

In Re:

DECO ENTERPRISES, INC.,

Debtor(s).

CHAPTER 11 (BUSINESS)

Case Number: 2:20-bk-11846-BB
Operating Report Number: 14
For the Month Ending: 3/31/2021

I. CASH RECEIPTS AND DISBURSEMENTS
A. (GENERAL DIP ACCOUNT*)

1. TOTAL RECEIPTS PER ALL PRIOR GENERAL ACCOUNT REPORTS	<u>\$6,952,514.33</u>
2. LESS: TOTAL DISBURSEMENTS PER ALL PRIOR GENERAL ACCOUNT REPORTS	<u>\$6,752,234.93</u>
3. BEGINNING BALANCE:	<u>\$200,279.40</u>
4. RECEIPTS DURING CURRENT PERIOD:	
Accounts Receivable - Post-filing	
Accounts Receivable - Pre-filing	
General Sales	
Other (Specify) Deposit(s)	<u>\$404,171.20</u>
**Other (Specify)	
TOTAL RECEIPTS THIS PERIOD:	<u>\$404,171.20</u>
5. BALANCE:	<u>\$604,450.60</u>
6. LESS: TOTAL DISBURSEMENTS DURING CURRENT PERIOD	
Transfers to Other DIP Accounts (from page 2)	<u>\$177,776.35</u>
Disbursements (from page 2)	<u>\$359,022.98</u>
TOTAL DISBURSEMENTS THIS PERIOD:***	<u>\$536,799.33</u>
7. ENDING BALANCE:	<u>\$67,651.27</u>

8. General Account Number(s):

General DIP Account****

Account No. **-***-7165**

Depository Name & Location:

City National Bank

City of Commerce Banking Building

5601 East Slauson Avenue

Commerce, California 90040

* All receipts must be deposited into the general account.

** Include receipts from the sale of any real or personal property out of the ordinary course of business; attach an exhibit specifying what was sold, to whom, terms, and date of Court Order or Report of Sale.

***This amount should be the same as the total from page 2.

**** This account was opened on or about February 21, 2020.

Date mm/dd/yyyy	Check Number	Payee or DIP account	Purpose	*Amount Transferred	**Amount Disbursed	Amount
3/1/2021		Sals Poles	Material Release		\$3,275.00	\$3,275.00
3/1/2021		QSSI Pacific Die Cast	Material Release		\$23,941.00	\$23,941.00
3/1/2021		Crossroads Funding, LLC	Interest Expense		\$12,758.59	\$12,758.59
3/2/2021	1446	SoCal Edison	Utilities		\$2,343.86	\$2,343.86
3/2/2021		Paragon Financial Group	Factoring Lender		\$695.11	\$695.11
3/2/2021		Crossroads Funding, LLC	Loan Repayment		\$19,825.34	\$19,825.34
3/3/2021		First Network Solutions	Computer & Internet		\$2,634.50	\$2,634.50
3/3/2021		Universelite	Material Release		\$49.50	\$49.50
3/3/2021		Payroll DIP (7173)	Transfer	\$1,200.00		\$1,200.00
3/3/2021		Payroll DIP (7173)	Transfer	\$8,650.00		\$8,650.00
3/3/2021		Payroll DIP (7173)	Transfer	\$32,622.34		\$32,622.34
3/4/2021		First Data	Credit Card Merchant Fee		\$96.33	\$96.33
3/4/2021		First Data	Credit Card Merchant Fee		\$101.94	\$101.94
3/4/2021		Cable Grippers, Inc.	Material Release		\$182.50	\$182.50
3/4/2021		First Data	Credit Card Merchant Fee		\$1,414.45	\$1,414.45
3/4/2021		Payroll DIP (7173)	Transfer	\$12,084.48		\$12,084.48
3/5/2021	1457	Simon H. Cortez	Wages		\$1,956.78	\$1,956.78
3/5/2021	1461	CECU	Independent Contractor		\$750.00	\$750.00
3/5/2021	1462	Elizabeth Cruz	Independent Contractor		\$650.00	\$650.00
3/5/2021	1463	Mustafa Yurttas	Independent Contractor		\$960.00	\$960.00
3/5/2021		Cargo Gate International	Freight Fees		\$75.00	\$75.00
3/5/2021		ADP Totalsource, Inc.	Wages		\$210.77	\$210.77
3/5/2021		ACE Group, Inc.	Storage		\$8,073.15	\$8,073.15
3/8/2021	1460	Jose Rodriguez	Wages		\$2,239.68	\$2,239.68
3/9/2021		Freightwise, LLC	Freight Fees		\$5,790.70	\$5,790.70
3/9/2021		Nexgistics	Storage & Freight Fees		\$10,028.05	\$10,028.05
3/9/2021		American Express Corp.	Credit Card Payment		\$11,798.66	\$11,798.66
3/9/2021		Paragon Financial Group	Factoring Lender		\$51,061.19	\$51,061.19
3/9/2021		Payroll DIP (7173)	Transfer	\$500.00		\$500.00
3/10/2021	1458	Maria F. Cortes	Wages		\$1,958.88	\$1,958.88
3/10/2021		Lum Tech Lighting, Inc.	Material Release		\$84.00	\$84.00
3/10/2021		Payroll DIP (7173)	Transfer	\$3,000.00		\$3,000.00
3/10/2021		Payroll DIP (7173)	Transfer	\$25,000.00		\$25,000.00
3/11/2021		UPS	Freight Fees		\$4.99	\$4.99
3/11/2021		Vision 33, Inc.	Computer & Internet		\$341.25	\$341.25
3/11/2021		NPC - Neway Packaging	Warehouse Supplies		\$1,244.53	\$1,244.53
3/11/2021		Payroll DIP (7173)	Transfer	\$1,400.00		\$1,400.00
3/12/2021	1464	Mustafa Yurttas	Independent Contractor		\$960.00	\$960.00
3/12/2021	1465	Elizabeth Cruz	Independent Contractor		\$600.00	\$600.00
3/15/2021	1466	CECU	Independent Contractor		\$200.00	\$200.00
3/15/2021		Fulham Co., Inc.	Material Release		\$11,211.30	\$11,211.30
3/16/2021		SB Associates	Manufacturing Fees		\$8,766.85	\$8,766.85
3/16/2021		Payroll DIP (7173)	Transfer	\$1,116.65		\$1,116.65
3/17/2021		Matthew's Pallets, Inc.	Warehouse Supplies		\$224.00	\$224.00
3/17/2021		California Box II	Material Release		\$522.50	\$522.50
3/17/2021		ALP Lighting	Material Release		\$534.60	\$534.60
3/17/2021		Tiger Drylac Canada, Inc.	Material Release		\$647.90	\$647.90
3/17/2021		Uline, Inc.	Material Release		\$676.24	\$676.24
3/17/2021		Salinas Displays	Material Release		\$800.00	\$800.00
3/17/2021		RPC Acabados en Color	Material Release		\$865.00	\$865.00
3/17/2021		B&W Industrial	Material Release		\$896.00	\$896.00
3/17/2021		QSSI Pacific Die Cast	Material Release		\$1,015.00	\$1,015.00
3/17/2021		Infinilux Corporation	Material Release		\$1,049.95	\$1,049.95
3/17/2021		WPG Americas, Inc.	Material Release		\$1,940.00	\$1,940.00
3/17/2021		Payroll DIP (7173)	Transfer	\$23,818.84		\$23,818.84
3/18/2021		Payroll DIP (7173)	Transfer	\$7,436.25		\$7,436.25

