



# **Financial Report Package**

**April 2024**

**Prepared for**

**Stone Crest Master Association**

**By**

**Southwest Property Management**



**Balance Sheet**  
 Stone Crest Master Association  
 End Date: 04/30/2024

Date: 5/7/2024  
 Time: 2:01 pm  
 Page: 1

|   | Operating            | Reserve              | Total                |
|---|----------------------|----------------------|----------------------|
| <b>Assets</b>                                       |                      |                      |                      |
| <b>CASH - OPERATING</b>                             |                      |                      |                      |
| Alliance - Operating - 0678                         | \$ 48,772.34         | \$ -                 | \$ 48,772.34         |
| <b>Total: CASH - OPERATING</b>                      | <b>\$ 48,772.34</b>  | <b>\$ -</b>          | <b>\$ 48,772.34</b>  |
| <b>CASH - RESERVE</b>                               |                      |                      |                      |
| Alliance - Reserve MM - 0710                        | -                    | 77,322.61            | 77,322.61            |
| Alliance - CDAR 8795 (5/30/2024)                    | -                    | 126,260.96           | 126,260.96           |
| <b>Total: CASH - RESERVE</b>                        | <b>\$ -</b>          | <b>\$ 203,583.57</b> | <b>\$ 203,583.57</b> |
| <b>ACCOUNTS RECEIVABLE</b>                          |                      |                      |                      |
| Accounts Receivable- HomeOwner                      | 14,935.32            | -                    | 14,935.32            |
| <b>Total: ACCOUNTS RECEIVABLE</b>                   | <b>\$ 14,935.32</b>  | <b>\$ -</b>          | <b>\$ 14,935.32</b>  |
| <b>CURRENT ASSETS</b>                               |                      |                      |                      |
| Prepaid Auto-Owners Insurance (7/23-24) \$5,298.80  | 883.12               | -                    | 883.12               |
| Prepaid Tower Hill Insurance (7/23-24) \$11,726.20  | 1,954.04             | -                    | 1,954.04             |
| Prepaid Camera Monitoring (12/24) \$1,215.00        | 810.00               | -                    | 810.00               |
| Ppd Gate Maint: J & W Gates (1/24-12/24) \$1,500.00 | 1,000.00             | -                    | 1,000.00             |
| Ppd Gate Maint; DoorKing (1/24-12/24) \$300.00      | 200.00               | -                    | 200.00               |
| Utility Deposit                                     | 6,730.00             | -                    | 6,730.00             |
| <b>Total: CURRENT ASSETS</b>                        | <b>\$ 11,577.16</b>  | <b>\$ -</b>          | <b>\$ 11,577.16</b>  |
| <b>OTHER ASSETS</b>                                 |                      |                      |                      |
| Due From Operating                                  | -                    | 83,320.71            | 83,320.71            |
| <b>Total: OTHER ASSETS</b>                          | <b>\$ -</b>          | <b>\$ 83,320.71</b>  | <b>\$ 83,320.71</b>  |
| <b>Total: Assets</b>                                | <b>\$ 75,284.82</b>  | <b>\$ 286,904.28</b> | <b>\$ 362,189.10</b> |
| <b>Liabilities &amp; Equity</b>                     |                      |                      |                      |
| <b>CURRENT LIABILITIES</b>                          |                      |                      |                      |
| Accrued Expenses                                    | 13,221.06            | -                    | 13,221.06            |
| Due To Reserves                                     | 83,320.71            | -                    | 83,320.71            |
| <b>Total: CURRENT LIABILITIES</b>                   | <b>\$ 96,541.77</b>  | <b>\$ -</b>          | <b>\$ 96,541.77</b>  |
| <b>OTHER LIABILITIES</b>                            |                      |                      |                      |
| Rental Deposit Payable                              | 600.00               | -                    | 600.00               |
| Clubhouse Rental Deposits                           | 1,125.00             | -                    | 1,125.00             |
| <b>Total: OTHER LIABILITIES</b>                     | <b>\$ 1,725.00</b>   | <b>\$ -</b>          | <b>\$ 1,725.00</b>   |
| <b>RESERVE CONTRIBUTIONS</b>                        |                      |                      |                      |
| Unallocated Reserves                                | -                    | 218,020.88           | 218,020.88           |
| Spent From Rsvs: Unallocated Reserves               | -                    | (37,282.20)          | (37,282.20)          |
| Reserve Interest                                    | -                    | 1,586.42             | 1,586.42             |
| Reserves: Building/Structures                       | -                    | 29,432.05            | 29,432.05            |
| Reserves: Clubhouse                                 | -                    | 5,533.81             | 5,533.81             |
| Reserves: Fountains                                 | -                    | 2,063.59             | 2,063.59             |
| Reserves: Landscaping                               | -                    | 41,400.07            | 41,400.07            |
| Reserves: Playground Equipment                      | -                    | 12,435.98            | 12,435.98            |
| Spent From Rsvs: Playground Equipment               | -                    | (11,799.23)          | (11,799.23)          |
| Reserves: Pool & Spa                                | -                    | 10,908.82            | 10,908.82            |
| Reserves: Retention Pond/Lake                       | -                    | (3,950.00)           | (3,950.00)           |
| Reserves: Roads                                     | -                    | 12,435.98            | 12,435.98            |
| Reserves: Tennis Courts                             | -                    | 5,572.16             | 5,572.16             |
| Reserves: Wall                                      | -                    | 13,987.95            | 13,987.95            |
| <b>Total: RESERVE CONTRIBUTIONS</b>                 | <b>\$ -</b>          | <b>\$ 300,346.28</b> | <b>\$ 300,346.28</b> |
| <b>EQUITY</b>                                       |                      |                      |                      |
| Prior Year Adjustments                              | (409.81)             | -                    | (409.81)             |
| Retained Earnings- Operating                        | (24,930.49)          | -                    | (24,930.49)          |
| <b>Total: EQUITY</b>                                | <b>\$(25,340.30)</b> | <b>\$ -</b>          | <b>\$(25,340.30)</b> |
| Net Income Gain/Loss                                | -                    | (13,442.00)          | (13,442.00)          |
| Net Income Gain/Loss                                | 2,358.35             | -                    | 2,358.35             |
| <b>Total: Liabilities &amp; Equity</b>              | <b>\$ 75,284.82</b>  | <b>\$ 286,904.28</b> | <b>\$ 362,189.10</b> |



