

APPENDIX A

INDEX OF FORMS

FORM #	TITLE	PAGE
A	Declaration of Debtor.....	1
B	Disclosure of Compensation of Principal, Officer, Director, or Insider	2
C	Certification of Receipt of Operating Instructions and Reporting Requirements	3
	Instructions for Financial Reporting Forms To Be Used In Chapter 11 Monthly Operating Reports	4
1	Transmittal and Certification	5
2	Operating Statement (P&L)	6
3	Balance Sheet	7
4	Summary of Financial Operations	8
5	Monthly Cash Statement	9
6	Monthly Statement of Compensation	10
7	Transmittal of Quarterly Postconfirmation Report	11
8	Ch. 11 Postconfirmation Report	12

DECLARATION OF DEBTOR

I hereby declare that all prepetition bank accounts of debtor, as listed below:

Acct. No.: _____ At: _____

_____ have been closed as of _____, 19____

OR

_____ that I have contacted the bank and initiated closing procedures as of _____, 19__, and that the accounts will be closed as soon as the bank completes the closeout process/procedure.

I further declare that all monies have been transferred to debtor in possession at _____ depository, consisting of the following accounts:

General Checking Account No. _____

Payroll Checking Account No. _____

Tax Checking Account No. _____

Cash Collateral Account No. _____

Other _____

The information provided above is true to be best of my knowledge and belief.

Dated: _____, 19____
_____ Debtor

Title

DISCLOSURE OF COMPENSATION OF
PRINCIPAL, OFFICER, DIRECTOR OR INSIDER

Name: _____ Capacity: ___ Principal
___ Officer
___ Director
___ Insider

Detailed Description of Duties: _____

Current Compensation Paid: _____ Weekly or Monthly

Current Benefits Received: _____ Weekly or Monthly
Health Insurance _____
Life Insurance _____
Retirement _____
Company Vehicle _____
Entertainment _____
Travel _____
Other Benefits _____

CURRENT TOTAL: _____ Weekly or Monthly

Prior Annual Salary Total: \$ _____

Dated: _____

Principal, Officer, Director, Insider

(Revised 6/92)

FORM C

**CERTIFICATION AND RECEIPT OF OPERATING
INSTRUCTIONS AND REPORTING REQUIREMENTS
FOR CHAPTER 11 CASES**

I hereby certify that I have received from the Office of the United States Trustee the Operating Instructions and Reporting Requirements for Chapter 11 Cases in the matter of:

Name of Debtor

Case No.

Date: _____, 19__

Debtor

Title

Counsel for Debtor

Further, that I understand and agree to perform in accordance with the instructions and requirements, and that I am authorized to so certify on behalf of the estate.

Date: _____, 19__

Debtor

Title

(Revised 6/92)

**INSTRUCTIONS FOR FINANCIAL
REPORTING FORMS TO BE USED IN CHAPTER 11
MONTHLY OPERATING REPORTS**

The following forms are to be used in the preparation of monthly operating reports for **ALL** chapter 11 cases. As indicated in the Operating Instructions, additional forms or reports, in addition to those that follow, may be required by the Office of the United States Trustee in appropriate cases.

The financial reports incorporate standard accounting concepts. However, some of them (most notably the Balance Sheet) adopt formats somewhat different than commonly found to better reflect the unique financial aspects of business in the chapter 11 environment.

Accrual accounting is to be used in all cases. The following forms must be used in all cases unless otherwise noted below.

Form 1 -- TRANSMITTAL AND CERTIFICATION

This document is to be affixed to the top of the monthly operating report, signed copies of which are to be filed with the court and the United States Trustee, with copies submitted to the other parties as described in the Operating Requirements.

Form 2 -- OPERATING STATEMENT (Profit and Loss)

This form follows standard format. "Total Revenue/Sales" is defined as the total selling price of goods or services transferred by a business to its customers during the reporting period. Extraordinary expense or income is that which occurs outside of the ordinary and usual course of business, including overhead costs related to operating in chapter 11. They are broken out to better reflect the debtor's performance as an ongoing business entity.

Form 3 -- BALANCE SHEET

The asset portion of the balance sheet parallels customary format. Whereas the liability portion is formatted in a manner appropriate for operation under chapter 11, notably, differentiation is made between pre-and post-petition liabilities instead of short and long term liabilities. Additionally, secured debts are to be segregated into those which are the subject of post-petition collateral or financing orders and those which are not.

