



## Request for Proposal for Food Service Management

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Norwalk Public Schools

### Addendum #3

March 28, 2018

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This addendum is issued to include to provide additional information as attached, and to announce a site visit on

April 4, 2018

at 10:20a.m. (meet at Brien McMahon High School, 300 Highland Ave,  
Norwalk, CT 06854)

All other terms, conditions and specifications remain the same as on the original RFP and as modified by addendum #1 and #2 and #3.

**NORWALK PUBLIC SCHOOLS**  
**Central Office**  
**125 East Avenue**  
**Norwalk, Connecticut 06852-6001**  
K. Bartron 203-854-4036

**Norwalk Public Schools Food Service Request for Proposals  
Questions and Responses**

March 28, 2018

1. Can you elaborate on the Price/Costs component of the Award Criteria (pg. 8)? What are the district's financial goals for their food service program (break-even/surplus/deficit)?

*Food Services has run a negative balance for several years. Norwalk Public Schools has been working with our current provider on improvements to the program including changes in food offerings, and the addition of breakfast in the classroom. We are looking to continue with positive changes, break even, and ultimately make the program profitable.*

2. Has Norwalk Public Schools applied for a Whole Grain waiver, or are you interested in applying for a Whole Grain waiver? *NO*

3. Are current delivery vehicles refrigerated or standard box trucks?  
*YES, they are refrigerated.*

4. Does district anticipate participating in the Healthy Foods Certification for 2018-2019?  
*YES*

5. Is lunch served on early dismissal days?  
*YES*

6. Do scheduled hours for SFA employees include a meal break for those eligible? *NO* If so, is the break paid or unpaid?  
*Meal breaks are paid for qualifying employees.*

7. If the SFA labor cost is to be part of the financial proposal, how are benefits, taxes and all other payroll expenses to be calculated?  
*Please see attached.*

8. What does the XX and X on the SFA union labor schedule indicate?  
*These are all union members.*

9. Shall the cost of Armored Car service be included as a direct cost? This is district cost. If so, what is current annual cost?  
*This cost is and will continue to be borne by the District.*

10. Please provide a YTD Food Service operating statement  
*Please see attached.*

11. Have the 3 qualified evaluators been selected? If yes can you identify them by name and/or title?  
*The review/evaluation panel has not been finalized at this date.*

12. How is the agreement with Side-by-Side Charter handled? Interschool Agreement Please provide a copy of the agreement.

*A copy of the agreement is attached.*

13. Has a student survey been conducted recently? Please provide results

*There has not been a recent student survey.*

14. Please provide current numbers of free and current numbers of reduced eligible students at each school.

*Please see Exhibit A of the rfp, page 51 B.*

15. Please provide monthly claim forms for school year 2017-2018 YTD

*N/A*

BOARD OF EDUCATION  
NORWALK, CONNECTICUT

Board Meeting Date: 6/20/17

Action Required By (date): 6/20/17

Number on Agenda: VI.11

Action Item     Information Item    (check one)

Agenda Title:

**Approval of 2017-18 Full-Service Interschool Agreement with Side By Side Charter School**

Background:

Cost (if applicable): \_\_\_\_\_

Funding Source: \_\_\_\_\_

Beginning Date of Program or Project (if applicable): \_\_\_\_\_

Ending Date of Program or Project (if applicable): \_\_\_\_\_

Options (if applicable):

\_\_\_\_\_

Recommendation:

**Resolved, upon the recommendation of the Superintendent of Schools, that the Board of Education Approves the 2017-18 Full-Service Interschool Agreement with Side By Side Charter School.**

Attachment:  Yes     No    (check one)

Submitted by: Superintendent's Office Department: \_\_\_\_\_

*Approved*  
*Michael Lopez*

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Connecticut State Department of Education  
FULL-SERVICE INTERSCHOOL AGREEMENT FORM  
SCHOOL YEAR 2017-18

A Full-service Interschool Agreement must be completed by any school district or school that provides another district or school with meals or snacks through the U.S. Department of Agriculture (USDA) Child Nutrition Programs, i.e., National School Lunch Program (NSLP), School Breakfast Program (SBP), and Afterschool Snack Program (ASP). This agreement must be signed by the providing sponsor and the recipient site.

