

Kevin,

Below is analysis of the numbers and data to determine how much money had been paid to labor by Robinson Paint.

Ben Haase was used for painting and pressure washing jobs on particularly large painting tasks that were too large for Robinson to accomplish on his own. From his memory, he was able to recall that Haase had definitely worked on the following jobs as described below:

- The Stan Cobblestone Creek Apartments, a long job that lasted 3 months.
- Two to three single-day painting jobs for Lea Pray aka Tomlinson Ranch & Home.
- Three Taco Bell jobs, where Haase performed pressure washing and he paid Haase around \$2,000.
- A painting job at a house by fire station on 17. [This has been identified as a job on Cougar Lane for Lea Pray].
- Another unknown job that lasted less than a week. [This is suspected to be for AGB Trucking].

Robinson paid Haase \$1,500 by check, and the rest [as Robinson recalled] was paid for by withdrawing cash and furnishing it to Haase immediately upon the completion of work. Cash withdrawals are also the main method in which Robinson pays himself from the business, so there was not an immediately straightforward method to determine how much Haase alone had been paid.

To determine when cash withdrawals were made for Haase, an analysis of all cash withdrawals was made, where income generated by the company was compared to cash withdrawals as shown below:

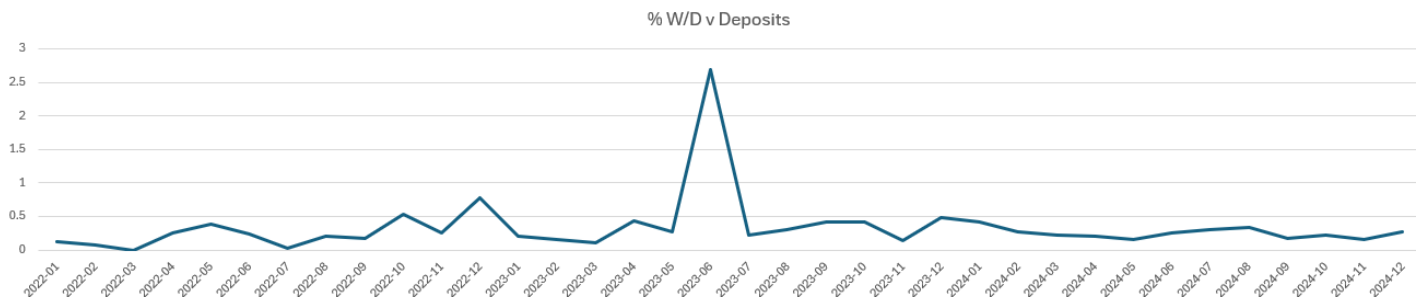
Income Vs Cash Withdrawals

| Month | Income | Withdrawals | % of Withdrawals vs Income |
|---------|----------|-------------|-------------------------------|
| | \$ | \$ | |
| 2022-01 | 3,210.60 | 400.00 | 12.46% |
| | \$ | \$ | |
| 2022-02 | 1,447.96 | 100.00 | 6.91% |
| 2022-03 | \$ | \$ | 0.00% |

| | | | |
|---------|-----------|----------|---------|
| | 1,050.00 | - | |
| | \$ | \$ | |
| 2022-04 | 12,929.00 | 3,390.00 | 26.22% |
| | \$ | \$ | |
| 2022-05 | 3,126.00 | 1,220.00 | 39.03% |
| | \$ | \$ | |
| 2022-06 | 4,102.93 | 980.00 | 23.89% |
| | \$ | \$ | |
| 2022-07 | 2,364.00 | 42.50 | 1.80% |
| | \$ | \$ | |
| 2022-08 | 4,028.17 | 860.00 | 21.35% |
| | \$ | \$ | |
| 2022-09 | 6,001.70 | 1,000.00 | 16.66% |
| | \$ | \$ | |
| 2022-10 | 5,941.92 | 3,180.00 | 53.52% |
| | \$ | \$ | |
| 2022-11 | 12,047.35 | 3,130.00 | 25.98% |
| | \$ | \$ | |
| 2022-12 | 5,086.81 | 3,950.00 | 77.65% |
| | \$ | \$ | |
| 2023-01 | 3,035.20 | 600.00 | 19.77% |
| | \$ | \$ | |
| 2023-02 | 1,867.60 | 300.00 | 16.06% |
| | \$ | \$ | |
| 2023-03 | 8,921.30 | 1,000.00 | 11.21% |
| | \$ | \$ | |
| 2023-04 | 14,932.40 | 6,600.00 | 44.20% |
| | \$ | \$ | |
| 2023-05 | 19,609.80 | 5,150.00 | 26.26% |
| | \$ | \$ | |
| 2023-06 | 743.36 | 2,000.00 | 269.05% |
| | \$ | \$ | |
| 2023-07 | 10,553.93 | 2,322.95 | 22.01% |
| | \$ | \$ | |
| 2023-08 | 20,175.98 | 6,200.00 | 30.73% |
| | \$ | \$ | |
| 2023-09 | 10,706.30 | 4,500.00 | 42.03% |
| | \$ | \$ | |
| 2023-10 | 15,262.84 | 6,300.00 | 41.28% |
| | \$ | \$ | |
| 2023-11 | 3,422.55 | 500.00 | 14.61% |
| | \$ | \$ | |
| 2023-12 | 2,900.00 | 1,400.00 | 48.28% |
| | \$ | \$ | |
| 2024-01 | 8,856.76 | 3,680.00 | 41.55% |
| | \$ | \$ | |
| 2024-02 | 2,807.56 | 760.60 | 27.09% |
| | \$ | \$ | |
| 2024-03 | 6,124.60 | 1,340.00 | 21.88% |
| 2024-04 | \$ | \$ | 21.21% |

