In re: Classic Refrigeration SoCal, Inc.
Summary of Plan Projections for Post-Confirmation Period

Post-Confirmation Month #:	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**
Month Ended:	**02/28/23**	**03/31/23**	**04/30/23**	**05/31/23**	**06/30/23**	**07/31/23**	**08/31/23**	**09/30/23**	**10/31/23**	**11/30/23**	**12/31/23**
Beginning cash balance	$ 300,000	$ 220,360	$ 84,120	$ 51,585	$ 291,565	$ 449,825	$ 892,475	$ 1,173,775	$ 1,347,795	$ 1,197,260	$ 1,088,280
Income Projections:											
Projected revenues	$ 2,100,000	$ 2,100,000	$ 2,800,000	$ 2,800,000	$ 2,800,000	$ 2,800,000	$ 2,800,000	$ 2,800,000	$ 2,100,000	$ 2,100,000	$ 2,100,000
Projected cost of goods sold											
Labor	(600,000)	(600,000)	(650,000)	(650,000)	(650,000)	(600,000)	(650,000)	(650,000)	(600,000)	(600,000)	(600,000)
Labor - union dues and benefits (employer portion)	(225,000)	(225,000)	(250,000)	(250,000)	(250,000)	(200,000)	(250,000)	(250,000)	(225,000)	(225,000)	(225,000)
Sub-contractors	(225,000)	(225,000)	(300,000)	(300,000)	(300,000)	(250,000)	(300,000)	(300,000)	(225,000)	(225,000)	(225,000)
Supplies & materials	(335,000)	(335,000)	(400,000)	(400,000)	(400,000)	(350,000)	(400,000)	(400,000)	(335,000)	(335,000)	(335,000)
Worker's compensation insurance	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)
Other costs of good sold costs	(250,000)	(250,000)	(350,000)	(350,000)	(350,000)	(275,000)	(350,000)	(350,000)	(250,000)	(250,000)	(250,000)
Total projected cost of goods sold	(1,653,000)	(1,653,000)	(1,968,000)	(1,968,000)	(1,968,000)	(1,693,000)	(1,968,000)	(1,968,000)	(1,653,000)	(1,653,000)	(1,653,000)
Gross profit	447,000	447,000	832,000	832,000	832,000	1,107,000	832,000	832,000	447,000	447,000	447,000
Projected operating expenses:											
Advertising	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Auto - repairs and maintenance	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Bank charges & fees	300	300	300	300	300	300	300	300	300	300	300
Dues & subscriptions	150	150	150	150	150	150	150	150	150	150	150
Employee benefits	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
ERP subscription costs	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Insurance	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Interest - vehicles	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Meals & entertainment	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Meeting costs & meals	400	400	400	400	400	400	400	400	400	400	400
Office supplies & software	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Other expenses	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Payroll [1]	205,500	305,500	205,500	205,500	305,500	205,500	205,500	305,500	205,500	205,500	305,500
Payoll - officers [2]	54,500	54,500	79,075	54,500	54,500	158,150	54,500	54,500	79,075	54,500	54,500
Payroll - union dues and benefits (employer portion)	400	400	400	400	400	400	400	400	400	400	400
Reimbursements	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Rent & lease [3]	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Rental equipment - office	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Shipping, freight & delivery	150	150	150	150	150	150	150	150	150	150	150
Taxes & licenses	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Utilities	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
	401,400	501,400	425,975	401,400	501,400	505,050	401,400	501,400	425,975	401,400	501,400
Net income (loss) before capital and Plan expenditures	45,600	(54,400)	406,025	430,600	330,600	601,950	430,600	330,600	21,025	45,600	(54,400)
Replacement of vehicles and machinery [4]	1,140	22,740	14,460	26,520	18,240	8,700	8,700	25,980	40,960	23,980	28,360
Administrative expenses											
Buchalter, APC (net of retainer)	-	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Baker Tilly	-	-	-	20,000	20,000	20,000	10,000	-	-	-	-
Frisbey, Carter & Associates	-	-	15,000	15,000	5,000	6,500	6,500	6,500	6,500	6,500	6,500
Robert P. Goe, Subchapter V Trustee	75,000	10,000	10,000	10,000	10,000	5,000	5,000	5,000	5,000	5,000	5,000
Income and other tax liability (federal and state) [5]	-	-	300,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
	75,000	10,000	375,000	115,000	105,000	101,500	91,500	81,500	81,500	81,500	81,500
Secured claims											
US Small Business Administration	700	700	700	700	700	700	700	700	700	700	700
Toyota Motor Credit lease (Forklift)	400	400	400	400	400	400	400	400	400	400	400
Vehicle loans and leases	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
	41,100	41,100	41,100	41,100	41,100	41,100	41,100	41,100	41,100	41,100	41,100
Priority claims											
Taxing agencies [6]	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
Unsecured claims - convenience class [7]	-	-	-	-	-	-	-	-	-	-	-
Projected disposable income (loss)	$ (79,640)	$ (136,240)	$ (32,535)	$ 239,980	$ 158,260	$ 442,650	$ 281,300	$ 174,020	$ (150,535)	$ (108,980)	$ (213,360)
Projected quarterly disposable income (loss)		$ (215,880)			$ 365,705			$ 897,970			$ (472,875)
Unsecured claims [8]	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Insider claims											
Dave Rogers and affiliates	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
Ending cash after payment of operational expenses and claims	$ 220,360	$ 84,120	$ 51,585	$ 291,565	$ 449,825	$ 892,475	$ 1,173,775	$ 1,347,795	$ 1,197,260	$ 1,088,280	$ 874,920

