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Receiver

UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA, SOUTHERN DIVISION

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

v.

KENT R.E. WHITNEY, DAVID LEE
PARRISH, THE CHURCH FOR
THE HEALTHY SELF A/K/A CHS
TRUST, AND CHS ASSET
MANAGEMENT, INC.,

Defendants.

Case No. 8:19-CV-499-JVS-KES

**SECOND QUARTERLY STATUS
REPORT OF THE RECEIVER
PURSUANT TO SECTION XIII OF
THE ORDER APPOINTING
RECEIVER**

[No hearing required]

Pursuant to Section XIII of the *Order Appointing Receiver* (the "Receiver Order"), Robert P. Mosier, the Court-appointed receiver (the "Receiver"), submits this second quarterly status report to inform the Court of the efforts made during the past calendar quarter to fulfill the Receiver's duties as set forth in the Receiver Order. The information in this report is based upon four months of investigation, discussions with investors, and a review and analysis of limited records and computer data. The observations and conclusions below remain subject to change as new information is received.

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I. SUMMARY OF OPERATIONS

A. Identification of Investors and Calculation of Their Net Investments

One of the two areas of focus for the Receiver during this last quarter was on identification of investors and the calculation of their net investments. In identifying investors, the Receiver has included those investors who initially invested with iCare Financial Solutions, Inc. ("iCare"), because it appears that iCare and Church for the Healthy Self dba CHS Trust merged in March 2018. Although the Receiver believes the funds are already part of the receivership estate because they are traceable to investor funds, it is anticipated that iCare will be formally brought in as part of the receivership estate on motion of the SEC or the Receiver.

The Receiver's staff has almost completed the net investment analysis for the CHS/iCare investor accounts. The Court may recall that this involved having to manually tabulate each investor's account to confirm (a) the original investment, (b) subsequent investments, (c) withdrawals, (d) removal of all interest and other income ascribed to the account, and (e) removal of donation expenditures where none appears to have been made. The term "almost completed" is used as a few accounts are incomplete and new data is infrequently. The claims process described below will likely resolve any discrepancies.

1. Preliminary Net Investment Summary

Based on the significant data reviewed so far, and still subject to change, the Receiver observes that there are 440 investors who have 504 accounts with a collective net investment of \$28.8 million for both CHS and iCare investors. CHS records show the total investment before adjustment at \$33.1 million.

a. CHS Investors: The to-date analysis shows that CHS has 346

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investors with 389 accounts for a total net investment of \$22.1 million. The CHS records show the total investment at \$24.8 million before adjustment.

b. iCare Investors: The to-date analysis shows that iCare has 94 investors with 115 accounts and a total net investment of \$6.8 million. The CHS records for the iCare investors show a total investment of \$8.4 million.

c. To-Date Analysis: “To-date analysis” suggests that these numbers will likely change after obtaining input from the investors who will be asked to affirm or amend each investor’s net investment or provide documentation to support an alternative number as described below.

2. Confirming the Net Investment Amount/Claims Procedure

The Receiver plans to present a claims process to this Court for approval soon. In summary, the claims process will consist of the Receiver’s office mailing a summary of each investor’s net investment analysis to the investors with an explanation of the process/methodology used to arrive at the net number. The investor will be invited to either accept or reject the number, and if rejected, the onus will be on the investor to provide documentation to support a revised amount using the same limited methodology used by the Receiver’s office, all subject to Court approval prior to any release of the data to the investors. Once the forensic accounting is complete, the Receiver further plans to file a constructive trust motion that prioritizes investors over trade creditors meaning that investors get paid first. Subject to ongoing analysis, the Receiver believes that the amount owing to trade creditors is de minimis in any event. Although it is consistent with equitable principles, seeking this prioritization was also important to the Office of the United States Attorney when it agreed to

1 have the funds that the FBI seized prior to the Receiver's appointment
2 administered as part of the receivership estate.

