

# **EXHIBIT A**



Oldsmar / Tampa / St. Petersburg

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## ***REPORT OF STANDARDIZED FUND ACCOUNTING REPORT***

Consolidated Nadel Entities  
Tampa, FL

We have compiled the standardized fund accounting report as of April 30, 2018 for the thirteen month period then ended, included in the accompanying prescribed form (Civil Court Docket No. 8:09-cv-87-T-26TBM). We have not audited or reviewed the accompanying standardized fund accounting report and accordingly, do not express an opinion or any assurance about whether the standardized fund accounting report is in accordance with the form prescribed by the Civil Court Docket No. 8:09-cv-87-T-26TBM).

Consolidated Nadel Entities is responsible for the preparation and fair presentation of the standardized fund account report in accordance with requirements prescribed by the Civil Court Docket No 8:09-cv-87-T-26TBM and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the standardized fund accounting report.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist Consolidated Nadel Entities in presenting financial information in the form of a standardized fund accounting report without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the standardized fund accounting report.

This standardized fund accounting report is presented in accordance with the requirements of the Civil Court Docket No. 8:09-cv-87-T-26TBM , which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Civil Court Docket No 8:09-cv-87-T-26TBM and is not intended and should not be used by anyone other than this specified party.

A handwritten signature in black ink that reads "PDR CPAs + ADVISORS". The signature is written in a cursive, flowing style.

Oldsmar, Florida

June 6, 2018

**Standardized Fund Accounting Report  
for Consolidated Nadel Entities - Cash Basis  
Receivership; Civil Court Docket No. 8:09-cv-87-T-26TBM  
Reporting Period 04/01/17 to 04/30/18**

<b>Fund Accounting (See Instructions):</b>		<b>Detail</b>	<b>Subtotal</b>	<b>Grand Total</b>
Line 1	Beginning Balance (As of 04/01/17):			5,811,938.27
	<b><i>Increases in Fund Balance:</i></b>			
Line 2	Business Income	583,309.78		
Line 3	Cash and Securities			
Line 4	Interest/Dividend Income	81,379.72		
Line 5	Business Asset Liquidation	57,500.00		
Line 6	Personal Asset Liquidation			
Line 7	Third-Party Litigation Income	-		
Line 8	Miscellaneous - Other (see attached)	3,438,623.38		
	<b>Total Funds Available (Line 1 - 8):</b>		4,160,812.88	9,972,751.15
	<b><i>Decreases in Fund Balance:</i></b>			
Line 9	Disbursements to Investors	4,928,204.87		
Line 10	Disbursements for Receivership in Operations			
Line 10a	Disbursements to Receiver or Other Professionals	215,509.46		
Line 10b	Business Asset Expenses	4,151,975.87		
Line 10c	Personal Asset Expenses			
Line 10d	Investment Expenses			
Line 10e	Third-Party Litigation Expenses			
	1. Attorney Fees			
	2. Litigation Expenses			
	<b>Total Third-Party Litigation Expenses</b>			
Line 10f	Tax Administrator Fees and Bonds			
Line 10g	Federal and State Tax Payments	47,686.01		
	<b>Total Disbursements for Receivership Operations</b>		9,343,376.21	\$9,343,376.21
Line 11	Disbursements for Distribution Expenses Paid by the Fund:			
Line 11a	Distribution Plan Development Expenses:			
	1. Fees:			
	Fund Administrator			
	Independent Distribution Consultant (IDC)			
	Distribution Agent			
	Consultants			
	Legal Advisors			
	Tax Advisors			
	2. Administrative Expenses			
	3. Miscellaneous			
	<b>Total Plan Development Expenses</b>			

*See accountants' compilation report*

**Standardized Fund Accounting Report**  
**for Consolidated Nadel Entities - Cash Basis**  
**Receivership; Civil Court Docket No. 8:09-cv-87-T-26TBM**  
**Reporting Period 04/01/17 to 04/30/18**