**Income Statement - Operating**  
**Stone Crest Master Association**  
 04/30/2024

Date: 5/7/2024  
 Time: 2:01 pm  
 Page: 1

| Description  | Current Period     |                    |                   | Year-to-date        |                     |                     | Annual Budget       |
|--|--------------------|--------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
|  | Actual             | Budget             | Variance          | Actual              | Budget              | Variance            |                     |
| <b>OPERATING INCOME</b>                            |                    |                    |                   |                     |                     |                     |                     |
| <b>ASSESSMENT INCOME</b>                           |                    |                    |                   |                     |                     |                     |                     |
| 4000-00 Assessments                                | \$43,357.50        | \$41,632.50        | \$1,725.00        | \$173,430.00        | \$166,530.00        | \$6,900.00          | \$499,590.00        |
| 4002-00 Budgeted Repayment - to Reserves           | 3,360.50           | -                  | 3,360.50          | 13,442.00           | -                   | 13,442.00           | -                   |
| 4050-00 Interest - Operating                       | 1.47               | -                  | 1.47              | 4.48                | -                   | 4.48                | -                   |
| 4055-00 Interest - Reserves                        | 13.41              | -                  | 13.41             | 1,586.42            | -                   | 1,586.42            | -                   |
| 4060-00 Alloc Reserve Interest to Reserves         | (13.41)            | -                  | (13.41)           | (1,586.42)          | -                   | (1,586.42)          | -                   |
| 4080-00 Clubhouse Rental Income                    | 475.00             | -                  | 475.00            | 1,925.00            | -                   | 1,925.00            | -                   |
| 4145-00 Landscape Reimbursement                    | -                  | 1,500.00           | (1,500.00)        | -                   | 6,000.00            | (6,000.00)          | 18,000.00           |
| 4150-00 Electric Reimbursement                     | -                  | 225.00             | (225.00)          | -                   | 900.00              | (900.00)            | 2,700.00            |
| <b>Total ASSESSMENT INCOME</b>                     | <b>\$47,194.47</b> | <b>\$43,357.50</b> | <b>\$3,836.97</b> | <b>\$188,801.48</b> | <b>\$173,430.00</b> | <b>\$15,371.48</b>  | <b>\$520,290.00</b> |
| <b>Total OPERATING INCOME</b>                      | <b>\$47,194.47</b> | <b>\$43,357.50</b> | <b>\$3,836.97</b> | <b>\$188,801.48</b> | <b>\$173,430.00</b> | <b>\$15,371.48</b>  | <b>\$520,290.00</b> |
| <b>OPERATING EXPENSE</b>                           |                    |                    |                   |                     |                     |                     |                     |
| <b>ADMINISTRATIVE EXPENSES</b>                     |                    |                    |                   |                     |                     |                     |                     |
| 5000-00 Management Fees                            | 2,230.00           | 2,230.00           | -                 | 8,920.00            | 8,920.00            | -                   | 26,760.00           |
| 5015-00 Annual Corporate Report                    | -                  | 5.17               | 5.17              | -                   | 20.68               | 20.68               | 62.00               |
| 5020-00 AP Processing Fees                         | -                  | 20.00              | 20.00             | 115.00              | 80.00               | (35.00)             | 240.00              |
| 5055-00 Copies & Printing                          | -                  | 64.17              | 64.17             | -                   | 256.68              | 256.68              | 770.00              |
| 5065-00 CPA Services                               | -                  | 200.00             | 200.00            | -                   | 800.00              | 800.00              | 2,400.00            |
| 5085-00 Legal Fees-General                         | -                  | 166.67             | 166.67            | 825.00              | 666.68              | (158.32)            | 2,000.00            |
| 5110-00 Misc Admin Expenses                        | -                  | 12.50              | 12.50             | -                   | 50.00               | 50.00               | 150.00              |
| 5120-00 Office Supplies                            | -                  | -                  | -                 | 230.00              | -                   | (230.00)            | -                   |
| 5125-00 Postage & Delivery                         | -                  | 62.50              | 62.50             | -                   | 250.00              | 250.00              | 750.00              |
| <b>Total ADMINISTRATIVE EXPENSES</b>               | <b>\$2,230.00</b>  | <b>\$2,761.01</b>  | <b>\$531.01</b>   | <b>\$10,090.00</b>  | <b>\$11,044.04</b>  | <b>\$954.04</b>     | <b>\$33,132.00</b>  |
| <b>TAXES &amp; INSURANCE</b>                       |                    |                    |                   |                     |                     |                     |                     |
| 5200-00 Insurance- General Prop/Liability/Umbrella | 1,418.78           | 1,016.67           | (402.11)          | 5,675.12            | 4,066.68            | (1,608.44)          | 12,200.00           |
| 5205-00 D & O Insurance                            | 2,418.30           | 2,241.67           | (176.63)          | 9,973.79            | 8,966.68            | (1,007.11)          | 26,900.00           |
