

Corporations Act 2001

Section 449E

**Airductor Pty Limited
ACN 130 035 380
(Administrators Appointed)**

Remuneration Report

The Administrators' remuneration report, prepared pursuant to Section 449E of the Corporations Act 2001, takes the following format:

1. Tasks undertaken by the Administrators and remuneration claimed for the period 28 May 2012 to 31 December 2012
2. Administrators' anticipated tasks and estimated remuneration for the period 1 January 2013 to the date of the second meeting of creditors
3. Should the Company be placed into liquidation, the Liquidators' anticipated tasks and estimated remuneration for the period from the date of the second meeting of creditors to the finalisation of the liquidation
4. Summary of the Administrators' disbursements for the period 28 May 2012 to 31 December 2012
5. Summary of the Administrators' receipts and payments for the period 28 May 2012 to 31 December 2012

1. Summary of work undertaken by Ian Carson, David McEvoy, Craig Crosbie, their partners and staff during the Voluntary Administration process for the period 28 May 2012 to 31 December 2012

| Task Area | General Description | Includes |
|--|--|--|
| Administration 148.10 hrs \$50,938.55 | Correspondence | <ul style="list-style-type: none"> - Prepared letters to various government departments advising of the appointment of Administrators - Prepared notifications to Directors, including request for completion of Report as to Affairs and questionnaire |
| | Document maintenance / file review / checklist | <ul style="list-style-type: none"> - Attended to filing - Updated checklists |
| | Insurance | <ul style="list-style-type: none"> - Identified potential issues requiring attention of insurance specialists - Corresponded with Willis regarding initial and ongoing insurance requirements - Obtained and reviewed insurance policies - Corresponded with pre-appointment brokers - Discussed and corresponded with legal advisors regarding existence of Directors and Officers insurance policy |
| | Bank account administration | <ul style="list-style-type: none"> - Corresponded with financial institutions to establish new accounts and freeze pre-appointment accounts - Requested bank statements - Prepared bank account reconciliations - Corresponded with bank regarding specific transfers |
| | ASIC Form 505, Form 524 and other forms | <ul style="list-style-type: none"> - Prepared and lodged ASIC forms - Corresponded with ASIC regarding statutory lodgements |
| | ATO & other statutory reporting | <ul style="list-style-type: none"> - Notified the Australian Taxation Office and State Revenue Office of the appointment of Administrators - Prepared and lodged business activity statements with the ATO - Considered ongoing financial and statutory reporting requirements |
| | Planning / Review | <ul style="list-style-type: none"> - Various internal planning meetings - Discussed the status/strategy of the administration - Allocation of tasks, review and completion |
| | Books and records / storage | <ul style="list-style-type: none"> - Collected books and records - Prepared detailed listing of books and records - Sent job files to storage |
| | Processing receipts and payments | <ul style="list-style-type: none"> - Prepared and authorised receipt and payment vouchers - Entered receipts and payments into accounting system |
| Assets 167.55 hrs \$75,108.53 | Plant and equipment | <ul style="list-style-type: none"> - Secured the Company's assets - Engaged Grays Online to prepare fixed assets listing and conduct valuation of same - Reviewed valuation reports prepared by Grays Online to identify potentially leased assets - Advised all known creditors of the Company of the proposed sale of plant and equipment and sought details of any claims of ownership over plant and equipment in the Company's possession - Negotiated sale of plant and equipment, preparation of a contract of sale, attendance at settlement, post settlement discussions - Conducted review of potential ROT claims |
| | Stock | <ul style="list-style-type: none"> - Reviewed stock on hand - Considered realisation and marketing strategies - Liaised with interested parties - Negotiated sale of stock - Prepared, reviewed and executed sale agreement |
| | Work in progress ('WIP') | <ul style="list-style-type: none"> - Assessed project contracts and WIP - Engaged quantity surveyor to value WIP - prepared and submitted payment claims for work undertaken by the Company up to the date of the appointment of Administrators - Converted WIP to debtors |
| | Debtors | <ul style="list-style-type: none"> - Reviewed and Assessed debtors ledgers - Reviewed debtor contracts and project agreements - Considered strategy for collection of outstanding pre-appointment debtors - Negotiating sale of debtors as package with plant and equipment |