3/19/2021	1471	Elizabeth Cruz	Independent Contractor		\$550.00	\$550.00
3/19/2021	1472	Mustafa Yurttas	Independent Contractor		\$960.00	\$960.00
3/19/2021		AFLAC	Insurance		\$297.28	\$297.28
3/19/2021		AFLAC	Insurance		\$297.28	\$297.28
3/19/2021		AFLAC	Insurance		\$297.28	\$297.28
3/19/2021		AFLAC	Insurance		\$371.60	\$371.60
3/19/2021		SB Associates	Manufacturing Fees		\$4,022.41	\$4,022.41
3/19/2021		Paragon Financial Group	Factoring Lender		\$4,539.36	\$4,539.36
3/19/2021		ACE Group, Inc.	Storage Fees		\$8,030.15	\$8,030.15
3/22/2021	1459	Uoana Cortes	Wages		\$1,455.58	\$1,455.58
3/22/2021	1468	American Metal Spinners	Material Release		\$1,900.00	\$1,900.00
3/22/2021	1469	Premium Quality Lighting	Material Release		\$21,649.19	\$21,649.19
3/22/2021	1470	CECU	Independent Contractor		\$425.00	\$425.00
3/22/2021		First Network Solutions	Computer & Internet		\$3,200.00	\$3,200.00
3/23/2021		Saman Sinai	Wages		\$1,699.38	\$1,699.38
3/23/2021		American Express	Credit Card Payment		\$5,009.27	\$5,009.27
3/23/2021		Payroll DIP (7173)	Transfer	\$1,099.52		\$1,099.52
3/23/2021		City National Bank	Bank Fee		\$896.40	\$896.40
3/24/2021		UPS Supply Chain Solutions	Freight Fees		\$1.96	\$1.96
3/24/2021		UPS Supply Chain Solutions	Freight Fees		\$6.63	\$6.63
3/24/2021		UPS Supply Chain Solutions	Freight Fees		\$25.46	\$25.46
3/24/2021		UPS Supply Chain Solutions	Freight Fees		\$55.41	\$55.41
3/24/2021		UPS Supply Chain Solutions	Freight Fees		\$63.76	\$63.76
3/24/2021		UPS Supply Chain Solutions	Freight Fees		\$78.14	\$78.14
3/24/2021		UPS Supply Chain Solutions	Freight Fees		\$110.54	\$110.54
3/24/2021		UPS Supply Chain Solutions	Freight Fees		\$146.97	\$146.97
3/24/2021		UPS Supply Chain Solutions	Freight Fees		\$424.36	\$424.36
3/24/2021		UPS Supply Chain Solutions	Freight Fees		\$621.76	\$621.76
3/24/2021		UPS Supply Chain Solutions	Freight Fees		\$923.58	\$923.58
3/24/2021		UPS Supply Chain Solutions	Freight Fees		\$933.68	\$933.68
3/24/2021		UPS Supply Chain Solutions	Freight Fees		\$2,449.42	\$2,449.42
3/24/2021		ABS Capitol, LLC	Rent		\$15,888.00	\$15,888.00
3/24/2021		ABS Capitol, LLC	Note Repayment		\$22,974.00	\$22,974.00
3/24/2021		Payroll DIP (7173)	Transfer	\$30,523.27		\$30,523.27
3/25/2021	1475	Door Center	Maintenance & Repairs		\$700.00	\$700.00
3/25/2021	1482	CECU	Independent Contractor		\$250.00	\$250.00
3/25/2021	1483	Elizabeth Cruz	Independent Contractor		\$550.00	\$550.00
3/25/2021	1484	Mustafa Yurttas	Independent Contractor		\$960.00	\$960.00
3/25/2021		ACE Group, Inc.	Storage Fees		\$5,582.71	\$5,582.71
3/26/2021	1477	Simon H. Cortez	Wages		\$722.12	\$722.12
3/26/2021		UPS Supply Chain Solutions	Freight Fees		\$1.95	\$1.95
3/26/2021		B&W Industrial	Material Release		\$75.00	\$75.00
3/26/2021		Future Lighting Solutions	Material Release		\$183.90	\$183.90
3/26/2021		Inventronics	Material Release		\$238.36	\$238.36
3/26/2021		Pars Innovations	Material Release		\$591.00	\$591.00
3/26/2021		Sandee Plastic Extrusions	Material Release		\$696.00	\$696.00
3/26/2021		Adura LED Solutions, LLC	Material Release		\$794.43	\$794.43
3/26/2021		Travelers	Insurance (General)		\$1,312.83	\$1,312.83
3/26/2021		Chubb	Insurance		\$1,628.00	\$1,628.00
3/26/2021		QSSI Pacific Die Cast	Material Release		\$2,220.00	\$2,220.00
3/26/2021		Sals Poles	Material Release		\$3,041.00	\$3,041.00
3/26/2021		Sheet Metal Service, Inc.	Material Release		\$3,607.50	\$3,607.50
3/26/2021		Freightwise, LLC	Freight Fees		\$9,277.50	\$9,277.50
3/29/2021	1467	Preferred Electric, Inc.	Warranty Material		\$631.64	\$631.64
3/29/2021	1473	SBA Logistics Service	Freight Fees		\$95.00	\$95.00
3/29/2021	1478	Jose Rodriguez	Wages		\$174.56	\$174.56
3/30/2021	1474	LEAF	Equipment Rental		\$4,426.11	\$4,426.11
3/30/2021		SB Associates	Manufacturing Fees		\$4,296.65	\$4,296.65
3/30/2021		Payroll DIP (7173)	Transfer	\$6,150.00		\$6,150.00
3/30/2021		Payroll DIP (7173)	Transfer	\$23,175.00		\$23,175.00
3/31/2021		San Gabriel Valley Water Co.	Online Payment Fee		\$2.50	\$2.50

3/31/2021		Spectrum Lighting & Controls	Commission Payment		\$149.92	\$149.92
3/31/2021		San Gabriel Valley Water Co.	Utilities		\$500.00	\$500.00
3/31/2021		Team Lighting	Commission Payment		\$1,803.97	\$1,803.97
3/31/2021		Lum Tech Lighting, Inc.	Material Release		\$2,125.00	\$2,125.00
3/31/2021		Arctic Sales, Inc.	Commission Payment		\$2,408.64	\$2,408.64
3/31/2021		Crossroads Funding, LLC	Interest Expense		\$14,217.75	\$14,217.75
TOTAL DISBURSEMENTS THIS PERIOD:					\$177,776.35	\$359,022.98
						\$536,799.33

* Fill in amounts in this column if they are TRANSFERS to another DIP account (e.g. Payroll or Tax); the "amount" column will be filled in for you.

** Fill in amounts in this column if they are DISBURSEMENTS to outside payees; the "amount" column will be filled in for you.

BANK RECONCILIATION***

Bank statement Date: 3/31/2021 Balance on Statement: \$67,651.27

Plus deposits in transit (a):

Deposit DateDeposit Amount

TOTAL DEPOSITS IN TRANSIT

\$0.00

Less Outstanding Checks (a):

Check NumberCheck DateCheck Amount

TOTAL OUTSTANDING CHECKS:

\$0.00

Bank statement Adjustments:

Explanation of Adjustments-

ADJUSTED BANK BALANCE:

\$67,651.27

* It is acceptable to replace this form with a similar form.

**** Please attach a detailed explanation of any bank statement adjustment.**

*** A true and correct copy of the General DIP account activity report for the period from 3/1/2021 through 3/31/2021 is attached as **Exhibit A** hereto.