| <b>Total TAXES &amp; INSURANCE</b>                 | <b>\$3,837.08</b>  | <b>\$3,258.34</b>  | <b>(\$578.74)</b> | <b>\$15,648.91</b>  | <b>\$13,033.36</b>  | <b>(\$2,615.55)</b> | <b>\$39,100.00</b>  |
| <b>UTILITY EXPENSES</b>                            |                    |                    |                   |                     |                     |                     |                     |
| 5410-00 Electric-Clubhouse                         | 920.23             | 933.33             | 13.10             | 3,642.09            | 3,733.32            | 91.23               | 11,200.00           |
| 5415-00 Electric-Common Area                       | 152.21             | 600.00             | 447.79            | 3,132.03            | 2,400.00            | (732.03)            | 7,200.00            |
| 5420-00 Electric-Fountain                          | 551.89             | 983.33             | 431.44            | 2,260.53            | 3,933.32            | 1,672.79            | 11,800.00           |
| 5435-00 Electric-Irrigation                        | 1,262.88           | 1,125.00           | (137.88)          | 4,439.42            | 4,500.00            | 60.58               | 13,500.00           |
| 5445-00 Electric-Street Lights                     | 1,405.75           | 1,400.00           | (5.75)            | 4,216.94            | 5,600.00            | 1,383.06            | 16,800.00           |
| 5460-00 Telephone                                  | 159.97             | 125.00             | (34.97)           | 635.86              | 500.00              | (135.86)            | 1,500.00            |
| 5486-00 Daniels Roads 29981                        | 442.51             | 400.00             | (42.51)           | 1,786.84            | 1,600.00            | (186.84)            | 4,800.00            |
| 5487-00 Daniels Rd 29983                           | (790.51)           | 58.33              | 848.84            | 4,734.31            | 233.32              | (4,500.99)          | 700.00              |
| 5488-00 Foxcrest 32385                             | 325.59             | 291.67             | (33.92)           | 1,451.87            | 1,166.68            | (285.19)            | 3,500.00            |
| 5489-00 Tract K 26203                              | 41.82              | 33.33              | (8.49)            | 188.88              | 133.32              | (55.56)             | 400.00              |
| 5490-00 Home Grove Dr 35691                        | 351.20             | 333.33             | (17.87)           | 1,512.91            | 1,333.32            | (179.59)            | 4,000.00            |
| 5491-00 Tract H 26207                              | 61.17              | 133.33             | 72.16             | 242.67              | 533.32              | 290.65              | 1,600.00            |
| 5492-00 Tract F 26213                              | 283.34             | 208.33             | (75.01)           | 804.15              | 833.32              | 29.17               | 2,500.00            |
| 5493-00 Tract J 26987                              | 613.92             | 833.33             | 219.41            | 1,762.43            | 3,333.32            | 1,570.89            | 10,000.00           |
| 5494-00 SC Blvd Irrigation 27085                   | -                  | 8.33               | 8.33              | -                   | 33.32               | 33.32               | 100.00              |
| 5495-00 Daniel RD 41389                            | 496.13             | 191.67             | (304.46)          | 1,884.92            | 766.68              | (1,118.24)          | 2,300.00            |
| 5497-00 Vineland RD 26217                          | (231.85)           | 8.33               | 240.18            | 124.56              | 33.32               | (91.24)             | 100.00              |
| <b>Total UTILITY EXPENSES</b>                      | <b>\$6,046.25</b>  | <b>\$7,666.64</b>  | <b>\$1,620.39</b> | <b>\$32,820.41</b>  | <b>\$30,666.56</b>  | <b>(\$2,153.85)</b> | <b>\$92,000.00</b>  |
| <b>RECREATIONAL EXPENSES</b>                       |                    |                    |                   |                     |                     |                     |                     |
| 5630-00 Clubhouse- Cleaning                        | 1,312.50           | 1,416.67           | 104.17            | 5,472.18            | 5,666.68            | 194.50              | 17,000.00           |
| 5640-00 Clubhouse Maintenance                      | -                  | 208.33             | 208.33            | -                   | 833.32              | 833.32              | 2,500.00            |
| 5670-00 Furniture Maintenance                      | -                  | 116.67             | 116.67            | -                   | 466.68              | 466.68              | 1,400.00            |
| 5680-00 Holiday Installation & Storage             | -                  | 125.00             | 125.00            | -                   | 500.00              | 500.00              | 1,500.00            |
| 5715-00 Playground Maintenance                     | -                  | 83.33              | 83.33             | -                   | 333.32              | 333.32              | 1,000.00            |
| 5735-00 Pool Maintenance Contract                  | 2,400.00           | 1,200.00           | (1,200.00)        | 4,800.00            | 4,800.00            | -                   | 14,400.00           |
| 5740-00 Pool Permit                                | 335.35             | 27.08              | (308.27)          | 335.35              | 108.32              | (227.03)            | 325.00              |
| 5745-00 Pool Equip Purchase/Repair                 | -                  | -                  | -                 | 2,859.50            | -                   | (2,859.50)          | -                   |



