

Board of Dental Examiners of Alabama

2229 Rocky Ridge Road, Birmingham, AL 35216

205.985.7267

www.dentalboard.org

MINUTES BOARD MEETING January 13, 2023

The Board of Dental Examiners of Alabama met Friday, January 13, 2023, at the Board office to conduct business.

The President called the meeting to order at 8:30 a.m. with the following members in attendance: Dr. Marshall A. Williams, President; Dr. Bruce E. Cunningham, Vice President; Dr. Roberto V. Pischek, Secretary/Treasurer; Dr. Melodie A. Jones; Dr. Mark R. McIlwain; Dr. Kevin M. Sims; and Sandra Kay Alexander, RDH. Also in attendance were W. Blake Strickland, Executive Director; Dr. Donna L. Dixon, Esq., Prosecuting Counsel; Aaron Dettling, Esq., General Counsel; Kevin Lane, Compliance Director; Gina Latham, ADHP Coordinator; Dr. Mary Beth Finn, Financial Services Manager; and Steve Hancock, Licensing Specialist. Guests included: Dr. Mike Garver, Chair, ADPWC; Dr. Paul Koch and Dr. Louis Malcmacher (via Zoom); and Laura Howell (AL Attorney General's Office).

The President determined a quorum was present, and the Executive Director confirmed.

The meeting was advertised on the Board's website, www.dentalboard.org, and on the Secretary of State's website, www.sos.alabama.gov, in compliance with the Alabama Open Meetings Act.

The President asked for a review of the December 2, 2022, minutes. Dr. Cunningham moved to approve the minutes as presented. Dr. Jones seconded the motion. It was approved by unanimous consent.

Dr. Pischek presented the Financial Report for November 2022. Dr. Williams made a motion to accept the report as presented. Dr. Jones seconded the motion. The motion was approved by unanimous consent.

Note: The internal audit is still being conducted. Once complete, the approved new format will be utilized.

Dr. Malcmacher, via Zoom, presented information regarding PDO Thread Lifts and Microneedling. Dr. Koch was in attendance to assist in answering questions. Upon completion of the presentation and a short discussion, Dr. McIlwain made a motion that PDO Thread Lifts fall within the scope of dentistry. Dr. Sims seconded the motion. The motion was approved by unanimous consent. Further discussion on Microneedling will occur later.

At/about 9:20 a.m., Dr. Williams moved to enter Executive Session for the discussion of pending litigation, and to return to public session at 10:30 am. Dr. Pischek seconded the motion. The President called for a roll call vote: Dr. Marshall Williams, yea; Dr. Bruce Cunningham, yea; Dr. Roberto Pischek, yea; Dr. Melodie Jones, yea; Dr. Mark McIlwain, yea; Dr. Kevin Sims, yea; Ms. Kay Alexander, yea. The motion carried. At 10:10 a.m., the Board retired from Executive Session.

Dr. Mike Garver presented the Wellness Report. Dr. Garver is working with board staff to clarify protocols for deferral cases.

Dr. Jones presented the ADPH Survey of Children's Oral Health. Data shows several areas in Alabama better than the national average.

Dr. Jones requested the AADB Accredited Continuing Education (ACE) Program be accepted for approved continuing education. Director Strickland advised that this agency would be automatically recognized as part of a national dental-related agency. There was no action by the Board.

Dr. McIlwain requested the Board approve continuing education for an OMFS Roundtable provided through High 5. Dr. Cunningham made a motion to approve. Ms. Alexander seconded the motion. It was approved by unanimous consent.

Director Strickland presented a request by Ms. Michelle Creighton, RDH for approved continuing education for a “Lunch & Learn” event hosted by the Hope Center. The Board reviewed the provided information by Ms. Creighton. After a review of the information, the Board determined the event did not have an instructional element as required by board rule. Ms. Alexander made a motion that the Board not approve the event for approved continuing education. Dr. Jones seconded the motion. The motion was approved by unanimous consent. Ms. Alexander requested board staff speak with Ms. Creighton about licensees volunteering at The Hope Center applying for individual continuing education for pro bono charitable work.

Dr. Jones presented her report from the State Committee on Public Health (SCPH). Dr. Jones advised one of the major discussions regarded the continuing shortages of certain medications in Alabama.