- A **providing sponsor** is a district or school that sells USDA meals or snacks to another district or school. A providing sponsor maintains its own *Agreement for Child Nutrition Programs* (ED-099) with the Connecticut State Department of Education (CSDE) to operate the USDA Child Nutrition Programs and has a CSDE sponsor agreement number. This is the five-digit number on the district's online agreement.
- A **recipient site** is a district or school that receives USDA meals or snacks from a providing sponsor.

The providing sponsor accepts full responsibility for meeting all state and federal regulations regarding the USDA Child Nutrition Programs and receives all state and federal reimbursements. **The recipient site must be listed as an approved site on the providing sponsor's online Agreement for Child Nutrition Programs (ED-099) with the CSDE.**

A sample Full-service Interschool Agreement between the providing sponsor and the recipient site is attached. This form is not required but all areas addressed in the CSDE sample form **must** be included in any other form used by the providing sponsor. The providing sponsor may choose to modify this form if all required information is included.

The interschool agreement must be signed by the authorized representative for the providing sponsor and the recipient site, scanned, and e-mailed by **July 1, 2017**, to Maria Santini at [maria.santini@ct.gov](mailto:maria.santini@ct.gov).

**NOTE: In order for the sponsoring district to receive Healthy Food Certification (HFC) payments for any recipient sites in school year 2017-18, the completed interschool agreement must be submitted to the CSDE by July 1, 2017. If the interschool agreement is received after this date, recipient site lunch counts will not be included in the total number of reimbursable lunches that are used to determine the sponsoring district's HFC payments for school year 2017-18.**



Questions regarding the Recipient Site Vended Interschool Agreement can be directed to Fionnuala Brown at 860-807-2129 or [fionnuala.brown@ct.gov](mailto:fionnuala.brown@ct.gov). This form is available in PDF and Word on the CSDE's Forms for School Nutrition Programs Web page.

*The Connecticut State Department of Education is committed to a policy of equal opportunity/affirmative action for all qualified persons. The Connecticut State Department of Education does not discriminate in any employment practice, education program, or educational activity on the basis of race, color, religious creed, sex, age, national origin, ancestry, marital status, sexual orientation, gender identity or expression, disability (including, but not limited to, intellectual disability, past or present history of mental disorder, physical disability or learning disability), genetic information, or any other basis prohibited by Connecticut state and/or federal nondiscrimination laws. The Connecticut State Department of Education does not unlawfully discriminate in employment and licensing against qualified persons with a prior criminal conviction. Inquiries regarding the Department of Education's nondiscrimination policies should be directed to: Levy Gillespie, Equal Employment Opportunity Director/Americans with Disabilities Act Coordinator, Connecticut State Department of Education, 25 Industrial Park Road, Middletown, CT 06457, 860-807-2101, [Levy.Gillespie@ct.gov](mailto:Levy.Gillespie@ct.gov).*

Connecticut State Department of Education  
**FULL-SERVICE INTERSCHOOL AGREEMENT FORM**

**AGREEMENT BETWEEN:**

Norwalk Public Schools  
*Name of Providing Sponsor*

10300  
*Agreement Number*

**AND THE RECIPIENT SITES INDICATED BELOW:**

<b>Recipient Site Information</b>			
<i>For each recipient site, indicate the complete name and address, the type of school (public, private or residential child care institution (RCCI)) and whether it is an existing or new site.</i>			
<b>Recipient Site</b> <i>Provide complete name of program and include name of governing agency if applicable</i>	<b>Type of School</b> <i>Check one</i>	<b>Address, Town and Zip Code</b>	<b>Existing or New Site *</b> <i>Check one</i>
1 <i>Side by Side Charter School</i>	<input checked="" type="checkbox"/> Public <input type="checkbox"/> RCCI <input type="checkbox"/> Private	<i>10 Chestnut St. Norwalk CT</i>	<input checked="" type="checkbox"/> Existing Site <input type="checkbox"/> New Site
2	<input type="checkbox"/> Public <input type="checkbox"/> RCCI <input type="checkbox"/> Private		<input type="checkbox"/> Existing Site <input type="checkbox"/> New Site
3	<input type="checkbox"/> Public <input type="checkbox"/> RCCI <input type="checkbox"/> Private		<input type="checkbox"/> Existing Site <input type="checkbox"/> New Site
4	<input type="checkbox"/> Public <input type="checkbox"/> RCCI <input type="checkbox"/> Private		<input type="checkbox"/> Existing Site <input type="checkbox"/> New Site
5	<input type="checkbox"/> Public <input type="checkbox"/> RCCI <input type="checkbox"/> Private		<input type="checkbox"/> Existing Site <input type="checkbox"/> New Site

