**Pre-Approved CAPITAL EQUIPMENT**

**For SCHOOL NUTRITION PROGRAM Purchasing**

**Background and Guidance**

USDA regulations define capital equipment as any item of non-expendable equipment with a useful life of a year or longer and a cost which equals or exceeds the Federal per-unit capitalization threshold of **$5,000** or a lower threshold set by State or local level regulations. 2 CFR Part 225 *(Cost Principles for State, Local, and Indian Tribal Governments),* Appendix B, section 15 *(Equipment and other capital expenditures)* requires a School Food Authority (SFA) to obtain the prior written approval from its State Agency before incurring the cost of a capital expenditure. On June 2, 2016, USDA Food and Nutrition Services (FNS) issued Memo SP 39-2016 “State Agency Prior Approval Process for School Food Authority (SFA) Equipment Purchases” allowing state agencies the option “to develop a list and criteria for capital assets typically purchased by SFAs.”

The following list from the Georgia Department of Education School Nutrition Division (GaDOE SND) includes capital equipment that*does not* require pre-approval from GaDOE SND before purchase. **For any capital equipment NOT addressed or included on the pre-approved equipment list, please contact the GaDOE School Nutrition Procurement Team before purchasing.**

The USDA considers that the pre-approval of specific pieces of capital equipment provides reasonable assurance that the equipment’s acquisition cost is necessary for program purposes,   
it is necessary for program operations, and the SFA’s nonprofit School Nutrition account can absorb the cost. Pre-approval needs to be requested on a piece-by-piece basis. For capital equipment purchases requiring State approval, the SFA will need to complete the ***Capital Expenditures   
Pre-Approval Request Form*** (found on the GaDOE School Nutrition website at <https://snp.gadoe.org/CSS/Pages/Procurement.aspx> ) and submit to the GaDOE School Nutrition Procurement Team for review. Please contact the Procurement Team with any questions.

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| **Equipment that is Pre-Approved for Purchase by State Agency:** | |
| **Food Storage Equipment:**   * Carts/Cabinets * Can Dispenser Racks * Heated/Refrigerated/Insulated Transport Carts * Holding Cabinets * Proofing Cabinets * Storage Racks (Coolers, Freezers, Dry, Prep, etc.) * Trash Carts * Tray Dispensers * Utility Carts * Milk Coolers * Pass Through Refrigerators/Hot Holding Units * Reach-In Coolers * Refrigerated Display Cases & Drawers * 3- Door Refrigerators * Stainless Steel Cabinets * **Replacement** Walk-In Coolers & Freezers   *(****NEW*** *Walk-In Coolers & Freezers MUST have GaDOE SND Approval.)*   * Refrigerated & Hot Holding Serving Lines * Condiment and Salad Bars * Kiosks * Refrigerated/Non-Refrigerated Vending Machines   (Used for Reimbursable Meals)   * Automatic Ice Dispensers   **Food Preparation Equipment:**   * Combi-Ovens * Convection Ovens * Induction Cookers * Pizza Ovens/Rotary Ovens * Microwave Ovens/Toaster Ovens * Cooktops/Ranges * Dough Dividers/Bun Cutters * Dough Rollers/Sheeters * Mixers (Standing & Rolling) * Blenders * Food Processors * Slicers * Steam Tables * Steamer Griddles * Steamers * Steam Jacketed & Tilting Kettles, Skillets, or Braisers * Vertical Cutter Mixers * Blast/Tumble Chillers * Commercial Prep/Worktables * Cold or Hot Food Prep Stations * Packaging Machines * Tray Sealer Machines * Shrink Wrap Machines * Dough Presses * Muffin/Cookie Depositors | **Cleaning Equipment:**   * Garbage Disposals * Equipment to Handle Recyclables * One/Two/Three/or Four-Compartment Sinks * Dish Washing/Drying Tables * Produce and Meat Prep Sinks * Handwash Sinks * Under-counter Dish Machines * Water Boosters Heater (for SNP use only) * Water Softeners (for SNP use only) * Water De-Scaler System for Steamers   **Farm to School Equipment:**   * Composting Bins * Garden Tillers * Grow Lights * Hoop House Kits * Hydroponic and Aquaponic Systems   (non-permanent)   * Indoor Garden Starting Kits * Irrigation System for Gardens (non-permanent) * Rain Barrel/Water Tank * Wagon/Wheelbarrow   **Technology:**   * Point of Sales Hardware  (e.g., CPU, monitor, keypads, scanners, POS tablets) * Electronic menu boards * Cooler/Freezer Temperature Monitoring Systems * Meal Counts, Benefits Issuance Software * Software for Program Management   **Transportation:**   * Lift Gates, Added to New or Existing Food Transport Van (purchased and used solely by the SNP unless prorated)   **Reminder:** *All other vehicle purchases  (Food Transport Vans, Food Distribution Vehicle, Food Trucks, Food Trailers, Mobile Units, etc.) MUST have GaDOE SND approval before purchasing and must be used solely by the SNP unless prorated.*  **Miscellaneous:**   * Compressors/Condensers * Washers and dryers (for use by food service only) * Tables & Chairs for Dining Area * Hood/Exhaust Systems * Fire Suppression Systems * Lockers (for Staff Washrooms) * Cashier, Counter, & Utensil Stations |
| **\*Any items listed above will not be considered allowable if they are permanent, immovable structures. Permanent structures would be considered capital infrastructure costs, which are not an appropriate use of nonprofit school food service funds. Also, all SNP equipment must be commercial grade and comply with the American National Standards Institute (ANSI) requirements through accredited certification programs, such as the National Sanitation Foundation (NSF), or Underwriters Laboratories.**  **\*** **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).**  \* **An SFA may use nonprofit school food service funds to purchase supplies or equipment for the school garden or school farm if they are used within the context of the school meal programs and serves the purpose of operating and improving the school meal program as per SP 06-2015: Farm to School and School Garden Expenses and SP-32-2009: School Garden Q&As.** | |