| Task Area | General Description | Includes |
|---|---------------------------|---|
| | Leasing | <ul style="list-style-type: none"> - Conducted searches of the Personal Property Securities Register ('PPSR') and identified parties holding security interests over assets in the Company's possession - Reviewed asset listings and depreciation schedules to identify assets subject to lease / hire arrangement - Corresponded with owners/lessors regarding various property leased by the Company and to notify of the appointment of Administrators - Prepared and issued notices of Administrators intention not to exercise property rights in respect of leased property - Identified and arranged return of property subject to third party security interests - Prepared multiple applications to Court to extend the period for the Administrators to deal with property under section 443B of the Act from 5 business days to 20 business days and then subsequently to 35 business days |
| Creditors 120.18 hrs \$45,039.71 | Creditor enquiries | <ul style="list-style-type: none"> - Liaised with Link Market Services to establish telephone hotline and dedicated email address for creditor enquiries - Prepared 'Questions and Answers' document for distribution to Link Market Services client team - Prepared regular updates to creditors as seen on the PPB Advisory website |
| | Retention of title claims | <ul style="list-style-type: none"> - Reviewed initial notifications from creditors advising of retention of title claims - Liaised with creditors regarding retention of title claims and requested additional information to substantiate claims - Adjudicated on retention of title claims and corresponded with creditors |
| | Creditor reports | <ul style="list-style-type: none"> - Corresponded with legal advisors to prepare multiple applications to Court in relation to the notice and distribution of the first report to creditors and the distribution of the s439A report to creditors - Applied to Court to obtain directions in relation to the notice and distribution of the first report to creditors - Prepared initial report to creditors advising of the appointment of Administrators and convening the first meeting of creditors - Prepared, reviewed and distributed reports to the Committee of Creditors - Prepared application to Court to obtain directions in relation to the distribution of the s439A report to creditors - Planned, prepared and reviewed s439A report to creditors |
| | Meeting of Creditors | <ul style="list-style-type: none"> - Corresponded with legal advisors to prepare multiple applications to Court in relation to the extension of the convening periods for the first and second meetings of creditors - Applied to Court and obtained extension of the convening period for the first meeting of creditors - Prepared meeting notices and advertisements - Organised meeting venues and teleconferencing facilities - Liaised with Link Market Services to establish interactive proof of debt and proxy forms and facilitate the signing in of creditors at the first meeting of creditors - Responded to enquiries in relation to the first meeting of creditors - Prepared meeting file, including agenda, certificate of postage, reports to creditors, advertisement of meeting and draft minutes of meeting - Prepared presentation for first meeting of creditors - Attended and chaired first meeting of creditors - Responded to creditor enquiries immediately following the first meeting of creditors - Prepared and lodged minutes of meetings with the ASIC - Applied to Court and obtained extension of the convening period for the second meeting of creditors - Prepared for second meeting of creditors, including locating meeting locations, preparing minutes, holding various discussions with Link Market Services regarding holding of second meeting of creditors |

| Task Area | General Description | Includes |
|---|------------------------------------|--|
| | Banking Syndicate reporting | <ul style="list-style-type: none"> - Prepared, reviewed and distributed reports to the Banking Syndicate and their representatives - Attended to various discussions and meetings with the Banking Syndicate and their representatives - Responded to enquiries from the Banking Syndicate and their representatives via telephone, facsimile and email |
| Employees 28.65 hrs \$10,822.50 | Employee enquiries | <ul style="list-style-type: none"> - Initiated discussions with employees and trade unions to advise of the appointment of Administrators - Received and followed up employee enquiries via telephone, facsimile and email - Reviewed and prepared correspondence to employees via facsimile, email and post - Liaised with Link Market Services regarding employee queries received through the telephone hotline and dedicated creditor email address |
| | Calculation of entitlements | <ul style="list-style-type: none"> - Calculated employee entitlements - Reviewed employee files and the Company's books and records - Reviewed employee agreements and awards |
| | Workers compensation claims | <ul style="list-style-type: none"> - Reviewed insurance policies - Corresponded with Willis to provide initial notification of appointment and obtain appropriate insurance coverage - Corresponded with pre-appointment insurance brokers |
| | Other employee issues | <ul style="list-style-type: none"> - Prepared and issued employee PAYG payment summaries - Liaised with the Child Support Agency |
| Investigation 58.00 hrs \$18,206.20 | Conducting investigation | <ul style="list-style-type: none"> - Prepared investigation strategy - Reviewed and prepared details of company nature and history - Conducted and summarised statutory searches - Prepared a summary of security interests registered against the company - Prepared comparative financial statements and review of financial performance and status - Conducted insolvent trading review - Investigated reasons for the Company's failure - Prepared investigations file |
| Trade On/Wind Down 46.84 hrs \$22,507.96 | Close down of sites | <ul style="list-style-type: none"> - Liaised with management and staff - Attended each Company site and resolved site issues - Liaised with suppliers - Corresponded with utility providers |
| | Accounting for Indemnity Agreement | <ul style="list-style-type: none"> - Prepared and assessed estimated outcome statement - Internal reporting of financial position under the terms of the Indemnity |

