

Request for Purchase Approval of Equipment, Capital Expenditures, and Sole Source

Issue Number: CNU E-Memo 17-2025

Correspondence Date: January 22, 2025

Regulatory Authority: 2 CFR 200.320, 2 CFR 200.313; [USDA Policy Memo SP 39-2016](#)

Response Required: No

Attention: Superintendents, Child Nutrition Directors, Business Managers

Contact: Krista Jackson

Phone Number: 501-324-9502

Email: krista.jackson@ade.arkansas.gov

Purchases made using nonprofit food service account funds must follow proper federal, state, or local procurement procedures, as applicable. All purchases must be allowable, reasonable, and necessary for the operation of the Child Nutrition Program.

Definitions

Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost that equals or exceeds \$10,000.

Capital expenditures means expenditures to acquire capital assets or expenditures to make additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life.

Written Approval

The School Food Authority (SFA) must request written prior approval in the following situations:

- Any equipment or capital expenditure using sole source purchasing. Sole source purchasing, in the Child Nutrition Program, occurs when the goods or services are available from only one manufacturer and through only one distributor or supplier. The criteria that allows for a sole source procurement typically applies to patents and technology compatibility and rarely applies to procurement within the Child Nutrition Program.

- Any equipment or capital expenditure purchase valued over \$10,000 that is NOT on the [Arkansas Pre-approved Capital Expenditure List](#).
- Any other expenses such as delivery, installation, disposal of old equipment, taxes, insurance, and/or freight charges needed for operation of equipment or capital expenditure on the [Arkansas Pre-approved Capital Expenditure List](#).

The SFA must submit a written request for approval to ade.cnu-a-ps@ade.arkansas.gov, prior to purchasing the item. Please use the linked [Request for Purchase Form](#).

Any equipment purchase valued at or above \$10,000 that is included on the Arkansas Pre-approved Capital Expenditure List will receive automatic state agency approval. Therefore, the SFA may purchase those equipment items without submitting a prior written request to CNU for approval. It is important to consider other expenses associated with these purchases. If other expenses outside the purchase of the piece of equipment exceed \$10,000, the district must submit a written Request for Purchase Form.

Equipment Purchases are subject to state and federal review. Any equipment purchases of \$10,000 or more that are identified as not being listed on the Arkansas Approved Equipment List or not having received prior written approval will be considered an unallowable expense for the Child Nutrition Program and could be subject to fiscal action.

Grants

This memo does NOT apply to the Fresh Fruit and Vegetable Program (FFVP) equipment purchases. Schools participating in the FFVP wishing to make equipment purchases should contact the FFVP Coordinator with questions.

If you have any questions, please contact your Area Specialist at 501-324-9502.

Attachments:

Pre-Approved Capital Expenditure List:

Request for Purchase Form:

Arkansas Pre-approved Capital Expenditure List

SFAs must seek prior approval for capital expenditure purchases that are sole source purchases, OR purchases that exceed \$10,000 that are not on this pre-approved capital expenditure and equipment list. SFAs may purchase items on this list that exceed \$10,000 without further approval from Arkansas CNU. Pre-approval is granted for the item only. If delivery and installation fees apply, please seek guidance from CNU.

<ul style="list-style-type: none"> • Food Preparation Equipment: <ul style="list-style-type: none"> ○ Mixer ○ Slicer ○ Food Processor ○ Toaster ○ Dough Rounder/Cutter ○ Dough Sheeter ○ Ice Machine ○ Sealing/Packaging Machine ○ Heated Holding Cabinet ○ Blender ○ Work tables • Servicing Equipment (Mobile or Modular): <ul style="list-style-type: none"> ○ Cold Food Table ○ Salad Bar ○ Hot Food Table ○ Cafeteria Food Display Case ○ Milk Cooler ○ Serving Line ○ Food Kiosk ○ Transport Cart 	<ul style="list-style-type: none"> • Storage Racks/Shelving • Lunch Room Tables & Chairs* • Cooking Equipment: <ul style="list-style-type: none"> ○ Oven ○ Range ○ Tilt Braising Pan ○ Boiler ○ Kitchen Exhaust Systems/Ventilation Hoods ○ Griddle ○ Fire Suppression System* ○ Greasess Fryer ○ Steamer ○ Steam Jacket Kettle • Refrigerated and Low-Temperature Storage Equipment: <ul style="list-style-type: none"> ○ Refrigerator (Walk-in, Reach-in, Pass through, Under the counter, Mobile) ○ Freezer (Walk-in, Combination refrigerator/freezer, Chest style) ○ Milk cooler ○ Blast Chiller/Freezer 	<ul style="list-style-type: none"> • Cleaning Equipment: <ul style="list-style-type: none"> ○ Commercial Sink ○ Floor Trough ○ Dishmachine ○ Hot Water Heater* ○ Water Heater Booster ○ Washer and Dryer (for use by Food Service only) ○ Waste Disposal Equipment • Technology/Hardware/Software (must be primarily used for Child Nutrition Programs): <ul style="list-style-type: none"> ○ Computer Hardware ○ Cash Register ○ POS Equipment (scanners, keypads, etc.) ○ Benefits Insurance Software for Program Management ○ Nutrient Analysis Software <p style="font-size: small;">All equipment purchases using Fresh Fruit and Vegetable Program grant funds must be approved by the CNU/FFVP Coordinator prior to purchase. *Incendure approved when utilized solely by the child nutrition program.</p>
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Approved by DPHS 3/23/23 This instruction is an equal opportunity provider. 1 of 4

SFA/School District: _____ File # _____

Request for Purchase Approval of Equipment, Capital Expenditures, and Sole Source

Arkansas Department of Education, Division of Elementary and Secondary Education, Child Nutrition (CNU/FFVP) requires approval of equipment and/or other capital expenditures purchases to be made to provide a reasonable assurance that the purchase cost is reasonable, necessary, and allowable for program operation and that the requested fund source is available to cover the cost of the requested purchase.

School Name:	
Street Address:	
Other description of equipment, capital expenditures, or sole source being requested:	
Estimated purchase price:	\$ _____
Delivery and installation cost:	\$ _____
Additional costs:	\$ _____
Total cost:	\$ _____

Is the purchase for that necessary program use and if yes, please explain why the purchase will be made: _____

Is this purchase consistent with state? No Yes. Please describe action: _____

Is there any other funding source available purchase and if applicable the state equipment or service is reasonable: _____

Describe how it is to be used or delivered and if needed: _____

What fund will pay for the delivery and installation of this purchase? _____

Describe how the funds are to be used for the purchase of the equipment or service: _____

For the child nutrition program, describe how the device will help the state education department: _____

Please complete and submit this request to ade.cnu-a-ps@ade.arkansas.gov