Dr. Jones presented her report on the CITA Dental Hygiene Exam. Ms. Alexander noted her review of recent exam failures involved the clinical portion.

Dr. Jones presented a report on the CITA Final Annual Meeting, which was held in Orlando, FL.

Dr. Jones reported on the CDCA-WREB-CITA (CWC) Conference recently held in Dallas, TX. She reported that Alabama held their caucus meeting during the conference to elect the 2023 steering committee. Dr. Jones will serve on this committee. Dr. Cunningham noted when CITA was absorbed into CDCA-WREB, there was a cash reserve which will be distributed to schools and clinics through a foundation for humanitarian purposes.

Ms. Alexander gave the CWC Annual Session – Dental Hygiene report. She thanked the Board for allowing her to attend.

Director Strickland discussed the current BDEAL Employee Benefits Package (Health and Dental). He reported an internal audit found single-employee coverage was calculated correctly on payroll, but family coverage was not calculated correctly for both Health and Dental. A decision by the Board in April 2018 authorized paying all costs over \$250.00 incurred by the employee for Health and Dental family coverage. The audit found several employees had been overcharged for family coverage and one employee had been undercharged (<\$50.00) Director Strickland requested the Board clarify how benefits should be paid. Dr. Cunningham made a motion for the Board to approve the Health and Dental coverage with a total cap of \$250.00, refund the amounts overcharged, and have the employee undercharged pay what’s due. Dr. Jones seconded the motion. It was approved by unanimous consent.

Dr. Cunningham requested the Board approve members to attend SCDDE in Knoxville. Dr. McIlwain made a motion to approve Dr. Cunningham, Dr. Pischek, and Ms. Alexander to attend this meeting. Dr. Jones seconded the motion. It was approved by unanimous consent.

Gina Latham, ADHP Coordinator, presented the Board a request from a student to remain in the ADHP. The student had a family medical emergency occur during the exam sessions. Ms. Alexander made a motion to allow the student to remain in the program. Dr. Sims seconded the motion. It was approved by unanimous consent.

Dr. Dixon discussed a recent issue regarding corporate dental ownership without an Alabama dentist owner. As

this is a potential violation, a discussion ensued as to the best way to ensure compliance. Mr. Lane suggested revising the renewal process to capture this type of information. The staff was directed to research and implement this process for the 2023-2024 renewal cycle. Dr. McIlwain suggested an additional action of notifying licensees of this request by our mass email system.

Mr. Dettling discussed the current Code of Alabama (1975), §34-9-15 regarding the retired licensee privilege. He explained the privilege is required under state law; however, there is no definition of “Retired” or “Disabled” for implementing a protocol for staff. Mr. Dettling will work with Director Strickland to develop definitions and establish a protocol to allow licensees to apply for this privilege. This privilege does not apply to continuing education requirements or permits.

Director Strickland discussed how to address reinstatement requests from licensees that have been “Inactive” for more than 5 years. Currently, the staff has been working under the protocol of requiring a maximum of 5 years of continuing education documentation and appropriate fees for these requests. Mr. Dettling suggested these requests need to be brought before the Board on an individual basis. The Board agreed with Mr. Dettling’s suggestion. Director Strickland will work with staff to develop a protocol or amend the administrative code to require the licensee to provide documentation of continuing education that includes clinical/hand-skills training.

Director Strickland reviewed the final legislative package with the Board. He requested final approval of the language of the amendments. Dr. Cunningham made a motion to approve the amendments. Dr. Jones seconded the motion. The motion was approved by unanimous consent.

Director Strickland reviewed the final amendments to existing administrative code (board rule) regarding Inventory/Dispensing Logs and Mandatory Continuing Education-Ethics. He requested final approval of the language of the amendments. Dr. Cunningham made a motion to approve the proposed amendments to the board rules. Dr. Jones seconded the motion. The motion was approved by unanimous consent. The proposed changes will be posted on the Board’s website for public review. Mr. Dettling will ensure the process is followed correctly. Public comments have been solicited. Any comments received in writing will be submitted to the Board at the March 2023 board meeting.

Director Strickland requested approval for the American College of Education (ACE) application fee and review for possible CREDIT approval of the ADHP program (@ \$13,000.00. This fee starts the process and, if CREDIT approval is attained, the renewal of this approval would occur every 5 years. Dr. Cunningham made a motion to approve the application and fee. Dr. Jones seconded the motion. It was approved by unanimous consent.