| | | | |
|---------|-----------|----------|--------|
| | 8,781.60 | 1,863.00 | |
| | \$ | \$ | |
| 2024-05 | 5,359.90 | 800.00 | 14.93% |
| | \$ | \$ | |
| 2024-06 | 8,075.12 | 2,096.00 | 25.96% |
| | \$ | \$ | |
| 2024-07 | 10,922.68 | 3,258.50 | 29.83% |
| | \$ | \$ | |
| 2024-08 | 20,117.67 | 6,700.00 | 33.30% |
| | \$ | \$ | |
| 2024-09 | 25,489.70 | 4,567.01 | 17.92% |
| | \$ | \$ | |
| 2024-10 | 18,749.99 | 4,100.00 | 21.87% |
| | \$ | \$ | |
| 2024-11 | 9,192.00 | 1,440.00 | 15.67% |
| | \$ | \$ | |
| 2024-12 | 4,144.91 | 1,120.00 | 27.02% |

Using the above numbers, we created a baseline to be able to see where there was excess withdrawals as compared to revenue generated. Basically, we figured out where cash was being withdrawn more than normal. See the graph below:



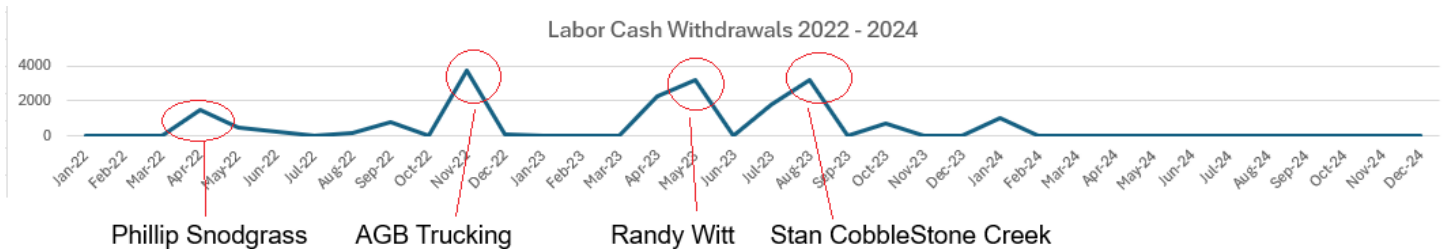
There are several different bank memos associated with cash withdrawals in the register. However, there was one memo that had a very close relationship with the excess withdrawals as shown above. These are withdrawals that simply have the memo “Withdrawal” on them.

This memo differs from the withdrawals made by the owner to pay himself, which are done at his GESA bank branch and have a memo in the register indicating this. A list of the withdrawals with this memo are listed below:

| Date | Memo | Amount |
|-------------|-------------|---------------|
| 4/26/202 | Withdraw | \$ |
| 2 | al | 500.00 |
| 4/28/202 | Withdraw | \$ |
| 2 | al | 1,000.00 |
| 5/17/202 | Withdraw | \$ |
| 2 | al | 500.00 |
| 6/22/202 | Withdraw | \$ |
| 2 | al | 200.00 |
| | Withdraw | \$ |
| 8/2/2022 | al | 160.00 |
| 9/23/202 | Withdraw | \$ |
| 2 | al | 800.00 |
| 11/1/202 | Withdraw | \$ |
| 2 | al | 150.00 |
| 11/19/20 | Withdraw | \$ |
| 22 | al | 200.00 |
| 11/21/20 | Withdraw | \$ |
| 22 | al | 800.00 |
| 11/29/20 | Withdraw | \$ |
| 22 | al | 700.00 |
| 11/30/20 | Withdraw | \$ |
| 22 | al | 900.00 |
| 12/19/20 | Withdraw | \$ |
| 22 | al | 1,000.00 |
| 12/31/20 | Withdraw | \$ |
| 22 | al | 100.00 |
| 4/20/202 | Withdraw | \$ |
| 3 | al | 2,000.00 |
| 4/24/202 | Withdraw | \$ |
| 3 | al | 300.00 |
| | Withdraw | \$ |
| 5/1/2023 | al | 300.00 |
| 5/24/202 | Withdraw | \$ |
| 3 | al | 1,450.00 |
| 5/25/202 | Withdraw | \$ |
| 3 | al | 1,500.00 |
| | Withdraw | \$ |
| 7/7/2023 | al | 800.00 |
| 7/14/202 | Withdraw | \$ |
| 3 | al | 500.00 |
| 7/28/202 | Withdraw | \$ |
| 3 | al | 500.00 |
| | Withdraw | \$ |
| 8/4/2023 | al | 500.00 |

