

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF FLORIDA
CASE NO. 20-CV-81205-RAR**

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

v.

COMPLETE BUSINESS SOLUTIONS
GROUP, INC. d/b/a PAR FUNDING, et al.,

Defendants.

**RECEIVER RYAN K. STUMPHAUZER’S REPLY IN SUPPORT OF MOTION
TO LIFT THE LITIGATION INJUNCTION TO ALLOW COMMENCEMENT
OF PROCEEDINGS AGAINST JOSEPH LAFORTE AND JAMES LAFORTE**

Ryan K. Stumphauzer, Esq., Court-Appointed Receiver (the “Receiver”) of the Receivership Entities,¹ by and through his undersigned counsel, files this Reply in Support of his

¹ The “Receivership Entities” are Complete Business Solutions Group, Inc. d/b/a Par Funding (“Par Funding”); Full Spectrum Processing, Inc.; ABetterFinancialPlan.com LLC d/b/a A Better Financial Plan; ABFP Management Company, LLC f/k/a Pillar Life Settlement Management Company, LLC; ABFP Income Fund, LLC; ABFP Income Fund 2, L.P.; United Fidelis Group Corp.; Fidelis Financial Planning LLC; Retirement Evolution Group, LLC; RE Income Fund LLC; RE Income Fund 2 LLC; ABFP Income Fund 3, LLC; ABFP Income Fund 4, LLC; ABFP Income Fund 6, LLC; ABFP Income Fund Parallel LLC; ABFP Income Fund 2 Parallel; ABFP Income Fund 3 Parallel; ABFP Income Fund 4 Parallel; ABFP Income Fund 6 Parallel; ABFP Multi-Strategy Investment Fund LP; ABFP Multi-Strategy Investment Fund 2 LP; MK Corporate Debt Investment Company LLC; Capital Source 2000, Inc.; Fast Advance Funding LLC; Beta Abigail, LLC; New Field Ventures, LLC; Heritage Business Consulting, Inc.; Eagle Six Consultants, Inc.; 20 N. 3rd St. Ltd.; 118 Olive PA LLC; 135-137 N. 3rd St. LLC; 205 B Arch St Management LLC; 242 S. 21st St. LLC; 300 Market St. LLC; 627-629 E. Girard LLC; 715 Sansom St. LLC; 803 S. 4th St. LLC; 861 N. 3rd St. LLC; 915-917 S. 11th LLC; 1250 N. 25th St. LLC; 1427 Melon St. LLC; 1530 Christian St. LLC; 1635 East Passyunk LLC; 1932 Spruce St. LLC; 4633 Walnut St. LLC; 1223 N. 25th St. LLC; Liberty Eighth Avenue LLC; The LME 2017 Family Trust; Blue Valley Holdings, LLC; LWP North LLC; 500 Fairmount Avenue, LLC; Recruiting and Marketing Resources, Inc.; Contract Financing Solutions, Inc.; Stone Harbor Processing LLC; and LM Property Management LLC; and the Receivership also includes the properties located at

Motion to Lift the Litigation Injunction to Allow Commencement of Proceedings Against Joseph LaForte and James LaForte [ECF No. 949] (the “Motion to Lift”).

I. INTRODUCTION

In the Motion to Lift, the Receiver presented evidence regarding certain cash payments that Tzvi Odzer and the “B&T Related Entities” paid to Joseph W. LaForte and James LaForte Jr. (collectively, Joseph W. LaForte and James LaForte Jr. are referred to as the “LaFortes”). These payments were not recorded in Par Funding’s books and records as payments against the merchant cash advances Par Funding provided to the B&T Related Entities. Rather, text messages, an accounting report, and other documentation obtained by the Receiver reflect that these cash payments were paid as kickbacks or commissions from the B&T Related Entities to the LaFortes—for their own personal benefit and not for the benefit of Par Funding—in exchange for causing Par Funding to continue to advance additional funds to the B&T Related Entities. In the Motion to Lift, the Receiver asks the Court to lift the Litigation Injunction to allow the Receiver to pursue conversion and other associated claims against the LaFortes relating to these cash payments.

In his Response to the Motion to Lift [ECF No. 987], Joseph LaForte argues that these cash payments were not kickbacks. Rather, Mr. LaForte suggests that any cash payments he and his brother received from the B&T Related Entities were, in fact, recorded in Par Funding’s books and records as payments against the merchant cash advances Par Funding provided to the B&T Related Entities. The evidence the Receiver filed with the Motion, as well as additional evidence attached to this Reply, do not support Mr. LaForte’s assertions. Mr. LaForte also suggests that the Receiver’s proposed litigation against the LaFortes should be delayed at this time, given that Mr.

568 Ferndale Lane, Haverford PA 19041; 105 Rebecca Court, Paupack, PA 18451; 107 Quayside Dr., Jupiter FL 33477; 2413 Roma Drive, Philadelphia, PA 19145

LaForte and other Defendants were preparing for a trial in this matter. Given that this is no longer the case, the time for Mr. LaForte to present his counterevidence to these claims should be in response to the Receiver's proposed litigation, and not in opposing the Motion to Lift. Accordingly, both of Mr. LaForte's arguments should be rejected.

II. LEGAL ARGUMENT

A. Evidence reflects that cash payments from the B&T Related Entities to the LaFortes were kickbacks, and not payments against Par Funding advances.