Main Document Page 6 of 8
I. CASH RECEIPTS AND DISBURSEMENTS

B. (PAYROLL ACCOUNT)

1. TOTAL RECEIPTS PER ALL PRIOR PAYROLL ACCOUNT REPORTS	<u>\$2,398,413.69</u>
2. LESS: TOTAL DISBURSEMENTS PER ALL PRIOR PAYROLL ACCOUNT REPORTS	<u>\$2,398,399.89</u>
3. BEGINNING BALANCE:	<u>\$13.80</u>
4. RECEIPTS DURING CURRENT PERIOD:	<u>\$177,776.35</u>
5. BALANCE:	<u>\$177,790.15</u>
6. LESS: TOTAL DISBURSEMENTS DURING CURRENT PERIOD TOTAL DISBURSEMENTS THIS PERIOD:***	<u>\$169,512.93</u>
7. ENDING BALANCE:	<u>\$8,277.22</u>

8. Payroll Account Number(s):

Payroll DIP Account****Account No. ****-***-7173

Depository Name & Location:

City National BankCity of Commerce Banking Building5601 East Slauson AvenueCommerce, California 90040

*This account was opened on or about February 21, 2020.

Date mm/dd/yyyy	Check Number	Payee	Purpose	Amount
3/2/2021		ADP Totalsource, Inc.	Payroll	\$1,197.45
3/3/2021		Marc Forget	Independent Contractor	\$2,591.25
3/4/2021		ADP Totalsource, Inc.	Payroll	\$12,084.48
3/4/2021		ADP Totalsource, Inc.	Payroll	\$32,622.34
3/8/2021		Excellerated Solutions	Payroll	\$5,250.00
3/9/2021		ADP Totalsource, Inc.	Payroll	\$1,198.65
3/10/2021		Javier Hernandez	Independent Contractor	\$1,600.00
3/10/2021		Marc Forget	Independent Contractor	\$2,126.25
3/10/2021		ADP Totalsource, Inc.	Payroll	\$24,937.65
3/11/2021		Javier Hernandez	Independent Contractor	\$800.00
3/16/2021		ADP Totalsource, Inc.	Payroll	\$1,116.65
3/17/2021		ADP Totalsource, Inc.	Payroll	\$23,818.84
3/18/2021		Javier Hernandez	Independent Contractor	\$640.00
3/18/2021		Marc Forget	Independent Contractor	\$2,546.25
3/18/2021		Excellerated Solutions	Payroll	\$4,250.00
3/23/2021		ADP Totalsource, Inc.	Payroll	\$1,099.52
3/24/2021		Javier Hernandez	Independent Contractor	\$640.00
3/24/2021		Marc Forget	Independent Contractor	\$2,025.00
3/24/2021		ADP Totalsource, Inc.	Payroll	\$24,698.27
3/30/2021		ADP Totalsource, Inc.	Payroll	\$1,096.56
3/31/2021		ADP Totalsource, Inc.	Payroll	\$23,172.20
3/31/2021		City National Bank	Bank Fee	\$1.57
TOTAL DISBURSEMENTS THIS PERIOD:				\$169,512.93

I. CASH RECEIPTS AND DISBURSEMENTS

C. (T-ACCOUNT)

1. TOTAL RECEIPTS PER ALL PRIOR ACCOUNT REPORTS	<u>\$4,552.82</u>
2. LESS: TOTAL DISBURSEMENTS PER ALL PRIOR ACCOUNT REPORTS	<u>\$4,373.25</u>
3. BEGINNING BALANCE:	<u>\$179.57</u>
4. CREDITS DURING CURRENT PERIOD:	<u>\$0.00</u>
5. BALANCE:	<u>\$179.57</u>
6. LESS: TOTAL DISBURSEMENTS DURING CURRENT PERIOD TOTAL DISBURSEMENTS THIS PERIOD:	<u>\$0.00</u>
7. ENDING BALANCE:	<u>\$179.57</u>

8. DIP T-Account Number(s):

DIP T-Account****Account No. ****-****-7181

Depository Name & Location:

City National BankCity of Commerce Banking Building5601 East Slauson AvenueCommerce, California 90040

* This account was opened on or about February 21, 2020.

TOTAL DISBURSEMENTS THIS PERIOD:	\$0.00
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Bank statement Date: 3/31/2021 Balance on Statement: \$179.57

Plus deposits in transit (a):

<u>Deposit Date</u>	<u>Deposit Amount</u>
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_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

TOTAL DEPOSITS IN TRANSIT

\$0.00

Less Outstanding Checks (a):

<u>Check Number</u>	<u>Check Date</u>	<u>Check Amount</u>
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_____	_____	_____
_____	_____	_____
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_____	_____	_____
_____	_____	_____

TOTAL OUTSTANDING CHECKS:

\$0.00

Bank statement Adjustments:

Explanation of Adjustments-

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ADJUSTED BANK BALANCE:

\$179.57

* It is acceptable to replace this form with a similar form

** Please attach a detailed explanation of any bank statement adjustment

*** A true and correct copy of the DIP account activity report for the period from 3/1/2021 through 3/31/2021 is attached as **Exhibit C** hereto.

(Provide a copy of monthly account statements for each of the below)

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**II. STATUS OF PAYMENT OBLIGATIONS, LESSORS
AND OTHER PARTIES TO EXECUTORY CONTRACTS**

Creditor, Lessor, etc.	Frequency of Payments (Mo/Qtr)	Amount of Payment	Post-Petition payments not made (Number)	Total Due
ABS Capitol, LLC*	Monthly	\$37,800.00	0	\$0.00
LEAF (fka VAR)	Monthly	\$1,475.37	1	\$1,475.37
Wells Fargo Vendor Svs.	Monthly	\$431.49	2	\$862.98
TOTAL DUE:				\$2,338.35

* Debtor currently occupies approximately seventy percent (70%) of the Vail Avenue Property. Debtor is currently paying rent on a triple net basis consisting of rent, property taxes, insurance and maintenance and repairs, resulting in an out lay of more than \$23,000 per month for the space it is currently occupying.

III. TAX LIABILITIES - N/A**

FOR THE REPORTING PERIOD:

Gross Sales Subject to Sales Tax: _____
Total Wages Paid: _____

	Total Post-Petition Amounts Owing	Amount Delinquent	Date Delinquent Amount Due
Federal Withholding			
State Withholding			
FICA- Employer's Share			
FICA- Employee's Share			
Federal Unemployment			
Sales and Use			
Real Property			
Other: _____			
TOTAL:	0.00	0.00	

** Debtor's payroll tax liabilities are fulfilled through its payroll processing vendor, ADP TotalSource, Inc.

	*Accounts Payable Post-Petition	Accounts Receivable	
		Pre-Petition	Post-Petition
30 days or less	\$214,946.36	\$0.00	\$392,423.15
31 - 60 days	\$66,173.44	\$0.00	\$99,514.38
61 - 90 days	\$35,402.96	\$0.00	\$22,707.15
91 - 120 days	(\$226,330.30)	\$0.00	\$37,844.72
Over 120 days	\$209,341.13	\$140,605.31	\$102,180.87
TOTAL:	\$299,533.59	\$140,605.31	\$654,670.27

	Name of Carrier	Amount of Coverage	Policy Expiration Date	Premium Paid Through (Date)
General Liability	Chubb	\$2,000,000.00	7/15/2021	7/15/2021
Automobile Liability	Travelers	\$1,000,000.00	1/24/2022	1/24/2022
Casualty	Chubb	\$1,000,000.00	7/15/2021	7/15/2021
Workers' Compensation	Aon Risk Services	\$2,000,000.00	7/15/2021	7/15/2021
Others: Machinery Breakdown	Chubb	\$8,000,000.00	7/15/2021	7/15/2021
Cyber Insurance	Travelers	\$1,000,000.00	9/11/2021	9/11/2021

[illegible]

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Name of Insider	Date of Order Authorizing Compensation	*Authorized Gross Compensation (Annual)	Gross Compensation Paid During the Month**
Babak Sinai	4/1/2020	\$136,914.60	\$7,961.56
Saman Sinai	4/1/2020	\$200,403.57	\$11,153.88
Craig Allen	4/1/2020	\$260,667.91	\$19,230.80

* On April 1, 2020, the Court issued the "Order Setting Insider Compensation For Babak Sinai, Saman Sinai And Craig Allen" ("Insider Compensation Order").