<b>Fund Accounting (See Instructions):</b>		<b>Detail</b>	<b>Subtotal</b>	<b>Grand Total</b>
<i>Line 11b</i>	<i>Distribution Plan Implementation Expenses:</i>			
	1. Fees:			
	Fund Administrator			
	IDC			
	Distribution Agent			
	Consultants			
	Legal Advisors			
	Tax Advisors			
	2. Administrative Expenses			
	3. Investor Identification:			
	Notice/Publishing Approved Plan			
	Claimant Identification			
	Claims Processing			
	Web Site Maintenance/Call Center			
	4. Fund Administrator Bond			
	5. Miscellaneous			
	6. Federal Account for Investor Restitution (FAIR) Reporting Expenses			
	<b>Total Plan Implementation Expenses</b>			
	<b>Total Disbursements for Distribution Expenses Paid by the Fund</b>			
<i>Line 12</i>	<i>Disbursements to Court/Other:</i>			
<i>Line 12a</i>	<i>Investment Expenses/Court Registry Investment System (CRIS) Fees</i>			
<i>Line 12b</i>	<i>Federal Tax Payments</i>			
	<b>Total Disbursements to Court/Other:</b>			
	<b>Total Funds Disbursed (Lines 9 - 11)</b>			9,343,376.21
<i>Line 13</i>	<i>Ending Balance (As of 04/30/18)</i>			629,374.94
<i>Line 14</i>	<i>Ending Balance of Fund - Net Assets:</i>			629,374.94
<i>Line 14a</i>	<i>Cash &amp; Cash Equivalents</i>			629,374.94
<i>Line 14b</i>	<i>Investments</i>			
<i>Line 14c</i>	<i>Other Assets or Uncleared Funds</i>			
	<b>Total Ending Balance of Fund - Net Assets</b>			629,374.94

*See accountants' compilation report*

Misc Items

Processing fee for re-issuing claim 365	100.00
Jackson National Life - surrender of Rowe annuity policy	241,717.33
Processing fee for re-issuing claim 6	100.00
TRD Land, return of Chris Moody's portion of LLC	4,800.00
Processing fee for re-issuing claim 396	100.00
Processing fee for re-issuing claims 293, 294 & 296	100.00
IRS tax refund	2,920,359.71
Processing fee for re-issuing claim 13	100.00
Wells Fargo to foreclose on Laurel Mountain Property per agreement	254,073.76
Processing fee for re-issuing claim 18	100.00
Processing fee for re-issuing claim 329	100.00
Processing fee for re-issuing claim 399	100.00
Processing fee for re-issuing claim 315	100.00
Processing fee for re-issuing claim 413	100.00
Processing fee for re-issuing claim 372	100.00
Quest - AT&T litigation tax settlement	72.58
Sale of Quest equipment	14,000.00
Sale of Quest equipment	2,500.00

**Total**

**3,438,623.38**



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## ***REPORT OF STANDARDIZED FUND ACCOUNTING REPORT***

Consolidated Nadel Entities  
Tampa, FL

We have compiled the standardized fund accounting report for the period of January 27, 2009 to April 30, 2018, included in the accompanying prescribed form (Civil Court Docket No. 8:09-cv-87-T-26TBM). We have not audited or reviewed the accompanying standardized fund accounting report and accordingly, do not express an opinion or any assurance about whether the standardized fund accounting report is in accordance with the form prescribed by the Civil Court Docket No. 8:09-cv-87-T-26TBM).

Consolidated Nadel Entities is responsible for the preparation and fair presentation of the standardized fund account report in accordance with requirements prescribed by the Civil Court Docket No 8:09-cv-87-T-26TBM and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the standardized fund accounting report.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist Consolidated Nadel Entities in presenting financial information in the form of a standardized fund accounting report without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the standardized fund accounting report.

This standardized fund accounting report is presented in accordance with the requirements of the Civil Court Docket No. 8:09-cv-87-T-26TBM , which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Civil Court Docket No 8:09-cv-87-T-26TBM and is not intended and should not be used by anyone other than this specified party.

