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UNITED STATES BANKRUPTCY COURT
 EASTERN DISTRICT OF WASHINGTON

In re

ASTRIA HEALTH, et al.¹,
 Debtors.

No. 19-01189-11

SUPPLEMENTAL DECLARATION
 OF MICHAEL LANE IN SUPPORT
 OF CONFIRMATION OF
 MODIFIED SECOND AMENDED
 JOINT CHAPTER 11 PLAN OF
 REORGANIZATION

MICHAEL LANE hereby declares as follows:

1. I am the Chief Restructuring Officer (“CRO”) of Astria Health. I make this declaration in support of the confirmation of the *Modified Second Amended Joint Plan*

¹ The Debtors, along with their case numbers, are as follows: Astria Health (19-01189-11), Glacier Canyon, LLC (19-01193-11), Kitchen and Bath Furnishings, LLC (19-01194-11), Oxbow Summit, LLC (19-01195-11), SHC Holdco, LLC (19-01196-11), SHC Medical Center-Toppenish (19-01190-11), SHC Medical Center-Yakima (19-01192-11), Sunnyside Community Hospital Association (19-01191-11), Sunnyside Community Hospital Home Medical Supply, LLC (19-01197-11), Sunnyside Home Health (19-01198-11), Sunnyside Professional Services, LLC (19-01199-11), Yakima Home Care Holdings, LLC (19-01201-11), and Yakima HMA Home Health, LLC (19-01200-11).

1 of *Reorganization of Astria Health and Its Affiliates* (Dkt No. 1986) (the “Plan”). I have
2 personal knowledge of the facts set forth herein and I am otherwise competent to testify
3 to them. All capitalized terms not defined herein are defined in the Plan and related
4 documentation filed in this Court.

5 2. I was appointed CRO by the Astria Health Board of Directors in January
6 2019. I have been involved in the healthcare industry representing hospitals for more
7 than 40 years as a financial and strategic advisor, CRO, interim Chief Executive Officer
8 (“CEO”) as well as a commercial and investment banker. I am a non-practicing certified
9 public accountant and hold a BS and MBA from Southeast Missouri State University. In
10 the past ten years alone I have represented numerous distressed hospitals as CRO, interim
11 CEO, financial and strategic advisor including numerous Chapter 11 proceedings
12 involving acute care and behavioral organizations. In addition, I have been involved in
13 asset-based lending to healthcare organizations and actively participated in numerous
14 merger and acquisition assignments over the past decades.

15 3. Among the contracts the Debtors have currently designated for assumption
16 is a certain Cerner Business Agreement with Cerner Corporation (“Cerner”) for the
17 provision of electronic medical records services (the “EMR Contract”). Cerner asserts
18 that it will charge the Debtors estimated aggregate payments of approximately
19 \$3,505,060.00 for services under the EMR Contract for calendar year 2021, which
20 therefore equates to \$292,088.33 per month (the “Monthly EMR Payment”). See
21 *Amended and Restated Objection of Cerner Corporation to Debtors’ Second Amended*
22 *Joint Chapter 11 Plan of Reorganization of Astria Health and Its Debtor Affiliates*
23

1 (“Cerner Objection”) [Docket No. 2144]. It will be assumed for the purpose of this
2 Declaration only, and not as admission of its accuracy, that the Monthly EMR Payment
3 is the correct amount to be paid for use of the EMR Contract after January 1, 2020.

4 4. In addition to the Monthly EMR Payment, Cerner asserts that it is owed for
5 pre and postpetition amounts. Specifically, paragraph 31 of the Cerner Objection states
6 that Cerner will have the following “cure” and “administrative claims” under the Second
7 Amended Plan:

8 a. A “cure” claim under the CBA (without the previously terminated
9 RevWorks Sales Order) in the estimated amount of around \$9.5 million (the “Alleged
10 EMR Cure Claim”); and

11 b. An administrative expense claim in the amount of \$1,216,723.84 for
12 Debtors' use of the services provided by Cerner under the RevWorks Sales Order between
13 the Petition Date and the alleged termination of the services on October 23, 2019 (the
14 “Alleged RW Administrative Claim.”).

