

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF TEXAS  
TYLER DIVISION

In re:	§	
	§	
COKA INVESTMENTS D/B/A E.T. ASSOCIA	§	Case No. 15-60375
	§	
Debtor	§	

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**TRUSTEE’S FINAL REPORT (TFR)**

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under chapter 7 of the United States Bankruptcy Code was filed on 06/18/2015 . The undersigned trustee was appointed on 06/19/2015 .
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. §704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.

4. The trustee realized gross receipts of \$ 19,136.54

Funds were disbursed in the following amounts:

Payments made under an interim disbursement	0.00
Administrative expenses	6,276.73
Bank service fees	235.63
Other payments to creditors	0.00
Non-estate funds paid to 3 <sup>rd</sup> Parties	0.00
Exemptions paid to the debtor	0.00
Other payments to the debtor	0.00

Leaving a balance on hand of<sup>1</sup> \$ 12,624.18

The remaining funds are available for distribution.

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<sup>1</sup>The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. §326(a) on account of the disbursement of the additional interest.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

6. The deadline for filing non-governmental claims in this case was 10/19/2015 and the deadline for filing governmental claims was 01/18/2016 . All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$ 2,663.65 . To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$ 0.00 as interim compensation and now requests a sum of \$ 2,663.65 , for a total compensation of \$ 2,663.65 <sup>2</sup> . In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$ 0.00 , and now requests reimbursement for expenses of \$ 1,523.84 , for total expenses of \$ 1,523.84 <sup>2</sup> .

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 11/08/2016 By: /s/Michael J. McNally  
Trustee

**STATEMENT:** This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

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<sup>2</sup> If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D).

**FORM 1**  
**INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT**  
**ASSET CASES**

Case No: 15-60375 BP Judge: BILL PARKER  
Case Name: COKA INVESTMENTS D/B/A E.T. ASSOCIA

Trustee Name: Michael J. McNally  
Date Filed (f) or Converted (c): 06/18/15 (f)  
341(a) Meeting Date: 07/10/15  
Claims Bar Date: 10/19/15

For Period Ending: 11/08/16

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a) Abandon	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1. FINANCIAL ACCOUNTS-BANCORP SOUTH	1,827.68	1,678.77		1,678.77	FA
2. ACCOUNTS RECEIVABLES	31,010.00	9,589.77		9,589.77	FA
3. 2009 CHEVROLET	8,000.00	0.00		0.00	FA
4. INVENTORY	5,000.00	300.00		300.00	FA
5. OTHER MISCELLANEOUS-Sales Tax Cash Bond refund (u)	0.00	7,568.00		7,568.00	FA

				Gross Value of Remaining Assets
TOTALS (Excluding Unknown Values)	\$45,837.68	\$19,136.54	\$19,136.54	\$0.00
				(Total Dollar Amount in Column 6)

Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

Initial Projected Date of Final Report (TFR): 09/01/16      Current Projected Date of Final Report (TFR): 12/01/16

**FORM 2**

**ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

Case No: 15-60375 -BP  
Case Name: COKA INVESTMENTS D/B/A E.T. ASSOCIA

Trustee Name: Michael J. McNally  
Bank Name: FIRST NATIONAL BANK OF VINITA  
Account Number / CD #: \*\*\*\*\*1627 Checking Account (Non-Interest Earn)

