generators 	<u>Refrigeration Parts:</u> <ul style="list-style-type: none"> Compressors Condensers 	<ul style="list-style-type: none"> Dough Presses Muffin and Cookie depositors Conveyer system 	

BACKGROUND

USDA regulation 2 CFR 200.1 defines "equipment" as tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser capitalization level established for financial statement purposes, \$5,000, set by State or local level regulations. 2 CFR Part 200 (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards), 2 CFR §220.439 (Equipment and other capital expenditures) require a School Food Authority (SFA) to obtain the prior written approval of its state agency before incurring the cost of a capital expenditure. **On March 28, 2014, the USDA issued Policy Memorandum SP 31-2014: State Agency Prior Approval Process for School Food Authority Equipment Purchases. This policy memo allows state agencies to develop an approved list and criteria for capital expenditure purchases that are routinely purchased by the SFA. On June 2, 2016, USDA issued Policy Memorandum SP 39-2016 to include new regulation citations and continue this flexibility for State agencies.**