Mr. LaForte suggests in his Response that "every cent" the B&T Related Entities paid, including any payments "made in cash," was "applied to the account." (Response at 1). But the evidence the Receiver has reviewed and attached to the Motion contradicts Mr. LaForte's suggestion. The Bederson Report, attached to the Motion to Lift as Exhibit 1, includes two different schedules reflecting payments made by the B&T Related Entities. Exhibit B reflects the amounts the B&T Related Entities paid to Par Funding as payments against their merchant cash advance balances. The Receiver, through his consultants at DSI, have confirmed that the Exhibit B payments are reflected on Par Funding's books and records as payments against the B&T Related Entities' merchant cash advance obligations.

Exhibit C to the Bederson Report, on the other hand, reflect payments that Mr. Odzer and the B&T Related Entities paid in cash to Joseph LaForte and James LaForte (the "Exhibit C Payments"). These payments, which are corroborated by text messages and emails, were intended to be a ten percent "kickback" to induce Joseph LaForte to advance additional funds to the B&T Related Entities. Importantly, the Receiver, through his consultants at DSI, have confirmed that none of these Exhibit C Payments are reflected on Par Funding's books and records as payments against the B&T Related Entities' merchant cash advance obligations.

Notwithstanding this, Mr. LaForte argues in the Response that every cash payment from the B&T Entities was, in fact, recorded in Par Funding's book and records. Response at 1 ("When Joseph LaForte collected money from Odzer, the money was always applied to his balances and added to QuickBooks."). In reality, however, the QuickBooks records Mr. LaForte attached to his Response refute this argument. For example, Exhibit 4 to Mr. LaForte's Response is a 78-page report reflecting all payments from the B&T Related Entities that are recorded on Par Funding's books and records. Of the more than 6,000 entries on this report, which span approximately four years, the only dates when cash payments are recorded are September 21, 2017, and then from May 30, 2018 through August 22, 2018. (*See* ECF No. 987-4 at pp. 33-35, 51, 56-57, 74, 76).

All of the remaining payments from the B&T Related Entities against their merchant cash advance balances are reflected as having been made in other formats, such as ACH, Wire, Check, and E-Check. (*Id.*). Moreover, the Receiver has confirmed that the limited cash payments that were actually recorded in Par Funding's books and records do not match up to any of the emails and text messages between Mr. Odzer and Mr. LaForte that discuss the cash drop-offs / kickbacks.

It is clear that this kickback arrangement between Mr. Odzer and the LaFortes is different than other situations where Par Funding would occasionally receive cash payments from its merchants. As the Court is aware, there has been discussion of a Par Funding representative by the name of "Gino" who would visit merchants at their place of business to collect past due merchant cash advance payments. "Gino" would often report back to Mr. LaForte the results of his collection efforts, and these cash payments would be recorded on the Par Funding books and records as payments against the merchant cash advance balances for those merchants.

For example, attached as Exhibit 1 is an email dated January 27, 2016, with the Subject line of "GINO," in which a Par Funding employee updated Mr. LaForte on recent in-person

collection efforts. The email reflects that “Gino meet with Mohamed Med Tech this morning picked up \$2000 cash.” Printouts of transaction reports from Par Funding’s QuickBooks records for this merchant, attached hereto as Composite Exhibit 2, confirm that a payment was recorded against the merchant’s account on January 28, 2016, in the amount of \$2,000.00.

Similarly, on February 2, 2018, “Gino” sent an email to Mr. LaForte to report on his in-person collection efforts for that day. In describing his “Main Hits,” he explained that, with respect to a merchant named “Bogota,” he “picked up 1k cash . 1500 every Friday there after by way of ACH.” A copy of this email is attached as Exhibit 3. Thereafter, on February 8, 2018, Par Funding recorded two \$500 cash deposits (*i.e.*, totaling \$1,000) that it applied against the merchant cash advance balance for this merchant. Copies of transaction reports from Par Funding’s QuickBooks records for this merchant, reflecting these cash payments, are attached as Composite Exhibit 4.

These emails and accounting records confirm that Par Funding was able to, and in fact did from time to time, record the cash it received from other merchants as payments against these merchants’ account balances. The Exhibit C Payments, however, are different. None of these payments are reflected in Par Funding’s books and records as repayments on advances, and none of the emails discussing these cash drop-offs correspond to a payment that was recorded on Par Funding’s books and records. Rather, they reflect a kickback or commission that Mr. Odzer paid to Joseph and James LaForte, which were not recorded in Par Funding’s books and records, and which correspond to contemporaneous text messages and emails in which Mr. Odzer was requesting that Par Funding continue to issue new advances and reloads to the B&T Related Entities. There is more than sufficient evidence to allow the Receiver to pursue claims against the LaFortes in connection with these cash payments.

Mr. LaForte has agreed to the entry of a Judgment of Permanent Injunction and, therefore, the pending litigation in this case is no basis to delay the Receiver from pursuing the proposed claims.

On or shortly prior to November 24, 2021, Mr. LaForte reached an agreement with the SEC that resulted in the SEC's filing of an Unopposed Motion for Entry of Judgment of Permanent Injunction Against Defendant Joseph W. LaForte [ECF No. 1003]. On that same date, the Court granted that motion [ECF No. 1009] and entered a Judgment of Permanent Injunction against Defendant Joseph W. LaForte [ECF No. 1010]. As a result of the entry of this Judgment, Mr. LaForte will not proceed to a trial in this matter. Accordingly, Mr. LaForte's argument that this proposed litigation from the Receiver involving these cash kickbacks would distract him from trial preparation is unavailing and should be rejected.

Rather, now that the "liability phase" has been resolved as to Mr. LaForte and several other Defendants, the only matter yet to be determined involving Mr. LaForte is the amount of his disgorgement order. As a result, the ongoing litigation in this matter provides no basis whatsoever to delay the Receiver in pursuing these discrete claims in an ancillary proceeding. Additionally, Mr. LaForte and his brother will have an opportunity in the ancillary litigation to defend themselves against these claims and present the types of arguments Mr. LaForte has attempted to advance through his Response. That ancillary litigation is the proper forum for such arguments, and not through his opposition to this Motion to Lift, which merely seeks an Order from the Court lifting the Litigation Injunction and allowing the Receiver to pursue this discrete set of claims.