\* An existing site is a school that is currently listed in the providing sponsor's online agreement. A new site is a school that is not currently listed in the providing sponsor's online agreement. For all new sites indicated above, the providing sponsor must submit a letter to the CSDE stating the site name, address and town, the Child Nutrition Programs being offered (e.g., NSLP, SBP), the age range of students being served and the effective start date. Mail the letter to Avis Kelly, Connecticut State Department of Education, 450 Columbus Boulevard, Suite 504, Hartford, CT 06103.

**Indicate all programs covered under this agreement. (Check all that apply.)**

- National School Lunch Program (NSLP)
- School Breakfast Program (SBP)
- Afterschool Snack Program (ASP)

This agreement between the Norwalk Board of Education (**providing sponsor**) and Side by Side Charter school (**recipient site**) contains all of the terms and conditions agreed to by the parties and cannot be changed except by written amendment signed by both parties.

This agreement shall begin on 8/30/17 and shall continue until 6/11/18. Either party may terminate this agreement with a 30 day prior written notice.

**Section 1 – Responsibilities of Providing Sponsor**

The Norwalk Board of Education (providing sponsor) agrees to:

1. Appoint a **providing sponsor representative**, Jill Kress, to be the point person for communication between the parties of this agreement. Regular meetings with a recipient site designee will be held to assess the Child Nutrition Programs. The providing sponsor will record the minutes of the meetings. A copy of the minutes will be kept on file at both sites.
2. Prepare and distribute *lunch and breakfast* in accordance with specified regulations of the NSLP .
3. Establish collection procedures for the recipient site.
4. Provide trained food service personnel to administer the Child Nutrition Programs at the recipient site.
5. Be responsible for the oversight of procedures of meal accountability, claiming and accepting reimbursements for meals served on behalf of the recipient site.
6. Oversee the processing and maintaining of all free and reduced meal applications for the recipient site. This includes all master rosters sheets and conducting verification according to federal and state guidelines.
7. Oversee the preparation and delivery of such meals. All meals delivered will be at the required temperature and in appropriate containers meeting all current health standards. The meals will be delivered wholesome and consumable and will comply with the Connecticut Department of Public Health regulations and Hazard Analysis Critical Control Point (HACCP) requirements. All delivery containers will remain the property of Norwalk Public Schools.
8. Prepare and distribute menus to two weeks prior to the start of the month.
9. Provide utensils, dinnerware and related supplies.
10. Provide any and all equipment needed to serve all meals. This equipment shall remain the property of NPS. The SXS Charter school shall be responsible for maintaining this equipment. In the case of abuse, the NPS retains the right to charge SXS for replacement/repair.
11. Establish set prices for student and adult meals as agreed upon by the two parties and indicated below.
  - The charge for each **full-price** student breakfast will be \$1.25
  - The charge for each **reduced-price** student breakfast will be \$ 30 cents.
  - The charge for each **full-price Elementary** student lunch will be \$2.65
  - The charge for each **full-price Middle School** student lunch will be \$3.25.
  - The charge for each **reduced-price** student lunch will be \$ 40 cents.
  - The charge for each **adult lunch** will be \$ 4.25.
12. Accept government commodity foods on behalf of the recipient site.

**Section 2 – Responsibilities of Recipient Agency**

The Side By Side Charter School agrees to:

1. Appoint a recipient site representative, Lilly Rodriguez, to be the point person for communication between the parties of this agreement. This person shall attend regular meetings held with the providing sponsor to assess issues related to the Child Nutrition Programs. A record of the meeting will be kept on file at both sites.
2. Comply with all federal and state regulations related to the NSLP, SBP communicated by the providing sponsor representative, Jill Kress.
3. Maintain accurate meal counting and claiming records on a daily basis.
4. Provide suitable dining arrangements for the children to participate fully in their meal experiences.
5. Take active responsibility for apprising the providing sponsor of any schedule changes, field trips, etc., that may cause a change in meal preparation amounts.
6. Comply with all state and federal regulations related to the sale of competitive foods, i.e., foods and beverages sold separately from reimbursable meals.