**Income Statement - Operating**

Stone Crest Master Association

04/30/2024

Date: 5/7/2024

Time: 2:01 pm

Page: 2

| Description                                    | Current Period      |                    |                      | Year-to-date        |                     |                      | Annual              |
|--|---------------------|--------------------|----------------------|---------------------|---------------------|----------------------|---------------------|
|  | Actual              | Budget             | Variance             | Actual              | Budget              | Variance             | Budget              |
| 5747-00 Pool Repairs                           | \$-                 | \$375.00           | \$375.00             | \$-                 | \$1,500.00          | \$1,500.00           | \$4,500.00          |
| 5750-00 Pool Supplies                          | -                   | 41.67              | 41.67                | -                   | 166.68              | 166.68               | 500.00              |
| 5765-00 Tennis Courts/Maint                    | -                   | 41.67              | 41.67                | -                   | 166.68              | 166.68               | 500.00              |
| <b>Total RECREATIONAL EXPENSES</b>             | <b>\$4,047.85</b>   | <b>\$3,635.42</b>  | <b>(\$412.43)</b>    | <b>\$13,467.03</b>  | <b>\$14,541.68</b>  | <b>\$1,074.65</b>    | <b>\$43,625.00</b>  |
| <b>GATE &amp; SECURITY</b>                     |                     |                    |                      |                     |                     |                      |                     |
| 5800-00 Gate Maintenance Agreement             | 125.00              | 50.00              | (75.00)              | 500.00              | 200.00              | (300.00)             | 600.00              |
| 5805-00 Gate Access Subscription               | 25.00               | 56.00              | 31.00                | 100.00              | 224.00              | 124.00               | 672.00              |
| 5810-00 Gate Access Cards                      | -                   | 8.33               | 8.33                 | -                   | 33.32               | 33.32                | 100.00              |
| 5820-00 Gate Repairs                           | -                   | 33.33              | 33.33                | -                   | 133.32              | 133.32               | 400.00              |
| 5825-00 Camera Monitoring                      | 101.25              | 80.83              | (20.42)              | 405.00              | 323.32              | (81.68)              | 970.00              |
| 5835-00 Camera Installation                    | -                   | 33.33              | 33.33                | -                   | 133.32              | 133.32               | 400.00              |
| <b>Total GATE &amp; SECURITY</b>               | <b>\$251.25</b>     | <b>\$261.82</b>    | <b>\$10.57</b>       | <b>\$1,005.00</b>   | <b>\$1,047.28</b>   | <b>\$42.28</b>       | <b>\$3,142.00</b>   |
| <b>LANDSCAPING &amp; GROUND EXPENSES</b>       |                     |                    |                      |                     |                     |                      |                     |
| 6000-00 Landscape Contract                     | 10,933.75           | 10,933.75          | -                    | 43,735.00           | 43,735.00           | -                    | 131,205.00          |
| 6015-00 Fountain Maintenance                   | 1,625.00            | -                  | (1,625.00)           | 6,931.98            | -                   | (6,931.98)           | -                   |
| 6017-00 Fountain Repairs                       | -                   | 333.33             | 333.33               | -                   | 1,333.32            | 1,333.32             | 4,000.00            |
| 6025-00 Irrigation Maintenance & Repairs       | 2,700.00            | 1,500.00           | (1,200.00)           | 9,853.00            | 6,000.00            | (3,853.00)           | 18,000.00           |
| 6030-00 Lake/Wetlands/Waterway Maint           | -                   | 625.00             | 625.00               | -                   | 2,500.00            | 2,500.00             | 7,500.00            |