VIII. SCHEDULE OF OTHER AMOUNTS PAID TO INSIDERS

Name of Insider	Date of Order Authorizing Compensation	Description	Amount Paid During the Month

* Please indicate how compensation was identified in the order (e.g. \$1,000/week, \$2,500/month)

(ACCRUAL BASIS ONLY)

(SEE, ATTACHED)

	Current Month	Cumulative Post-Petition
Sales/Revenue:		
Gross Sales/Revenue		
Less: Returns/Discounts		
Net Sales/Revenue	\$0.00	\$0.00
Cost of Goods Sold:		
Beginning Inventory at cost		
Purchases		
Less: Ending Inventory at cost		
Cost of Goods Sold (COGS)	\$0.00	\$0.00
Gross Profit	\$0.00	\$0.00
Other Operating Income (Itemize)		
Operating Expenses:		
Payroll - Insiders		
Payroll - Other Employees		
Payroll Taxes		
Other Taxes (Itemize)		
Depreciation and Amortization		
Rent Expense - Real Property		
Lease Expense - Personal Property		
Insurance		
Real Property Taxes		
Telephone and Utilities		
Athens Services (Trash)	\$0.00	\$0.00
Repairs and Maintenance		
Travel and Entertainment (Itemize)		
Miscellaneous Operating Expenses (Itemize)		
City fee	\$0.00	\$0.00
Total Operating Expenses	\$0.00	\$0.00
Net Gain/(Loss) from Operations	\$0.00	\$0.00
Non-Operating Income:		
Interest Income		
Net Gain on Sale of Assets (Itemize)		
Other (Itemize)		
Total Non-Operating income	\$0.00	\$0.00
Non-Operating Expenses:		
Interest Expense		
Legal and Professional (Itemize)		
Other (Itemize)		
Total Non-Operating Expenses	\$0.00	\$0.00
NET INCOME/(LOSS)	\$0.00	\$0.00

Deco Lighting Income Statement

	Jan-21	Feb-21	Mar-21
Sales	396,986	338,471	474,536
Sales - Taxable	-	-	-
Sales Returns & Allowances	(18,474)	(3,092)	(11,035)
Sales Returns / Replacement	-	-	-
Sales Discounts	-	-	-
Cash Discount Given	(1,522)	(5,947)	(4,182)
Sales	376,989	329,433	459,318
Beginning Inventory	-	-	-
Inventory Offset - Increase Account	-	-	-
Cost of Goods Sold	248,804	211,723	303,161
Purchases	-	-	-
Purchases - Drop Shipments	-	-	-
Inventory Variance	-	-	-
Inventory Increase/Decrease Account (Stock Taking)	(92,535)	(67,835)	(73,365)
Cash Rebate	-	-	-
Price Difference Account	-	-	-
Manufacturing Variance - MX	19,156	13,911	10,326
Freight In - MX	9,103	13,889	7,622
Purchase Returns & Allowances	-	-	-
Purchases Sales Tax	-	-	-
Direct Material	184,528	171,687	247,744
Direct - Temp	-	-	-
Direct	8,589	7,968	6,039
Direct Labor	8,589	7,968	6,039
Indirect	17,115	16,309	9,330
Indirect- Temp	-	-	-
Outside Labor-Indirect	-	-	-
Indirect Labor	17,115	16,309	9,330
Scrap Inventory	600	639	(1,300)
Freight In	13,559	1,235	13,684
Worker Compensation - D&I	2,379	2,271	1,622
Employee Benefits - D&I	1,279	1,428	1,744
Utilities - D&I	-	-	-
Payroll Taxes - D&I	3,260	2,796	1,889

Rent - MFG	-	-	-
Depreciation Expense	-	-	-
Other Costs	-	-	-
Mfg. Overhead	6,918	6,495	5,256
Cost of Sales	231,309	204,333	280,752
Gross Profit	145,680	125,100	178,566
	38.6%	38.0%	38.9%
Advertising & Promotion	-	-	-
Warehouse Supplies - MX	2,355	1,781	1,382
Freight Out	35,413	26,734	33,921
Freight Reimbursement	(3,531)	(4,240)	(4,899)
Research & Development Costs	809	-	-
Commissions	18,631	20,107	30,340
Seminars & Conventions	-	-	-
Trade Show Expenses	-	-	-
Meals & Entertainment	-	-	216
Travel - Meals	-	-	-
Travel	472	375	284
Salaries & Wages - Warehouse	6,384	3,636	5,754
Payroll Taxes - Warehouse	676	637	775
Warehouse Supplies	1,484	408	137
Labor Back Charges/Reworks	4,498	484	6,894
Warranty Expense	542	90	-
Salaries & Wages - Website	-	-	-
Payroll Tax Expense - Website	-	-	-
Advertising & Promotion - Supplybid	-	-	-
Design, Research, Selling and Shipping	67,734	50,012	74,802
	18.0%	15.2%	16.3%
Salaries & Wages - Others	105,139	58,703	50,678
Salaries & Wages - Pouladian	-	-	-
Salaries & Wages - Sinai	11,712	11,153	11,990
Salaries & Wages- Exec Other	8,360	7,962	8,559
Bad Debts Expense	15,000	-	-
Collection Expenses	-	-	-
Insurance - Health & Life	7,303	7,858	6,591
Payroll Tax Expense - Others	12,935	6,588	5,254
Workmen's Compensation	4,538	3,716	3,328
Accounting	-	-	-
Outside Services	19,941	27,380	36,728
Legal	17,099	18,392	32,431

Product Licensing Fees	-	-	-
Maintenance & Repairs	-	-	700
Cleaning / Janitorial Supplies	1,395	-	-
Rubbish	680	835	790
Storage	19,123	18,000	14,274
Rent - Building	15,888	15,888	15,888
Equipment Rental	1,341	1,341	1,341
Rent - Equipment	923	670	226
Computer & Internet	12,677	10,247	3,704
Computer Supplies	-	-	-
Depreciation Expense	29,008	28,982	28,570
Office Expense	1,903	2,435	3,168
Office Supplies	141	-	-
Auto/Truck Expenses	-	-	277
Auto-employees	1,313	1,313	1,323
Utilities	4,217	4,214	4,085
Gas & Oil	624	773	655
Dues & Subscriptions	-	-	-
Employee Benefits	-	-	-
Contributions	-	-	-
Property Taxes	4,513	4,513	4,513
Taxes - Other	-	-	-
Licenses & Fees	4,396	3,254	4,709
Insurance - General	4,530	4,530	4,854
Insurance - Professional Risk	-	-	-
401 K	1,927	1,805	1,920
Telephone	2,997	1,285	(639)
Payroll Service Fees	242	428	435
Bank Service Charges	745	551	898
Merchant Fee	1,707	61	1,613
Security	165	165	-
Postage	55	-	-
Price Difference Account	-	-	-
Amortization Expense	-	-	-
Contributions-PRODUCT	-	-	-
Consulting Fees	-	-	-
Bidding Expense	-	-	-
Insurance - Dental	121	289	111
Insurance - Vision	16	45	17
Late Fees	-	-	-
Payroll Tax Expense	-	-	-
Printing and Graphics	-	-	-
Rent - Other	-	-	-
Stationery & Printing	-	-	-
Gifts	-	-	-
Suspense Account	-	-	-
Income-Sub Contracting	-	-	-