*PDR CPAs + Advisors*

Oldsmar, Florida  
June 6, 2018

**Standardized Fund Accounting Report**  
**for Consolidated Nadel Entities - Cash Basis**  
**Receivership; Civil Court Docket No. 8:09-cv-87-T-26TBM**  
**Reporting Period 01/27/09 to 04/30/18**

<b>Fund Accounting (See Instructions):</b>				
		Detail	Subtotal	Grand Total
Line 1	Beginning Balance (As of 01/27/09):			1,113,413.05
	<b><i>Increases in Fund Balance:</i></b>			
Line 2	Business Income	8,690,767.39		
Line 3	Cash and Securities	2,066,501.32		
Line 4	Interest/Dividend Income	1,177,260.59		
Line 5	Business Asset Liquidation	7,581,143.58		
Line 6	Personal Asset Liquidation	120,000.00		
Line 7	Third-Party Litigation Income	68,179,943.10		
Line 8	Miscellaneous - Other (see attached)	10,973,666.11		
	<b>Total Funds Available (Line 1 - 8):</b>		98,789,282.09	99,902,695.14
	<b><i>Decreases in Fund Balance:</i></b>			
Line 9	Disbursements to Investors	66,860,906.57		
Line 10	Disbursements for Receivership in Op	2,388.57		
Line 10a	<i>Disbursements to Receiver or Other</i>	21,599,452.96		
Line 10b	<i>Business Asset Expenses</i>	10,268,077.12		
Line 10c	<i>Personal Asset Expenses</i>	20,000.00		
Line 10d	<i>Investment Expenses</i>			
Line 10e	<i>Third-Party Litigation Expenses</i>			
	1. Attorney Fees			
	2. Litigation Expenses			
	<b>Total Third-Party Litigation Expenses</b>			
Line 10f	<i>Tax Administrator Fees and Bonds</i>			
Line 10g	<i>Federal and State Tax Payments</i>	522,494.98		
	<b>Total Disbursements for Receivership Operations</b>		99,273,320.20	99,273,320.20
Line 11	Disbursements for Distribution Expenses Paid by the Fund:			
Line 11a	Distribution Plan Development Expenses:			
	1. Fees:			
	Fund Administrator			
	Independent Distribution Consultant (IDC)			
	Distribution Agent			
	Consultants			
	Legal Advisors			
	Tax Advisors			
	2. Administrative Expenses			
	3. Miscellaneous			
	<b>Total Plan Development Expenses</b>			

*See accountants' compilation report*

**Standardized Fund Accounting Report**  
**for Consolidated Nadel Entities - Cash Basis**  
**Receivership; Civil Court Docket No. 8:09-cv-87-T-26TBM**  
**Reporting Period from 01/27/09 to 04/30/18**

<b>Fund Accounting (See Instructions):</b>				
		<b>Detail</b>	<b>Subtotal</b>	<b>Grand Total</b>
<i>Line 11b</i>	<i>Distribution Plan Implementation Expenses:</i>			
	1. Fees:			
	Fund Administrator			
	IDC			
	Distribution Agent			
	Consultants			
	Legal Advisors			
	Tax Advisors			
	2. Administrative Expenses			
	3. Investor Identification:			
	Notice/Publishing Approved Plan			
	Claimant Identification			
	Claims Processing			
	Web Site Maintenance/Call Center			
	4. Fund Administrator Bond			
	5. Miscellaneous			
	6. Federal Account for Investor Restitution (FAIR) Reporting Expenses			
	<b>Total Plan Implementation Expenses</b>			
	<b>Total Disbursements for Distribution Expenses</b>			
	<b>Paid by the Fund</b>			
<i>Line 12</i>	<i>Disbursements to Court/Other:</i>			
<i>Line 12a</i>	<i>Investment Expenses/Court Registry Investment</i>			
	System (CRIS) Fees			
<i>Line 12b</i>	<i>Federal Tax Payments</i>			
	<b>Total Disbursements to Court/Other:</b>			
	<b>Total Funds Disbursed (Lines 9 - 11)</b>			99,273,320.20
<i>Line 13</i>	<i>Ending Balance (As of 04/30/18)</i>			629,374.94
<i>Line 14</i>	<i>Ending Balance of Fund - Net Assets:</i>			629,374.94
<i>Line 14a</i>	<i>Cash &amp; Cash Equivalents</i>			629,374.94
<i>Line 14b</i>	<i>Investments</i>			
<i>Line 14c</i>	<i>Other Assets or Uncleared Funds</i>			
	<b>Total Ending Balance of Fund - Net Assets</b>			629,374.94
	<i>See accountants' compilation report</i>			