As explained in the Motion to Lift, the factors the Court should consider in determining whether to lift the Litigation Injunction for the purpose of allowing the Receiver to pursue these limited claims are:

- (1) whether refusing to lift the stay genuinely preserves the status quo or whether the moving party will suffer substantial injury if not permitted to

proceed; (2) the time in the course of the receivership at which the motion for relief from the stay is made; and (3) the merit of the moving party's underlying claim.

S.E.C. v. Byers, 592 F. Supp. 2d 532, 536 (S.D.N.Y. 2008), *aff'd*, 609 F.3d 87 (2d Cir. 2010). Each of these elements weigh strongly in favor of lifting the Litigation Injunction to allow the Receiver to pursue conversion claims against the LaFortes. If the Receiver is correct and the LaFortes did, in fact, keep these cash payments that do not appear on Par Funding's books and records, there would be no benefit to preserving the status quo. Rather, now that Mr. LaForte is no longer contesting the SEC's claims (with the exception of a determination of the amount of the disgorgement order to be entered against Mr. LaForte), it is unquestionably an appropriate "time in the course of the receivership" to allow the Receiver to pursue these claims. *Id.* Finally, the Receiver has presented more than sufficient evidence to demonstrate the apparent merit of these claims. Should the LaFortes continue to deny that they received these cash kickbacks, they can present their defense in the ancillary litigation the Receiver is seeking to pursue.

III. CONCLUSION

WHEREFORE, Ryan K. Stumphauzer, as Court-Appointed Receiver, by and through his undersigned counsel, respectfully requests this Court to grant the Motion to Lift.

Dated: December 13, 2021

Respectfully Submitted,

**STUMPHAUZER FOSSLID SLOMAN
ROSS & KOLAYA, PLLC**
Two South Biscayne Blvd., Suite 1600
Miami, FL 33131
Telephone: (305) 614-1400
Facsimile: (305) 614-1425

By: /s/ Timothy A. Kolaya
TIMOTHY A. KOLAYA
Florida Bar No. 056140
tkolaya@sfslaw.com

Co-Counsel for Receiver

**PIETRAGALLO GORDON ALFANO
BOSICK & RASPANTI, LLP**
1818 Market Street, Suite 3402
Philadelphia, PA 19103
Telephone: (215) 320-6200
Facsimile: (215) 981-0082

By: /s/ Gaetan J. Alfano

GAETAN J. ALFANO
Pennsylvania Bar No. 32971
(Admitted Pro Hac Vice)
GJA@Pietragallo.com
DOUGLAS K. ROSENBLUM
Pennsylvania Bar No. 90989
(Admitted Pro Hac Vice)
DKR@Pietragallo.com

Co-Counsel for Receiver

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on December 13, 2021, I electronically filed the foregoing document with the clerk of the Court using CM/ECF. I also certify that the foregoing document is being served this day on counsel of record via transmission of Notices of Electronic Filing generated by CM/ECF.

/s/ Timothy A. Kolaya
TIMOTHY A. KOLAYA

Exhibit “1”

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From: Ken Calcagnini <ken@parfunding.com>
Sent: Wed, 27 Jan 2016 12:01:48 -0500
Subject: GINO
To: Joe Mack <Joe@parfunding.com>

Gino meet with Mohamed Med Tech this morning picked up \$2000 cash. He said he will be at moxie at 1pm and then Somerest Water by 3:30pm.

Composite Exhibit “2”

Complete Business Solutions Group Inc.

3:43 PM

All Transactions for MOHA001

12/13/2021

All Transactions

Type	Num	Date	Account	Amount
Check	1010	06/17/2013	Beneficial Capital - 8006	-5,000.00
Invoice	700	06/18/2013	Accounts Receivable	7,400.00
Payment		07/01/2013	Undeposited Funds	1,234.00
Payment		07/15/2013	Undeposited Funds	900.00
Payment		07/26/2013	Undeposited Funds	1,334.00
Payment		08/09/2013	Undeposited Funds	1,461.00
Check	1016	08/12/2013	Beneficial Capital - 8006	-4,351.00
Invoice	1007	08/12/2013	Accounts Receivable	11,006.00
Payment		08/27/2013	Undeposited Funds	923.00
Payment		09/12/2013	Undeposited Funds	1,325.00
Invoice	1160	10/03/2013	Accounts Receivable	4,352.25
Payment		10/17/2013	Undeposited Funds	600.00
Payment		10/31/2013	Undeposited Funds	600.00
Payment		11/18/2013	Undeposited Funds	675.00
Check		11/19/2013	Kotapay	-675.00
Invoice	1420	11/19/2013	Accounts Receivable	750.00
Payment		11/29/2013	Undeposited Funds	600.00
Payment		12/16/2013	Undeposited Funds	600.00
Payment		12/26/2013	Undeposited Funds	600.00
Payment		01/10/2014	Undeposited Funds	600.00
Check	1523	01/16/2014	TD Bank - Operating 9790	-1,500.00
Invoice	1813	01/16/2014	Accounts Receivable	1,800.00
Payment		01/23/2014	Undeposited Funds	600.00
Payment		02/07/2014	Undeposited Funds	1,100.00
Payment		03/24/2014	Undeposited Funds	300.00
Payment		06/02/2014	Undeposited Funds	1,200.00
Payment		09/17/2014	Undeposited Funds	1,000.00
Check		09/19/2014	TD Bank - Operating 9790	-1,000.00
Invoice	4587	09/19/2014	Accounts Receivable	1,075.00
Payment		09/19/2014	Undeposited Funds	1,000.00
Payment		09/24/2014	Undeposited Funds	1,000.00
Check		09/26/2014	TD Bank - Operating 9790	-1,000.00
Invoice	4588	09/26/2014	Accounts Receivable	1,075.00
Invoice	5012	11/19/2014	Accounts Receivable	200.00
Payment		11/19/2014	Undeposited Funds	1,000.00
Payment		12/19/2014	Undeposited Funds	500.00
Payment		12/26/2014	Undeposited Funds	500.00
Payment		02/06/2015	Undeposited Funds	600.00
Invoice	6398	03/10/2015	Accounts Receivable	3,000.00
Payment		03/31/2015	Undeposited Funds	200.00
Payment		04/01/2015	Undeposited Funds	200.00
Check		04/01/2015	Kotapay	-200.00