▶Section 3 is for PUBLIC SCHOOLS only. Private schools and nonprofit organizations must skip to section 4. ◀

**Section 3 – Healthy Food Certification (HFC)**

The recipient site can participate in HFC only if the providing sponsor has certified with the CSDE to comply with HFC under Section 10-215f of the Connecticut General Statutes. Participation in HFC allows the providing sponsor to receive additional state funding for reimbursable lunches served at the recipient site. Eligible recipient sites include public schools, regional educational service centers, vocational-technical schools, charter schools, magnet schools, and endowed academies. Private schools and nonprofit organizations are not eligible for HFC.


**Part A: Certification Statement (Check One)**

Pursuant to Section 10-215f of the Connecticut General Statutes, the recipient site’s governing body certifies that during the period of July 1, 2017, through June 30, 2018, all food items offered for sale to students:

- will comply with the Child Nutrition Standards (CNS). (Complete parts B, C and D in this section.)
- will not comply with the CNS. (Skip to section 4 on page 5 – Do not complete parts B, C and D in this section.)

This certification includes all food items offered for sale to students separately from reimbursable meals at all times and from all sources, including but not limited to, school stores, vending machines, school cafeterias, any fundraising activities on school premises sponsored by the school or by non-school organizations and groups, and all foods served in the ASP. This certification does not apply to the sale of foods that meet the exemption criteria in part B (Exemption Statement) of this section (see page 4).

MATTHEW NITTOLY  
 Print Name of Recipient Site's Representative

  
 Signature of Recipient Site's Representative

Executive Director  
 Title of Recipient Site's Representative

5/9/17  
 Date



# FULL-SERVICE INTERSCHOOL AGREEMENT FORM, continued

Section 3 is for public schools only. Private schools and nonprofit organizations must skip to section 4.

## Section 3 – HFC, continued

### Part B: Exemption Statement (Check One)

If the recipient site certifies for HFC in part A of this section, all food items sold to students separately from reimbursable school meals must meet the Connecticut Nutrition Standards (CNS) at all times and from all sources. Foods that do not comply with the CNS can **only** be sold to students if the recipient site's governing body allows exemptions and the foods are sold at the location of an event that occurs after the school day or on the weekend, provided they are not sold from a vending machine or school store.

Pursuant to Section 10-215f of the Connecticut General Statutes, the recipient site's governing body (*check one*):

- will exclude from certification food items that do not meet the CNS, provided that (1) such food is sold in connection with an event occurring after the end of the regular school day or on the weekend; (2) such sale is at the location of the event; and (3) such food is not sold from a vending machine or school store.
- will not exclude from certification food items that do not meet the CNS.

### Part C: Sources of Food Sales at Recipient Site

1. Does the recipient site **sell any foods** to students **SEPARATELY** from reimbursable meals, e.g., cafeteria a la carte sales, vending machines, school stores, fundraisers or any other sources?

- No – Skip to Part D       Yes – Complete question 2 below

2. Indicate **all areas** at the recipient site where foods are sold to students **SEPARATELY** from reimbursable meals. (*Check all that apply.*)

- |   |   |
|---|---|
| <input type="checkbox"/> Cafeteria  | <input type="checkbox"/> Adult education programs operated by the recipient site, where foods sold are under the control of the adult education program |
| <input type="checkbox"/> Vending machines   | <input type="checkbox"/> Family resource centers  |
| <input type="checkbox"/> School stores  | <input type="checkbox"/> Sports programs that charge a fee for participation and the fee includes the cost of foods provided to students                |
| <input type="checkbox"/> Fundraisers  | <input type="checkbox"/> Other ( <i>please specify</i> ): _____   |
| <input type="checkbox"/> Culinary arts programs   | _____   |
| <input type="checkbox"/> Family and consumer sciences classes   |   |
| <input type="checkbox"/> Afterschool enrichment or other programs that charge a fee for participation and the fee includes the cost of foods provided to students |   |
| <input type="checkbox"/> Summer school programs (e.g., enrichment or exploratory) operated by the recipient site  |   |

### Part D: Recipient Site's HFC Contact Person

Designate a contact person for HFC at the recipient site. This person is responsible for working with the providing sponsor to ensure that all HFC requirements are met.