Notes:

Sources: Debtor's internal financial statements and other financial data.

[1] Includes quarterly bonuses of $100,000.
[2] Includes annual bonus of $261,800.
[3] Renewal of rent has been increased to $40,000 in 2024.
[4] Replacement of vehicles assumes 20% down and 5% straight line for remaining of vehicle cost.
[5] Federal and state tax due are estimated at $900,000.
[6] Priority tax claims are estimated at $300,000.
[7] Convenience class will be capped at $5,000 with a 90% recovery and are estimated at $70,000.
[8] Amount paid for unsecured creditors is total disposable income after operations, administrative costs, secured claims and any priority claims.

All underlying information was provided to Baker Tilly by the Debtor. Baker Tilly has not performed an audit of the information and, therefore, cannot verify its accuracy. Third parties should rely only on the advice of their own advisors. Any disputes regarding the use of this information must be heard in the Debtor's bankruptcy case in the United States Bankruptcy Court for the Central District of California.

In re: Classic Refrigeration SoCal, Inc.

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Summary of Plan Projections for Post-Confirmation Period

Post-Confirmation Month #:	**12**	**13**	**14**	**15**	**16**	**17**	**18**	**19**	**20**	**21**	**22**	**23**
						05/31/25						
Month Ended:	**01/31/24**	**02/28/24**	**03/31/24**	**04/30/24**	**05/31/24**	**06/30/24**	**07/31/24**	**08/31/24**	**09/30/24**	**10/31/24**	**11/30/24**	**12/31/24**
Beginning cash balance	$ 874,920	$ 640,705	$ 508,465	$ 303,325	$ 564,330	$ 839,110	$ 1,016,950	$ 1,148,455	$ 1,408,655	$ 1,581,455	$ 1,307,720	$ 1,187,790
Income Projections:												
Projected revenues	$ 2,100,000	$ 2,100,000	$ 2,100,000	$ 2,800,000	$ 2,800,000	$ 2,800,000	$ 2,800,000	$ 2,800,000	$ 2,800,000	$ 2,100,000	$ 2,100,000	$ 2,100,000
Projected cost of goods sold												
Labor	(600,000)	(600,000)	(600,000)	(650,000)	(650,000)	(650,000)	(650,000)	(650,000)	(650,000)	(600,000)	(600,000)	(600,000)
Labor - union dues and benefits (employer portion)	(225,000)	(225,000)	(225,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(225,000)	(225,000)	(225,000)
Sub-contractors	(225,000)	(250,000)	(225,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(225,000)	(225,000)	(225,000)
Supplies & materials	(335,000)	(335,000)	(335,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(335,000)	(335,000)	(335,000)
Worker's compensation insurance	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)
Other costs of good sold costs	(250,000)	(250,000)	(250,000)	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)	(250,000)	(250,000)	(250,000)
Total projected cost of goods sold	(1,653,000)	(1,678,000)	(1,653,000)	(1,968,000)	(1,968,000)	(1,968,000)	(1,968,000)	(1,968,000)	(1,968,000)	(1,653,000)	(1,653,000)	(1,653,000)
Gross profit	447,000	422,000	447,000	832,000	832,000	832,000	832,000	832,000	832,000	447,000	447,000	447,000
Projected operating expenses:												
Advertising	12,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Auto - repairs and maintenance	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Bank charges & fees	300	300	300	300	300	300	300	300	300	300	300	300
Dues & subscriptions	150	150	150	150	150	150	150	150	150	150	150	150
Employee benefits	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
