

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

AUDIT REPORT

OF

COUNTY SHERIFF

LAWRENCE COUNTY, INDIANA

January 1, 2006 to December 31, 2006



**FILED**

10/05/2007



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Kent Hawkins Samuel J. Craig	01-01-03 to 12-31-06 01-01-07 to 12-31-10
President of the County Council	Joseph Ross Ross Jean	01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	Janie Craig Chenault William Spreen	01-01-06 to 12-31-06 01-01-07 to 12-31-07



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

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TO: THE OFFICIALS OF LAWRENCE COUNTY

We have audited the records of the County Sheriff for the period from January 1, 2006 to December 31, 2006, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Results and Comments. The financial transactions of this office are reflected in the Annual Report of Lawrence County for the year 2006.

STATE BOARD OF ACCOUNTS

August 1, 2007

COUNTY SHERIFF  
LAWRENCE COUNTY  
AUDIT RESULTS AND COMMENTS

TAX WARRANTS

Tax warrants held by the Sheriff for collection were more than 120 days old and had not been returned to the state.

Indiana Code 6-8.1-8-3 states in part: "(a) The county sheriff of a county shall attempt to levy on and collect a judgment arising from a tax warrant in that county for a period of one hundred twenty (120) days from the date the judgment lien is entered, unless the sheriff is relieved of that duty at an earlier time by the department. . . During the period that the sheriff has the duty to collect a tax warrant, the sheriff shall collect from the person owing the tax, an amount equal to the amount of the judgment lien plus the accrued interest to the date of the payment...If the sheriff has entered a salary contract under IC 36-2-13-2.5, the sheriff shall deposit in the county general fund the part of the collections that represents the ten percent (10%) collection fee added under section 2(b) of this chapter . . . (d) After the period described in subsection (a) has passed, the sheriff shall return the tax warrant to the department. . . ."

INMATE TRUST RECORDS

The inmate trust records were converted to a new software program in January 2003. Since that time, incorrect amounts of cash have been transferred to the commissary fund as commissary profit. This caused the inmate trust bank account to be out of balance with the trust account balance.

During 2006, the Inmate Trust Account was transferred to a new bank. The bank was to provide optical images of the cancelled checks with the bank statements. The inmate trust officer used the optical images to produce an outstanding check list. In 2007, it was discovered that the bank was not providing images of all cancelled checks and that the outstanding check list was incorrect. This caused the adjusted bank account balance used in the reconciliation to be understated. On December 31, 2006, the adjusted bank account had \$1,758.79 more than the balance of the Detailed Listing of General Accounts Report. On April 30, 2007, the adjusted bank account balance was \$2,475.89 more than the Detailed Listing of General Accounts Report.

The inmate trust officer was in the process of reviewing the bank statements to determine the proper total of outstanding checks.

The computer software produces a report called Category Report that itemizes receipts and disbursements by category each month. This report should be the control ledger for the inmate accounts. The Detailed Listing of General Accounts Report should be the subsidiary ledger for the inmate accounts. The balances generated by these reports should be in agreement at all times. On December 31, 2006, the balance on the control report was \$260.92 less than the detail report.

These reports were reviewed extensively during the audit and the difference in the reports was identified as a timing difference in the cut off time at month end. The inmate trust officer was instructed to print a detail report that will identify these amounts each month.

At all times, the manual and computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY SHERIFF  
LAWRENCE COUNTY  
AUDIT RESULTS AND COMMENTS  
(Continued)

COMPENSATION AND BENEFITS

The 2006 Lawrence County Salary ordinance states in part: "The Sheriff's Chief Deputy position, listed in the 'Other Employees' table on page 10, shall be a salaried position and shall not receive overtime or holiday pay . . ."

Michael J. Terry held the position of Sheriff's Chief Deputy from January 1, 2006 to July 24, 2006. During that time he received \$1,271.68 for holiday and overtime pay.