3 **3. Insider Investments:**

4 Twenty-six apparent insiders have not been included in the above
5 amounts and have not been analyzed for net investment. CHS records
6 show that these insider accounts have a gross value of \$9.7 million (before
7 subjecting these insiders to the net investment analysis). The precise status
8 and method to deal with the insider claims is still being analyzed and will
9 likely be the subject of a future motion. The number of identified insiders
10 may increase as more information is gathered.

11 **B. Status of Identification and Recovery of Financial Assets**

12 The Receiver (1) froze and obtained turnover of \$231,525 in funds in
13 accounts in the name of the Receivership Defendants, (2) froze and is in the
14 process of obtaining turnover of an additional \$1,498.00, and (3) froze an
15 approximately \$744,000.00 in bank accounts that are not in the name of the
16 Receivership Defendants but that the Receiver believes should be brought
17 within the scope of the receivership estate because funds belonging to
18 investors were deposited into them. The Receiver expects those to formally
19 become part of the receivership estate in the near future. The Receiver is in
20 the process of obtaining turnover of approximately \$5.1 million that was
21 seized by the FBI prior to the commencement of this case.

22 The Receiver also took possession of personal property at various
23 residential and business locations and retained Tranzon Asset Strategies to
24 liquidate that property. It did so by way of an on-line auction that generated
25 \$54,195 in net proceeds for the estate. The remaining personal property,
26 which is comprised mostly of non-designer clothes and household items,
27 has been abandoned and most of it retrieved by its owners, which included
28 Mr. Parrish and Mr. Whitney. Mr. Parrish owns real property in Chicago that

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1 may have a small amount of equity, and the Receiver is determining whether
2 it makes sense to administer that asset. There are also some smaller
3 assets, including stock in a publicly-traded limited partnership, that the
4 Receiver will be liquidating. It is anticipated that there will be additional real
5 and personal property assets to administer when and if the scope of the
6 receivership estate is expanded. Exhibit "A" hereto is an updated, current
7 list of assets and Exhibit "B" is a detailed summary of cash receipts and
8 disbursements for the period from April 1, 2019, through June 30, 2019. As
9 of the date of this report and after payment of costs of the receivership and
10 the fees and costs allowed by this Court, the Receiver is holding \$102,037.
11 This amount is expected to increase as set forth above.

12 **C. Future Activity**

13 The Receiver and his team are completing the forensic accounting to
14 identify where funds came from and where funds went. Based on this
15 accounting, which is far along, the Receiver is analyzing potential litigation
16 claims, including clawback actions against charities that received donations,
17 individuals and companies who received commissions for introducing
18 investors to this scheme, and a small number of investors who cashed out
19 with full interest and principal. The Receiver is also investigating whether
20 there are viable claims against any financial institutions that may have
21 helped facilitate this investment fraud and interviewing firms who may be
22 willing to pursue any such claims on a contingency fee basis. As required
23 by the Receiver Order, the Receiver will seek authorization from the Court
24 before pursuing any litigation.

25 26 **II. ACCRUED ADMINISTRATIVE EXPENSES**

27 From April 1, 2019, through June 30, 2019, the Receiver and his staff
28 incurred fees of \$166,979 and costs of \$3,718.52 that will be the subject of a

1 fee application expected to be filed in late August or early September.
 2 During this same period, the Receiver's counsel incurred fees of \$82,943.55
 3 and costs of \$3,061.72, which will similarly be the subject of a forthcoming
 4 fee application. For the period of March 14, 2019, through March 31, 2019,
 5 the Receiver's counsel has unpaid fees of \$12,630.60 because it only
 6 sought and obtained authorization to pay 80% of its fees.

8 **III. RECOMMENDATION REGARDING RECEIVERSHIP**

9 The Receiver remains keenly aware of his duty to efficiently administer
 10 the receivership estates in a manner that maximizes the distribution that
 11 investors will receive. At this juncture, the receivership is in its early stages
 12 with active recovery of assets ongoing, so the receivership is expected to
 13 continue through at least 2019 and, if the Receiver receives approval to
 14 prosecute claims on behalf of the receivership estates, it would continue
 15 beyond this year.