Non-Deductible Penalties	-	-	-
Miscellaneous	-	-	-
Inventory Offset – Decrease Account	-	-	-
Expense and Inventory Account	-	-	-
Goods Clearing Account	-	-	-
Sales Tax Paid On Purchase	-	-	-
Negative Inventory Adjustment	-	-	-
Cash Discount Given	-	-	-
Overpayment A/R Account	-	-	-
Underpayment A/R Account	-	-	-
Overpayment A/P Account	-	-	-
Underpayment A/P Account	-	-	-
Provision for Income Taxes	-	-	-
Underpayment A/R Account	-	-	-
Incentive Program	-	-	-
General and Administrative Expenses	312,674	243,376	248,989
	82.9%	73.9%	54.2%
Interest Expense - loan	41,801	17,894	20,899
Interest Expense	24	22,974	7,563
Interest Expense	-	-	-
Other Income	-	-	-
Trustee Fees	11,039	2,000	-
Other Income and (Expense)	52,865	42,868	28,462
	14.0%	13.0%	6.2%
Estimated State Income Tax	-	-	-
Income Taxes	-	-	-
Net Income	(287,592)	(211,156)	(173,686)
EBIT	(245,767)	(170,288)	(145,225)
EBITDA	(216,759)	(141,306)	(116,654)

(ACCRUAL BASIS ONLY)

(SEE, ATTACHED)

		Current Month End	
ASSETS			
Current Assets:			
Unrestricted Cash			
Restricted Cash			
Accounts Receivable			
Inventory			
Notes Receivable			
Prepaid Expenses			
Other (Itemize)			
	Total Current Assets		\$0.00
Property, Plant, and Equipment			
Accumulated Depreciation/Depletion			
	Net Property, Plant, and Equipment		\$0.00
Other Assets (Net of Amortization):			
Due from Insiders			
Other (Itemize)			
	Total Other Assets		\$0.00
TOTAL ASSETS			\$0.00
LIABILITIES			
Post-petition Liabilities:			
Accounts Payable			
Taxes Payable			
Notes Payable			
Professional fees			
Secured Debt			
Other (Itemize)			
	Total Post-petition Liabilities		\$0.00
Pre-petition Liabilities:			
Secured Liabilities			
Priority Liabilities			
Unsecured Liabilities			
Other (Itemize)			
	Total Pre-petition Liabilities		\$0.00
TOTAL LIABILITIES			\$0.00
EQUITY:			
Pre-petition Owners' Equity			
Post-petition Profit/(Loss)			
Direct Charges to Equity			
TOTAL EQUITY			\$0.00
TOTAL LIABILITIES & EQUITY			\$0.00

Deco Lighting Balance Sheet

Assets:

	Jan-21	Feb-21	Mar-21
Petty Cash	1,446	1,428	2,081
CNB - General Account 7165	71,108	127,360	33,074
CNB - Payroll Account 7173	1,939	14	8,277
CNB - Tax Account 7181	190	180	180
Citibank - Checking 6981	-	-	-
Cash	74,683	128,981	43,612
Accounts Receivable	869,936	784,227	795,276
Allowance for Doubtful Accts	(424,278)	(455,378)	(435,110)
Trade A/R	445,659	328,849	360,166
A/R Other	289,167	289,167	289,167
Employee Advances	-	-	-
SIAMAK-LOAN/DISTRIBUTION ADVANCE	-	-	-
Other A/R	289,167	289,167	289,167
Inventory	5,005,108	4,932,110	4,886,623
Inventory Reserve	(3,445,944)	(3,356,742)	(3,309,934)
Scrap Inventory - do not use	-	-	-
Inventory in Transit	38,195	38,195	-
WIP INVENTORY ACCOUNT	161,300	129,470	86,131
Inventory	1,758,659	1,743,033	1,662,820
Due to Officer - Saman Sinai	-	-	-
Prepaid Expenses	101,176	109,176	117,176
Prepaid Insurance & Others	23,258	18,729	19,355
Prepaid Property Taxes	1,801	1,441	1,080
Deposits - Inventory	212,394	162,775	162,775
Prepaid Freight In	-	-	-
Prepaid and other	338,628	292,120	300,386
Current Assets	2,906,797	2,782,151	2,656,150
Computers	-	-	-
Booth	-	-	-
Furniture & Fixtures	175,327	175,327	175,327
Machinery & Equipment	63,000	63,000	63,000
Loan Origination Costs	405,674	405,674	405,674
Trucks & Automobiles	91,697	91,697	91,697
Computers & Office Equipment	957,373	957,373	957,373
Leasehold Improvements	690,272	690,272	690,272
Bluetooth Software Program	-	-	-
Machinery, Tools & Warehouse	295,307	295,307	295,307
Accumulated Depreciation	(2,058,369)	(2,087,351)	(2,115,921)
Fixed Assets	620,279	591,297	562,727
Organization Costs	-	-	-
Accum Amort	-	-	-
Deposits	-	-	-
Total Asset	3,527,076	3,373,448	3,218,877

Liabilities:

Accounts Payable - Trade	9,349,466	9,436,715	9,544,115
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Accrued Salaries & Wages	78,613	25,182	33,351
Accrued Salaries & Wages - Website	-	-	-
GOODS RECEIVED NOT INVOICED	(28,040)	(15,745)	(9,134)
Payroll Tax Liabilities	-	-	-
AFLAC Payable	(972)	(675)	(1,615)
401K Payable	27,206	27,206	27,206
Income Tax Payable	-	-	-
Sales Taxes Payable	127,656	127,645	130,262
Pre-Petition unsecured - accrued	-	-	-
Pre-petition unsecured - Trade	-	-	-
Pre-petition priority	-	-	-
Visa 6291 - Ben Chase	651	651	651
Amex 2004 (1006) - SPG	-	-	-
Amex 84008 - Ben	22,526	22,526	22,526
Amex Corp 1029 - Ben	7,776	7,776	7,776
Mastercard 9884 - Ben Citibusiness	-	-	-
Accrued Expenses - Other	1,295,965	1,273,093	1,222,371
Accrued Liabilities	1,531,381	1,467,660	1,433,395
Accrued Warranties	788,281	788,281	796,002
ABL Loan	784,894	818,894	757,153
Line of Credit	784,894	818,894	757,153
Current Portion of equip loan 27211	-	-	-
Current Portion of equip loan 27212	-	-	-
Current Portion of equip loan 26600	-	-	-
Current Portion of equip loan 21150	-	-	-
Current Portion of equip loan 21151	-	-	-
Notes Payable -	410,246	410,246	410,246
Due to Officer - B. Sinai	-	-	-
Due to Officer - Sam Sinai	43,613	43,613	43,613
Notes Payable - Related Party	453,859	453,859	453,859
Current Liabilities	12,907,881	12,965,408	12,984,524
DIP Financing	-	-	-
Current Portion 26600	-	-	-
Truck Lease Liability	-	-	-
Current Portion 21150	-	-	-
Truck Lease Liability	-	-	-
Current Portion 21151	-	-	-
Siena Stretch	-	-	-
Less Current Portion	-	-	-
Junior Debt	2,902,000	2,902,000	2,902,000
Less Current Portion	-	-	-
Bank Term Loans	2,902,000	2,902,000	2,902,000
Long-Term Liabilities	2,902,000	2,902,000	2,902,000
Liabilities	15,809,881	15,867,408	15,886,524
Equity:			
Capital Stock	150,000	150,000	150,000
Retained Earnings	(11,735,651)	(11,946,806)	(12,120,493)
Distribution - B. Sinai	(173,200)	(173,200)	(173,200)
Distribution - B. Pouladian	(259,800)	(259,800)	(259,800)
Distribution - Saman Sinai	(259,800)	(259,800)	(259,800)
Distribution - Siamak Sinai	(173,200)	(173,200)	(173,200)
Paid in capital	168,846	168,846	168,846

