

EXHIBIT A

2:07-cv-00919-DCN

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Entry Number 182-2

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SEC v. Albert Parish et al
Parish Economics and Summerville Hard Assets
January 1, 2001 - April 30, 2007 Transactions

Sources of Funds

Funds from Investors		
Investor Receipts		92,452,000

Other Sources of Funds

Bank Loan Proceeds	6,291,000	
Business Ventures / Loans	3,500,000	
Hard Asset Sales	3,118,000	
Other Income/Deposits/Consulting Income	625,000	
Net To/From Albert Parish	408,000	
Net Purchase/Sale of Misc. Assets	7,000	
Unclassified (1)	6,906,000	
Total Other Sources of Funds		20,855,000

113,307,000

Uses of Funds (2)

Funds Returned to Investors

Investor Payments	49,174,000	
Payments For the Benefit of Investors	1,653,000	
		50,827,000

Bank Account Balances to Receiver Estate

129,000

Other Uses of Funds

Hard Asset Purchases	19,979,000	
Business Ventures / Loans	9,608,000	
Bank Loan Payments	6,465,000	
Net Life Insurance	3,578,000	
Edgar Pomeroy & Pomeroy Enterprises	2,247,000	
Net Credit Card Payments/Advances	2,207,000	
Non-Business Expenses	2,192,000	
Net Real Property Purchase / Income / Improvements / Maintenance	1,679,000	
Private Jet Travel	1,361,000	
Net Vehicle Purchases/Sales	1,328,000	
Net to/from AJ Davis (Parish Enterprises)	1,122,000	
Donations	782,000	
Business Expenses	462,000	
Net to/from Investment Accounts	184,000	
Professional Fees	90,000	
Net Other Uses of Funds	530,000	
Misc expenses and unclassified expenses under \$500	427,000	
Unclassified (1)	8,886,000	
Total Other Uses of Funds		63,127,000

114,083,000 (3)

(1) The classification of payment is continuing but for a number of reasons such as (1) no electronic accounting system was used to track transactions so the Receiver has to rely on paper records, (2) the handwriting on the checks is often illegible, (3) there are typically no memos on the checks identifying the nature of the payment, (4) some investor payments were paid to third parties without a check memo to reflect nature of payments and (5) details of many transactions are not available from the bank. The unclassified transactions appear to primarily relate to funds received from or returned to investors. The unclassified deposits represent about 6% of total deposits and the unclassified disbursements represent less than 8% of the total disbursements. The Receiver believes all the funds have been accounted for in the financial records he has recovered, however, he has not been able to categorize all of the transactions as this time. While the Receiver continues to investigate the transfers, he has not identified any significant transactions that lead him to believe any significant amount was transferred into an unidentified bank account. This is more fully explained in paragraphs 18 to 25 in the text of the report. Many of the unclassified transactions are being identified through the claims review process as investor transactions and through the Receiver's continued investigation. The claims review process continues.

(2) Includes \$13.3 million in American Express charges of which \$8.6 have been classified as hard assets purchases.

(3) The difference between the sources and uses of funds is explained by the beginning cash balance as of 1/1/01 and American Express charges in excess of the payments made to American Express during the review period.