# MEMORANDUM

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| **To:** | Sponsors for the National School Lunch Program |
| **From:**  | Robert M. Leshin, Director, Office for Food and Nutrition Programs |
| **Date:**  | January 31, 2025 |
| **Subject:** | Capital Expenditure Approved List for School Food Authority Equipment Purchases |

The U.S. Department of Agriculture’s (USDA) Food and Nutrition Service (FNS) has previously issued a memorandum, allowing for State Agency approval of School Food Authority (SFA) capital equipment purchases. Guidance in *SP 39-2016:* *State Agency Prior Approval Process for School Food Authority (SFA) Equipment Purchases* allows the Department of Elementary and Secondary Education’s (DESE) Office for Food and Nutrition Programs (FNP) to develop an approved list and criteria for capital expenditure purchases that are routinely purchased by SFAs. The USDA considers the pre-approval of specific 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 food service account can absorb the cost.

The USDA regulations define capital equipment as any item of non-expendable, tangible personal property with a useful life of more than one year and an acquisition cost which equals or exceeds the Federal per-unit capitalization threshold of **$10,000** or a lower threshold set by State or local level regulations per 2 CFR § 200.439.

The following list includes capital equipment that ***does not*** require pre-approval from FNP before purchasing but **still needs to be procured** through the appropriate procurement method. The list of capital expenditures below has been previously approved by the USDA’s FNS Northeast Regional Office (NERO). **For any capital equipment NOT addressed or included on the pre-approved equipment list, please contact the FNP Procurement Team before purchasing for review and approval. The pre-approved list may be updated in the future as applicable.**

**Capital Expenditure Approved List for SFA Equipment Purchases**

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| **Food Storage Equipment** | 3- Door Refrigerators |
|  | Automatic Ice Dispensers |
|  | Condiment and Salad Bars |
|  | Pass-Through Refrigerators/Hot Holding Units |
|  | Proofing Cabinets |
|  | Reach-In Coolers |
|  | Refrigerated & Hot Holding Serving Lines |
|  | Refrigerated Display Cases & Drawers |
|  | Refrigerated/Non-Refrigerated Vending Machines  |
|  | Soup kettles |
|  | Walk-In Coolers & Freezers |
| **Food Preparation Equipment** | Blast/Tumble Chillers |
|  | Cold or Hot Food Prep Stations |
|  | Combi-Ovens |
|  | Commercial griddle |
|  | Commercial Prep/Worktables |
|  | Convection Ovens |
|  | Cooktops/Ranges |
|  | Dough Presses |
|  | Dough Rollers/Sheeters |
|  | Mixers (Standing & countertop)  |
|  | Muffin/Cookie Depositors |
|  | Packaging Machines |
|  | Pizza Ovens/Rotary Ovens |
|  | Shrink Wrap Machines |
|  | Slicers |
|  | Steam Jacketed & Tilting Kettles, Skillets, or Braziers |
|  | Steam Tables |
|  | Steamer Griddles |
|  | Steamers |
|  | Tray Sealer Machines |
|  | Vertical Cutter Mixers |
| **Cleaning Equipment** | Dish Machines, Conveyor, Single Door, Under-counter |
|  | Water Boosters Heater (for SNP use only) |
|  | Water De-Scaler System for Steamers |
|  | Water Softeners (for SNP use only) |
| **Farm to School Equipment** | Garden Tillers |
|  | Hoop House Kits |
|  | Hydroponic and Aquaponic Systems (non-permanent) |
|  | Indoor Garden Starting Kits |
|  | Irrigation System for Gardens (non-permanent) |
| **Technology** | Cooler/Freezer Temperature Monitoring Systems |
|  | Electronic menu boards  |
|  | Meal Counts, Benefits Issuance Software |
|  | Point of Sales Hardware (e.g., CPU, monitor, keypads, scanners, POS tablets) |
|  | Software for Program Management |
| **Transportation** | Delivery car or truck for food/supply (for SNP use only) |
| **Miscellaneous** | Compressors/Condensers |
|  | Hood/Exhaust Systems |
|  | Fire Suppression Systems |