Type	Num	Date	Account	Amount
Invoice	6450	04/01/2015	Accounts Receivable	300.00
Payment		04/28/2015	Undeposited Funds	1,000.00
Payment		05/28/2015	Undeposited Funds	1,000.00
Payment		06/30/2015	Undeposited Funds	1,000.00
Payment		07/30/2015	Undeposited Funds	1,000.00
Payment		09/02/2015	Undeposited Funds	1,000.00
Payment		09/30/2015	Undeposited Funds	1,000.00
Payment		10/30/2015	Undeposited Funds	1,000.00
Check		11/02/2015	Actum ACH	-1,000.00
Invoice	8324	11/02/2015	Accounts Receivable	1,075.00
Payment		12/31/2015	Undeposited Funds	4,381.25
Invoice	9049	01/28/2016	Accounts Receivable	2,000.00
Payment		01/28/2016	Undeposited Funds	2,000.00

Total

**Complete Business Solutions Group Inc.
 Custom Transaction Detail Report**

3:46 PM

12/13/2021

Accrual Basis

January 2016

Type	Date	Num	Name	Memo	Account	Cir	Split	Debit	Credit	Balance
Jan 16	Invoice	01/28/2016	9049	MOHA001	Accounts Receivable		Recovered Receivables Income	2,000.00		2,000.00
	Invoice	01/28/2016	9049	MOHA001	Recovered Receivables Income		Accounts Receivable		2,000.00	0.00
	Payment	01/28/2016		MOHA001	Undeposited Funds	√	Accounts Receivable	2,000.00		2,000.00
	Payment	01/28/2016		MOHA001	Accounts Receivable		Undeposited Funds		2,000.00	0.00
	Deposit	01/28/2016		MOHA001	Deposit	√	TD Bank - Operating 9790		2,000.00	-2,000.00
Jan 16								4,000.00	6,000.00	-2,000.00

Exhibit “3”

I have more to keep out of collections. But these are in Gino's bag. Will get it Monday for you

Sent from my iPhone

Begin forwarded message:

From: Gino Gioe <[REDACTED]>
Date: February 2, 2018 at 8:17:34 PM EST
To: Joe <joemack888@aol.com>
Subject: Friday results

Main hits:

1. Bogota- picked up 1k cash . 1500 every Friday there after by way of ACH
2. Tihi Corp. was a strong maintenance . He was a gentleman and appreciated the visit . Pick up cash for this past Friday and this monday @ 1100am 3280.34 . Starting Tuesday debit card used every day . He asked for that because we will never have an issue. I told him you will call on Monday .
3. Prashant . I picked up 1500\$
4. EMS . I called and spoke firm . He send a 2k wire out . I will stay on top of him
5. Bklyn woman's pavilion - deposited 1k in my account
6. tradeworks - deposited 300
7. JECHA - deposited 500
8. Carpet liquidators . Received 500 money order
9. Alcon - received 700 money order
10. R March - next mon -tues
11. Dr Morris . He texted me again - nothing .
12. sweat construction 3500 deposit tomorrow

Photo media- no one there . I will go back Monday . I want this guy .

Composite Exhibit “4”

Complete Business Solutions Group Inc.
All Transactions for BOGO001

2:57 PM
 12/13/2021

All Transactions

Type	Num	Date	Account	Amount
Invoice	20511	10/27/2017	Accounts Receivable	141,552.00
Payment		10/27/2017	Undeposited Funds	994.67
Check		10/27/2017	TD Bank - Capital 9807	-25,221.69
Payment		10/30/2017	Undeposited Funds	994.67
Payment		10/31/2017	Undeposited Funds	994.67
Payment		11/01/2017	Undeposited Funds	994.67
Payment		11/02/2017	Undeposited Funds	994.67
Check		11/03/2017	TD Bank - Capital 9807	-5,677.69
Payment		11/03/2017	Undeposited Funds	994.67
Payment		11/06/2017	Undeposited Funds	994.67
Payment		11/07/2017	Undeposited Funds	994.67
Payment		11/08/2017	Undeposited Funds	994.67
Payment		11/09/2017	Undeposited Funds	994.67
Check		11/10/2017	Republic Bank - Capital 4169	-5,316.69
Payment		11/10/2017	Undeposited Funds	994.67
Payment		11/13/2017	Undeposited Funds	994.67
Payment		11/14/2017	Undeposited Funds	994.67
Payment		11/15/2017	Undeposited Funds	994.67
Payment		11/16/2017	Undeposited Funds	994.67
Check		11/17/2017	TD Bank - Capital 9807	-5,316.69
Payment		11/17/2017	Undeposited Funds	994.67
Payment		11/20/2017	Undeposited Funds	994.67
Payment		11/21/2017	Undeposited Funds	994.67
Payment		11/22/2017	Undeposited Funds	994.67
Check		11/24/2017	TD Bank - Capital 9807	-5,316.69
Payment		11/24/2017	Undeposited Funds	994.67
Payment		11/27/2017	Undeposited Funds	994.67
Payment		11/28/2017	Undeposited Funds	994.67
Payment		11/29/2017	Undeposited Funds	994.67
Payment		11/30/2017	Undeposited Funds	994.67
Check		12/01/2017	TD Bank - Capital 9807	-5,316.69
Payment		12/01/2017	Undeposited Funds	994.67
Payment		12/04/2017	Undeposited Funds	994.67
Check		12/05/2017	TD Bank - Capital 9807	-7,650.00
Payment		12/05/2017	Undeposited Funds	994.67
Invoice	21695	12/05/2017	Accounts Receivable	11,200.00
Payment		12/06/2017	Undeposited Funds	994.67
Payment		12/06/2017	Undeposited Funds	169.69
Payment		12/07/2017	Undeposited Funds	169.69
Payment		12/07/2017	Undeposited Funds	994.67
Check		12/08/2017	TD Bank - Capital 9807	-5,316.69