Director Strickland requested approval to integrate the i-Gov database with the CE Broker database through a corresponding API. This change would be for the 2023-2024 renewal cycle. Licensees would have to be current with continuing education for the license to renew and the date to change to the appropriate expiration. Dr. Jones made a motion to approve the integration. Dr. Cunningham seconded the motion. It was approved by unanimous consent.

Dr. Jones recommended approval of Dental License by Regional Exam, based on successful completion of the jurisprudence exam for the below applicant. Dr. Sims made a motion to approve the application. Dr. Cunningham seconded the motion. It was approved by unanimous consent.

- Olivia Sorrell, DMD; UAB 2021

Dr. Jones recommended approval of Dental License by Credential, based on successful completion of the jurisprudence exam for the following applicants. Dr. McIlwain made a motion to approve the applications. Dr. Sims seconded the motion. It was approved by unanimous consent.

- Christopher Fogarty, DMD, MS; Univ of Louisville 2005

- Garrett Lipsey, DDS; LSU 2017
- Nipa Parikh, DMD, Temple Univ 2017
- Brian Pelsue, DDS; Univ of Minnesota 2006

Ms. Alexander recommended approval of Dental Hygiene license by Regional Exam, based on successful completion of the jurisprudence exam for the following applicants. Dr. Pischek made a motion to approve the applications. Dr. Sims seconded the motion. It was approved by unanimous consent.

- Courtney Cline, RDH; CRDTS 2022; Wallace State 2022
- Miranda Porter, RDH; CITA 2022; Fortis 2022
- Lindsey Mitchell, RDH; CRDTS 2022; Fortis 2022
- Emily Cocks, RDH; CITA 2022; Fortis 2022

Ms. Latham presented the ADHP Report. Dr. McIlwain asked when the OSCI exam is available. Ms. Latham advised June 2023. ADHP graduates will get their certificates in April 2023 and will be eligible to sit for their board exams.

Director Strickland presented the Inspection Report.

- Wallace State Community College-Dental Hygiene program site evaluations have been completed for 4 clinics.

Mr. Aaron Dettling, Esq. presented the Attorney report.

Director Strickland presented the Executive Report.

- There are approximately 286 (Dental-91; Dental Hygiene-195) licensees that have yet to renew their licenses as of January 1, 2023. Additionally, a total of 135 permits were not renewed.
- The Board received a total of 142 complaints/administrative cases in 2022. This is the highest number since 2008.
- New furniture for the Board office has been ordered. New chairs have been received but waiting on desks.
- Dr. Williams and Director Strickland signed the construction contract complete the board room expansion/renovation.
- The new HVAC system for the 2nd floor is on backorder.
- Director Strickland announced we have two (2) new employees: Steve Hancock, Licensing Specialist and Shannon Youngblood, Investigator.
- Director Strickland recommended to the Board that we change the titles of “Licensing Clerk” and “Bookkeeper” to “Licensing Specialist” and “Accounting Specialist” to bring these job titles more in line with the other state agencies.
- There will be a legal compliance audit this year (2023) and a Sunset Audit/Review in 2024.

Dr. Jones made a motion that case #2022-124 has no evidence to sustain. Dr. Cunningham seconded the motion. It was approved by unanimous consent with the case team leader and hygiene member abstaining from the vote.

Dr. Sims made a motion that case #2022-125 has no evidence to sustain. Dr. McIlwain seconded the motion. It was approved by unanimous consent with the case team leader and hygiene member abstaining from the vote.

Dr. Jones made a motion that case #2022-122 has no evidence to sustain. Dr. Cunningham seconded the motion. It was approved by unanimous consent with the case team leader and hygiene member abstaining from the vote.

Dr. Cunningham made a motion that case #2022-126 has no evidence to sustain. Dr. Jones seconded the motion. It was approved by unanimous consent with the case team leader and hygiene member abstaining from the vote.

Dr. McIlwain made a motion that case #2022-116 be noticed for a hearing. Dr. Jones seconded the motion. It was approved by unanimous consent with the case team leader and hygiene member abstaining from the vote.

Dr. Jones made a motion that case #2022-127 be noticed for a hearing. Dr. Pischek seconded the motion. It was approved by unanimous consent with the case team leader and hygiene member abstaining from the vote.