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by statute. Compensation should be made in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 5)

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Michael J. Terry was asked to reimburse the County General Fund for the \$1,271.68 of holiday and overtime payments he received. Michael J. Terry made reimbursement in full. (See Summary, page 13)

PERSONAL EXPENSES PAID FROM COMMISSARY FUND

During 2006, the following disbursements were made from the Lawrence County Commissary Fund for personal expenses of former Sheriff, Kent Hawkins:

<u>Date</u>	<u>Item</u>	<u>Check Number</u>	<u>Amount</u>
11-29-06	Kimber pistol to be a retirement weapon	2246	\$ 749.97
12-29-06	Sheriff Association Life Time Membership	2260	<u>288.00</u>
Total			<u>\$ 1,037.97</u>

Public funds may not be used to pay for personal items or for expenses which do not relate to the functions and purposes of the governmental unit. Any personal expenses paid by the governmental entity may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Former Sheriff, Kent Hawkins, was asked to reimburse the Commissary Fund for \$1,037.97 for personal expenses. Former Sheriff, Kent Hawkins made reimbursement in full. (See Summary, page 13)

SUPPORTING DOCUMENTATION

Payments for \$1,719.20 for airline expenses were paid from the Commissary Fund. The disbursements were only supported with the former Sheriff's personal credit card statement. Adequate supporting documentation would require receipts, invoices, or other public records. Due to the lack of supporting information, the validity and accountability for the purchase of airline tickets could not be established.

COUNTY SHERIFF  
LAWRENCE COUNTY  
AUDIT RESULTS AND COMMENTS  
(Continued)

Former Sheriff, Kent Hawkins, did produce detailed documentation for the airfare expense at the exit conference.

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

EXPENSE REIMBURSEMENT ITEMIZATION

Records presented for audit included invoices for reimbursement totaling \$2,730.27 for meals, motel rooms, rental car fees, gas, and registration expenses for individuals that were not County employees conducting governmental business.

The 2006 National Sheriff's Convention was held in Orlando, Florida, from June 17, 2006 to June 21, 2006. Former Sheriff, Kent Hawkins, registered to attend the convention. He also registered the following family members: son, daughter, son-in-law, and daughter-in-law. His daughter-in-law was employed by the County as Chief Matron in the jail. His son-in-law was employed as a Deputy Sheriff. The son and daughter were not employed by the County, but were deputized as Special Deputies by Mr. Hawkins. The Commissary Fund paid for the registration fees for all five individuals.

Three grandchildren accompanied the family on the trip to Florida. Airfare for all eight individuals was charged to Mr. Hawkins personal credit card. The Commissary Fund reimbursed him for the airfare expenses for all eight individuals.

Mr. Hawkins and his family stayed in Orlando two days after the convention was over. Motel and meal expenses for the additional two days were reimbursed to Mr. Hawkins from the Commissary Fund.

After returning, Mr. Hawkins wrote a check from the Commissary Fund to reimburse himself for expenses incurred while in Florida. The invoices submitted included meal expense for the grandchildren and the two adults that were not County employees. They also included hotel and car rental invoices for the two days after the convention was over.

The following expenses were not considered allowable expenses since they were not incurred by County employees on County business:

Invoice or Credit Card Date	Item	Check Date	Check Number	Amount
03-27-06	Airfare to Orlando for five individuals	03-27-06	2140	\$ 1,082.50
06-17-06 to 06-21-06	Registration for Special Deputy Misty Johnson	04-21-06	2145	125.00
06-17-06 to 06-21-06	Registration for Special Deputy Justin Hawkins	07-06-06	2164	125.00
06-17-06	Buffets and tax and tip at Café Matisse	07-06-06	2164	19.50
06-17-06	Meals, tax and tip at Cattleman's Steakhouse	07-06-06	2164	31.97
06-18-06	Meals, tax and tip at Denny's	07-06-06	2164	15.09
06-18-06	Meals, tax and tip at Sunshine Season Food Fair	07-06-06	2164	10.09
06-19-06	Buffets and tax and tip at Café Matisse	07-06-06	2164	19.29
06-19-06	Meals, tax and tip at Benningan's	07-06-06	2164	16.21
06-19-06	Meals and tax at Mango Joe's Café	07-06-06	2164	15.40

COUNTY SHERIFF  
LAWRENCE COUNTY  
AUDIT RESULTS AND COMMENTS  
(Continued)