Type	Num	Date	Account	Amount
Payment		12/08/2017	Undeposited Funds	994.67
Payment		12/08/2017	Undeposited Funds	169.69
Payment		12/11/2017	Undeposited Funds	169.69
Payment		12/11/2017	Undeposited Funds	994.67
Payment		12/12/2017	Undeposited Funds	169.69
Payment		12/12/2017	Undeposited Funds	994.67
Payment		12/13/2017	Undeposited Funds	994.67
Payment		12/13/2017	Undeposited Funds	169.69
Payment		12/14/2017	Undeposited Funds	994.67
Payment		12/14/2017	Undeposited Funds	169.69
Check		12/15/2017	TD Bank - Capital 9807	-5,316.69
Payment		12/15/2017	Undeposited Funds	994.67
Payment		12/15/2017	Undeposited Funds	169.69
Payment		12/18/2017	Undeposited Funds	994.67
Payment		12/18/2017	Undeposited Funds	169.69
Payment		12/19/2017	Undeposited Funds	169.69
Payment		12/19/2017	Undeposited Funds	994.67
Payment		12/20/2017	Undeposited Funds	994.67
Payment		12/20/2017	Undeposited Funds	169.69
Payment		12/21/2017	Undeposited Funds	994.67
Payment		12/21/2017	Undeposited Funds	169.69
Check		12/22/2017	Republic Bank - Capital 4169	-5,316.69
Payment		12/22/2017	Undeposited Funds	994.67
Payment		12/22/2017	Undeposited Funds	169.69
Payment		12/26/2017	Undeposited Funds	994.67
Payment		12/26/2017	Undeposited Funds	169.69
Payment		12/27/2017	Undeposited Funds	169.69
Payment		12/27/2017	Undeposited Funds	994.67
Payment		12/28/2017	Undeposited Funds	994.67
Payment		12/28/2017	Undeposited Funds	169.69
Check		12/29/2017	Republic Bank - Capital 4169	-5,009.69
Payment		12/29/2017	Undeposited Funds	994.67
Payment		12/29/2017	Undeposited Funds	169.69
Payment		01/02/2018	Undeposited Funds	994.67
Payment		01/02/2018	Undeposited Funds	169.69
Payment		01/03/2018	Undeposited Funds	994.67
Payment		01/03/2018	Undeposited Funds	169.69
Payment		01/04/2018	Undeposited Funds	994.67
Payment		01/04/2018	Undeposited Funds	169.69
Payment		01/05/2018	Undeposited Funds	994.67
Payment		01/05/2018	Undeposited Funds	169.69
Check		01/05/2018	TD Bank - Capital 9807	-3,856.69
Payment		01/08/2018	Undeposited Funds	994.67
Payment		01/08/2018	Undeposited Funds	169.69
Payment		01/09/2018	Undeposited Funds	994.67

Type	Num	Date	Account	Amount
Payment		01/09/2018	Undeposited Funds	169.69
Payment		01/10/2018	Undeposited Funds	994.67
Payment		01/10/2018	Undeposited Funds	169.69
Payment		01/11/2018	Undeposited Funds	994.67
Payment		01/11/2018	Undeposited Funds	169.69
Payment		01/12/2018	Undeposited Funds	994.67
Payment		01/12/2018	Undeposited Funds	169.69
Check		01/12/2018	TD Bank - Capital 9807	-3,856.69
Payment		01/16/2018	Undeposited Funds	994.67
Payment		01/16/2018	Undeposited Funds	169.69
Payment		01/17/2018	Undeposited Funds	994.67
Payment		01/17/2018	Undeposited Funds	169.69
Payment		01/18/2018	Undeposited Funds	994.67
Payment		01/18/2018	Undeposited Funds	169.69
Check		01/19/2018	Republic Bank - Capital 4169	-3,856.69
Payment		01/19/2018	Undeposited Funds	994.67
Payment		01/19/2018	Undeposited Funds	169.69
Payment		01/22/2018	Undeposited Funds	994.67
Payment		01/22/2018	Undeposited Funds	169.69
Check		01/22/2018	Kotapay	-994.67
Invoice	23397	01/22/2018	Accounts Receivable	1,069.67
Payment		01/23/2018	Undeposited Funds	994.67
Payment		01/23/2018	Undeposited Funds	169.69
Check		01/23/2018	Kotapay	-994.67
Check		01/23/2018	Kotapay	-169.69
Invoice	23486	01/23/2018	Accounts Receivable	1,069.67
Invoice	23487	01/23/2018	Accounts Receivable	244.69
Payment		01/24/2018	Undeposited Funds	994.67
Payment		01/24/2018	Undeposited Funds	994.67
Payment		01/24/2018	Undeposited Funds	169.69
Check		01/24/2018	Kotapay	-994.67
Invoice	23531	01/24/2018	Accounts Receivable	1,069.67
Payment		01/25/2018	Undeposited Funds	994.67
Payment		01/25/2018	Undeposited Funds	169.69
Check		01/25/2018	Kotapay	-994.67
Check		01/25/2018	Kotapay	-994.67
Invoice	23598	01/25/2018	Accounts Receivable	1,069.67
Invoice	23599	01/25/2018	Accounts Receivable	1,069.67
Payment		01/26/2018	Undeposited Funds	994.67
Payment		01/26/2018	Undeposited Funds	169.69
Check		01/26/2018	Kotapay	-994.67
Check		01/26/2018	Kotapay	-169.69
Invoice	23657	01/26/2018	Accounts Receivable	1,069.67
Invoice	23658	01/26/2018	Accounts Receivable	244.69
Payment		01/29/2018	Undeposited Funds	994.67