15 *See* Cerner Objection, ¶ 31(a) and (b).

16 5. As further set forth in the Cerner Objection, ¶ 9, “[o]n August 1, 2019,
17 Cerner filed a Proof of Claim against Debtors in the aggregate amount of \$5,543,238.83
18 as of the Petition Date [Claim No. 364-1] (the “Cerner Prepetition Claim”). In addition,
19 the Cerner Prepetition Claim noted aggregate administrative claims as of that date in the
20 aggregate amount of \$1,368,732.36.” *Id.* Therefore, although it is somewhat unclear, it
21 appears that approximately \$5,543,238.83 of the approximately \$9.5 Alleged EMR Cure
22 Claim is prepetition thereby rendering the postpetition (or alleged administrative) portion
23

1 of the Alleged EMR Cure Claim to be approximately \$3,965,761.17 (the “Alleged EMR
2 Administrative Claim” and referred to with the Alleged RW Administrative Claim as the
3 “Alleged Administrative Claims” and each an “Alleged Administrative Claim”).

4 6. Based upon my understanding, the Alleged EMR Administrative Claim is a
5 part of and subsumed within the Alleged EMR Cure Claim. As a result, mathematically,
6 Cerner’s maximum claim is based on if the Alleged EMR Cure Claim is allowed and the
7 Alleged RW Administrative Claim is allowed, which I will refer to herein as the “Cerner
8 Maximum Administrative Claim.”

9 7. The Debtors have denied that any amounts are owed to Cerner based upon
10 affirmative claims against Cerner. Even in the absence of affirmative claims against
11 Cerner, the Debtors believe that the amounts asserted by Cerner with respect to Alleged
12 Administrative Claims and Alleged EMR Cure Claim are inflated. Notwithstanding,
13 those positions, the Debtors are financially capable of paying (1) the EMR Monthly
14 Payment if and as they come due, (2) the Alleged Administrative Claims (if the EMR
15 Contract is not assumed) if and when they come due, and (3) the Maximum Cerner
16 Administrative Claim (if the EMR Contract is assumed) if and when they come due. The
17 basis of my reasoning follows.

18 8. On November 11, 2020, the Court entered an order [Docket No., 1991]
19 approving the Debtors filed its Disclosure Statement [Docket No. 1987]. Attached to the
20 Disclosure Statement as Exhibit C is an Income statement (the “Income Statement”). I
21 personally worked on the Income Statement in conjunction with financial management
22 in the organization. Assumptions for the projections were developed from the current
23

1 and historical books and records of the organization, maintained in the ordinary course
2 of business and prepared consistent with prior years. Changes in utilization,
3 reimbursement, cost structure and cash flow were analyzed in development of
4 assumptions. A copy of the Income Statement is reattached hereto as **Exhibit 1**.

5 9. As of the date of this declaration, amounts and projections contained in
6 Income Statement remain true and accurate. If anything, the Debtors' current cash
7 position and financial projections are slightly more favorable to the Debtor today than
8 they were on November 11, 2020. In fact, on November 25, 2020, the Debtors filed a
9 revised income statement which included more favorable financial projections. *See*
10 *Revised Financial Projections, Exhibit I to Notice of Filing Certain Plan Supplements to*
11 *the Second Amended Joint Chapter 11 Plan of Reorganization of Astria Health and its*
12 *Debtor Affiliates* [Docket No. 2043], reattached hereto as **Exhibit 2**. Notwithstanding
13 these improvements, I will rely on the amounts contained in the Income Statement to
14 support my assessment.

