

## Purchasing Equipment

The [OMB guidance](#) and United States Department of Agriculture (USDA) regulations at [2 CFR 200.313](#) define “equipment” as tangible personal property (including information technology systems) having a useful life of one year or longer and a per-unit acquisition cost that equals or exceeds the lesser capitalization level established for financial statement purposes, \$5,000, or a lower threshold set by local level regulations.

During administrative reviews required by 7 CFR Parts 210, 225, 226 and procurement audits as required by [2 CFR 200.501](#), ISBE will review equipment purchases, ensuring purchases were made based on either the approved equipment list or the ISBE prior approval process. If equipment purchase(s) are deemed unallowable during any audit or review process, ISBE may disallow the purchase(s) and require the School Food Authority (SFA)/ Sponsoring Organization (SO) to replenish the non-profit school food account as appropriate.

When procuring goods and services for the Child Nutrition Programs, an SFA/ SO must determine whether they must use an informal or formal procurement method. It is important to understand and then identify which method best meets the needs of your individual food service operation. **NOTE -- For public schools only:** The Illinois School Code states that all equipment purchases in excess of \$25,000 (or a lower amount as required by district board policy), must be competitively bid and awarded to the lowest responsible bidder.

Costs associated with remediation or repair to the facility (i.e. plumbing, heating, air conditioning, construction, etc) that would add to the permanent value of the facility are unallowable. These costs should be borne by the SFA’s/ SO’s general fund.

**All equipment purchased must be deemed necessary and reasonable for proper and efficient performance and administration of the Child Nutrition Programs (CNP) prior to purchasing.**

### **NSLP Equipment Assistance Grant**

If an SFA seeks to purchase equipment using the NSLP Equipment Assistance Grant, the SFA should visit <https://www.isbe.net/Pages/Equipment-Grants.aspx> or email [cnp@isbe.net](mailto:cnp@isbe.net) for additional guidance and resources. Additional grant-specific requirements may apply.

### **Equipment Purchase from Pre-Approved List**

If an SFA/ SO seeks to purchase equipment on this pre-approved list using Child Nutrition Program Federal reimbursement funds to purchase, the SFA/ SO must complete and maintain on file the [Equipment Purchase/ Capital Expenditure Attestation form](#) and must follow all applicable procurement regulations.

### **Equipment Purchase NOT on Pre-Approved List**

If an SFA/ SO seeks to purchase equipment **not** on this pre-approved list using Child Nutrition Program Federal reimbursement funds to purchase, the SFA/ SO must seek approval from the Illinois State Board of Education (ISBE) Nutrition Department **prior** to purchase by completing and emailing the [Equipment Purchase/ Capital Expenditure Pre-Approval Request Form](#) to [nutritionprocurement@isbe.net](mailto:nutritionprocurement@isbe.net) and must follow all applicable procurement regulations.

### **Equipment Disposal**

Disposal of the equipment purchased with Federal funds shall be complaint with [2 CFR 200.313](#). Please contact ISBE for further instruction.

# Pre-Approved Capital Equipment List

## Food Preparation Equipment

- Griddles
- Muffin Depositors
- Hot Plates
- Microwaves
- Food Slicers
- Toasters
- Induction Cookers
- Food Processors
- Food Blenders
- Food Cutters
- Hot Water Dispensers
- Refrigerated Prep Tables
- Countertop Mixers
- Steam Jacket Kettles
- Floor Mixers
- Food Processors
- Vertical Cutter Mixers
- Planetary Mixers
- Dough Rounder/Dividers/Bun Cutters
- Dough Rollers/Sheeters
- Fryers
- Work Tables
- Holding and Proofing Cabinets
- Conveyor Systems
- Bag/Fill/Seal Systems
- Buffalo Chopper

## Storage

- Racks
- Shelving

## Transportation

- Cars, trucks, vans
- Forklifts
- Carts
- Food Transport Carrier

## Temperature Monitoring

- Data Loggers
- Temperature Alarm Systems

## Computers/Hardware & Software

- Cash Registers/Point-of-Sale Equipment
- Software/programs for management (i.e. Inventory, Meal Counts, Application Approval)

## Dishwashers, Sinks, and Supplies

- Under Counter Dishwashers
- Conveyor Dishwashers
- Door Type Dishwashers
- Waste Disposal (i.e. Pulpers, Compactors)
- Sinks
- Water Heater Boosters
- Dish Tables
- Garbage Disposals

## Ranges and Ovens

- Cooktops and Ranges
- Range/Oven Combo
- Convection Ovens
- Cook and Hold Ovens
- Deck Ovens
- Conveyor Ovens
- Reel Ovens
- Comb Ovens
- Broilers
- Tilting Skillets
- Tilting Kettles
- Kitchen Exhaust Systems
- Retractable Exhaust Systems
- Fire Suppression Systems
- Stove Top
- Ventilation Hoods
- Rotating Bakery Oven

## Food Warmers

- Countertop Food Warmers
- Drawer Warmers
- Soup Kettles
- Drop-In Food Warmers
- Hot Cabinet

## Refrigeration Equipment

- Drop in Refrigerators
- Pass-thru Refrigerator
- Reach-in Refrigerators & Freezers
- Walk-In Refrigerators & Freezers
- Under Counter Refrigerators & Freezers
- Worktop Refrigerators & Freezers
- Refrigerated Buffet Tables
- Refrigerated Salad Bars
- Chest Freezers
- Sandwich/Salad Prep Tables
- Milk Coolers
- Blast Chillers
- Ice Machines
- Tumble Coolers
- Condiment Bar
- Sandwich Station
- Salad Bar
- Merchandiser

## Service Equipment

- Service Line Tables
- Kiosks
- Sneeze Guards
- Produce Packaging Machine
- Dispenser (beverage, cold cereal, hot cereal)

## Steam Equipment

- Steam Tables
- Steam Table Serving Shelves
- Steamers
- Steam Jacketed Kettles

## Dining Room

- Table
- Chairs