Dr. Cunningham made a motion that case #2022-114 has no evidence to sustain. Dr. Pischek seconded the motion. It was approved by unanimous consent with the case team leader and hygiene member abstaining from the vote.

There was no action on case #2022-118 – Waiting on Legal/Board action.

Dr. Jones made a motion that case #2022-67 be noticed for a hearing. No member seconded the motion; therefore the motion was failed. Dr. Jones made a motion to issue a Letter of Censure. Dr. McIlwain seconded the motion. Dr. Williams, Dr. Jones, and Dr. McIlwain voted in favor of the motion. Dr. Cunningham and Dr. Pischek voted against the motion. The case team leader and hygiene member abstained. Motion carried.

Dr. Cunningham made a motion to adjourn. Dr. Jones seconded the motion. It was approved by unanimous consent. Meeting adjourned at 1:27 p.m. No members of the public were present at the time of adjournment.

Immediately after the meeting adjourned, a procedural error was discovered regarding the vote on case #2022-67. A decision was made to re-enter the board meeting.

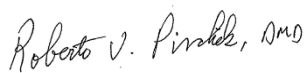
The President called the meeting to order at 1:40 p.m. with the following members in attendance: Dr. Marshall Williams, President; Dr. Bruce E. Cunningham, Vice President; Dr. Roberto V. Pischek, Secretary/Treasurer; Dr. Melodie A. Jones; Dr. Mark R. McIlwain. Also in attendance were W. Blake Strickland, Executive Director; Dr. Donna L. Dixon, Esq., Prosecuting Counsel; Aaron Dettling, Esq., General Counsel; Kevin Lane, Compliance Director.

The President determined a quorum was present, and the Executive Director confirmed.

Dr. Jones made a motion to rescind her previous motion for case #2022-67 regarding the issuance of a Letter of Censure. Dr. Cunningham seconded the motion. It was approved by unanimous consent. Case#2022-67 will be reconsidered by the Board at its next regular business meeting.

Dr. Cunningham made a motion to adjourn. Dr. Jones seconded the motion. It was approved by unanimous consent. Meeting adjourned at 1:45 p.m.

Respectfully Submitted,



Dr. Roberto V. Pischek, Secretary/Treasurer

Approved:

Submitted by: Steve Hancock

BOARD OF DENTAL EXAMINERS OF ALABAMA
Profit & Loss Budget Performance
November 2022

January 2023 for Nov 2022
Bk Bal as of 11/30/22
MM: \$391,698.51
Checking: \$2,867,511.50

Ordinary Income/Expense	<u>Nov 22</u>	<u>Oct - Nov 22</u>	<u>Annual Budget</u> VARIANCE
Income			
4501 - Annual Dental Renewal Registrat	42,200.00	175,200.00	794,150.00
4502 - Annual Hygiene Renewal Reg	14,140.00	67,760.00	333,630.00
4503 - Controlled Sub Initial Fee	225.00	1,575.00	18,000.00
4503.1 - Controlled Sub Renewal Fee	13,800.00	58,315.00	309,600.00
4503.2 - Contr Sub STATE Ini/Renew	930.00	3,940.00	21,440.00
4504.1 - Teaching Permit Initial	0.00	500.00	3,500.00
4504.2 - Teaching Permit Renewal	250.00	500.00	
4504.3 - Special Teaching Per Initial	300.00	300.00	6,300.00
4504.4 - Spec Teaching Perm Renewal	0.00	300.00	
4505 - ADHP Dentist/Inst Cert Fee	3,290.00	4,565.00	15,675.00
4508 - ADHP (All Rev exc ed fee)	0.00	0.00	231,125.00
4508.1 - ADHP Education Fee	0.00	0.00	107,500.00
4509 - Dental-Reg Initial App Fee	100.00	300.00	10,400.00
4510 - Dental-Reg Initial Cert Fee	0.00	50.00	2,600.00
4510.1 - Dental Hygiene-Reg Ini Cert Fee	50.00	75.00	4,200.00
4511 - All Licenses Reprint Fee	150.00	150.00	500.00
4512 - Dental Hygiene Reg Ini Ap Fee	325.00	650.00	10,000.00
4515.1 - Reinstatement for Dental	250.00	750.00	5,000.00
4515.2 - Reinstatement for Hygienist	0.00	0.00	8,000.00
4516 - State Privilege License Money	0.00	0.00	15,000.00
4517 - Interest income - Checking	6.43	13.09	150.00
4518 - Parenteral Sed P Fee Renewal	1,200.00	2,700.00	14,000.00
4519 - General Anesthesia P Renewal	6,300.00	15,900.00	62,700.00
4521 - Other Income Account	20.00	20.00	500.00
4525 - Dental Hygiene Board App	0.00	0.00	10,500.00
4527 - Disciplinary Fines (2022)	2,000.00	4,900.00	175,000.00
4527.1 - Administrative Costs (2022)	2,000.00	23,000.00	7,500.00
4527.2 - ADPWC Monitoring Fee (2022)	1,775.00	5,775.00	15,500.00
4527.3 - Non-Disciplinary Fines (2022)	0.00	0.00	12,000.00
4528 - Initial GA Evaluation Fee	1,350.00	13,500.00	16,200.00