Invoice or Credit Card Date	Item	Check Date	Check Number	Amount
06-20-06	Meals, tax and tip at House of Blues	07-06-06	2164	4.82
06-20-06	Meals and tax at Denny's	07-06-06	2164	17.00
06-21-06	Meals, tax and tip at Ruby Tuesday	07-06-06	2164	9.64
06-22-06	All meals and tax at Denny's	07-06-06	2164	38.41
06-22-06	All meals and tax at Casey's Corner	07-06-06	2164	30.73
06-22-06	All meals and tax at Liberty Tree Tavern	07-06-06	2164	151.58
06-22-06	2 Additional nights stay at The Rozen Hotel	07-06-06	2164	454.50
06-23-06	All meals and tax at Denny's	07-06-06	2164	31.96
06-23-06	2 Additional nights stay at The Rozen Hotel	07-06-06	2164	454.50
06-24-06	All meals at the Café Matisse	07-06-06	2164	54.50
06-24-06	Gas at Mobil On The Run for the two extra days	07-06-06	2164	10.86
06-24-06	Gas at Mobil On The Run for the two extra days	07-06-06	2164	11.72
Total personal expenses				<u>\$ 2,730.27</u>

All claims, invoices, receipts, accounts payable vouchers, including those presented to the governing body for approval in accordance with IC 5-11-10, should contain adequate detailed documentation. All claims, invoices, receipts, and accounts payable vouchers regarding reimbursement for meals and expenses for individuals must have specific detailed information of the names of all individuals for whom amounts are claimed, including the nature, name and purpose of the business meeting, to enable the governing body to authorize payment. Payments which do not have proper itemization showing the business nature of the claim may be the personal obligation of the responsible official, employee or other person for whom the claim is made. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Public funds may not be used to pay for personal items or for expenses which do not relate to the functions and purposes of the governmental unit. Any personal expenses paid by the governmental entity may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Former Sheriff, Kent Hawkins, was asked to reimburse the Commissary Fund for the \$2,730.27 for personal expenses. Former Sheriff, Kent Hawkins made reimbursement in full. (See Summary, page 13)

CAPITAL ASSETS

The County Jail does not have inventory tags or identification numbers on the capital assets located at the jail. The following capital assets were purchased in 2006 but could not be identified as being located at the jail.

Date	Item	Check Number	Paid From	Amount
10-05-06	Wet/Dry vac	2222	Commissary	\$ 103.83
09-11-06	Acer 19" monitor model A179-1915	2210	Commissary	189.99
07-28-06	19" Sylvania tv	34335	Community corrections	99.99
10-13-06	HP office jet 4315 all in one printer	2226	Commissary	88.98
Total				<u>\$ 482.79</u>

COUNTY SHERIFF  
LAWRENCE COUNTY  
AUDIT RESULTS AND COMMENTS  
(Continued)

The following vehicles were titled to the County, but the vehicles could not be located:

2000 Ford P71  
1986 Chevy Step Van  
1986 Chevrolet Pick Up ¾ ton  
1989 Chevrolet Truck

Training Officer, John Potter, and Reserve Officer, Frank Dumond, retrieved a 2005 Polaris 700 EFI ATV and a military wagon-type trailer from Kent Hawkins home and returned it to the jail on February 9, 2007.

On March 26, 2007, the Indiana State Police located the following items at Kent Hawkins home and returned them to the jail:

Black metal snow plow for ATV  
Black Minolta X-700 camera with flash attachment  
Kolpin Gun Boot IV with mounting bracket

Every governmental unit should have a complete inventory of all fixed assets owned which reflect their acquisition value. Such inventory should be recorded on the applicable General Fixed Asset Account Group Form. A complete inventory should be taken at least every two years for good internal control and for verifying account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY SHERIFF  
LAWRENCE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 27, 2007, with Kent Hawkins, former Sheriff; and Michael J. Terry, former Chief Deputy. The official responses have been made a part of this report and may be found on pages 10-12.

The contents of this report were discussed on July 2, 2007, with Samuel J. Craig, Sheriff; and Kyle S. Foddrill, Jail Commander. The officials concurred with our audit findings.

The contents of this report were discussed on August 1, 2007, with Ross Jean, President of the County Council; and David Flinn, County Commissioner.

OFFICIAL RESPONSE

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E 418  
INDIANAPOLIS, INDIANA 46204-2765

RE: OFFICIAL RESPONSE TO LAWRENCE COUNTY SHERIFF EXIT AUDIT DATED JUNE 27, 2007

TO WHOM IT MAY CONCERN:

THE FOLLOWING EXPLANATIONS ARE OFFERED AS TO REASONS FOR EXPENDITURES DURING THE YEAR 2006 AS SHERIFF OF LAWRENCE COUNTY, INDIANA.