16 Respectfully submitted,

17 DATED: August 6, 2019

SMILEY WANG-EKVALL, LLP

20 By: /s/ Kyra E. Andrassy
 21 Kyra E. Andrassy
 22 Counsel for Robert P. Mosier, Receiver

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PROOF OF SERVICE**STATE OF CALIFORNIA, COUNTY OF ORANGE**

At the time of service, I was over 18 years of age and not a party to this action. I am employed in the County of Orange, State of California. My business address is 3200 Park Center Drive, Suite 250, Costa Mesa, CA 92626.

On **08/06/2019**, I served true copies of the following document(s) described as **SECOND QUARTERLY STATUS REPORT OF THE RECEIVER PURSUANT TO SECTION XIII OF THE ORDER APPOINTING RECEIVER** on the interested parties in this action as follows:

(X) (BY COURT VIA NOTICE OF ELECTRONIC FILING ("NEF")) – Pursuant to United States District Court, Central District of California, Local Civil Rule 5-3, the foregoing document will be served by the court via NEF and hyperlinked to the document. On **08/06/2019**, I checked the CM/ECF docket for this case and determined that the aforementioned person(s) are on the Electronic Mail Notice List to receive NEF transmission at the email address(es) indicated.

() (BY E-MAIL). By scanning the document(s) and then e-mailing the resultant pdf to the e-mail address indicated above per agreement. Attached to this declaration is a copy of the e-mail transmission.

() (BY FACSIMILE). I caused the above-referenced documents to be transmitted to the noted addressee(s) at the fax number as stated. Attached to this declaration is a "TX Confirmation Report" confirming the status of transmission. Executed on _____, at Costa Mesa, California.

() (BY MAIL). I enclosed the documents(s) in a sealed envelope or package addressed to the persons at the addresses listed in the Service List and placed the envelope for collection and mailing, following our ordinary business practices. I am readily familiar with the practice of Smiley Wang-Ekvall, LLP for collecting and processing correspondence for mailing. On the same day that correspondence is placed for collection and mailing, it is deposited in the ordinary course of business with the United States Postal Service, in a sealed envelope with postage fully prepaid. I am a resident or employed in the county where the mailing occurred. The envelope was placed in the mail at Costa Mesa, California.

() STATE I declare under the penalty of perjury under the laws of the State of California that the above is true and correct.

(X) FEDERAL I declare that I am employed in the office of a member of the bar of this court at whose direction the service was made.

Executed on August 06, 2019, at Costa Mesa, California.

/s/ Lynnette Garrett
Lynnette Garrett

SERVICE LIST

BY COURT VIA NOTICE OF ELECTRONIC FILING ("NEF"):

- **Kyra E Andrassy**
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EXHIBIT "A"

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RECEIVERSHIP of THE CHURCH FOR THE HEALTHY SELF et al