15 10. The Income Statement contains a line item for "Purchase services," which
16 includes annual amounts ranging from \$32,532,000 for 2020 up to \$43,132,000 for 2025.
17 The line item for "Purchased services" was developed using a potential quarterly
18 payment to Cerner of \$475,000 for services under the EMR Contract. While the Monthly
19 EMR Payment asserted by Cerner exceeds the amount the Debtors believe is the correct
20 amount under the EMR Contract, as demonstrated below, the Debtors have more than
21 adequate assets to pay the differential if required.

1 11. The Income statement projects positive annual net income of \$15,375,000
2 (2020), \$7,200,000 (2021), \$9,353,000 (2022), \$11,217,000 (2023), \$12,775,000 (2024)
3 and \$14,627,000 (2025). Net income is determined after subtracting payments for
4 “operating expenses,” which includes “purchased services.” Net income also is
5 calculated after subtracting “interest expenses,” which are minimum mandatory
6 payments to the Lapis Parties of \$4,558,00 (2020), \$7,276,000 (2021), \$6,002,000
7 (2022), \$4,642,000 (2023), \$3,452 (2024) and \$2,122 (2025) (the “Lapis Minimum
8 [Annual] Payments”). Net income and cash flow projections for years 2021-2025 also
9 include reductions in long-term debt for anticipated excess payments to the Lapis Parties
10 that are based upon amounts held by the Debtors (after payment of operating expenses)
11 in excess of \$10 million (the “Excess Lapis Payments”). The Excess Lapis Payments for
12 this five year period are projected to be \$20,212,000 (for 2021), \$10,955,000 (2022),
13 \$9,146,000 (2023), \$10,374,000 (2024) and \$11,861,000 (2025).

14 12. The Debtors have confirmed with the Lapis Parties that any award to Cerner
15 with respect to Alleged Administrative Claims or the Alleged EMR Cure Claim
16 (including the Maximum Cerner Administrative Claim) would constitute an operating
17 expense and that could be paid ahead of the Excess Lapis Payments (to the extent
18 necessary).

19 13. Based upon these facts and calculations, I have determined that the Debtors
20 should have more than sufficient resources to pay Cerner the Monthly EMR Payment
21 and the Maximum Cerner Administrative Claim.
22
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1 14. Further, the Debtors' cash position will improve if it closes the Exit Loan
2 with Multicare (expected on or before January 15, 2021). The Exit Loan will be used to
3 pay off the Lapis Parties' claims. The Exit Loan in all subsequent years provides for
4 lower interest than the Lapis Parties' claims, paid semi-annually as opposed to monthly
5 with no principal payments or excess cash flow payments throughout the term of the Exit
6 Loan. As such, there will be more available cash to pay any allowed administrative or
7 cure claim of Cerner. The projected, favorable annual variance to the Debtors between
8 total Lapis Parties' payments and Multicare payments are as follows: \$20,363,000
9 (2021), \$9,832,000(2022), \$6,663,000(2023), \$6,701,000 (2024) and \$6,858,000 (2025).

10 I declare under penalty of perjury under the laws of the United States that, to the
11 best of my knowledge and after reasonable inquiry, the foregoing is true and correct.