Form 4 -- SUMMARY OF OPERATIONS

This form is self explanatory.

Form 5 -- MONTHLY CASH STATEMENT

This form is self explanatory.

Form 6 -- MONTHLY STATEMENT OF COMPENSATION

This form is self explanatory.

TRANSMITTAL OF FINANCIAL REPORTS AND
CERTIFICATION OF COMPLIANCE WITH OPERATING
REQUIREMENTS FOR
THE PERIOD ENDED: _____, 19 ____

In re: _____ :
CASE NO: _____
: Chapter 11
Judge: _____
Debtor :

As debtor in possession, I affirm:

1. That I have reviewed the financial statements attached hereto, consisting of:

- ___ Operating Statement (Form 2)
- ___ Balance Sheet (Form 3)
- ___ Summary of Operations (Form 4)
- ___ Monthly Cash Statement (Form 5)
- ___ Statement of Compensation (Form 6)
- ___ _____

and that they have been prepared in accordance with normal and customary accounting practices, and fairly and accurately reflect the debtor's financial activity for the period stated;

2. That the insurance as described in Section 4 of the Operating Instructions and Reporting Requirements For Chapter 11 Cases **IS/IS NOT** in effect; and, (if not, attach written explanation).

3. That all post petition taxes as described in Sections 1 and 14 of the Operating Instructions and Reporting Requirements For Chapter 11 Cases **ARE/ARE NOT** current. (if not, attach written explanation).

4. No professional fees (attorney, accountant, etc.) have been paid without specific court authorization. Explain on separate sheet, if not true.

I hereby certify, under penalty of perjury, that the information provided herein is true and correct to the best of my information and belief.

Dated: _____
_____ Debtor in Possession

Title Phone

OPERATING STATEMENT (P&L)
(Accrual Basis)

Debtor: _____

Case No: _____

Month Ending: _____

	Current Month	Total Since Filing
Total Revenue/Sales	_____	_____
Cost of Sales	_____	_____
Gross Profit	\$ _____	\$ _____

EXPENSES

Compensation of Officers	_____	_____
Employee Salaries	_____	_____
Employee Benefits & Pensions	_____	_____
Payroll Taxes	_____	_____
Other Taxes	_____	_____
Rent & Lease Expenses	_____	_____
Interest Expense	_____	_____
Insurance	_____	_____
Auto & Truck Expenses	_____	_____
Utilities (gas, electric, phone)	_____	_____
Depreciation	_____	_____
Travel & Entertainment	_____	_____
Repairs & Maintenance	_____	_____
Advertising	_____	_____
Supplies, office expenses, ect.	_____	_____
Other: Specify	_____	_____
Other: Specify	_____	_____

TOTAL EXPENSES: _____

NET OPERATING PROFIT/(LOSS) \$ _____

Add: Non-Operating Income:		
Interest Income	_____	_____
Other Income	_____	_____
Less: Non-Operating Expenses:		
Professional Fees	_____	_____
Other	_____	_____

NET INCOME/(LOSS) \$ _____

BALANCE SHEET

Debtor: _____

Case No: _____

Month Ending: _____

ASSETS:	Current Month	Prior Month	At Filing
Cash:	_____	_____	_____
Inventory:	_____	_____	_____
Accounts Receivables:	_____	_____	_____
Insider Receivables:	_____	_____	_____
Land & Buildings:	_____	_____	_____
Furn., Fixtures & Equip:	_____	_____	_____
Accumulated Depreciation:	-(_____)	-(_____)	-(_____)
Other:	_____	_____	_____
TOTAL ASSETS:	_____	_____	_____
LIABILITIES:			
Postpetition Liabilities:			
Accounts Payable:	_____	_____	_____
Wages & Salaries:	_____	_____	_____
Taxes Payable:	_____	_____	_____
Other: _____	_____	_____	_____
TOTAL Postpetition Liabilities:	_____	_____	_____
Secured Liabilities:			
Subject to Postpetition			
Collateral or Financing Order	_____	_____	_____
All Other Secured Liab.	_____	_____	_____
TOTAL Secured Liabilities:	_____	_____	_____
Prepetition Liabilities:			
Taxes & Other Priority Liabs.	_____	_____	_____
Unsecured Liabilities:	_____	_____	_____
Other: _____	_____	_____	_____
TOTAL Prepetition Liabilities:	_____	_____	_____
Equity:			
Owners' Capital:	_____	_____	_____
Retained Earnings-Prepetition	_____	_____	_____
Retained Earnings-Postpetition	_____	_____	_____
TOTAL Equity:	=====	=====	=====
TOTAL LIABILITIES	_____	_____	_____
AND EQUITY:	_____	_____	_____