(Administrators Appointed)

Professional fees for work undertaken by Ian Carson, David McEvoy, Craig Crosbie, their partners and staff during the Voluntary Administration process for the period 28 May 2012 to 31 December 2012.

| Position | Hourly | TOTAL | | Administration | | Assets | | Creditors | | Dividend | | Employees | | Investigation | | Trade On | |
|---------------------------|--------|---------------|------------|----------------|-----------|--------|-----------|-----------|-----------|----------|----|-----------|-----------|---------------|-----------|----------|-----------|
| | Rate | Hours | \$ | Hours | \$ | Hours | \$ | Hours | \$ | Hours | \$ | Hours | \$ | Hours | \$ | Hours | \$ |
| <u>Appointees</u> | | | | | | | | | | | | | | | | | |
| Craig Crosbie | 675 | 10.54 | 7,115.76 | 1.60 | 1,081.23 | 4.96 | 3,349.15 | 1.87 | 1,261.84 | - | - | 0.40 | 270.00 | 0.54 | 363.66 | 1.17 | 789.87 |
| Ian Carson | 675 | 1.08 | 732.21 | 1.08 | 732.21 | - | - | - | - | - | - | - | - | - | - | - | - |
| David McEvoy | 675 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <u>Other Staff</u> | | | | | | | | | | | | | | | | | |
| Partner | 675 | 21.84 | 14,739.45 | 10.00 | 6,748.11 | 0.43 | 292.88 | 1.99 | 1,342.39 | - | - | - | - | 1.76 | 1,186.18 | 7.66 | 5,169.89 |
| Director / Principal | 585 | 26.96 | 15,772.26 | 4.88 | 2,854.10 | 15.99 | 9,351.56 | 1.98 | 1,159.83 | - | - | - | - | 1.09 | 637.29 | 3.02 | 1,769.49 |
| Senior Manager | 510 | 134.78 | 68,740.23 | 15.74 | 8,027.48 | 79.42 | 40,502.13 | 21.78 | 11,105.46 | - | - | 10.30 | 5,253.00 | 0.16 | 79.30 | 7.40 | 3,772.87 |
| Manager | 465 | 28.69 | 13,341.94 | 8.94 | 4,155.75 | 10.26 | 4,769.92 | 1.71 | 795.81 | - | - | 0.50 | 232.50 | 1.01 | 468.79 | 6.28 | 2,919.17 |
| Supervisor | 445 | 57.65 | 25,653.40 | 10.82 | 4,815.44 | 17.53 | 7,799.43 | 11.65 | 5,183.68 | - | - | 2.10 | 934.50 | 2.03 | 903.18 | 13.52 | 6,017.16 |
| Senior Analyst 1 | 395 | 51.16 | 20,207.26 | 13.03 | 5,145.95 | 0.12 | 46.64 | 18.06 | 7,132.37 | - | - | 0.40 | 158.00 | 19.51 | 7,707.16 | 0.04 | 17.14 |
| Senior Analyst 2 | 380 | 36.94 | 14,038.30 | 5.47 | 2,076.74 | 4.24 | 1,611.25 | 26.13 | 9,928.95 | - | - | - | - | 0.34 | 129.16 | 0.77 | 292.19 |
| Analyst 1 | 310 | 15.83 | 4,905.93 | 3.19 | 989.44 | 0.77 | 239.80 | 0.16 | 50.44 | - | - | 8.50 | 2,635.00 | 0.20 | 62.00 | 3.00 | 929.24 |
| Analyst 2 | 250 | 7.68 | 1,920.08 | 3.12 | 780.60 | 1.12 | 280.06 | 0.30 | 74.13 | - | - | 0.25 | 62.50 | 2.51 | 627.89 | 0.38 | 94.92 |
| Graduate | 210 | 145.31 | 30,515.63 | 46.18 | 9,698.76 | 32.62 | 6,849.71 | 29.46 | 6,186.84 | - | - | 5.70 | 1,197.00 | 28.50 | 5,985.00 | 2.85 | 598.32 |
| Undergraduate | 190 | 2.34 | 443.89 | 1.51 | 286.85 | - | - | 0.10 | 19.00 | - | - | - | - | 0.13 | 24.05 | 0.60 | 114.00 |
| Senior Bookkeeper | 190 | 2.80 | 532.00 | 2.80 | 532.00 | - | - | - | - | - | - | - | - | - | - | - | - |
| Bookkeeper | 180 | 3.90 | 734.00 | 3.90 | 734.00 | - | - | - | - | - | - | - | - | - | - | - | - |
| Executive Assistant | 160 | 15.33 | 2,452.41 | 9.48 | 1,516.38 | 0.10 | 16.00 | 4.99 | 798.96 | - | - | 0.50 | 80.00 | 0.11 | 17.36 | 0.15 | 23.72 |
| Administration | 120 | 6.49 | 778.71 | 6.36 | 763.53 | - | - | - | - | - | - | - | - | 0.13 | 15.19 | - | - |
| Total | | 569.32 | 222,623.46 | 148.10 | 50,938.55 | 167.55 | 75,108.53 | 120.18 | 45,039.71 | - | - | 28.65 | 10,822.50 | 58.00 | 18,206.20 | 46.84 | 22,507.96 |
| GST | | 22,262.35 | | | | | | | | | | | | | | | |
| Total (incl GST) | | \$ 244,885.81 | | | | | | | | | | | | | | | |
| Average Hourly Rate | | 391.03 | | | | | | | | | | | | | | | |