Equity	(12,282,805)	(12,493,960)	(12,667,647)
	-	-	-
Liabilities and Equity	<u>3,527,076</u>	<u>3,373,448</u>	<u>3,218,877</u>

XI. QUESTIONNAIRE

- | | No | Yes |
|---|----------|-------|
| 1. Has the debtor-in-possession made any payments on its pre-petition unsecured debt, except as have been authorized by the court? If "Yes", explain below: | <u>X</u> | _____ |
| <hr/> | | |
| 2. Has the debtor-in-possession during this reporting period provided compensation or remuneration to any officers, directors, principals, or other insiders without appropriate authorization? If "Yes", explain below: | <u>X</u> | _____ |
| <hr/> | | |
| 3. State what progress was made during the reporting period toward filing a plan of reorganization
Debtor prepared and filed its February 2021 Monthly Operating Report. | | |
| <hr/> | | |
| 4. Describe potential future developments which may have a significant impact on the case:
Debtor filed its "Amended Disclosure Statement Describing 'Debtor's Amended Chapter 11 Plan' and 'Debtor's Amended Chapter 11 Plan.'" | | |
| 5. Attach copies of all Orders granting relief from the automatic stay that were entered during the reporting period.
None | | |
| <hr/> | | |
| 6. Did you receive any exempt income this month, which is not set forth in the operating report? If "Yes", please set forth the amounts and sources of the income below. | <u>X</u> | _____ |
| <hr/> | | |

I, Craig Allen, Chief Financial Officer
declare under penalty of perjury that I have fully read and understood the foregoing debtor-in-possession operating report and that the information contained herein is true and complete to the best of my knowledge.

4-14-21

Date

Page 16 of 16

Principal for debtor-in-possession

EXHIBIT A

CITY NATIONAL BANK

 AN RBC COMPANY



Page 1 (25)

Account #: [REDACTED] 7165

This statement: March 31, 2021
Last statement: February 26, 2021

Contact us:
800 773-7100

City Of Commerce Office
5601 East Slauson Avenue
Commerce CA 90040

013 0830L
DECO ENTERPRISES, INC.,
DBA DECO LIGHTING (GENERAL ACCOUNT)
DIP CASE NO. 2:20-BK-11846-BB
2917 VAIL AVE
COMMERCE CA 90040

cnb.com


Analyzed Checking Account

Account Summary		Account Activity	
Account number	[REDACTED] 7165	Beginning balance (2/26/2021)	\$200,279.40
Minimum balance	\$61,027.87		
Average balance	\$127,593.62		
Avg. collected balance	\$125,576.00		
		Credits	
		Deposits (24)	+ 48,026.60
		Electronic cr (16)	+ 356,144.60
		Other credits (0)	+ 0.00
		Total credits	+ \$404,171.20
		Debits	
		Checks paid (25)	- 48,068.40
		Electronic db (82)	- 310,058.18
		Other debits (16)	- 178,672.75
		Total debits	- \$536,799.33
		Ending balance (3/31/2021)	\$67,651.27

DEPOSITS

Date	Description	Reference	Credits
3-3	E-Deposit	00000001	352.71
3-3	E-Deposit	00000001	423.06
3-3	E-Deposit	00000001	1,302.00
3-3	E-Deposit	00000001	2,500.00
3-5	E-Deposit	00000001	7,243.30
3-12	E-Deposit	00000001	315.27
3-12	E-Deposit	00000001	484.42
3-12	E-Deposit	00000001	565.02
3-16	E-Deposit	00000001	147.00
3-16	E-Deposit	00000001	1,168.29
3-16	E-Deposit	00000001	1,500.00
3-17	E-Deposit	00000001	37.33
3-17	E-Deposit	00000001	48.00
3-17	E-Deposit	00000001	311.06
3-17	E-Deposit	00000001	450.24
3-17	E-Deposit	00000001	817.22
3-17	E-Deposit	00000001	910.34
3-17	E-Deposit	00000001	977.05
3-23	E-Deposit	00000001	23,733.60
3-24	E-Deposit	00000001	346.11
3-24	E-Deposit	00000001	380.04
3-24	E-Deposit	00000001	551.54
3-24	E-Deposit	00000001	998.00
3-30	E-Deposit	00000001	2,465.00

CITY NATIONAL BANK

 AN RBC COMPANY

DECO ENTERPRISES, INC.,
March 31, 2021

Page 2
Account #: XXXXXXXXXX 7165

ELECTRONIC CREDITS

Date	Description	Credits
3-2	Preauthorized Credit TURTLE & HUGHES ACH T & H ACHUS108821D DECO LIGHTING CTX	4,539.36
3-5	Incoming Wire-Dom	38,725.06
3-5	Preauthorized Credit LUMIGROUP LUMIGROUP IAT INTL ACH USD/USD DECO ENTERPRISES,	566.88
3-5	Preauthorized Credit REXEL INC HSBC - REX DECO LIGHTING CTX	51,061.19
3-8	Incoming Wire-Dom	15,540.98
3-9	Incoming Wire-Dom	2,687.52
3-9	Preauthorized Credit ANIXTER INC. EDI PYMNTS 91961 DECO LIGHTING CTX	4,011.24
3-11	Incoming Wire-Dom	43,941.28
3-12	Preauthorized Credit MERCHANT BNKCD DEPOSIT 334226707886 DECO LIGHTING CCD	13,274.00
3-16	Incoming Wire-Dom	12,449.27
3-16	Incoming Wire-Dom	22,500.00
3-19	Incoming Wire-Dom	49,150.67
3-23	Incoming Wire-Dom	8,992.42
3-26	Incoming Wire-Dom	54,525.81
3-29	Preauthorized Credit MERCHANT BNKCD DEPOSIT 334226707886 DECO LIGHTING CCD	12,385.00
3-30	Incoming Wire-Dom	21,793.92

CHECKS PAID

Number	Date	Amount	Number	Date	Amount	Number	Date	Amount	Number	Date	Amount
1446	3-2	2,343.86	1463	3-5	960.00	1470	3-22	425.00	1478	3-29	174.56
1457 *	3-5	1,956.78	1464	3-12	960.00	1471	3-19	550.00	1482 *	3-25	250.00
1458	3-10	1,958.88	1465	3-12	600.00	1472	3-19	960.00	1483	3-25	550.00
1459	3-22	1,455.58	1466	3-15	200.00	1473	3-29	95.00	1484	3-25	960.00
1460	3-8	2,239.68	1467	3-29	631.64	1474	3-30	4,426.11	* Skip in check sequence		
1461	3-5	750.00	1468	3-22	1,900.00	1475	3-25	700.00			
1462	3-5	650.00	1469	3-22	21,649.19	1477 *	3-26	722.12			