BOARD OF DENTAL EXAMINERS OF ALABAMA
Profit & Loss Budget Performance
November 2022

January 2023 for Nov 2022
Bk Bal as of 11/30/22
MM: \$391,698.51
Checking: \$2,867,511.50

	<u>Nov 22</u>	<u>Oct - Nov 22</u>	<u>Annual Budget</u>	VARIANCE
4528.1 · Initial PA Evaluation Fee	2,700.00	2,700.00	17,550.00	
4529 · OCS Reg Fee Renewal	2,000.00	7,400.00	35,000.00	
4530 · Dental Lic by Credentials	2,500.00	13,100.00	100,000.00	
4530.1 · Hygiene Lic by Credentials	0.00	0.00	25,200.00	
4531 · Returned Check Charges (NSF)	0.00	0.00	300.00	
4532 · OCS Initial App Fee	400.00	800.00	2,800.00	
4533 · Dental Reg Initial App Fee	575.00	1,725.00	59,800.00	
4545 · Special Purp Hygiene Lic Fee	0.00	0.00	450.00	
4617 · Mobile Dent Facility P Initial	0.00	1,000.00	3,900.00	
4617.2 · Portable Dental Permits Initial	0.00	0.00	3,900.00	
4620 · Hygiene Infiltration P Initial	300.00	550.00	13,700.00	
4620.1 · Hygiene Infiltration P Renewal	1,650.00	7,575.00	23,025.00	
4800 · Overpayments	50.00	50.00		
Total Income	<u>100,836.43</u>	<u>415,638.09</u>	<u>2,496,295.00</u>	
Gross Profit	100,836.43	415,638.09	2,496,295.00	
Expense				
6100-0 · Personnel Costs	71,262.82	129,983.18	709,997.43	
6114-0 · Board Member Compensation	7,350.00	16,300.00	100,000.00	
6114.1 · Board Meeting Supplies	0.00	0.00	500.00	
6198-0 · Bonus	0.00	0.00	4,000.00	
6201-0 · Payroll Expenses	6,013.88	11,199.77	84,411.93	
6202-0 · Pension Plan	0.00	0.00	100,000.00	
6203-0 · Medical Insurance	10,752.69	21,076.10	100,000.00	
6204-0 · Workman Comp. Ins.	0.00	0.00	10,000.00	
6205 · Unemployment Fees (2022)	0.00	0.00	2,500.00	
6205.1 · Quickbooks Software	0.00	0.00	9,000.00	
6300-0 · Travel - In-State	1,615.89	4,452.91	30,800.00	
6400-0 · Travel - Out-of-State	251.25	251.25	20,000.00	
6500.1 · Building Maintenance & Repairs	490.06	902.06	15,000.00	
6500.2 · Building Security	29.90	59.80	15,000.00	
6500.3 · Grounds Maintenance	525.00	525.00	12,000.00	
6500.4 · Building Supplies	216.98	277.67	6,000.00	

BOARD OF DENTAL EXAMINERS OF ALABAMA
Profit & Loss Budget Performance
November 2022

January 2023 for Nov 2022
Bk Bal as of 11/30/22
MM: \$391,698.51
Checking: \$2,867,511.50