12 SIGNED this 20th day of December, 2020.

13
14
15 By: 
16 Michael Lane
17 Chief Restructuring Officer

**Astria Health - Consolidated
Income Statement**

P&L						
<i>In \$000's</i>	Forecast FY20	Forecast FY21	Forecast FY22	Forecast FY23	Forecast FY24	Forecast FY25
Net revenue						
Inpatient revenue	142,926	148,918	149,192	151,524	153,898	156,315
Outpatient revenue	304,910	349,522	362,536	368,949	375,483	382,140
Clinic revenue	25,007	29,535	30,876	31,494	32,124	32,766
Other revenue	19,563	501	501	501	501	501
Gross revenue	492,406	528,477	543,105	552,468	562,006	571,723
Revenue deductions						
Contractual deductions	(312,391)	(345,716)	(355,574)	(361,757)	(368,056)	(374,472)
Provision for bad debt	(9,394)	(7,936)	(7,994)	(8,123)	(8,255)	(8,388)
Charity	(5,828)	(7,338)	(7,417)	(7,541)	(7,667)	(7,795)
Revenue deductions	(327,614)	(360,990)	(370,985)	(377,421)	(383,977)	(390,656)
Net revenue	164,792	167,487	172,121	175,047	178,029	181,067
Operating expenses						
Salaries and wages	50,269	57,268	58,669	59,629	60,724	61,720
Benefits	9,943	12,388	12,712	12,929	13,178	13,403
Purchased services	32,532	39,918	41,042	41,726	42,423	43,132
Supplies	21,268	23,574	24,327	24,788	25,258	25,737
Utilities	1,896	2,222	2,286	2,330	2,375	2,421
Rent	2,213	2,179	2,179	2,179	2,179	2,179
Contract labor	2,965	2,205	2,205	2,205	2,205	2,205
Physician fees	2,853	2,755	2,755	2,755	2,755	2,755
Legal and other professional fees	397	300	300	300	300	300
Property taxes and ins	1,305	1,337	1,337	1,337	1,337	1,337
Repairs and maintenance	673	691	691	691	691	691
Other operating expenses	3,665	3,839	3,927	3,984	4,042	4,101
Operating expenses	129,980	148,675	152,430	154,853	157,466	159,981
Other expense (income)						
Depreciation and amortization	4,244	4,279	4,279	4,279	4,279	4,279
Interest expense, net	4,558	7,276	6,002	4,642	3,452	2,122
Miscellaneous expense (income), including Trustee	10,635	57	57	57	57	57
Other expense (income)	19,437	11,612	10,338	8,978	7,788	6,458
Net income	15,375	7,200	9,353	11,217	12,775	14,627