| 6035-00 Misc Grounds & Landscaping             | -                   | 250.00             | 250.00               | -                   | 1,000.00            | 1,000.00             | 3,000.00            |
| 6040-00 Pinestraw & Mulch                      | 14,252.50           | 2,083.33           | (12,169.17)          | 28,505.00           | 8,333.32            | (20,171.68)          | 25,000.00           |
| 6050-00 Tree Trimming/Removal                  | -                   | 250.00             | 250.00               | -                   | 1,000.00            | 1,000.00             | 3,000.00            |
| 6055-00 Fence Repair                           | -                   | 16.67              | 16.67                | -                   | 66.68               | 66.68                | 200.00              |
| <b>Total LANDSCAPING &amp; GROUND EXPENSE</b>  | <b>\$29,511.25</b>  | <b>\$15,992.08</b> | <b>(\$13,519.17)</b> | <b>\$89,024.98</b>  | <b>\$63,968.32</b>  | <b>(\$25,056.66)</b> | <b>\$191,905.00</b> |
| <b>GENERAL MAINTENANCE &amp; REPAIRS</b>       |                     |                    |                      |                     |                     |                      |                     |
| 6400-00 General Maint & Building Repairs       | -                   | 83.33              | 83.33                | 162.00              | 333.32              | 171.32               | 1,000.00            |
| 6415-00 Electrical Repairs                     | -                   | 83.33              | 83.33                | -                   | 333.32              | 333.32               | 1,000.00            |
| 6445-00 Fire Extinguisher/Ins                  | -                   | 13.33              | 13.33                | -                   | 53.32               | 53.32                | 160.00              |
| 6470-00 Lighting/Bulbs Repairs                 | -                   | 100.00             | 100.00               | 174.00              | 400.00              | 226.00               | 1,200.00            |
| 6486-00 Interior Pest Control                  | -                   | 100.00             | 100.00               | 211.00              | 400.00              | 189.00               | 1,200.00            |
| 6488-00 Exterior Pest Control                  | 45.00               | -                  | (45.00)              | 90.00               | -                   | (90.00)              | -                   |
| 6495-00 Pressure Washing                       | -                   | 500.00             | 500.00               | -                   | 2,000.00            | 2,000.00             | 6,000.00            |
| 6510-00 Sign Maintenance                       | -                   | 208.33             | 208.33               | 2,516.48            | 833.32              | (1,683.16)           | 2,500.00            |
| 6520-00 Termite Bond                           | -                   | 25.00              | 25.00                | -                   | 100.00              | 100.00               | 300.00              |
| <b>Total GENERAL MAINTENANCE &amp; REPAIRS</b> | <b>\$45.00</b>      | <b>\$1,113.32</b>  | <b>\$1,068.32</b>    | <b>\$3,153.48</b>   | <b>\$4,453.28</b>   | <b>\$1,299.80</b>    | <b>\$13,360.00</b>  |
| <b>RESERVE EXPENSES</b>                        |                     |                    |                      |                     |                     |                      |                     |
| 9904-00 Reserve- Unallocated                   | 5,308.33            | 5,308.33           | -                    | 21,233.32           | 21,233.32           | -                    | 63,700.00           |
| <b>Total RESERVE EXPENSES</b>                  | <b>\$5,308.33</b>   | <b>\$5,308.33</b>  | <b>\$-</b>           | <b>\$21,233.32</b>  | <b>\$21,233.32</b>  | <b>\$0.00</b>        | <b>\$63,700.00</b>  |
| <b>Total OPERATING EXPENSE</b>                 | <b>\$51,277.01</b>  | <b>\$39,996.96</b> | <b>(\$11,280.05)</b> | <b>\$186,443.13</b> | <b>\$159,987.84</b> | <b>(\$26,455.29)</b> | <b>\$479,964.00</b> |
| <b>Net Income:</b>                             | <b>(\$4,082.54)</b> | <b>\$3,360.54</b>  | <b>(\$7,443.08)</b>  | <b>\$2,358.35</b>   | <b>\$13,442.16</b>  | <b>(\$11,083.81)</b> | <b>\$40,326.00</b>  |