| | | |
|----------|----------|----------|
| 8/14/202 | Withdraw | \$ |
| 3 | al | 2,200.00 |
| 8/31/202 | Withdraw | \$ |
| 3 | al | 500.00 |
| 10/10/20 | Withdraw | \$ |
| 23 | al | 700.00 |
| | Withdraw | \$ |
| 1/2/2024 | al | 1,000.00 |

The withdrawals done with this memo were graphed, and they lined up very nicely with large painting jobs for which Haase was used or suspected to be used. See the graph below:



Not only did they match the jobs in the graph above, they also lined up very nicely with the excess withdrawals as seen below:



Because of this analysis, I believe it would be safe to say that this list of transactions with the simple “Withdrawal” bank memo as shown below is a fair representation of money paid to Ben Haase for labor, along with the checks that were written to him.

| Date | Name | Memo | Split | Amount |
|-------------|-------------|-------------|--------------|---------------|
| 4/26/202 | | | Outside | |
| 2 | | Withdrawal | Services | \$ 500.00 |
| 4/28/202 | | | Outside | |
| 2 | | Withdrawal | Services | \$ 1,000.00 |
| 5/17/202 | | | Outside | |
| 2 | | Withdrawal | Services | \$ 500.00 |
| 6/22/202 | | | Outside | |
| 2 | | Withdrawal | Services | \$ 200.00 |
| | | | Outside | |
| 8/2/2022 | | Withdrawal | Services | \$ 160.00 |
| 9/23/202 | | | Outside | |
| 2 | | Withdrawal | Services | \$ 800.00 |
| 11/1/202 | | | Outside | |
| 2 | | Withdrawal | Services | \$ 150.00 |
| 11/19/20 | | | Outside | |
| 22 | | Withdrawal | Services | \$ 200.00 |
| 11/21/20 | | | Outside | |
| 22 | | Withdrawal | Services | \$ 800.00 |
| 11/29/20 | | | Outside | |
| 22 | | Withdrawal | Services | \$ 700.00 |
| 11/30/20 | | | Outside | |
| 22 | | Withdrawal | Services | \$ 900.00 |
| 12/19/20 | | | Outside | |
| 22 | | Withdrawal | Services | \$ 1,000.00 |
| 12/31/20 | | | Outside | |
| 22 | | Withdrawal | Services | \$ 100.00 |
| 4/20/202 | | | Outside | |
| 3 | | Withdrawal | Services | \$ 2,000.00 |
| 4/24/202 | | | Outside | |
| 3 | | Withdrawal | Services | \$ 300.00 |
| | | | Outside | |
| 5/1/2023 | | Withdrawal | Services | \$ 300.00 |
| 5/24/202 | | | Outside | |
| 3 | | Withdrawal | Services | \$ 1,450.00 |
| 5/25/202 | | | Outside | |
| 3 | | Withdrawal | Services | \$ 1,500.00 |
| | | | Outside | |
| 7/7/2023 | | Withdrawal | Services | \$ 800.00 |
| 7/14/202 | | | Outside | |
| 3 | | Withdrawal | Services | \$ 500.00 |
| 7/28/202 | | | Outside | |
| 3 | | Withdrawal | Services | \$ 500.00 |
| 8/4/2023 | | Withdrawal | Outside | \$ 500.00 |

| | | | | |
|----------|-------|-----------------|----------|------------------|
| 8/14/202 | | | Services | |
| 3 | | Withdrawal | Outside | |
| 8/31/202 | | | Services | \$ 2,200.00 |
| 3 | | Withdrawal | Outside | |
| 9/11/202 | Ben | Check SERIAL #: | Services | \$ 500.00 |
| 3 | Haase | 1000 | Outside | |
| 10/4/202 | Ben | Check SERIAL #: | Services | \$500 |
| 3 | Haase | 1001 | Outside | |
| 10/10/20 | | | Services | \$1000 |
| 23 | | Withdrawal | Outside | |
| | | | Services | \$ 700.00 |
| 1/2/2024 | | Withdrawal | Outside | |
| | | | Services | \$ 1,000.00 |
| | | | | \$ |
| | | Total | | 20,760.00 |

This information is tentative, as I want to run it by Chris again to see if he can shed any additional light on the situation after seeing these numbers and perhaps correct any mistakes. I just wanted to get this to you so that you can continue your analysis without delay.

I will discuss these numbers with Chris and I'll contact you again. Thank you very much for your attention to this matter.