Type	Num	Date	Account	Amount
Payment		01/29/2018	Undeposited Funds	169.69
Check		01/29/2018	Kotapay	-994.67
Check		01/29/2018	Kotapay	-169.69
Invoice	23711	01/29/2018	Accounts Receivable	1,069.67
Invoice	23712	01/29/2018	Accounts Receivable	244.69
Payment		01/30/2018	Undeposited Funds	994.67
Payment		01/30/2018	Undeposited Funds	169.69
Check		01/30/2018	Kotapay	-994.67
Check		01/30/2018	Kotapay	-169.69
Invoice	23775	01/30/2018	Accounts Receivable	1,069.67
Invoice	23776	01/30/2018	Accounts Receivable	244.69
Payment		01/31/2018	Undeposited Funds	994.67
Payment		01/31/2018	Undeposited Funds	169.69
Check		01/31/2018	Kotapay	-994.67
Check		01/31/2018	Kotapay	-169.69
Invoice	23929	01/31/2018	Accounts Receivable	269.69
Invoice	23930	01/31/2018	Accounts Receivable	1,094.67
Payment		02/01/2018	Undeposited Funds	994.67
Payment		02/01/2018	Undeposited Funds	169.69
Check		02/01/2018	Kotapay	-169.69
Check		02/01/2018	Kotapay	-994.67
Invoice	23951	02/01/2018	Accounts Receivable	269.69
Invoice	23952	02/01/2018	Accounts Receivable	1,094.67
Check		02/02/2018	Kotapay	-169.69
Check		02/02/2018	Kotapay	-994.67
Invoice	23987	02/02/2018	Accounts Receivable	269.69
Invoice	23988	02/02/2018	Accounts Receivable	1,094.67
Payment		02/08/2018	Undeposited Funds	440.00
Payment		02/08/2018	Undeposited Funds	440.00
Payment		02/08/2018	Undeposited Funds	500.00
Payment		02/08/2018	Undeposited Funds	500.00
Payment		02/20/2018	Undeposited Funds	500.00
Payment		02/20/2018	Undeposited Funds	500.00
Payment		02/26/2018	Undeposited Funds	500.00
Payment		02/26/2018	Undeposited Funds	500.00
Payment		03/05/2018	Undeposited Funds	1,000.00
Payment		03/23/2018	Undeposited Funds	250.00
Payment		03/23/2018	Undeposited Funds	250.00
Payment		03/31/2018	Undeposited Funds	13,015.54
Payment		04/04/2018	Undeposited Funds	100.00
Payment		04/04/2018	Undeposited Funds	100.00
Payment		04/18/2018	Undeposited Funds	100.00
Payment		04/18/2018	Undeposited Funds	100.00
Payment		04/20/2018	Undeposited Funds	200.00
Payment		04/27/2018	Undeposited Funds	200.00

Type	Num	Date	Account	Amount
Payment		05/07/2018	Undeposited Funds	100.00
Payment		05/07/2018	Undeposited Funds	100.00
Payment		05/09/2018	Undeposited Funds	250.00
Payment		05/09/2018	Undeposited Funds	250.00
Payment		05/16/2018	Undeposited Funds	250.00
Payment		05/16/2018	Undeposited Funds	250.00
Payment		06/04/2018	Undeposited Funds	100.00
Payment		06/04/2018	Undeposited Funds	100.00
Payment		06/11/2018	Undeposited Funds	100.00
Payment		06/11/2018	Undeposited Funds	100.00
Payment		06/29/2018	Undeposited Funds	100.00
Payment		06/29/2018	Undeposited Funds	100.00
Payment		07/09/2018	Undeposited Funds	100.00
Payment		07/09/2018	Undeposited Funds	100.00
Invoice	31253	07/16/2018	Accounts Receivable	638.33
Invoice	31254	07/16/2018	Accounts Receivable	472.99
Payment		07/30/2018	Undeposited Funds	100.00
Payment		07/30/2018	Undeposited Funds	100.00
Payment		08/06/2018	Undeposited Funds	100.00
Payment		08/06/2018	Undeposited Funds	100.00
Payment		08/13/2018	Undeposited Funds	150.00
Payment		08/13/2018	Undeposited Funds	150.00
Payment		08/20/2018	Undeposited Funds	150.00
Payment		08/20/2018	Undeposited Funds	150.00
Payment		08/31/2018	Undeposited Funds	150.00
Payment		08/31/2018	Undeposited Funds	150.00
Payment		09/17/2018	Undeposited Funds	150.00
Payment		09/17/2018	Undeposited Funds	150.00
Payment		10/09/2018	Undeposited Funds	300.00
Payment		10/09/2018	Undeposited Funds	300.00
Payment		11/02/2018	Undeposited Funds	200.00
Payment		11/02/2018	Undeposited Funds	200.00
Payment		11/14/2018	Undeposited Funds	150.00
Payment		11/14/2018	Undeposited Funds	150.00
Payment		11/20/2018	Undeposited Funds	150.00
Payment		11/20/2018	Undeposited Funds	150.00
Payment		12/12/2018	Undeposited Funds	150.00
Payment		12/12/2018	Undeposited Funds	150.00
Payment		12/13/2018	Undeposited Funds	150.00
Payment		12/13/2018	Undeposited Funds	150.00
Payment		01/02/2019	Undeposited Funds	150.00
Payment		01/02/2019	Undeposited Funds	150.00
Payment		01/29/2019	Undeposited Funds	150.00
Payment		01/29/2019	Undeposited Funds	150.00
Payment		02/06/2019	Undeposited Funds	150.00