Aetna Health - Consolidated
Income Statement

Item	2020					2019					2018					2017					2016					2015				
	Actual FY19	Forecast FY20	Forecast FY21	Forecast FY22	Forecast FY23	Actual Jan-20	Actual Feb-20	Actual Mar-20	Actual Apr-20	Actual May-20	Actual Jun-20	Actual Jul-20	Actual Aug-20	Actual Sep-20	Actual Oct-20	Actual Nov-20	Actual Dec-20	Forecast Q1-21	Forecast Q2-21	Forecast Q3-21	Forecast Q4-21	Forecast FY22	Forecast FY23	Forecast FY24	Forecast FY25					
Net revenue	114,360	141,327	151,651	151,616	164,068	165,847	167,864	11,829	11,810	10,070	11,361	12,574	12,036	13,636	11,219	11,941	10,050	12,253	12,548	37,684	37,684	38,142	38,142	151,616	164,068	165,847	167,864			
Inpatient revenue	285,999	293,018	309,152	321,588	304,022	312,440	321,132	28,821	29,212	25,008	19,156	20,931	23,199	26,202	23,756	24,205	24,353	22,656	24,460	76,137	76,683	77,788	78,684	321,588	304,022	312,440	321,132			
Clinic revenue	35,188	18,611	14,823	15,864	16,505	17,172	17,868	2,045	2,210	2,108	1,576	1,773	1,317	1,297	1,160	1,270	1,158	1,145	1,174	3,610	3,664	3,737	3,812	15,864	16,505	17,172	17,868			
Other revenue	899	19,020	3,244	501	501	501	501	34	59	36	2,518	8,882	5,426	52	679	(261)	1,504	42	49	2,872	120	127	126	501	501	501	501			
Gross revenue	435,546	471,976	478,871	489,580	485,097	496,061	507,363	44,328	43,292	37,279	34,612	43,960	41,478	46,804	37,155	37,064	36,096	38,231	40,303	118,021	118,804	120,743	120,743	485,097	496,061	507,363	507,363			
Revenue deductions	(294,051)	(295,494)	(302,862)	(311,515)	(303,728)	(310,689)	(317,821)	(28,662)	(30,422)	(23,847)	(21,418)	(23,327)	(24,044)	(27,263)	(23,814)	(24,103)	(22,611)	(24,358)	(24,719)	(75,007)	(75,007)	(76,281)	(76,854)	(311,515)	(303,728)	(310,689)	(317,821)			
Provision for bad debt	(296)	(1,284)	(8,103)	(8,068)	(7,743)	(7,902)	(8,065)	(1,081)	39	(12,171)	(1,811)	(1,834)	(914)	(837)	(1,225)	(295)	(1,198)	(483)	(628)	(2,061)	(2,061)	(1,982)	(1,994)	(8,068)	(7,743)	(7,902)	(8,065)			
Charity	(6,145)	(6,726)	(7,176)	(7,183)	(6,845)	(7,055)	(7,249)	(364)	(233)	(200)	(796)	(887)	(355)	(559)	(20)	(652)	(596)	(1,819)	(1,824)	(7,762)	(7,762)	(7,762)	(7,762)	(7,055)	(6,845)	(7,055)	(7,249)			
Revenue deductions	(300,452)	(311,504)	(318,143)	(326,766)	(318,416)	(325,665)	(333,136)	(30,127)	(30,616)	(24,617)	(25,841)	(25,876)	(28,700)	(32,402)	(24,859)	(25,538)	(23,556)	(25,581)	(26,780)	(78,807)	(78,807)	(80,022)	(80,622)	(318,416)	(310,689)	(318,143)	(325,665)			