ERP subscription costs	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Insurance	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Interest - vehicles	13,000	13,000	13,000	13,000	13,000	13,000	14,000	14,000	14,000	14,000	14,000	14,000
Meals & entertainment	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Meeting costs & meals	400	400	400	400	400	400	400	400	400	400	400	400
Office supplies & software	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Other expenses	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Payroll [1]	205,500	205,500	305,500	205,500	205,500	305,500	205,500	205,500	305,500	205,500	205,500	305,500
Payoll - officers [2]	79,075	54,500	54,500	79,075	54,500	54,500	79,075	54,500	54,500	79,075	54,500	54,500
Payroll - union dues and benefits (employer portion)	400	400	400	400	400	400	400	400	400	400	400	400
Reimbursements	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Rent & lease [3]	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Rental equipment - office	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Shipping, freight & delivery	150	150	150	150	150	150	150	150	150	150	150	150
Taxes & licenses	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Utilities	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
	442,975	416,400	516,400	440,975	416,400	516,400	441,975	417,400	517,400	441,975	417,400	517,400
Net income (loss) before capital and Plan expenditures	4,025	5,600	(69,400)	391,025	415,600	315,600	390,025	414,600	314,600	5,025	29,600	(70,400)
Replacement of vehicles and machinery [4]	107,640	37,240	35,140	29,420	40,220	37,160	37,920	53,800	41,200	58,160	48,930	67,470
Administrative expenses												
Buchalter, APC (net of retainer)	50,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Baker Tilly	-	-	-	-	-	-	-	-	-	-	-	-
Frisbey, Carter & Associates	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500
Robert P. Goe, Subchapter V Trustee	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Income and other tax liability (federal and state) [5]	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
	81,500	51,500	51,500	51,500	51,500	51,500	51,500	51,500	51,500	51,500	51,500	51,500
Secured claims												
US Small Business Administration	700	700	700	700	700	700	700	700	700	700	700	700
Toyota Motor Credit lease (Forklift)	400	400	400	400	400	400	400	400	400	400	400	400
Vehicle loans and leases	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
	41,100	41,100	41,100	41,100	41,100	41,100	41,100	41,100	41,100	41,100	41,100	41,100
Priority claims												
Taxing agencies [6]	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
Unsecured claims - convenience class [7]	-	-	-	-	-	-	-	-	-	-	-	-
Projected disposable income (loss)	$ (234,215)	$ (132,240)	$ (205,140)	$ 261,005	$ 274,780	$ 177,840	$ 251,505	$ 260,200	$ 172,800	$ (153,735)	$ (119,930)	$ (238,470)
Projected quarterly disposable income (loss)			$ (571,595)			$ 713,625			$ 684,505			$ (512,135)
Unsecured claims [8]	$ -	$ -	$ -	$ -	$ -	$ -	$ 120,000	$ -	$ -	$ 120,000	$ -	$ -
Insider claims												
Dave Rogers and affiliates	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
Ending cash after payment of operational expenses and claims	$ 640,705	$ 508,465	$ 303,325	$ 564,330	$ 839,110	$ 1,016,950	$ 1,148,455	$ 1,408,655	$ 1,581,455	$ 1,307,720	$ 1,187,790	$ 949,320

Notes:

Sources: Debtor's internal financial statements and other financial data.

[1] Includes quarterly bonuses of $100,000.

[2] Includes annual bonus of $261,674 in first quarter.