2. Summary of anticipated work to be undertaken by Ian Carson, David McEvoy, Craig Crosbie, their partners and staff during the Voluntary Administration process for the period 1 January 2013 to the date of the second meeting of creditors

| Task Area | General Description | Includes |
|---|--|--|
| Administration 7.50 hrs \$3,000.00 | Document maintenance / file review / checklist | - Attending to filing - Updating checklists for statutory duties |
| | Insurance | - Corresponding with Willis regarding ongoing insurance requirements |
| | Bank account administration | - Requesting bank statements - Preparing bank account reconciliations - Corresponding with bank regarding specific transfers |
| | ATO & other statutory reporting | - Preparing and lodging business activity statements with the ATO - Considering ongoing financial and statutory reporting requirements |
| | Processing receipts and payments | - Preparing and authorising receipt and payment vouchers - Entering receipts and payments into accounting system |
| | Planning / Review | - Various internal planning meetings - Attending to media enquiries - Discussing the status/strategy of the administration |
| Assets 3.00 hrs \$1,200.00 | Debtors | - Reviewing and assessing debtors ledgers - Reviewing debtor contracts and project agreements - Considering strategies for collection of outstanding pre-appointment debtors - Responding to disputes and negotiating commercial settlements |
| Creditors 17.00 hrs \$6,800.00 | Creditor enquiries | - Liaising with Link Market Services regarding creditor enquiries received through the telephone hotline and dedicated creditor email address relating to the second meeting of creditors - Preparing and updating 'Questions and Answers' document for distribution to Link Market Services client team - Providing regular updates to creditors to be published on the PPB Advisory website - Receiving and following up creditor enquiries via telephone, facsimile and email - Assisting creditors via telephone to complete proof of debt and proxy forms for the second meeting of creditors |
| | Dealing with proofs of debt | - Receipting and filing proof of debt forms relating to the second meeting of creditors |
| | Creditor reports | - Finalising the s439A report to creditors |
| | Meeting of Creditors | - Internal planning meetings in preparation for the second meeting of creditors - Responding to enquiries in relation to the second meeting of creditors - Preparing meeting file, including agenda, certificate of postage, reports to creditors, advertisement of meeting and draft minutes of meeting - Preparing presentation for the second meeting of creditors - Attending and chairing the second meeting of creditors |
| | Banking Syndicate reporting | - Preparing reports to the Banking Syndicate and their representatives - Attending to enquiries from the Banking Syndicate and their representatives |
| Employees 1.50 hrs \$600.00 | Employee enquiries | - Receiving and following up employee enquiries via telephone, facsimile and email |
| Investigation 1.50 hrs \$600.00 | Conducting investigation | - Completing preliminary investigations and finalising investigations file |
| Trade On / Wind Down 1.50 hrs \$600.00 | Accounting for Indemnity Agreement | - Internal reporting of financial position under the terms of the Indemnity - Updating estimated outcome statement |