Net revenue	135,054	160,472	160,728	162,814	166,681	170,396	174,228	14,221	12,676	11,915	10,521	18,312	16,306	12,877	11,763	10,442	12,540	12,649	41,785	39,124	39,779	40,121	162,814	166,681	170,396	174,228				
Change in Gross Revenue (Same Period, Prior Year)	10.68%	8.36%	1.46%	2.24%	-0.92%	2.26%	2.26%	13.72%	32.61%	4.25%	-2.14%	20.44%	29.68%	12.59%	-4.49%	-1.81%	1.69%	-0.55%	0.00%	-3.68%	-2.10%	4.05%	8.40%	2.24%	-0.92%	2.26%				
Change in Gross Revenue (Period over Period)	10.68%	8.36%	1.46%	2.24%	-0.92%	2.26%	2.26%	13.72%	32.61%	4.25%	-2.14%	20.44%	29.68%	12.59%	-4.49%	-1.81%	1.69%	-0.55%	0.00%	-3.68%	-2.10%	4.05%	8.40%	2.24%	-0.92%	2.26%				
Revenue deductions as % of Revenue	-69.99%	-69.00%	-68.44%	-65.64%	-65.64%	-65.66%	-65.66%	-67.92%	-70.72%	-69.64%	-69.40%	-68.34%	-61.16%	-69.70%	-69.04%	-65.26%	-69.91%	-65.33%	-66.80%	-66.77%	-66.74%	-66.74%	-65.64%	-65.66%	-65.66%	-65.66%				
Change in Net Revenue (Same Period, Prior Year)	9.16%	18.62%	0.16%	1.30%	2.37%	2.23%	2.25%	24.73%	21.72%	7.27%	-4.81%	17.87%	60.97%	7.52%	26.03%	2.47%	11.76%	3.80%	7.49%	5.49%	-13.46%	8.28%	1.02%	1.30%	2.37%	2.23%				
Change in Net Revenue (Period over Period)	9.16%	18.62%	0.16%	1.30%	2.37%	2.23%	2.25%	24.73%	21.72%	7.27%	-4.81%	17.87%	60.97%	7.52%	26.03%	2.47%	11.76%	3.80%	7.49%	5.49%	-13.67%	8.28%	1.02%	1.30%	2.37%	2.23%				
Operating expenses	46,399	47,299	52,336	53,742	55,035	56,350	57,591	4,052	4,176	4,444	3,535	3,328	3,718	3,897	3,624	4,128	3,998	4,233	4,168	12,925	12,976	13,167	13,268	53,742	55,035	56,350	57,591			
Salaries and wages	8,613	9,508	11,130	11,249	11,532	11,627	12,104	468	468	774	907	748	725	1,354	421	846	764	988	956	2,900	2,706	2,774	11,249	11,532	11,627	12,104				
Purchased services	27,376	30,668	36,003	37,117	38,028	38,826	39,651	2,385	2,460	2,830	2,423	2,672	2,678	2,449	2,612	2,806	2,385	2,599	2,707	8,877	8,917	9,065	9,144	37,117	38,028	38,826	39,651			
Utilities	1,047	1,620	1,691	1,746	1,765	1,825	1,907	157	134	144	119	123	140	136	119	148	120	145	134	418	426	430	1,746	1,765	1,825	1,907				
Rent	2,128	2,121	2,484	2,484	2,484	2,484	2,484	150	174	227	189	195	155	155	154	169	180	206	650	608	618	618	2,484	2,484	2,484	2,484				
Contract labor	3,325	3,286	2,205	2,205	2,205	2,205	2,205	367	370	517	155	270	202	209	244	290	294	184	184	551	551	551	2,205	2,205	2,205	2,205				
Physician fees	2,974	3,487	2,755	2,755	2,755	2,755	2,755	324	327	192	192	359	352	349	352	359	352	359	688	688	688	2,755	2,755	2,755	2,755					
Legal and other professional fees	332	398	300	300	300	300	300	32	123	41	1	25	2	2	55	33	25	25	75	75	75	300	300	300	300					