Name: John Seferian Title: PE Teacher  
E-mail: jseferian@sbscharter.org Phone: (203) 857-0306  
Mailing Address: 10 Chestnut St  
City: Norwalk State: CT Zip Code: 06854

**Section 4 – Signatures of Authorized Representatives**

This agreement must be signed by the appropriate **authorized representatives** from the providing sponsor and the recipient site. For the providing sponsor, the authorized representative is an individual listed on the district's Agreement for Child Nutrition Programs (ED-099) with the CSDE. This is the person who is authorized to approve and submit the online claims for reimbursement (**not** the food service director). For the recipient site, the authorized representative is the principal or executive director of the school.

**Signature of Providing Sponsor**

Thomas Hamilton

*Print Name of Authorized Representative*

Chief Financial Officer

*Title of Authorized Representative*

  
*Signature of Authorized Representative*

5/17/17  
*Date*


**Signature of Recipient Site**

Matthew Nittoly

*Print Name of Authorized Representative  
(Principal or Executive Director)*

Executive Director

*Title of Authorized Representative*

  
*Signature of Authorized Representative  
(Principal or Executive Director)*

5/9/17  
*Date*

Scan and e-mail this form by **July 1, 2017**, to Maria Santini at [maria.santini@ct.gov](mailto:maria.santini@ct.gov).  
**NOTE:** In order for the sponsoring district to receive HFC payments for any recipient sites, the interschool agreement must be submitted to the CSDE by July 1, 2016. If the interschool agreement is received after this date, recipient site lunch counts will **not** be included in the total number of reimbursable lunches that are used to determine the sponsoring district's HFC payments for school year 2017-18.

*In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, sex, disability, age, or reprisal or retaliation for prior civil rights activity in any program or activity conducted or funded by USDA.*

*Persons with disabilities who require alternative means of communication for program information (e.g. Braille, large print, audiotape, American Sign Language, etc.), should contact the Agency (State or local) where they applied for benefits. Individuals who are deaf, hard of hearing or have speech disabilities may contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.*

*To file a program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, (AD-3027) found online at: [http://www.asec.usda.gov/complaint\\_filing\\_cust.html](http://www.asec.usda.gov/complaint_filing_cust.html), and at any USDA office, or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by:*

- (1) mail: U.S. Department of Agriculture  
Office of the Assistant Secretary for Civil Rights  
1400 Independence Avenue, SW  
Washington, D.C. 20250-9410;*
- (2) fax: (202) 690-7442; or*
- (3) email: [program.intake@usda.gov](mailto:program.intake@usda.gov).*

*This institution is an equal opportunity provider.*

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## Monthly Insurance rates

### 8 Employee

Single	\$10,800.12
Single	\$10,800.12
Single	\$10,800.12
Single	\$10,800.12
Single	\$10,800.12
Single	\$10,800.12
Single	\$10,800.12
Single	\$10,800.12
<b>Per month</b>	<b>\$86,400.96</b>

### 9 Emp +1

Empl + 1 Dep.	\$22,995.72
Empl + 1 Dep.	\$22,995.72
Empl + 1 Dep.	\$22,995.72
Empl + 1 Dep.	\$22,995.72
Empl + 1 Dep.	\$22,995.72
Empl + 1 Dep.	\$22,995.72
Empl + 1 Dep.	\$22,995.72
Empl + 1 Dep.	\$22,995.72
Empl + 1 Dep.	\$22,995.72
Empl + 1 Dep.	\$22,995.72
<b>Per Month</b>	<b>\$206,961.48</b>