3. Summary of anticipated work to be undertaken by Ian Carson, David McEvoy, Craig Crosbie, their partners and staff during the Liquidation process for the period from the date of the second meeting of creditors to the completion of the liquidation

| Task Area | General Description | Includes |
|---|--|---|
| Administration 37.50 hrs \$15,000.00 | Document maintenance / file review / checklist | <ul style="list-style-type: none"> - Attendance to filing - Updating checklists for statutory duties |
| | Insurance | <ul style="list-style-type: none"> - Corresponding with Willis regarding insurance policies - Arranging the finalisation of insurance policies |
| | Bank account administration | <ul style="list-style-type: none"> - Preparing correspondence to close bank accounts - Requesting bank statements - Preparing bank account reconciliations - Correspondence with bank regarding specific transfers |
| | ASIC Form 524 and other forms | <ul style="list-style-type: none"> - Preparing and lodging forms with the ASIC - Correspondence with the ASIC regarding statutory forms |
| | ATO & other statutory reporting | <ul style="list-style-type: none"> - Lodging business activity statements with the ATO - Considering ongoing financial and statutory reporting requirements |
| | Finalisation | <ul style="list-style-type: none"> - Notifying ATO of finalisation - Cancelling ABN / GST / PAYG registration - Completing finalisation checklists |
| | Planning / review | <ul style="list-style-type: none"> - Various internal planning meetings - Attending to media enquiries |
| | Processing receipts and payments | <ul style="list-style-type: none"> - Preparing and authorising receipt and payment vouchers - Entering receipts and payments into accounting system |
| | Books and records / storage | <ul style="list-style-type: none"> - Dealing with records in storage - Sending job files to storage |
| Creditors 37.50 hrs \$15,000.00 | Creditor enquiries | <ul style="list-style-type: none"> - Preparing regular updates to creditors to be published on the PPB Advisory website - Receiving and following up creditor enquiries via telephone, facsimile and email - Reviewing and preparing correspondence to creditors and their representatives via facsimile, email and post |
| | Creditor reports | <ul style="list-style-type: none"> - Preparing general reports to creditors - Preparing reports to the members of the Committee of Inspection (Col), should one be appointed |
| | Dealing with informal proofs of debt | <ul style="list-style-type: none"> - Receipting and filing proofs of debt when not related to a dividend |
| | Banking Syndicate | <ul style="list-style-type: none"> - Preparing reports to the Banking Syndicate and their representatives - Responding to enquiries from the Banking Syndicate and their representatives - Attending meetings with the Banking Syndicate and their representatives - Preparing and distributing dividend to Banking Syndicate |
| | Meetings of creditors | <ul style="list-style-type: none"> - Preparing notices relating to general meetings of creditors - Responding to creditor enquiries related to general meetings of creditors - Preparing meeting file, including agenda, attendance register, list of creditors, reports to creditors and draft minutes of meeting - Attending and chairing creditors meetings - If a Col is appointed: <ul style="list-style-type: none"> o Preparing notices relating to meetings of the Col o Preparing meeting file, including agenda, attendance register, list of Col members, reports to the Col and draft minutes of meeting o Attending and chairing Col meetings - Preparing and lodging minutes of meetings with the Australian Securities and Investments Commission (ASIC) |
| Dividend 12.50 hrs \$5,000.00 | Processing proofs of debt | <ul style="list-style-type: none"> - Corresponding with creditors inviting lodgement of proofs of debt - Receipting proofs of debt and maintaining proof of debt register - Adjudicating proofs of debt - Preparing correspondence to creditors advising outcome of claim adjudication |