Property taxes and ins.	1,152	1,327	1,337	1,337	1,337	1,337	1,337	111	111	102	103	103	107	86	139	121	122	111	111	334	334	334	1,337	1,337	1,337	1,337				
Repairs and maintenance	675	706	691	691	691	691	691	53	38	124	31	24	68	63	62	59	48	57	58	172	172	172	691	691	691	691				
Other operating expenses	4,376	2,889	3,011	3,087	3,141	3,197	3,255	529	244	249	240	208	246	227	234	209	4	257	242	744	747	757	3,087	3,141	3,197	3,255				
Operating expenses	116,676	122,886	136,531	140,960	142,243	145,371	148,457	11,065	10,727	11,753	9,018	8,988	10,355	9,674	10,442	9,788	10,502	10,648	33,884	33,772	34,302	34,573	140,960	142,243	145,371	148,457				
Other expense (income)	(4,271)	4,069	4,279	4,279	4,279	4,279	4,279	341	338	338	337	337	337	337	337	337	337	337	303	365	1,070	1,070	4,279	4,279	4,279	4,279				
Depreciation and amortization	2,252	2,232	7,767	6,763	6,031	3,718	1,854	145	145	145	145	145	145	145	145	145	145	145	145	1,968	1,911	1,730	6,683	5,011	3,718	1,854				
Interest expense, net	(1,291)	(4,445)	(4,46)	(4,46)	(4,46)	(4,46)	(4,46)	(4,46)	(4,46)	(4,46)	(4,46)	(4,46)	(4,46)	(4,46)	(4,46)	(4,46)	(4,46)	(4,46)	(4,46)	(4,46)	(4,46)	(4,46)	(4,46)	(4,46)	(4,46)	(4,46)	(4,46)			
Miscellaneous expense (income), including Trustee F	(1,914)	4,445	46	46	46	46	46	46	46	46	46	46	46	46	46	46	46	46	46	46	46	46	46	46	46	46	46			
Other expense (income)	6,504	10,745	12,069	10,964	9,356	8,043	6,179	493	731	547	475	880	480	483	483	487	632	756	4,516	3,221	3,039	2,998	10,964	9,356	8,043	6,179				
Net income	12,474	26,921	12,198	11,761	15,062	16,862	19,592	2,662	1,218	(365)	1,099	6,531	5,887	1,641	1,605	1,568	4,166	1,822	(2,514)	4,599	2,312	2,479	11,761	15,062	16,862	19,592				
Depreciation and amortization	4,271	4,069	4,279	4,279	4,279	4,279	4,279	341	338	338	337	337	337	337	337	337	337	337	303	365	1,070	1,070	4,279	4,279	4,279	4,279				
Interest expense, net	2,252	2,232	7,744	6,639	5,031	3,718	1,854	145	145	145	145	145	145	145	145	145	145	145	145	1,968	1,911	1,730	6,683	5,011	3,718	1,854				
EBITDA	19,897	33,222	24,151	22,678	24,392	24,979	25,724	3,149	1,703	116	1,579	9,114	8,468	2,123	2,088	2,054	4,555	2,036	(1,761)	7,808	5,340	5,466	22,678	24,392	24,979	25,724				
Adjustments to EBITDA	(1,859)	(14,488)	(2,743)	-	-	-	-	(2,475)	(8,883)	(5,000)	-	(640)	-	(1,250)	-	-	-	-	-	-	-	-	-	-	-					
Adjusted EBITDA	20,857	18,734	21,408	22,678	24,392	24,979	25,724	3,149	1,703	116	1,579	9,114	8,468	2,123	2,088	2,054	4,555	2,036	3,305	2,636	5,340	5,466	22,678	24,392	24,979	25,724				
Adjusted EBITDA margin	15.4	11.7	13.3	13.9	14.6	14.7	14.8	22.1	13.4	1.0	(8.8)	5.1	13.0	9.0	17															