[3] Renewal of rent has been increased to $40,000 in 2024.

[4] Replacement of vehicles assumes 20% down and 5% straight line for remaining of vehicle cost.

[5] Federal and state tax due are estimated at $900,000.

[6] Priority tax claims are estimated at $300,000.

[7] Convenience class will be capped at $5,000 with a 90% recovery and are estimated at $70,000.

[8] Amount paid for unsecured creditors is total disposable income after operations, administrative costs, secured claims and any priority claims.

All underlying information was provided to Baker Tilly by the Debtor. Baker Tilly has not performed an audit of the information and, therefore, cannot verify its accuracy. Third parties should rely only on the advice of their own advisors. Any disputes regarding the use of this information must be heard in the Debtor's bankruptcy case in the United States Bankruptcy Court for the Central District of California.

In re: Classic Refrigeration SoCal, Inc.

Summary of Plan Projections for Post-Confirmation Period

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Post-Confirmation Month #:	**24**	**25**	**26**	**27**	**28**	**29**	**30**	**31**	**32**	**33**	**34**	**35**	**36**	
Month Ended:	**01/31/25**	**02/28/25**	**03/31/25**	**04/30/25**	**05/31/25**	**06/30/25**	**07/31/25**	**08/31/25**	**09/30/25**	**10/31/25**	**11/30/25**	**12/31/25**	**01/31/26**	**Post Confirmation Total**
Beginning cash balance	$ 949,320	$ 788,555	$ 648,885	$ 803,575	$ 872,590	$ 1,110,620	$ 1,235,570	$ 1,342,645	$ 1,561,895	$ 1,698,965	$ 1,416,000	$ 1,277,610	$ 1,039,220	$ 300,000
Income Projections:														
Projected revenues	$ 2,100,000	$ 2,100,000	$ 2,800,000	$ 2,800,000	$ 2,800,000	$ 2,800,000	$ 2,800,000	$ 2,800,000	$ 2,800,000	$ 2,100,000	$ 2,100,000	$ 2,100,000	$ 2,100,000	$ 88,900,000
Projected cost of goods sold														
Labor	(600,000)	(600,000)	(650,000)	(650,000)	(650,000)	(650,000)	(650,000)	(650,000)	(650,000)	(600,000)	(600,000)	(600,000)	(600,000)	(22,500,000)
Labor - union dues and benefits (employer portion)	(225,000)	(225,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(225,000)	(225,000)	(225,000)	(225,000)	(8,525,000)
Sub-contractors	(225,000)	(225,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(225,000)	(225,000)	(225,000)	(225,000)	(9,500,000)
Supplies & materials	(335,000)	(335,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(335,000)	(335,000)	(335,000)	(335,000)	(13,245,000)
Worker's compensation insurance	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(648,000)
Other costs of good sold costs	(250,000)	(250,000)	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)	(250,000)	(250,000)	(250,000)	(250,000)	(10,825,000)
Total projected cost of goods sold	(1,653,000)	(1,653,000)	(1,968,000)	(1,968,000)	(1,968,000)	(1,968,000)	(1,968,000)	(1,968,000)	(1,968,000)	(1,653,000)	(1,653,000)	(1,653,000)	(1,653,000)	(65,243,000)
Gross profit	447,000	447,000	832,000	832,000	832,000	832,000	832,000	832,000	832,000	447,000	447,000	447,000	447,000	23,657,000
Projected operating expenses:														
Advertising	12,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	364,000
Auto - repairs and maintenance	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	540,000
Bank charges & fees	300	300	300	300	300	300	300	300	300	300	300	300	300	10,800
Dues & subscriptions	150	150	150	150	150	150	150	150	150	150	150	150	150	5,400
Employee benefits	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	180,000
ERP subscription costs	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	144,000
Insurance	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	468,000
Interest - vehicles	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	487,000
Meals & entertainment	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	72,000
Meeting costs & meals	400	400	400	400	400	400	400	400	400	400	400	400	400	14,400
Office supplies & software	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	72,000
Other expenses	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	180,000
Payroll [1]	205,500	205,500	305,500	205,500	205,500	305,500	205,500	205,500	305,500	205,500	205,500	305,500	205,500	8,598,000