	<u>Nov 22</u>	<u>Oct - Nov 22</u>	<u>Annual Budget</u>	VARIANCE
6500.5 · Renovations and Replacement	0.00	3,902.70	250,000.00	
6503.1 · Controlled Sub State Fee	0.00	0.00	1,000.00	
6600.1 · Rentals & Leases/Offsite Mtg	0.00	3,300.00	37,327.50	
6600.2 · New Office Space (2022)	0.00	3,093.42	6,500.00	
6600.3 · Equipment Rental/Lease	1,852.94	3,705.88	15,000.00	
6700.1 · Utilities - Telephone	0.00	630.01	7,200.00	
6700.3 · Utilities - Power	971.80	1,569.43	13,000.00	
6700.4 · Utilities - Internet	399.00	798.00	4,800.00	
6700.5 · Utilities - Water/Sewer	121.42	121.42	2,100.00	
6700.6 · Communications	195.00	699.98	6,000.00	
6800 · Professional Services General	1,032.09	1,032.09	5,000.00	
6800.1 · Membership Dues/Subscriptions	501.40	961.40	30,000.00	
6800.2 · ADHP Instruc Costs	4,887.50	10,637.50	108,000.00	
6800.3 · ADHP Extra Assistance	160.00	220.00	8,000.00	
6800.4 · Anesthesia Committee Chairman	2,000.00	4,000.00	24,000.00	
6800.5 · Wellness Committee Chairman	7,031.33	14,062.66	85,000.00	
6800.6 · External Auditors	0.00	0.00	12,500.00	
6801 · Board Attorney Fees (GC)	9,087.00	18,320.25	137,500.00	
6801.1 · Attorney General's Office	0.00	0.00	5,000.00	
6801.2 · Board Attorney Fees - Other	97.50	97.50	12,000.00	
6840 · Consultants (2022)	7,000.00	14,000.00	72,000.00	
6899.1 · Evaluator Fees (for all evals)	3,300.00	3,300.00	12,000.00	
6899.5 · Website Charges	118.00	280.53	6,000.00	
6899.6 · ADHP Materials and Supplies	0.00	0.00	3,000.00	
6899.7 · ALDA Charges	0.00	0.00	5,000.00	
6900 · Office Expense (2022)	992.85	1,821.76	20,000.00	
6900.1 · Recycle/Paper Disposal	91.22	91.22	800.00	
6900.2 · Legal Fees & Record Acq	0.00	0.00	3,000.00	
6902 · NPDB HIPDB Lic Bkgrd	5.00	17.50	250.00	
6903 · SAVE	25.00	25.00	400.00	
6906 · Printing & Supplies (2022)	230.75	461.50	2,500.00	
6910 · Postage Fees	0.00	0.00	5,000.00	

BOARD OF DENTAL EXAMINERS OF ALABAMA
Profit & Loss Budget Performance
 November 2022

January 2023 for Nov 2022
 Bk Bal as of 11/30/22
 MM: \$391,698.51
 Checking: \$2,867,511.50

	<u>Nov 22</u>	<u>Oct - Nov 22</u>	<u>Annual Budget</u>	VARIANCE
				State
6924 - Insurance Other	4,456.00	15,604.00	15,000.00	charges
6944 - Computer Updates	0.00	715.00	11,000.00	
6944.1 - Computer Support	1,261.01	1,869.91	79,418.14	
6944.2 - ADHP Conf & Storage	429.98	545.14	1,800.00	
6944.3 - Computer Expenses - Other	0.00	0.00	8,000.00	
6944.4 - i-Gov Charges	5,000.00	10,000.00	60,000.00	
6950 - Bank & CC Service Fees	217.77	412.70	4,000.00	
6951 - NSF 2022	234.00	213.00		
6951.1 - Refunds (2022)	0.00	0.00	2,500.00	
6999 - Misc. Payroll Entries	0.00	0.00	8,000.00	
7100.1 - Vehicle Repairs & Maintenance	0.00	1,835.81	8,000.00	
7100.2 - Vehicle Fuel (2022)	592.85	592.85	14,000.00	
7100.3 - Vehicle Purchase	0.00	37,064.70	40,100.00	
7400 - Equipment (2022)	0.00	537.00	17,500.00	
Total Expense	<u>150,814.21</u>	<u>344,921.25</u>	<u>2,388,405.00</u>	
Net Ordinary Income	-49,977.78	70,716.84	107,890.00	
Other Income/Expense				
Net Income	<u><u>-49,977.78</u></u>	<u><u>70,716.84</u></u>	<u><u>107,890.00</u></u>	