Type	Num	Date	Account	Amount
Payment		02/06/2019	Undeposited Funds	150.00
Payment		03/07/2019	Undeposited Funds	150.00
Payment		03/07/2019	Undeposited Funds	150.00
Payment		04/01/2019	Undeposited Funds	150.00
Payment		04/01/2019	Undeposited Funds	150.00
Payment		04/17/2019	Undeposited Funds	197.09
Payment		04/17/2019	Undeposited Funds	102.91
Payment		04/26/2019	Undeposited Funds	300.00
Payment		05/03/2019	Undeposited Funds	300.00
Payment		05/13/2019	Undeposited Funds	300.00
Payment		05/20/2019	Undeposited Funds	300.00
Payment		05/28/2019	Undeposited Funds	300.00
Payment		06/03/2019	Undeposited Funds	300.00
Payment		06/10/2019	Undeposited Funds	300.00
Payment		06/17/2019	Undeposited Funds	300.00
Payment		06/24/2019	Undeposited Funds	300.00
Payment		07/01/2019	Undeposited Funds	300.00
Payment		07/08/2019	Undeposited Funds	300.00
Payment		07/30/2019	Undeposited Funds	300.00
Payment		08/05/2019	Undeposited Funds	300.00
Payment		08/13/2019	Undeposited Funds	300.00
Payment		08/26/2019	Undeposited Funds	300.00
Payment		09/04/2019	Undeposited Funds	300.00
Payment		09/09/2019	Undeposited Funds	300.00
Payment		09/23/2019	Undeposited Funds	300.00
Payment		09/30/2019	Undeposited Funds	300.00
Payment		10/08/2019	Undeposited Funds	300.00
Payment		10/22/2019	Undeposited Funds	300.00
Payment		10/31/2019	Undeposited Funds	300.00
Payment		11/19/2019	Undeposited Funds	300.00
Payment		12/03/2019	Undeposited Funds	300.00
Payment		12/12/2019	Undeposited Funds	300.00
Payment		12/31/2019	Undeposited Funds	300.00
Payment		01/09/2020	Undeposited Funds	300.00
Payment		01/21/2020	Undeposited Funds	300.00
Payment		01/29/2020	Undeposited Funds	300.00
Payment		02/04/2020	Undeposited Funds	300.00
Payment		02/24/2020	Undeposited Funds	300.00
Payment		02/27/2020	Undeposited Funds	300.00
Payment		03/06/2020	Undeposited Funds	300.00
Payment		03/12/2020	Undeposited Funds	300.00
Payment		03/19/2020	Undeposited Funds	300.00
Payment		04/14/2020	Undeposited Funds	600.00
Payment		04/15/2020	Undeposited Funds	300.00
Payment		04/22/2020	Undeposited Funds	300.00

Type	Num	Date	Account	Amount
Payment		05/06/2020	Undeposited Funds	300.00
Payment		05/27/2020	Undeposited Funds	300.00
Payment		06/01/2020	Undeposited Funds	300.00
Payment		06/10/2020	Undeposited Funds	300.00
Payment		06/12/2020	Undeposited Funds	3,500.00
Payment		06/26/2020	Undeposited Funds	300.00
Payment	2011170074	11/17/2020	Undeposited Funds	300.00
Payment	2011240070	11/24/2020	Undeposited Funds	300.00
Payment	2012010066	12/01/2020	Undeposited Funds	300.00
Payment	2012080062	12/08/2020	Undeposited Funds	300.00
Payment	2012150056	12/15/2020	Undeposited Funds	300.00
Payment	2012220049	12/22/2020	Undeposited Funds	300.00
Payment	2012290048	12/29/2020	Undeposited Funds	300.00
Payment	2101050048	01/05/2021	Undeposited Funds	300.00
Payment	2101120038	01/12/2021	Undeposited Funds	300.00
Payment	2101190033	01/19/2021	Undeposited Funds	300.00
Payment	2101260031	01/26/2021	Undeposited Funds	300.00
Payment	2102020026	02/02/2021	Undeposited Funds	300.00
Payment	2102090025	02/09/2021	Undeposited Funds	300.00
Payment	2102160023	02/16/2021	Undeposited Funds	300.00
Payment	2102230025	02/23/2021	Undeposited Funds	300.00
Payment	2103020023	03/02/2021	Undeposited Funds	300.00
Payment	2103090022	03/09/2021	Undeposited Funds	300.00
Payment	2103160019	03/16/2021	Undeposited Funds	300.00
Payment	2103230018	03/23/2021	Undeposited Funds	300.00
Payment	2103300017	03/30/2021	Undeposited Funds	300.00
Payment	2104060016	04/06/2021	Undeposited Funds	300.00
Payment	2104130015	04/13/2021	Undeposited Funds	300.00
Payment	2104200016	04/20/2021	Undeposited Funds	300.00
Payment	2104270015	04/27/2021	Undeposited Funds	300.00
Payment	2105040014	05/04/2021	Undeposited Funds	300.00
Payment	2105110014	05/11/2021	Undeposited Funds	300.00
Payment	2105180013	05/18/2021	Undeposited Funds	300.00
Payment	2105250011	05/25/2021	Undeposited Funds	300.00
Payment	2106010010	06/01/2021	Undeposited Funds	300.00
Payment	2106080011	06/08/2021	Undeposited Funds	300.00
Payment	2106150011	06/15/2021	Undeposited Funds	300.00
Payment	2106220012	06/22/2021	Undeposited Funds	300.00
Payment	2106290011	06/29/2021	Undeposited Funds	300.00
Payment	2107060007	07/06/2021	Undeposited Funds	300.00
Payment	2107130007	07/13/2021	Undeposited Funds	300.00
Payment	2107200007	07/20/2021	Undeposited Funds	300.00
Payment	2107270006	07/27/2021	Undeposited Funds	300.00
Payment	2108030005	08/03/2021	Undeposited Funds	300.00
Payment	2108100005	08/10/2021	Undeposited Funds	300.00