Payoll - officers [2]	79,075	54,500	54,500	79,075	54,500	54,500	79,075	54,500	54,500	79,075	54,500	54,500	54,500	2,311,400
Payroll - union dues and benefits (employer portion)	400	400	400	400	400	400	400	400	400	400	400	400	400	14,400
Reimbursements	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	108,000
Rent & lease [3]	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	1,275,000
Rental equipment - office	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	108,000
Shipping, freight & delivery	150	150	150	150	150	150	150	150	150	150	150	150	150	5,400
Taxes & licenses	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	720,000
Utilities	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	720,000
	443,975	417,400	517,400	441,975	417,400	517,400	441,975	417,400	517,400	441,975	417,400	517,400	417,400	16,397,800
Net income (loss) before capital and Plan expenditures	3,025	29,600	314,600	390,025	414,600	314,600	390,025	414,600	314,600	5,025	29,600	(70,400)	29,600	7,259,200
Replacement of vehicles and machinery [4]	63,190	66,670	57,310	98,410	73,970	87,050	60,350	92,750	74,930	65,390	65,390	65,390	153,950	2,425,820
Administrative expenses														
Buchalter, APC (net of retainer)	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	980,000
Baker Tilly	-	-	-	-	-	-	-	-	-	-	-	-	-	70,000
Frisbey, Carter & Associates	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	236,500
Robert P. Goe, Subchapter V Trustee	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	270,000
Income and other tax liability (federal and state) [5]	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	960,000
	51,500	51,500	51,500	51,500	51,500	51,500	51,500	51,500	51,500	51,500	51,500	51,500	51,500	2,516,500
Secured claims														
US Small Business Administration	700	700	700	700	700	700	700	700	700	700	700	700	700	25,200
Toyota Motor Credit lease (Forklift)	400	400	400	400	400	400	400	400	400	400	400	400	400	14,400
Vehicle loans and leases	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	1,440,000
	41,100	41,100	41,100	41,100	41,100	41,100	41,100	41,100	41,100	41,100	41,100	41,100	41,100	1,479,600
Priority claims														
Taxing agencies [6]	8,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	312,000
Unsecured claims - convenience class [7]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Projected disposable income (loss)	$ (160,765)	$ (139,670)	$ 154,690	$ 189,015	$ 238,030	$ 124,950	$ 227,075	$ 219,250	$ 137,070	$ (162,965)	$ (138,390)	$ (238,390)	$ (226,950)	$ 525,280
Projected quarterly disposable income (loss)			$ (145,745)			$ 551,995			$ 583,395			$ (539,745)	$ (226,950)	
Unsecured claims [8]	$ -	$ -	$ -	$ 120,000	$ -	$ -	$ 120,000	$ -	$ -	$ 120,000	$ -	$ -	$ 119,680	719,680
Insider claims														
Dave Rogers and affiliates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending cash after payment of operational expenses and claims	$ 788,555	$ 648,885	$ 803,575	$ 872,590	$ 1,110,620	$ 1,235,570	$ 1,342,645	$ 1,561,895	$ 1,698,965	$ 1,416,000	$ 1,277,610	$ 1,039,220	$ 692,590	$ 105,600

Notes:

Sources: Debtor's internal financial statements and other financial data.

[1] Includes quarterly bonuses of $100,000.

[2] Includes annual bonus of $261,674 in first quarter.

[3] Renewal of rent has been increased to $40,000 in 2024.

[4] Replacement of vehicles assumes 20% down and 5% straight line for remaining of vehicle cost.

[5] Federal and state tax due are estimated at $900,000.

[6] Priority tax claims are estimated at $300,000.

[7] Convenience class will be capped at $5,000 with a 90% recovery and are estimated at $70,000.

[8] Amount paid for unsecured creditors is total disposable income after operations, administrative costs, secured claims and any priority claims.

All underlying information was provided to Baker Tilly by the Debtor. Baker Tilly has not performed an audit of the information and, therefore, cannot verify its accuracy. Third parties should rely only on the advice of their own advisors. Any disputes regarding the use of this information must be heard in the Debtor's bankruptcy case in the United States Bankruptcy Court for the Central District of California.