ELECTRONIC DEBITS

Date	Description	Debits
3-1	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	3,275.00
3-1	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	23,941.00
3-1	Bsuite Bas Wire-Dom	12,758.59
3-2	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	695.11
3-2	Bsuite Bas Wire-Dom	19,825.34
3-3	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	2,634.50
3-3	Bsuite Bas Wire-Intl	49.50
3-4	Preauthorized Debit MERCHANT BNKCD INTERCHNG 334226707886 DECO LIGHTING CCD	96.33
3-4	Preauthorized Debit MERCHANT BNKCD FEE 334226707886 DECO LIGHTING CCD	101.94
3-4	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	182.50
3-4	Preauthorized Debit MERCHANT BNKCD DISCOUNT 334226707886 DECO LIGHTING CCD	1,414.45
3-5	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	75.00
3-5	Preauthorized Debit ADP PAYROLL FEES ADP - FEES 666702577593367 DECO ENTERPRISES CCD	210.77
3-5	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	8,073.15
3-9	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	5,790.70
3-9	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	10,028.05
3-9	Preauthorized Debit AMEX EPAYMENT ACH PMT W0536 SAMAN SINAI CCD	11,798.66
3-9	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	51,061.19
3-10	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	84.00
3-11	Preauthorized Debit U. P. S. UPS BILL 210040000X9W541 000001444634281 CCD	4.99
3-11	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	341.25

CITY NATIONAL BANK

 AN RBC COMPANY




DECO ENTERPRISES, INC.,
March 31, 2021

Page 3
Account #: XXXXXXXXXX 7165

ELECTRONIC DEBITS (Continued)

Date	Description	Debits
3-11	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	1,244.53
3-15	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	11,211.30
3-16	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	8,766.85
3-17	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	224.00
3-17	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	522.50
3-17	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	534.60
3-17	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	647.90
3-17	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	676.24
3-17	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	800.00
3-17	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	865.00
3-17	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	896.00
3-17	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	1,015.00
3-17	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	1,049.95
3-17	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	1,940.00
3-19	Preauthorized Debit AFLAC INSURANCE FVX62055953 DECO LIGHTING CCD	297.28
3-19	Preauthorized Debit AFLAC INSURANCE FVX62452707 DECO LIGHTING CCD	297.28
3-19	Preauthorized Debit AFLAC INSURANCE FVX62631408 DECO LIGHTING CCD	297.28
3-19	Preauthorized Debit AFLAC INSURANCE FVX62217142 DECO LIGHTING CCD	371.60
3-19	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	4,022.41
3-19	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	4,539.36
3-19	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	8,030.15
3-22	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	3,200.00
3-23	Preauthorized Debit PORSCHE LEASE PMT PPD SINAI, SAMAN	1,699.38
3-23	Preauthorized Debit AMEX EPAYMENT ACH PMT W7632 SAMAN SINAI CCD	5,009.27
3-24	Preauthorized Debit U. P. S. UPS BILL 210250000X9W541 000001449770302 CCD	1.96
3-24	Preauthorized Debit U. P. S. UPS BILL 210530000X9W541 000001456461310 CCD	6.63
3-24	Preauthorized Debit U. P. S. UPS BILL 210600000X9W541 000001458160052 CCD	25.46
3-24	Preauthorized Debit U. P. S. UPS BILL 210670000X9W541 000001459927437 CCD	55.41
3-24	Preauthorized Debit U. P. S. UPS BILL 210480000X9W541 000001455683805 CCD	63.76
3-24	Preauthorized Debit U. P. S. UPS BILL 210430000X9W541 000001454499605 CCD	78.14
3-24	Preauthorized Debit U. P. S. UPS BILL 210200000X9W541 000001448854965 CCD	110.54
3-24	Preauthorized Debit U. P. S. UPS BILL 210460000X9W541 000001455068346 CCD	146.97
3-24	Preauthorized Debit U. P. S. UPS BILL 210330000X9W541 000001452025558 CCD	424.36
3-24	Preauthorized Debit U. P. S. UPS BILL 210680000X9W541 000001460323176 CCD	621.76
3-24	Preauthorized Debit U. P. S. UPS BILL 210390000X9W541 000001453343864 CCD	923.58
3-24	Preauthorized Debit U. P. S. UPS BILL 210530000X9W541 000001456618491 CCD	933.68
3-24	Preauthorized Debit U. P. S. UPS BILL 210130000X9W541 000001447187572 CCD	2,449.42
3-24	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	15,888.00
3-24	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	22,974.00
3-25	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	5,582.71
3-26	Preauthorized Debit CHUBB-CI INS.PREM CI DECO ENTERPRISES I CCD	1.95
3-26	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	75.00
3-26	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	183.90
3-26	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	238.36
3-26	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	591.00
3-26	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	696.00
3-26	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	794.43
3-26	Preauthorized Debit TRAVELERS BUS INSUR WEB DECO ENTERPRIS	1,312.83
3-26	Preauthorized Debit CHUBB-CI INS.PREM CI DECO ENTERPRISES I CCD	1,628.00
3-26	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	2,220.00
3-26	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	3,041.00
3-26	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	3,607.50
3-26	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	9,277.50

CITY NATIONAL BANK

 AN RBC COMPANY



DECO ENTERPRISES, INC.,
March 31, 2021

Page 4
Account #: [REDACTED] 7165

ELECTRONIC DEBITS (Continued)

Date	Description	Debits
3-30	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	4,296.65
3-31	Preauthorized Debit PAYMENTUS BILLPAY WEB DECO ENTERPRIS PAYMENTUSCORP_I	2.50
3-31	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	149.92
3-31	Preauthorized Debit SAN GABRIEL VALL BILLPAY WEB DECO ENTERPRIS SAN GABRIEL VAL	500.00
3-31	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	1,803.97
3-31	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	2,125.00
3-31	Preauthorized Debit 87165DECO ENTERP CORP PAY ACH OFFSET DECO EN CCD	2,408.64
3-31	Bsuite Bas Wire-Dom	14,217.75

OTHER DEBITS

Date	Description	Reference	Debits
3-3	Account Transfer Dr. TO ACC [REDACTED] 7173		1,200.00
3-3	Account Transfer Dr. TO ACC [REDACTED] 7173		8,650.00
3-3	Account Transfer Dr. TO ACC [REDACTED] 7173		32,622.34
3-4	Account Transfer Dr. TO ACC [REDACTED] 7173		12,084.48
3-9	Account Transfer Dr. TO ACC [REDACTED] 7173		500.00
3-10	Account Transfer Dr. TO ACC [REDACTED] 7173		3,000.00
3-10	Account Transfer Dr. TO ACC [REDACTED] 7173		25,000.00
3-11	Account Transfer Dr. TO ACC [REDACTED] 7173		1,400.00
3-16	Account Transfer Dr. TO ACC [REDACTED] 7173		1,116.65
3-17	Account Transfer Dr. TO ACC [REDACTED] 7173		23,818.84
3-18	Account Transfer Dr. TO ACC [REDACTED] 7173		7,436.25
3-23	Account Transfer Dr. TO ACC [REDACTED] 7173		1,099.52
3-23	Acct Analysis Chg ANALYSIS ACTIVITY FOR 02/21		896.40
3-24	Account Transfer Dr. TO ACC [REDACTED] 7173		30,523.27
3-30	Account Transfer Dr. TO ACC [REDACTED] 7173		6,150.00
3-30	Account Transfer Dr. TO ACC [REDACTED] 7173		23,175.00