## Misc Detail from 1/27/09 to 04/30/18

<u>Date</u>	<u>From</u>	<u>Amount</u>
2/28/09	Received from Scoop Real Estate	30.00
4/30/09	Rec'd from Venice Jet Center	2,582.18
12/23/09	Received from Viking Oil & Gas	393.91
4/1/10	Bonds.Com	100,000.00
4/13/10	Held in Escrow by WGK for Shell	135,000.00
4/30/10	Bonds.Com	117,000.00
5/27/10	Money found in Andrew Martin's office	30.00
5/27/10	Check received from Chris Moody	8,085.00
6/18/10	Check from Holland Knight held in Trust	2,450.00
7/1/10	Bonds.Com	100,000.00
7/21/10	IRS refund from Marguerite Nadel	588,956.17
8/3/10	Carrie Olivo - sold used t.v.	200.00
8/18/10	IRS refund - Arthur Nadel	672,403.16
8/24/10	payment of sale of cherokee	5,000.00
9/21/10	sale of helicopter headsets	100.00
9/21/10	Refund from Regions - overpayment of HFH loan	9.27
12/10/10	Sharon Moody IRS refund	151,248.00
12/17/10	Sharon Moody IRS refund	108,047.00
12/17/10	Sharon Moody IRS refund	80,174.00
12/17/10	Sharon Moody IRS refund	78,495.00
1/21/11	Chris Moody IRS refund	578,355.64
1/21/11	Chris Moody IRS refund	297,547.00
2/4/11	Neil Moody IRS refund	100,266.95
2/25/11	Chris Moody IRS refund	80.53
5/10/11	Leslie Hindman Auctioneers - sale of jewelry	591,663.85
5/27/11	IRS refund check - Venice Jet Center	3,594.01
9/16/11	balance from acct at Goldman Sachs in name of Carlin Equities	13.43
3/13/12	Neil Moody IRS refund	365,284.99
4/18/12	Bonds.Com	366,973.60
8/3/12	Funds from Nadel's frozen acct at First Citizens Bank	4,576.81
8/3/12	Funds from Nadels frozen acct at Northern Trust	23,808.03
8/31/12	Chris Moody IRS refund	292,541.00
9/7/12	Marian Aubry Appraisals - sale of items of Neil Moody	7,787.00
9/14/12	Sale of Endai stock held by Valhalla	15,000.00
9/14/12	First America Bank - remaining funds in Neil Moody charitable foundation	375.25
10/1/12	Respiro beginning balance	12,116.18
10/12/12	Bonds.Com - sale of Receiver's shares back to Company	5,000.00
11/2/12	Marian Aubry Appraisals - sale of misc Scoop office artwork	272.30
11/2/12	Marian Aubry Appraisals - sale of misc. Neil Moody assets	1,531.00
12/5/12	Processing fee for re-issuing investor check for Carl Wierum	100.00
12/7/12	Marian Aubry Appraisals - sale of misc Nadel & Moody assets	682.50
12/11/12	Processing fee for re-issuing invejstor check for Norma Kaplan	100.00