PERSONAL EXPENSES PAID FROM COMMISSARY FUND:

11-29-2007 KEMBER PISTOL TO BE AS RETIREMENT WEAPON AMOUNT - \$749.97

AS THE END OF THE YEAR GREW NEAR, I INQUIRED AS TO A RETIREMENT WEAPON. I WAS TOLD THAT A RETIREMENT WEAPON WAS TAKEN BY ALL FORMER SHERIFFS. I INQUIRED FROM FORMER SHERIFFS JERRY ROSS, CHESTER HALL AND JOHN MCBRIDE. ALL OF THESE FORMER SHERIFFS ADVISED THEY HAD INDEED TAKEN A WEAPON UPON RETIREMENT. ALL FORMER SHERIFFS ADVISED THEY HAD PURCHASED WEAPONS, (NOT THE WEAPONS THEY CARRIED) FOR THEIR RETIREMENT WEAPON. I FEEL THAT I AM BEING PENALIZED FOR TAKING A WEAPON EXACTLY AS THREE OTHER FORMER SHERIFF HAD TAKEN. I WOULD REQUEST THAT THE COST OF THE WEAPON SHOULD BE REDUCED BY WHATEVER THE COST OF THE DUTY WEAPON WOULD HAVE BEEN AND I WOULD PAY THE DIFFERENCE. EVEN MS. MOFFATT ADVISED THAT IF THE WORD RETIREMENT WAS NOT ON THE SALES SLIP, SHE WOULD NOT HAVE QUESTIONED THIS EXPENSE.

12-29-2006 SHERIFF ASSOCIATION LIFE TIME MEMBERSHIP AMOUNT - \$288.00

I AM ONLY ELIGIBLE FOR THIS MEMBERSHIP BECAUSE OF THE OFFICE I HELD FOR EIGHT YEARS. I DO NOT BELIEVE I SHOULD HAVE TO PAY THE COST OF BEING A MEMBER OF AN ASSOCIATION THAT I COULD ONLY BELONG TO BECAUSE OF BEING ELECTED SHERIFF FOR EIGHT YEARS. I BELIEVE THIS IS AN UNFAIR DECISION. I BELIEVE THIS IS A PERSONAL DECISION THAT WAS MADE AND THIS EXPENSE SHOULD BE ALLOWED. I DID MAKE PAYMENT FOR 7 PREVIOUS YEARS WITH NO QUESTIONS.

EXPENSES REIMBURSEMENT ITEMIZATION

6-18-2006 THROUGH 6-24-2006

ACCORDING TO INDIANA LAW, THE SHERIFF CAN APPOINT SPECIAL DEPUTIES. THESE APPOINTMENTS SERVE AT THE WILL OF THE SHERIFF AND THOSE DUTIES AND RESPONSIBILITIES MUST BE SPELLED OUT IN LETTER FORM BY THE SHERIFF. THESE APPOINTMENTS WERE MADE IN THE YEAR OF 1999, UPON BEING ELECTED TO THE OFFICE OF SHERIFF. THESE PERSONS HAVE BEEN CALLED UPON TO PERFORM DUTIES AT FAIRS, PARADES AND PATROL IN GENERAL. THEY TOOK CLASSES FOR THE 40 HOUR PREREQUISITE BEFORE BEING APPOINTED SPECIAL DEPUTY. WHEN THESE PERSONS WENT TO THE SHERIFFS CONVENTION, ALL PERSONS WENT TO

CLASSES TO BETTER THEMSELVES IN THE PREFORMANCE OF THEIR DUTIES. I REQUEST THE FOLLOWING BE RE-CONSIDERED BEFORE DECISIONS ARE MADE:

1. ONLY THE AIRFARE FOR 3 TICKETS SHOULD BE CONSIDERED.
2. TWO REGISTRATIONS - THESE WERE NECESSARY FOR ATTENDANCE TO THE CONFERENCE AND SHOULD BE ALLOWED. I HAVE TAKEN OTHER SPECIAL DEPUTIES AND RESERVE OFFICERS TO OTHER TRAINING IN OTHER STATES AND IN STATE AND I WAS NOT ASKED ABOUT THE EXPENSES INCURRED.
3. ALL THE MEALS SHOULD BE ALLOWED UP TO AND INCLUDING 6-22-2006
4. I DO NOT QUESTION ANY MEALS AFTER 6-22-2006 NOR DO I QUESTION THE GAS, MOTEL LODGING ON 6-23-2006 THROUGH 6-24-2006.