**Income Statement - Reserve**  
 Stone Crest Master Association  
 04/30/2024

Date: 5/7/2024  
 Time: 2:01 pm  
 Page: 3

| Description                                       | Current Period             |                            |                   | Year-to-date                |                             |                   | Annual Budget               |
|---|----------------------------|----------------------------|-------------------|-----------------------------|-----------------------------|-------------------|-----------------------------|
|   | Actual                     | Budget                     | Variance          | Actual                      | Budget                      | Variance          |                             |
| <b>RESERVE EXPENSE</b>                            |                            |                            |                   |                             |                             |                   |                             |
| <b>RESERVE EXPENSES</b>                           |                            |                            |                   |                             |                             |                   |                             |
| 9902-00 Reserve Transfers - Repayment to Reserves | \$3,360.50                 | \$3,360.50                 | \$-               | \$13,442.00                 | \$13,442.00                 | \$-               | \$40,326.00                 |
| <b>Total RESERVE EXPENSES</b>                     | <u>\$3,360.50</u>          | <u>\$3,360.50</u>          | <u>\$-</u>        | <u>\$13,442.00</u>          | <u>\$13,442.00</u>          | <u>\$0.00</u>     | <u>\$40,326.00</u>          |
| <b>Total RESERVE EXPENSE</b>                      | <b>\$3,360.50</b>          | <b>\$3,360.50</b>          | <b>\$-</b>        | <b>\$13,442.00</b>          | <b>\$13,442.00</b>          | <b>\$-</b>        | <b>\$40,326.00</b>          |
| <b>Net Reserve:</b>                               | <u><u>(\$3,360.50)</u></u> | <u><u>(\$3,360.50)</u></u> | <u><u>\$-</u></u> | <u><u>(\$13,442.00)</u></u> | <u><u>(\$13,442.00)</u></u> | <u><u>\$-</u></u> | <u><u>(\$40,326.00)</u></u> |