| Task Area | General Description | Includes |
|--|------------------------------------|---|
| | Dividend procedures | <ul style="list-style-type: none"> - Preparing correspondence to creditors advising of intention to declare dividend - Advertising intention to declare dividend - Obtaining clearance from the ATO to allow distribution of the Company's assets - Calculating dividend rate - Corresponding with creditors announcing declaration of dividend - Advertising announcement of dividend - Preparing distribution and dividend file - Processing payment vouchers to pay dividend - Corresponding with creditors enclosing payment of dividend |
| Employees 12.50 hrs \$5,000.00 | Employee enquiries | <ul style="list-style-type: none"> - Receiving and following up employee enquiries via telephone, facsimile and email - Reviewing and preparing correspondence to employees and their representatives via facsimile, email and post |
| | Employee dividend | <ul style="list-style-type: none"> - Corresponding with employees and the Department of Education, Employment and Workplace Relations (DEEWR) regarding intention to declare priority dividend - Liaising with Australian Taxation Office (ATO) regarding proof of debt related to superannuation guarantee charge - Advertising dividend notice - Receipting and adjudicating proofs of debt - Calculating dividend rate and preparing dividend file - Preparing payment vouchers to pay dividend - Preparing correspondence to employees and DEEWR enclosing payment of dividend - Ensuring PAYG is remitted to the ATO |
| | Other employee issues | <ul style="list-style-type: none"> - Preparing and issuing employee PAYG payment summaries - Liaising with the Child Support Agency |
| Investigation 12.50 hrs \$5,000.00 | Conducting investigation | <ul style="list-style-type: none"> - Investigations regarding insolvent trading and voidable transactions - Reviewing financial statements and trading history - Obtaining and reviewing Company's books and records - Preparing investigations file |
| | ASIC reporting | <ul style="list-style-type: none"> - Lodgement of s533 investigation report with the Australian Securities and Investments Commission (ASIC) - Preparing and lodging supplementary s533 report with the ASIC (if required) - Liaising with the ASIC |
| Trade On / Wind Down 12.50 hrs \$5,000.00 | Accounting for Indemnity Agreement | <ul style="list-style-type: none"> - Internal reporting of financial position under the terms of the Indemnity - Updating and finalising estimated outcome statement |

4. Summary of the Administrators' disbursements for the period 28 May 2012 to 31 December 2012

Disbursements incurred by the Administrators during the Voluntary Administration process for the period 28 May 2012 to 31 December 2012.

| Disbursement Category | \$ |
|-------------------------|---------------------|
| A | - |
| B1 | 10,132.28 |
| B2 | 5,551.67 |
| Total | 15,683.95 |
| GST | 1,568.40 |
| Total (incl GST) | \$ 17,252.35 |

5. Summary of the Administrators' receipts and payments for the period 28 May 2012 to 31 December 2012

Administrators' receipts and payments during the Voluntary Administration process for the period 28 May 2012 to 31 December 2012.

| | \$ |
|-----------------------------------|---------------------|
| RECEIPTS | |
| Asset Realisations | 316,956.69 |
| Debtor Monies Collected | 697,271.38 |
| GEERS Funds | 104,990.66 |
| GST Received | 451.00 |
| Insurance Premium Refund | 660.00 |
| Interest Income | 6,746.87 |
| Third Party Monies Received | 38,665.00 |
| Total Receipts | 1,165,741.60 |
| PAYMENTS | |
| Administrators Costs | (16,657.54) |
| Advertising | (585.25) |
| Asset Realisation Costs | (825.00) |
| Bank Charges | (58.00) |
| Debt Collection Fees | (24,772.16) |
| Distribution to Banking Syndicate | (167,257.81) |
| GEERS Employee Payments | (80,692.66) |
| GST Paid | (158.00) |
| Insurance | (2,262.83) |
| Labour Hire | (148.50) |
| Legal Fees | (61,605.19) |
| Media Consulting Expense | (5,455.29) |
| PAYG Paid | (25,600.00) |
| PAYG Withheld | 1,302.00 |
| Security Locks / Guards | (1,810.60) |
| Third Party Monies Paid | (38,665.00) |
| Third Party Service Providers | (5,624.03) |
| Venue Hire and Incidentals | (230.00) |
| Wages & Salaries | (7,434.03) |
| Total Payments | (438,539.89) |
| Net Receipts / (Payments) | 727,201.71 |