

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 \$10,000 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
- Commercial Worktables - Refrigerated Prep Tables - Fruit & Vegetable Sinks	- Commercial Ranges - Ovens/ Combi Ovens - Steamers - Holding/Proofing Cabinets	- Commercial Dishwashers 3-Compartment Sinks - Water Heaters and Boosters - Parts for dishwashers and water heaters	- Hot/Cold Serving Lines - Pass thru warmers and refrigerators. - Countertop/Drawer Warmers
<u>Countertop Equipment:</u> - Slicers/Choppers - Microwaves/Toasters - Blenders - Hot Water Dispensers	- Commercial Food Mixers - Char Broilers - Pizza Ovens	- Handwash Sinks - Water Heater Boosters - Dish Tables/Drain Racks, - Industrial Floor Scrubbers - Waste Disposal/Grease Traps - Floor Troughs - Washers/ Dryers (for CNP use only)	- Kiosks, Vending Machines - Breakfast Serving Carts - Dining tables & chairs.
- Commercial Kettles - Braising Skillets		**Parts for existing Kitchen Exhaust Systems/Hoods,	- 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	Storage racks for dry and refrigerated storage	- Tray sealers - Vacuum Packaging Systems - Shrink Wrap	- Office Furnishings - HVAC systems for kitchen
- Reach in Refrigerators and Freezers Blast Chillers/Flash Freezers - Generators	<u>Refrigeration Parts:</u> - Compressors - Condensers	- Dough Presses - Muffin and Cookie depositors - Conveyer system	

BACKGROUND

Capital Equipment Pre-Approved List 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, \$10,000, 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.**