Type	Num	Date	Account	Amount
Payment	2108170005	08/17/2021	Undeposited Funds	300.00
Payment	2108240006	08/24/2021	Undeposited Funds	300.00
Payment	2108310005	08/31/2021	Undeposited Funds	300.00
Payment	2109070005	09/07/2021	Undeposited Funds	300.00
Payment	2109140004	09/14/2021	Undeposited Funds	300.00
Payment	2109210004	09/21/2021	Undeposited Funds	300.00
Payment	2109280005	09/28/2021	Undeposited Funds	300.00
Payment	2110050005	10/05/2021	Undeposited Funds	300.00
Payment	2110120005	10/12/2021	Undeposited Funds	300.00
Payment	2110190005	10/19/2021	Undeposited Funds	300.00
Payment	2110260006	10/26/2021	Undeposited Funds	300.00
Payment	2111020005	11/02/2021	Undeposited Funds	300.00
Payment	2111090004	11/09/2021	Undeposited Funds	300.00
Payment	2111160005	11/16/2021	Undeposited Funds	300.00
Payment	2111230005	11/23/2021	Undeposited Funds	300.00
Payment	2111300005	11/30/2021	Undeposited Funds	300.00
Payment	2112070005	12/07/2021	Undeposited Funds	300.00

Total

**Complete Business Solutions Group Inc.
 Custom Transaction Detail Report
 February 2018**

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12/13/2021

Accrual Basis

Type	Date	Num	Name	Memo	Account	Clr	Split	Debit	Credit	Balance
Payment	02/01/2018		BOGO001		Undeposited Funds	✓	Accounts Receivable	994.67		994.67
Payment	02/01/2018		BOGO001		Undeposited Funds	✓	Accounts Receivable	169.69		1,164.36
Deposit	02/01/2018		BOGO001	Deposit	Undeposited Funds	✓	Kotapay		994.67	169.69
Deposit	02/01/2018		BOGO001	Deposit	Undeposited Funds	✓	Kotapay		169.69	0.00
Payment	02/08/2018		BOGO001		Undeposited Funds	✓	Accounts Receivable	440.00		440.00
Payment	02/08/2018		BOGO001		Undeposited Funds	✓	Accounts Receivable	440.00		880.00
Deposit	02/08/2018		BOGO001	Deposit	Undeposited Funds	✓	TD Bank - Operating 9790		440.00	440.00
Deposit	02/08/2018		BOGO001	Deposit	Undeposited Funds	✓	TD Bank - Operating 9790		440.00	0.00
Payment	02/08/2018		BOGO001		Undeposited Funds	✓	Accounts Receivable	500.00		500.00
Payment	02/08/2018		BOGO001		Undeposited Funds	✓	Accounts Receivable	500.00		1,000.00
Deposit	02/08/2018		BOGO001	Deposit	Undeposited Funds	✓	TD Bank - Operating 9790		500.00	500.00
Deposit	02/08/2018		BOGO001	Deposit	Undeposited Funds	✓	TD Bank - Operating 9790		500.00	0.00
Payment	02/20/2018		BOGO001		Undeposited Funds	✓	Accounts Receivable	500.00		500.00
Payment	02/20/2018		BOGO001		Undeposited Funds	✓	Accounts Receivable	500.00		1,000.00
Deposit	02/20/2018		BOGO001	Hackensack, nj	Undeposited Funds	✓	TD Bank - Operating 9790		500.00	500.00
Deposit	02/20/2018		BOGO001	Hackensack, nj	Undeposited Funds	✓	TD Bank - Operating 9790		500.00	0.00
Payment	02/26/2018		BOGO001		Undeposited Funds	✓	Accounts Receivable	500.00		500.00
Payment	02/26/2018		BOGO001		Undeposited Funds	✓	Accounts Receivable	500.00		1,000.00
Deposit	02/26/2018		BOGO001	Clifton, NJ	Undeposited Funds	✓	TD Bank - Operating 9790		500.00	500.00
Deposit	02/26/2018		BOGO001	Deposit	Undeposited Funds	✓	TD Bank - Operating 9790		500.00	0.00
								5,044.36	5,044.36	0.00

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