LIST of ASSETS as of JULY 31, 2019

Account Name/Holder			Institution	Account Number	Turn-over Date	Status	Amount
<u>CASH SEIZED by the RECEIVER:</u>							
1	David Lee Parrish	Chase	-9288	3/25/2019	\$\$ Turned over to Receiver		\$35,232.36
2	David Lee Parrish	Chase	-7411	3/25/2019	\$\$ Turned over to Receiver		267.08
3	David Lee Parrish	Chase	-6236	3/25/2019	\$\$ Turned over to Receiver		246.82
4	David Lee Parrish	Chase	-1703	3/25/2019	\$\$ Turned over to Receiver		1,888.86
5	David Parrish	Cash		3/15/2019	Cash picked up at the 118 Gamet, NB property		48,037.00
6	Kent Whitney	Cash		3/15/2019	Cash picked up at the Newport Beach Apartment		5,000.00
7	Kent Whitney	Capital One 360 Acct	-8298	4/8/2019	3/25/19 Kyra sent letter to freeze & turnover		1,898.82
8	Church for the Healthy Self	TD Ameritrade/Scottrade	-2670	4/23/2019	3/26/19 Kyra ordered liquidated & turned over		38,299.01
9	Lena Le	Ironbeam / Insignia	-2885	4/29/2019	3/21/19 Frozen		93,508.24
10	Kent Whitney	Acom Securities, LLC	-4279	5/20/2019	3/25/2019 Account frozen		6,154.37
11	David Lee Parrish	Acom Securities, LLC	UNKNOWN	5/20/2019			992.84
TOTAL CASH SEIZED by the RECEIVER							231,525.40
12	<u>NET CASH from PERSONAL PROPERTY AUCTIONED by TRANZON</u>						54,194.94
<u>TOTAL CASH RECEIPTS TO-DATE</u>							285,720.34
ACTUAL CASH on HAND on JULY 31, 2019 =							\$102,037

<u>CASH SEIZED by the FBI:</u>						
13	CHS Asset Management, Inc.	Bank of America	-3568		3/12/19 FBI seized funds	\$1,008,866.60
14	The Church for the Healthy Self	Prestige Community Credit Union	-803		3/12/19 Turned over to US Marshals	4,125,898.19
TOTAL CASH SEIZED by the FBI						\$5,134,764.79

<u>FROZEN ACCOUNTS</u>						
	Institution	Account Number	Other	Status		Amount
15	iCare Financials Solution Inc.	Wells Fargo	-1976	Checking	3/19/2019 Frozen	254,880.00
16	iCare Financial Solution Corp.	Bank of America	-4884		3/18/19 Frozen per Kyra	2,807.79
17	iCare Financial Solution	Ironbeam / Insignia	-2878	Trading/Futures	3/21/19 Frozen	28,534.27
18	iCare Agency	Wells Fargo	-8949	Checking	3/19/2019 Frozen	9,071.00
19	iCare Agency	Wells Fargo	-5001		3/19/2019 Frozen	6,854.00
20	Crawfish Lovers	Wells Fargo	-1526	Checking	3/19/2019 Frozen	157,176.00

(continued)

FROZEN ACCOUNTS: (continued)		Institution	Account Number	Other	Status	Amount	
21	Crawfish Lovers	Wells Fargo	-1534		3/19/2019 Frozen		799.00
22	Ha Nguyen	Wells Fargo	-0463	Checking	3/19/2019 Frozen		2,923.00
23	Ha Nguyen	Wells Fargo	-2521	Checking	3/19/2019 Frozen		344.00
24	Ha Nguyen	Wells Fargo	-4667	Money Market	3/19/2019 Frozen		20,069.00
25	Ngoc-Ha T. Nguyen	Bank of America	-0133		3/18/19 Frozen per Kyra		3,589.50
26	Ngoc-Ha T. Nguyen	Bank of America	-6234		3/18/19 Frozen per Kyra		251,171.55
27	Ngoc-Ha T. Nguyen	Bank of America	-7904		3/18/19 Frozen per Kyra		4,308.73
28	2DC Partners LLC dba CHS Asset	Chase	-9058		3/25/19 Frozen		1,498.00
29	Tien My Pham	Charles Schwab	-6475		3/27/19 Frozen		0.40
30	Richard Earl King II	Prestige Community Credit Union	-829		3/19/2019 Frozen		
31	Human Kindness Club	Prestige Comm Credit Union	-663		3/19/2019 Frozen		
32	Richard E. King II	TD Ameritrade	-502		3/21/19 Frozen. Kyra sent letter		
33	David Lee Parrish	TD Ameritrade/Scottrade	-8735	f/k/a/ 89547202 Closed 10/28/14	3/21/19 Frozen. Kyra sent letter		
TOTAL FROZEN ACCOUNTS							744,026.24