ACCORDING TO YOUR STATEMENT AS TO PAYMENT FROM PUBLIC FUNDS FOR PERSONAL ITEMS NOT RELATED TO DEPARTMENTAL FUNCTIONS, I BELIEVE THESE EXPENSES ARE VALID AND DID RELATE TO FUNCTIONS OF THE LAWRENCE COUNTY SHERIFF DEPARTMENT.

THANK YOU FOR ANY CONSIDERATIONS AND I AWAIT YOUR DECISION.

SINCERELY YOURS,



KENT HAWKINS  
FORMER SHERIFF  
LAWRENCE COUNTY INDIANA

TO: STATE BOARD OF ACCOUNTS

RE: CHIEF DEPUTY POSITION

AFTER BEING ASK TO STATE WHY I DO NOT OWE THE COUNTY OF LAWRENCE OVERTIME AND HOLIDAY PAY BACK HERE ARE A FEW SHORT REASONS.

1) I WAS A MERIT OFFICER BEFORE BEING PROMOTED TO CHIEF DEPUTY, SO I DID NOT LOOSE MY MERIT STATUS INCLUDING THE RIGHT TO COLLECT OVERTIME WHEN I WORKED IT. I GAVE MANY HOURS TO THE COUNTY WITH OUT CHARGE AS WELL AS WORKED MOST HOLIDAYS.

2) AS YOU HAVE BEEN PROVIDED A COPY OF THE FINAL 2006 SALARY ORDINANCE DATED DECEMBER 20<sup>TH</sup>, 2005 AND ATTESTED TO BY BILLY TUMEY THERE IS NO MENTION OF EXCLUDING THE CHIEF DEPUTY FROM OVERTIME.

\*NOTE: I ONLY LEARNED OF THIS BY THE STATE BOARD OF ACCOUNTS AROUND MAY OF 2007.

3) THIS SO CALLED ORDINANCE IS IN DIRECT CONFLICT OF THE COLLECTIVE BARGAINING AGREEMENT AND ORDINANCE BETWEEN THE LAWRENCE COUNTY BOARD OF COMMISSIONERS AND THE SPRING MILL LODGE #172 FRATERNAL ORDER OF POLICE (WHO REPRESENTS THE LAWRENCE COUNTY POLICE DEPARTMENT AND RELATED EMPLOYEES) THIS HAS BEEN IN FORCE SINCE 1997.  
ORDINANCE #97-2

4) THIS SO CALLED ORDINANCE WAS A DIRECT POLITICAL ATTACK ON MYSELF BY COUNCILMEN MIKE BRANHAM WHO IS A MEMBER OF THE LAWRENCE COUNTY POLICE DEPARTMENT AND WAS RUNNING FOR SHERIFF AGAINST ME. MR. BRANHAM'S COUSIN JOSEPH ROSS ALSO A COUNCIL MEMBER AND MR. BRANHAMS CAMPAIGN MANAGER. COUNCILMEN LONNIE JOHNSON WHO IS ALSO MEMBER OF THE LAWRENCE COUNTY POLICE DEPARTMENT AND WHO ALSO RAN FOR SHERIFF AS I WAS RUNNING.  
BECAUSE OF THE POLITICAL CONFLICT OF INTEREST AND THE FACT THAT MR. BRANHAM AND JOHNSON WORKED UNDER MY SUPERVISION THESE THREE COUNCIL MEMBERS SHOULD NOT HAVE BEEN ALOUD TO VOTE.

Note: IF YOU WILL CHECK THE 2005 OVERTIME MONIES YOU WILL FIND AT THE END OF THE BUDGET YEAR WE HAD AROUND \$3,000.00 LEFT OVER.

THANK YOU,  
MICHAEL J. TERRY

COUNTY SHERIFF  
LAWRENCE COUNTY  
SUMMARY

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Kent Hawkins, former Sheriff:			
Personal Expenses Paid From	\$ 1,037.97	\$ 1,037.97	\$ -
Commissary Fund, page 5			
Expense Reimbursement Itemization, pages 6-7	<u>2,730.27</u>	<u>2,730.27</u>	<u>-</u>
Total for Kent Hawkins, former Sheriff	<u>3,768.24</u>	<u>3,768.24</u>	<u>-</u>
Michael J. Terry, former Chief Deputy:			
Compensation and Benefits, page 5	<u>1,271.68</u>	<u>1,271.68</u>	<u>-</u>
Totals	<u><u>\$ 5,039.92</u></u>	<u><u>\$ 5,039.92</u></u>	<u><u>\$ -</u></u>