12/20/12	Processing fee for re-issuing check to Angela Daukas	100.00
12/26/12	Processing fee for re-issuing check to Paula Lerner	100.00
1/4/13	Marian Aubry Appraisals - sale of misc Moody assets	623.00
1/30/13	Processing fee for re-issuing check to Mario Yu	100.00
1/31/13	Payment on promissory note/mortgage (related to clawback)	529.17
2/22/13	Sale of battery back-ups	34.80
2/22/13	Marian Aubry Appraisals - sale of misc Nadel & Moody assets	579.60
2/22/13	State of FL - sale/liquidation of MAMS shares held by Valhalla	12,797.20
3/18/13	Aubry Appraisals - sale of misc Moody assets	1,750.00
3/22/13	RWJ - sale of misc. items	1,887.86
3/28/13	Aubry Appraisals - sale of misc Moody assets	1,540.00
4/2/13	Processing fee for re-issuing check to Thomas Deppe IRA	100.00
6/4/13	IRS refund check - Marguerite Nadel	1,725,303.49
7/23/13	Sale of Fruitville Rd	68,450.55
8/1/13	Sale of Evergreen, CO	322,677.60
8/9/13	Sale of Rowe's Lexus	24,605.25
8/9/13	Refund deposit - Rowe	5,000.00
8/9/13	Liquidation fee - Rowe	500.00
8/16/13	Sale of Quest's BMW	3,566.12
10/4/13	Sale of Respiro	45,750.00
11/7/13	Aubry Enterprises - sale of Nadel assets	105.00
11/7/13	Aubry Enterprises - sale of Moody assets	1,531.60
12/6/13	Karin Leerevelt - settlement Chris Moody's Hideaway condo	35,000.00
12/6/13	Decora Svs - settlement Chris Moody's Hideaway condo	35,000.00
3/28/14	PTTSA Benefit Trust to Respiro	26.58
5/9/14	Jackson National Life - withdrawal from Rowe annuity policy	40,000.00
5/16/14	refund from Briggs Morgan - cancellation of garnishment	15.00
5/21/14	Processing fee for re-issuing check to Barrett McKenzie Hunter	100.00
5/23/14	Aubry Enterprises LLC - sale of misc D. Band assets (related to Rowe settlement)	696.00
6/5/14	Processing fee for re-issuing check to Charles Schwab	100.00
6/13/14	Processing fee for re-issuing check to Barrant Merrill	35.00
8/1/14	US Treasury refund	30.61
8/1/14	Aubry Enterprises - sale of band artwork (related to Rowe settlement)	450.00
8/12/14	Nadel - frozen account from Goldman Sachs	2,164.25
8/12/14	Nadel - frozen account from Goldman Sachs	3,634.35
8/13/14	Processing fee for re-issuing lost check to John Fries	35.00
8/13/14	Processing fee for re-issuing lost check to David Karpol	35.00
8/13/14	Processing fee for re-issuing lost check to James Bos	35.00
8/22/14	Aubry Appraisals - painting for Band estate	75.00
1/16/15	Witness fee for subpoena to Quest	20.00
4/17/15	Jackson National Life - withdrawal from Rowe annuity policy	40,000.00
6/22/15	Redemption of 36,000 shares of First American Holdings Corp.	288,000.00
8/21/15	Frozen funds in two A. Nadel accounts and one Clark Nadel Trust	13,610.94
12/28/15	Processing fee for re-issuing lost check to Stephen Berestka	100.00
4/12/16	Jackson National Life - withdrawal from Rowe annuity policy	40,000.00
7/31/16	Processing fees for re-issuing disbursements to investors	375.00

4/11/17	Jackson National Life - surrender of Rowe annuity policy	241,717.33
4/28/17	Quest - AT&T litigation settlement	72.58
5/19/17	TRD Land 43, LLC - return of Chris Moody's portion of LLC's cash reserve	4,800.00
8/18/17	Sold Quest equipment	14,000.00
8/28/17	IRS Tax refund	2,920,359.71
9/29/17	Wells Fargo foreclosure on Laurel Mountain property after payment to	254,073.76
2/28/18	Processing fees for re-issuing disbursements to investors	1,100.00
3/8/18	Sale of Quest equipment	<u>2,500.00</u>
	Total Misc.	<u><u>10,973,666.11</u></u>