DAILY BALANCES

Date	Amount	Date	Amount	Date	Amount	Date	Amount
2-26	200,279.40	3-8	185,743.62	3-16	153,719.88	3-24	69,070.58
3-1	160,304.81	3-9	113,263.78	3-17	124,281.09	3-25	61,027.87
3-2	141,979.86	3-10	83,220.90	3-18	116,844.84	3-26	91,164.09
3-3	101,401.29	3-11	124,171.41	3-19	146,630.15	3-29	102,647.89
3-4	87,521.59	3-12	137,250.12	3-22	118,000.38	3-30	88,859.05
3-5	172,442.32	3-15	125,838.82	3-23	142,021.83	3-31	67,651.27

Thank you for banking with City Of Commerce Office

CITY NATIONAL BANK



AN RBC COMPANY



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EXHIBIT B

CITY NATIONAL BANK

AN RBC COMPANY



Page 1 (0)

Account #: [REDACTED] 7173

This statement: March 31, 2021
Last statement: February 26, 2021

Contact us:
800 773-7100

City Of Commerce Office
5601 East Slauson Avenue
Commerce CA 90040

013 0830N
DECO ENTERPRISES, INC.,
DBA DECO LIGHTING (PAYROLL ACCOUNT)
DIP CASE NO. 2:20-BK-11846-BB
2917 VAIL AVE
COMMERCE CA 90040

cnb.com

Analyzed Checking Account

Account Summary		Account Activity	
Account number	[REDACTED] 7173	Beginning balance (2/26/2021)	\$13.80
Minimum balance	\$-1,183.65		
Average balance	\$3,700.69		
Avg. collected balance	\$3,700.00		
		Credits	
		Deposits (0)	+ 0.00
		Electronic cr (0)	+ 0.00
		Other credits (15)	+ 177,776.35
		Total credits	+ \$177,776.35
		Debits	
		Checks paid (0)	- 0.00
		Electronic db (21)	- 169,511.36
		Other debits (1)	- 1.57
		Total debits	- \$169,512.93
		Ending balance (3/31/2021)	\$8,277.22

OTHER CREDITS

Date	Description	Reference	Credits
3-3	Account Transfer Cr. FR ACC [REDACTED] 7165		1,200.00
3-3	Account Transfer Cr. FR ACC [REDACTED] 7165		8,650.00
3-3	Account Transfer Cr. FR ACC [REDACTED] 7165		32,622.34
3-4	Account Transfer Cr. FR ACC [REDACTED] 7165		12,084.48
3-9	Account Transfer Cr. FR ACC [REDACTED] 7165		500.00
3-10	Account Transfer Cr. FR ACC [REDACTED] 7165		3,000.00
3-10	Account Transfer Cr. FR ACC [REDACTED] 7165		25,000.00
3-11	Account Transfer Cr. FR ACC [REDACTED] 7165		1,400.00
3-16	Account Transfer Cr. FR ACC [REDACTED] 7165		1,116.65
3-17	Account Transfer Cr. FR ACC [REDACTED] 7165		23,818.84
3-18	Account Transfer Cr. FR ACC [REDACTED] 7165		7,436.25
3-23	Account Transfer Cr. FR ACC [REDACTED] 7165		1,099.52
3-24	Account Transfer Cr. FR ACC [REDACTED] 7165		30,523.27
3-30	Account Transfer Cr. FR ACC [REDACTED] 7165		6,150.00
3-30	Account Transfer Cr. FR ACC [REDACTED] 7165		23,175.00

ELECTRONIC DEBITS

Date	Description	Debits
3-2	Preauthorized Debit ADP 401K ADP 401K T7SSI 022608V01 ADP TOTALSOURCE DE CCD	1,197.45
3-3	Preauthorized Debit 87173DECO ENTERP PAYROLL ACH OFFSET DECO EN CCD	2,591.25
3-4	Bsuite Bas Wire-Dom	12,084.48
3-4	Bsuite Bas Wire-Dom	32,622.34
3-8	Preauthorized Debit 87173DECO ENTERP PAYROLL ACH OFFSET DECO EN CCD	5,250.00
3-9	Preauthorized Debit ADP 401K ADP 401K T7SSI 030509V01 ADP TOTALSOURCE DE CCD	1,198.65
3-10	Preauthorized Debit 87173DECO ENTERP PAYROLL ACH OFFSET DECO EN CCD	1,600.00



DECO ENTERPRISES, INC.,
March 31, 2021

Page 2
Account #: [REDACTED] 7173

ELECTRONIC DEBITS (Continued)

Date	Description	Debits
3-10	Preauthorized Debit 87173DECO ENTERP PAYROLL ACH OFFSET DECO EN CCD	2,126.25
3-10	Bsuite Bas Wire-Dom	24,937.65
3-11	Preauthorized Debit 87173DECO ENTERP PAYROLL ACH OFFSET DECO EN CCD	800.00
3-16	Preauthorized Debit ADP 401K ADP 401K T7SSI 031210V01 ADP TOTALSOURCE DE CCD	1,116.65
3-17	Bsuite Bas Wire-Dom	23,818.84
3-18	Preauthorized Debit 87173DECO ENTERP PAYROLL ACH OFFSET DECO EN CCD	640.00
3-18	Preauthorized Debit 87173DECO ENTERP PAYROLL ACH OFFSET DECO EN CCD	2,546.25
3-18	Preauthorized Debit 87173DECO ENTERP PAYROLL ACH OFFSET DECO EN CCD	4,250.00
3-23	Preauthorized Debit ADP 401K ADP 401K T7SSI 031911V01 ADP TOTALSOURCE DE CCD	1,099.52
3-24	Preauthorized Debit 87173DECO ENTERP PAYROLL ACH OFFSET DECO EN CCD	640.00
3-24	Preauthorized Debit 87173DECO ENTERP PAYROLL ACH OFFSET DECO EN CCD	2,025.00
3-24	Bsuite Bas Wire-Dom	24,698.27
3-30	Preauthorized Debit ADP 401K ADP 401K T7SSI 032612V01 ADP TOTALSOURCE DE CCD	1,096.56
3-31	Bsuite Bas Wire-Dom	23,172.20

OTHER DEBITS

Date	Description	Reference	Debits
3-16	Service Charge FUNDS ADVANCED OVE RDRAFTS FOR 02/21		1.57

DAILY BALANCES

Date	Amount	Date	Amount	Date	Amount	Date	Amount
2-26	13.80	3-8	825.10	3-16	60.98	3-24	3,220.98
3-2	-1,183.65	3-9	126.45	3-17	60.98	3-30	31,449.42
3-3	38,697.44	3-10	-537.45	3-18	60.98	3-31	8,277.22
3-4	6,075.10	3-11	62.55	3-23	60.98		

Thank you for banking with City Of Commerce Office

CITY NATIONAL BANK

 AN RBC COMPANY



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EXHIBIT C

CITY NATIONAL BANK

 AN RBC COMPANY



Page 1 (0)

Account #: [REDACTED] 7181

This statement: March 31, 2021
Last statement: February 26, 2021

Contact us:
800 773-7100

City Of Commerce Office
5601 East Slauson Avenue
Commerce CA 90040

013 0830N
DECO ENTERPRISES, INC.,
DBA DECO LIGHTING (T-ACCOUNT)
DIP CASE NO. 2:20-BK-11846-BB
2917 VAIL AVE
COMMERCE CA 90040

cnb.com

Analyzed Checking Account

Account Summary		Account Activity	
Account number	[REDACTED] 7181	Beginning balance (2/26/2021)	\$179.57
Minimum balance	\$179.57		
Average balance	\$179.57	Credits	+ \$0.00
Avg. collected balance	\$179.00	Debits	- \$0.00
		Ending balance (3/31/2021)	\$179.57

**** No activity this statement period ****

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CITY NATIONAL BANK

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