Taxpayer ID No: \*\*\*\*\*9938  
For Period Ending: 11/08/16

Blanket Bond (per case limit): \$ 300,000.00  
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
			BALANCE FORWARD				0.00
C 08/06/15		Texas Comptroller of Public Accounts P O Box 13528 Austin, Tx 78711	Refund-Sales Tax Cash Bond	1290-000	7,568.00		7,568.00
08/06/15	5	Asset Sales Memo:	OTHER MISCELLANEOUS-Sales Tax Cash Bond refund \$7,568.00				7,568.00
C 08/10/15		COKA INVESTMENTS D/B/A E.T. ASSOCIA LONGVIEW, TX 75604	Bancorp South Bk Acct	1129-000	1,678.77		9,246.77
08/10/15	1	Asset Sales Memo:	FINANCIAL ACCOUNTS-BANCORP SOUTH \$1,678.77				9,246.77
C 08/10/15		RLM General Contractors 315 Entrprise Longview, Tx 75604	Accts Rec	1121-000	1,891.93		11,138.70
08/10/15	2	Asset Sales Memo:	ACCOUNTS RECEIVABLES \$1,891.93				11,138.70
C 08/27/15		ARH Development, LLC P O Box 8000 Kilgore, Tx 75663	Accts Rec.	1121-000	157.00		11,295.70
08/27/15	2	Asset Sales Memo:	ACCOUNTS RECEIVABLES \$157.00				11,295.70
C 08/28/15		PPC Industries 3000 E Marshall Ave Longview, Tx 75601	Accts Rec.	1121-000	728.44		12,024.14
08/28/15	2	Asset Sales Memo:	ACCOUNTS RECEIVABLES \$728.44				12,024.14
C 09/08/15		FIRST NATIONAL BANK OF VINITA	BANK SERVICE FEE	2600-000		10.00	12,014.14
C 10/07/15		FIRST NATIONAL BANK OF VINITA	BANK SERVICE FEE	2600-000		12.35	12,001.79

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For Period Ending: 11/08/16

Blanket Bond (per case limit): \$ 300,000.00  
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
C 11/04/15		OMINI Construction 305 Enterprise St Longview, Tx 75604	Accts Receivable	1121-000	854.22		12,856.01
11/04/15	2	Asset Sales Memo:	ACCOUNTS RECEIVABLES \$854.22				12,856.01
C 11/06/15		FIRST NATIONAL BANK OF VINITA	BANK SERVICE FEE	2600-000		12.74	12,843.27
C 11/11/15		Jason Jones 281 King Ranch Rd Kilgore, Tx 75662	Inventory Sale	1129-000	300.00		13,143.27
11/11/15	4	Asset Sales Memo:	INVENTORY \$300.00				13,143.27
C 11/16/15		Fastenal Company 2001 Theurer Blvd P O Box 978 Winona, MN 55987	Accts Rec.	1121-000	241.68		13,384.95
11/16/15	2	Asset Sales Memo:	ACCOUNTS RECEIVABLES \$241.68				13,384.95
C 12/07/15		FIRST NATIONAL BANK OF VINITA	BANK SERVICE FEE	2600-000		13.37	13,371.58
C 12/21/15		WRL General Contractors, LTD 10858 FM346 W Flint, Tx 75762	Accts Rec	1121-000	5,716.50		19,088.08
12/21/15	2	Asset Sales Memo:	ACCOUNTS RECEIVABLES \$5,716.50				19,088.08
C 01/05/16	030001	Internal Revenue Service	EIN:26-0429938 Period: 12/31/14 Penalty	2810-000		391.57	18,696.51
C 01/08/16		FIRST NATIONAL BANK OF VINITA	BANK SERVICE FEE	2600-000		15.96	18,680.55
C 02/05/16		FIRST NATIONAL BANK OF VINITA	BANK SERVICE FEE	2600-000		20.00	18,660.55

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Account Number / CD #: \*\*\*\*\*1627 Checking Account (Non-Interest Earn)