Total      **Monthly Rate**      **\$293,362.44**

Norwalk Public Schools Food Service Accounts 2017/2018										
Org	Object	Description	2018 Revised Budget	2018 Actual	Encumbrances	2018 Available	2018 Percent	2018 Original Bud		
410000	121	SECRETARY	70,103.00	84,767.94	0.00	-14,664.94	120.92	70,103.00		
410000	126	NON-AFFILIATED	12,564.00	13,821.28	0.00	-1,257.28	110.01	12,564.00		
410000	127	OTHER NON-CERTIFIED	1,626,000.00	1,149,991.52	0.00	476,008.48	70.73	1,626,000.00		
410000	212	FRINGE BENEFITS	223,595.00	0.00	0.00	223,595.00	0.00	223,595.00		
410000	230	RETIREMENT BENEFITS	128,538.00	128,538.00	0.00	0.00	100.00	128,538.00		
410000	240	SOCIAL SECURITY	134,079.00	0.00	0.00	134,079.00	0.00	134,079.00		
415011	300	PURCHASED PROF AND TECH	240,455.00	191,575.79	0.00	48,879.21	79.67	240,455.00		
415011	330	OTHER PROF TECH SERVICES	215,670.00	129,401.99	0.00	86,268.01	60.00	215,670.00		
410000	4120	STATE GRANT	0.00	-1,742,645.36	0.00	1,742,645.36	0.00	0.00		
26711000	4120	STATE GRANT	-3,599.00	-3,599.00	0.00	0.00	100.00	0.00		
415012	4120	STATE GRANT	0.00	-215,873.19	0.00	215,873.19	0.00	0.00		
410000	421	DISPOSAL SERVICES	1,002.00	0.00	0.00	1,002.00	0.00	7,500.00		
410000	435	REPAIRS-REFRIGERATION	25,000.00	23,816.00	467.00	717.00	97.13	25,000.00		
410000	436	REPAIRS-ELEC EQUIP	25,000.00	26,683.06	2,687.18	-4,370.24	117.48	25,000.00		
410000	4379	SCHOOL LUNCHEES	0.00	523.75	0.00	-523.75	0.00	0.00		
410000	438	REPAIRS-CASH REGISTERS	6,498.00	0.00	8,205.23	-1,707.23	126.27	0.00		
410000	4380	SCHOOL CATERING	0.00	-24,201.58	0.00	24,201.58	0.00	0.00		
415013	4835	PRIVATE SECTOR GRANT	-54,610.00	-41,608.00	0.00	-13,002.00	76.19	0.00		
410000	490	SECURITY SERVICES	7,250.00	4,034.01	758.05	2,457.94	66.10	7,250.00		
415011	521	GEN LAB/PROPERTY INS	44,382.00	30,616.98	0.00	13,765.02	68.99	44,382.00		
415011	530	COMMUNICATIONS	8,332.00	5,535.34	0.00	2,796.66	66.43	8,332.00		
415011	540	ADVERTISING	282.00	1,553.61	0.00	-1,271.61	550.93	282.00		
415011	580	TRAVEL	503.00	502.74	0.00	0.26	99.95	503.00		
415011	615	PAPER/CLEANING SUPPLIES	109,800.00	107,678.38	0.00	2,121.62	98.07	109,800.00		
415011	617	SMALLWARES	10,000.00	17,744.60	0.00	-7,744.60	177.45	10,000.00		
410000	617	SMALLWARES	0.00	0.00	247.83	-247.83	0.00	0.00		
415011	619	MISC	6,706.00	3,497.71	0.00	3,208.29	52.16	6,706.00		
415011	637	USDA	7,691.00	298.00	0.00	7,393.00	3.87	7,691.00		
415011	639	MISC	1,436,000.00	1,040,503.31	0.00	395,496.69	72.46	1,436,000.00		
415012	639	MISC	113,200.00	67,024.24	0.00	46,175.76	59.21	113,200.00		
415013	690	OTHER SUPPLIES AND MATER	5,600.00	2,228.00	0.00	3,372.00	39.79	0.00		
415011	690	OTHER SUPPLIES AND MATER	11,600.00	13,274.10	0.00	-1,674.10	114.43	11,600.00		
410000	690	OTHER SUPPLIES AND MATER	11,635.00	3,986.51	0.00	7,648.49	34.26	11,635.00		
415011	700	PROPERTY	10,290.00	8,968.17	0.00	1,321.83	87.15	10,290.00		
415013	730	INSTRUCTIONAL EQUIPMENT	49,010.00	20,369.23	24,404.32	4,236.45	91.36	0.00		
415011	740	AMORTIZATION/DEPRECIATION	0.00	16,156.65	0.00	-16,156.65	0.00	0.00		