TOTAL SHORT-TERM CASH AVAILABLE

\$6,164,511.37

PROSPECTIVE REAL PROPERTIES:		CITY, STATE, ZIP CODE & PARCEL NUMBER	OWNED BY	LOW VALUE	HIGH VALUE
34	45 EAST 23rd STREET	CHICAGO, ILLINOIS 60616-2113	DAVID PARRISH	350,000.00	400,000.00
			LESS APPROXIMATE MORTGAGE	(300,000.00)	(300,000.00)
			EQUITY in the PROPERTY	50,000.00	100,000.00
35	RAW LAND LOCATED in YAZOO CITY, MISSISSIPPI		KENT WHITNEY	0.00	500.00
36	RAW LAND LOCATED in the SANTA CLARITA VALLEY in CALIFORNIA		KENT WHITNEY	0.00	800.00
TOTAL PROSPECTIVE REAL PROPERTIES				50,000.00	101,300.00

AUTOMOBILES:

	YEAR and MAKE	OWNED BY	LOW VALUE	HIGH VALUE
37	2011 BMW 528i	KENT WHITNEY (SAN JOSE)	6,000.00	8,000.00
38	2011 MERCEDES GL 450		4,000.00	6,000.00
TOTAL AUTOMOBILES			10,000.00	14,000.00

TOTAL LONG-TERM ASSETS

\$6,224,511.37 **\$6,279,811.37**

(CONTINUED)

OTHER ACCOUNTS IN PROCESS:		Institution	Account Number	Other	Status	Amount
39	David Parish	Bank of America	-7299	Line of Credit		92.30
40	Rose Parish and David Parish	Bank of America	-2303	Checking		
41	David Parish	Bank of America	-3680	Credit Card		
42	David Parish	Bank of America	-3682	Credit Card		
43	Kent Whitney	Bank of America	-8750	Credit Card	3/21/19 Noticed on card # -2746	
44	Kent Whitney	Bank of America	-8757	Credit Card		0.00
45	CHS Asset Management, Inc.	Bank of America	-5354	CAM Account	3/18/19 Kyra sent a letter	
46	The Church for the Healthy Self	TD Ameritrade	-1928	Closed 6/2/16		
47	David Lee Parish	TD Ameritrade	-1772	f/k/a/ 89548010	3/26/19 No value per Ameritrade	
48	Kent Whitney/David Parish	Pay Pal Accounts				
49	Ngoc-Ha T. Nguyen	Bank of America	-7466	Savings	3/18/19 Kyra sent a letter	
50	Ngoc-Ha T. Nguyen	Bank of America	-2232	Checking	3/18/19 Kyra sent a letter	
51	Ngoc-Ha T. Nguyen	Bank of America	-1331	Savings	3/18/19 Kyra sent a letter	
52	Ngoc-Ha T. Nguyen	Bank of America	-1093	Checking	3/18/19 Kyra sent a letter	
53	Ngoc-Ha T. Nguyen	Bank of America	-9243	CD	3/18/19 Kyra sent a letter	
54	Ngoc-Ha T. Nguyen	Bank of America	-5284	CD	3/18/19 Kyra sent a letter	
55	Ngoc-Ha T. Nguyen	Bank of America	-3946	CD	3/18/19 Kyra sent a letter	
56	Ngoc-Ha T. Nguyen	Bank of America	-2002	Retirement	3/18/19 Kyra sent a letter	
57	Ngoc-Ha T. Nguyen	Bank of America	-2001	Retirement	3/18/19 Kyra sent a letter	
58	Ngoc-Ha T. Nguyen	Bank of America	-0006	Retirement	3/18/19 Kyra sent a letter	
59	Ngoc-Ha T. Nguyen	Bank of America	-9606	Loan	3/18/19 Kyra sent a letter	
60	Ngoc-Ha T. Nguyen	Bank of America	-7051	CC	3/18/19 Kyra sent a letter	
61	Ngoc-Ha T. Nguyen	Bank of America	-1798	Debit Card	3/18/19 Kyra sent a letter	
62	Ngoc-Ha T. Nguyen	Bank of America	-0960	Credit Card	3/18/19 Kyra sent a letter	
63	Ngoc-Ha T. Nguyen	Bank of America	-8834	Credit Card		
64	Ngoc-Ha T. Nguyen	Bank of America	-5991	Credit Card		
65	Ngoc-Ha T. Nguyen ICARE Fin Svs	Bank of America	-2755	Credit Card		
66	2DC Partners, LLC	Bank of America	Unknown	Unknown	3/18/19 Per Kyra no records of accts	
67	Unknown	Union Bank	Unknown		3/18/19 Kyra sent a letter	
68	Kent Whitney	Charles Schwab	-9545		3/27/19 Accounts Closed in 2010	
69	Kent Whitney	Chime Bank	-0491		3/25/19 Kyra letter to Bancorp who handles Chime Banking	
TOTAL OTHER ACCOUNTS IN PROCESS						\$92.30