Astria Health - Consolidated
Cash Flow

In \$000's	Note	Forecast FY20	Forecast FY21	Forecast FY22	Forecast FY23	Forecast FY24	Forecast FY25	Actual Jan-20	Actual Feb-20	Actual Mar-20	Actual Apr-20	Actual May-20	Actual Jun-20	Actual Jul-20	Actual Aug-20	Forecast Sep-20	Forecast Oct-20	Forecast Nov-20	Forecast Dec-20	Forecast Q1-21	Forecast Q2-21	Forecast Q3-21	Forecast Q4-21	Forecast FY22	Forecast FY23	Forecast FY24	Forecast FY25	
Cash Flow from Operating Activities																												
Net Income		26,921	12,128	11,761	15,082	16,982	19,592	2,662	1,218	(365)	1,099	8,631	5,987	1,641	1,605	1,568	4,106	1,282	(2,514)	4,599	2,312	2,479	2,737	11,761	15,082	16,982	19,592	
Depreciation & Amortization		4,069	4,279	4,279	4,279	4,279	4,279	341	338	338	337	337	337	337	337	337	303	365	365	1,070	1,070	1,070	1,070	4,279	4,279	4,279	4,279	
Changes in A/R		5,423	5,741	4,893	(636)	(611)	(630)	(3,502)	(1,025)	2,274	4,152	1,617	3,485	(1,452)	1,919	(1,860)	(595)	702	(293)	3,121	(880)	3,771	(270)	4,893	(636)	(611)	(630)	
Changes in Inventory		(1,104)	-	-	-	-	-	(71)	(60)	(42)	(95)	(87)	(71)	(48)	(106)	(56)	(467)	-	-	-	-	-	-	-	-	-	-	
Changes in Other Receivables		32,337	-	-	-	-	-	(1,529)	(1,701)	(1,326)	(723)	(289)	(12,618)	(1,652)	(2,593)	(1,539)	(3,817)	-	60,124	-	-	-	-	-	-	-	-	
Changes in Prepays & other current / LT assets	1	(17)	-	-	-	-	-	51	(161)	(145)	231	170	(24)	11	(437)	276	11	-	-	-	-	-	-	-	-	-	-	
Changes in Reserve Balances		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Changes in A/P	2	(11,941)	1,683	95	56	148	152	959	2,123	1,804	(1,577)	(436)	534	(239)	1,004	(275)	(1,853)	-	(13,985)	1,500	12	114	57	95	56	148	152	
Changes in Accrued Expenses		1,676	-	-	-	-	-	286	(102)	934	(478)	(198)	306	1,469	(1,007)	180	286	-	-	-	-	-	-	-	-	-	-	
Changes in Other current liabilities		(6,039)	(3,823)	(270)	-	-	-	(116)	(450)	483	(1,334)	(816)	(944)	6,284	(1,689)	(116)	5,084	-	(12,424)	(3,013)	(270)	(270)	(270)	(270)	-	-	-	
Changes in Intercompany Accounts	1	(12,481)	-	-	-	-	-	989	(747)	(2,190)	1,432	(3,513)	(6,199)	(3,602)	(566)	408	1,378	-	129	-	-	-	-	-	-	-	-	
Cash Flow from Operating Activities		38,843	20,008	20,757	18,781	20,798	23,393	70	(567)	1,765	3,045	5,417	(9,208)	2,747	(1,535)	(1,078)	4,436	2,350	31,401	7,276	2,244	7,164	3,324	20,757	18,781	20,798	23,393	
Cash Flow from Investing Activities																												
Net Proceeds from Sale of Assets		-	3,532	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500	1,000	1,000	1,032	-	-	-	-	
Capex		(1,569)	(5,441)	(5,778)	(6,117)	(6,460)	(6,804)	(37)	(79)	(74)	(1)	(85)	(146)	(288)	(42)	(52)	(15)	(258)	(492)	(1,360)	(1,360)	(1,360)	(1,360)	(5,778)	(6,117)	(6,460)	(6,804)	
Total Cash Flow from Investing Activities		(1,569)	(1,909)	(5,778)	(6,117)	(6,460)	(6,804)	(37)	(79)	(74)	(1)	(85)	(146)	(288)	(42)	(52)	(15)	(258)	(492)	(860)	(360)	(360)	(329)	(5,778)	(6,117)	(6,460)	(6,804)	
Cash Flow from Financing Activities																												
Liquidating Trust		(528)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(528)	-	-	-	-	-	-	-	-
Non-Cash Component of Restructuring Adj.		(74,727)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Issuance of Debt		78,016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Debt Issuance / Cash Restructuring Costs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Retirement of Debt		(24,414)	-	-	-	-	-	(2)	(2)	(9)	(1)	(0)	2,359	601	(2)	(2)	1	(0)	(27,356)	-	-	-	-	-	-	-	-	
Amortization / Change in LT Debt (incl. PIK)		(4,206)	(18,099)	(14,980)	(12,664)	(14,338)	(13,730)	-	-	-	-	-	-	-	-	-	-	-	-	(4,206)	(6,416)	(1,884)	(6,804)	(2,995)	(14,980)	(12,664)	(14,338)	(13,730)
Total Cash Flow from Financing Activities		(25,858)	(18,099)	(14,980)	(12,664)	(14,338)	(13,730)	(2)	(2)	(9)	(1)	(0)	2,359	601	(2)	(2)	1	(0)	(28,800)	(6,416)	(1,884)	(6,804)	(2,995)	(14,980)	(12,664)	(14,338)	(13,730)	
Change in Cash		11,416	(0)	(0)	(0)	(0)	2,859	30	(649)	1,683	3,042	5,332	(6,995)	3,060	(1,578)	(1,132)	4,422	2,091	2,109	-	(0)	-	(0)	(0)	(0)	(0)	2,859	
Beginning Cash		3,850	10,000	10,000	10,000	10,000	10,000	3,850	3,880	3,231	4,914	7,956	13,289	6,299	10,081	8,276	6,912	5,800	7,891	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
Ending Cash		15,265	10,000	10,000	10,000	10,000	12,859	3,880	3,231	4,914	7,956	13,289	6,294	9,359	8,502	7,143	11,334	7,891	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	12,859	

1. Elimination of inter-company receivables and payables from the Balance Sheet, at confirmation; these are non-cash entries.

2. Reduction in Accounts Payable is a combination of claims paid at confirmation and non-cash reduction in liabilities; remaining balance is current, post-petition balance owing.