Taxpayer ID No: \*\*\*\*\*9938  
For Period Ending: 11/08/16

Blanket Bond (per case limit): \$ 300,000.00  
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
C 03/07/16		FIRST NATIONAL BANK OF VINITA	BANK SERVICE FEE	2600-000		18.54	18,642.01
C 04/07/16		FIRST NATIONAL BANK OF VINITA	BANK SERVICE FEE	2600-000		19.79	18,622.22
C 05/06/16		FIRST NATIONAL BANK OF VINITA	BANK SERVICE FEE	2600-000		19.14	18,603.08
C 06/07/16		FIRST NATIONAL BANK OF VINITA	BANK SERVICE FEE	2600-000		19.75	18,583.33
C 07/08/16		FIRST NATIONAL BANK OF VINITA	BANK SERVICE FEE	2600-000		19.10	18,564.23
C 07/20/16	030002	Secretary of State	Filing Fee - COKA Investments - MT5230	2990-000		40.00	18,524.23
* C 07/25/16	030003	U.S. Bankruptcy Clerk	Certified Copies - 15-60375	2700-003		92.50	18,431.73
* C 07/25/16	030003	U.S. Bankruptcy Clerk	Certified Copies - 15-60375 This is wrong debtor account	2700-003		-92.50	18,524.23
C 08/05/16		FIRST NATIONAL BANK OF VINITA	BANK SERVICE FEE	2600-000		19.71	18,504.52
C 09/07/16	030004	Cooner & Cooner, P.C. 3400 West Marshall Ave. #307 Longview, Tx 75604	Accountant Fees - MT5230	3410-000		2,827.73	15,676.79
C 09/07/16	030005	McNally & Patrick, L.L.P. 100 E Ferguson, Suite 400 Tyler, Tx 75702	Attorney Fees (Trustee Firm) MT5230	3110-000		2,732.50	12,944.29
C 09/07/16	030006	McNally & Patrick, L.L.P. 100 E Ferguson, Suite 400	Attorney Expenses (Trustee Firm)	3120-000		216.37	12,727.92

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Taxpayer ID No: \*\*\*\*\*9938  
For Period Ending: 11/08/16

Blanket Bond (per case limit): \$ 300,000.00  
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
		Tyler, Tx 75702					
C 09/08/16		FIRST NATIONAL BANK OF VINITA	BANK SERVICE FEE	2600-000		19.65	12,708.27
C 10/04/16	030007	United States Treasury Internal Revenue Service Ogden UT	ID# 26-0429938, March 31,2015, Form 941	2810-000		68.56	12,639.71
C 10/07/16		FIRST NATIONAL BANK OF VINITA	BANK SERVICE FEE	2600-000		15.53	12,624.18

\* Reversed  
t Funds Transfer  
C Bank Cleared

Account *****1627	Balance Forward	0.00		
	18 Deposits	19,136.54	8 Checks	6,276.73
	0 Interest Postings	0.00	14 Adjustments Out	235.63
			0 Transfers Out	0.00
	Subtotal	\$ 19,136.54	Total	\$ 6,512.36
	0 Adjustments In	0.00		
	0 Transfers In	0.00		
	Total	\$ 19,136.54		

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Blanket Bond (per case limit): \$ 300,000.00  
 Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)

Claims Register  
ANALYSIS OF CLAIMS REGISTER

Date: November 08, 2016

Case Number: 15-60375 Claim Class Sequence (No Pay Hold)  
Debtor Name: COKA INVESTMENTS D/B/A E.T. ASSOCIA

Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
999-1 999 2810-00	Internal Revenue Service	Administrative		\$0.00	\$391.57	\$391.57
999-2 999 2990-00	Secretary of State	Administrative		\$0.00	\$40.00	\$40.00
999-4 001 3410-00	Cooner & Cooner, P.C. 3400 West Marshall Ave. #307 Longview, Tx 75604	Administrative		\$0.00	\$2,827.73	\$2,827.73
999-5 001 3110-00	McNally & Patrick, L.L.P. 100 E Ferguson, Suite 400 Tyler, Tx 75702	Administrative		\$0.00	\$2,732.50	\$2,732.50
999-6 001 3120-00	McNally & Patrick, L.L.P. 100 E Ferguson, Suite 400 Tyler, Tx 75702	Administrative		\$0.00	\$216.37	\$216.37
999-7 999 2810-00	United States Treasury Internal Revenue Service Ogden UT	Administrative		\$0.00	\$68.56	\$68.56
Subtotal for Class Administrative				\$0.00	\$6,276.73	\$6,276.73
000002 070 7100-00	Pemko Manufacturing Co. c/o Ronnie Horsley, P.C. PO Box 7017 Tyler Texas 75711-7017	Unsecured		\$6,695.88	\$6,695.88	\$6,695.88
000003 070 7100-00	Midwest Wholesale Hardware C/O Ronnie Horsley, P.C. Attorney at Law P.O. Box 7017 Tyler, TX 75711-7017	Unsecured		\$21,918.97	\$12,918.97	\$12,918.97
000004 070 7100-00	Dell Financial Services, LLC Resurgent Capital Services PO Box 10390 Greenville, SC 29603-0390	Unsecured		\$2,656.55	\$2,966.69	\$2,966.69
000005 070 7100-00	Interline Brands, Inc. Bankruptcy 801 West Bay Street Jacksonville, FL 32204	Unsecured		\$0.00	\$11,676.97	\$11,676.97
Subtotal for Class Unsecured				\$31,271.40	\$34,258.51	\$34,258.51
000001 050 4700-00	Pine Tree ISD c/o Lee Gordon P O Box 1269 Round Rock, TX 78680	Secured		\$0.00	\$4,390.95	\$4,390.95
000006 050 4800-00	Gregg County c/o Laurie Spindler Huffman Linebarger Goggan Blair & Sampson,	Secured		\$0.00	\$2,084.60	\$2,084.60



## TRUSTEE'S PROPOSED DISTRIBUTION

Exhibit D

Case No.: 15-60375

Case Name: COKA INVESTMENTS D/B/A E.T. ASSOCIA

Trustee Name: Michael J. McNally

Balance on hand \$ 12,624.18

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment
000001	Pine Tree ISD	\$ 4,390.95	\$ 4,390.95	\$ 0.00	\$ 4,390.95
000006	Gregg County	\$ 2,084.60	\$ 2,084.60	\$ 0.00	\$ 2,084.60

Total to be paid to secured creditors \$ 6,475.55

Remaining Balance \$ 6,148.63

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee Fees: Michael J. McNally	\$ 2,663.65	\$ 0.00	\$ 2,663.65
Trustee Expenses: Michael J. McNally	\$ 1,523.84	\$ 0.00	\$ 1,523.84
Attorney for Trustee Fees: McNally & Patrick, L.L.P.	\$ 2,732.50	\$ 2,732.50	\$ 0.00
Accountant for Trustee Fees: Cooner & Cooner, P.C.	\$ 2,827.73	\$ 2,827.73	\$ 0.00
Other: Internal Revenue Service	\$ 391.57	\$ 391.57	\$ 0.00
Other: United States Treasury	\$ 68.56	\$ 68.56	\$ 0.00
Other: Secretary of State	\$ 40.00	\$ 40.00	\$ 0.00
Other: McNally & Patrick, L.L.P.	\$ 216.37	\$ 216.37	\$ 0.00

Total to be paid for chapter 7 administrative expenses	\$	<u>4,187.49</u>
Remaining Balance	\$	<u>1,961.14</u>

Applications for prior chapter fees and administrative expenses have been filed as follows:

NONE

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$ 0.00 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

NONE

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ 34,258.51 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 5.7 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000002	Pemko Manufacturing Co.	\$ 6,695.88	\$ 0.00	\$ 383.31
000003	Midwest Wholesale Hardware	\$ 12,918.97	\$ 0.00	\$ 739.55
000004	Dell Financial Services, LLC	\$ 2,966.69	\$ 0.00	\$ 169.83
000005	Interline Brands, Inc.	\$ 11,676.97	\$ 0.00	\$ 668.45

Total to be paid to timely general unsecured creditors	\$	<u>1,961.14</u>
Remaining Balance	\$	<u>0.00</u>

Tardily filed claims of general (unsecured) creditors totaling \$ 0.00 have been allowed and will be paid pro rata only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent.

Tardily filed general (unsecured) claims are as follows:

NONE

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ 0.00 have been allowed and will be paid pro rata only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent.

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

NONE