EXHIBIT "B"

RECEIVERSHIP ESTATE of the CHURCH for the HEALTHY SELF
SCHEDULE of CASH RECEIPTS and DISBURSEMENTS
for the period MARCH 14, 2019 through JULY 31, 2019

		TOTALS for ALL ACCOUNTS	BANK ACCOUNTS HELD in the NAME OF:		
			CHURCH for the HEALTHY SELF ACCOUNT # 8667	DAVID PARRISH # 8688	KENT R.E. WHITNEY # 8681
1 CASH RECEIPTS:					
2 TURNOVER of FUNDS		\$231,525	\$131,807	\$86,665	\$13,053
3 PERSONAL PROPERTY AUCTION:					
4 GROSS SALE PROCEEDS	\$62,363		\$62,363		
5 LESS AUCTION EXPENSES	(8,168)		(8,168)		
6 TOTAL NET AUCTION PROCEEDS		54,195	54,195		
7 MISCELLANEOUS REFUNDS		3,243	3,243	0	0
8 ALL OTHER RECEIPTS		293	293	0	0
9 TOTAL CASH RECEIPTS		289,256	189,538	86,665	13,053
10 CASH DISBURSEMENTS:					
11 PROFESSIONAL FEES & COSTS:					
12 MOSIER & COMPANY, INC.	88,332		88,332		
13 SMILEY WANG-EKVALL LLP	52,640		52,640		
14 FOX ROTHCHILD LLP	18,726		18,726		
15 COMPLETE DISCOVERY	2,155		2,155		
16 SCHEEF & STONE, LLP	1,153		1,153		
17 TOTAL PROFESSIONAL FEES & COSTS		163,005	163,005		
18 OTHER COSTS & EXPENSES:					
19 WEBSITE (DONLIN, RECANO)	4,713		4,713	0	0
20 COMPUTER IMAGING	4,500		4,500	0	0
21 FACILITY RENT in WESTMINSTER	3,525		3,525	0	0
22 TRANSLATION SERVICES	2,928		2,928	0	0
23 OUTSIDE SERVICES	2,629		2,629	0	0
24 MOVING & STORAGE	2,391		2,293	0	98
25 ADMINISTRATIVE COSTS	1,389		1,389	0	0
26 TAKEOVER & SECURE PROPERTY	1,185		606	489	90
27 AUTO REPAIRS for the AUCTION	685		0	685	0
28 ALL OTHER DISBURSEMENTS	269		269	0	0
29 TOTAL OTHER COSTS & EXPENSES		24,214	22,852	1,174	188
30 TOTAL CASH DISBURSEMENTS		187,220	185,858	1,174	188
31 CASH FLOW before INTRA-ACCOUNT ACTIVITY		102,037	3,681	85,491	12,865
32 INTRA-ACCOUNT CASH ACTIVITY		0	96,250	(84,450)	(11,800)
33 CASH on HAND, END of the PERIOD		\$102,037	\$99,931	\$1,041	\$1,065