SUMMARY OF OPERATIONS

Period Ended: _____

Debtor: _____

Case No: _____

Schedule of Postpetition Taxes Payable

	Beginning Balance	Accrued/ Withheld	Payments/ Deposits	Ending Balance
Income Taxes Withheld:				
Federal:	_____	_____	_____	_____
State:	_____	_____	_____	_____
Local:	_____	_____	_____	_____
FICA Withheld:	_____	_____	_____	_____
Employers FICA:	_____	_____	_____	_____
Unemployment Tax:				
Federal:	_____	_____	_____	_____
State:	_____	_____	_____	_____
Sales, Use & Excise Tax:	_____	_____	_____	_____
Property Taxes:	_____	_____	_____	_____
Other:	_____	_____	_____	_____
TOTALS:	=====	=====	=====	=====

**AGING OF ACCOUNTS RECEIVABLE
AND POST-PETITION ACCOUNTS PAYABLE**

Age in Days	0-30	30-60	Over 60
Post Petition Accounts Payable	_____	_____	_____
Accounts Receivable	_____	_____	_____

For all post-petition accounts payable over 30 days old, please attach a sheet listing each such account, to whom the account is owed, the date the account was opened, and the reason for non-payment of the account.

Describe events or factors occurring during this reporting period materially affecting operations and formulation of a Plan of Reorganization.

MONTHLY CASH STATEMENT

Debtor: _____

Statement for the period:

Case No: _____

From: _____ To: _____

Cash Activity Analysis (Cash Basis Only):

	<u>General</u> <u>Acct.</u>	<u>Payroll</u> <u>Acct.</u>	<u>Tax</u> <u>Acct.</u>	<u>Cash Coll.</u> <u>Acct.</u>
A. Beginning Balance:	_____	_____	_____	_____
B. Receipts, Attach separate schedule:	_____	_____	_____	_____
C. Balance Available (A + B):	_____	_____	_____	_____
D. Less Disbursements Attach separate schedule	_____	_____	_____	_____
E. ENDING BALANCE (C-D).	_____ _____	_____ _____	_____ _____	_____ _____

(PLEASE ATTACH COPIES OF MOST RECENT RECONCILED BANK STATEMENTS FROM EACH ACCOUNT)

General Account:

1. Depository Name & Add. _____
2. Account Number _____

Payroll Account:

1. Depository Name & Add. _____
2. Account Number _____

Tax Account:

1. Depository Name & Add. _____
2. Account Number _____

Other monies on hand (specify type and location) (i.e., CD's, petty cash, etc.):

Date: _____

Debtor in Possession

TRANSMITTAL OF QUARTERLY
POST CONFIRMATION REPORT WITH CERTIFICATION
FOR THE QUARTER ENDED: _____

In re: : Case No.
: :
: : Chapter 11
: :
Debtor(s) : Judge

Debtor, affirms that:

1. The attached *Chapter 11 Post Confirmation Report* for the quarter ended _____, which includes the Total Disbursement for Quarter, the Summary of Amounts Distributed Under the Plan, and the Summary of Status on Consummation of Plan has been reviewed and the report as prepared fairly and accurately reflects the debtor's complete disbursement/distribution activity and status for the period stated.
2. The individual responsible for preparing the attached report was _____ whose title is _____. Any questions regarding the attached report should be directed to _____ at telephone number _____.
3. The debtor is in compliance with the provisions of the confirmed Chapter 11 Plan except as listed below
(Attach additional documentation if necessary):

4. The undersigned is authorized to file this report on behalf of the debtor.

It is certified hereby, under penalty of perjury, that the information provided herein is true and correct to the best of my knowledge and belief.

Debtor

Dated: _____

By: _____
Signature

Typed or printed name

Title

CHAPTER 11 POST CONFIRMATION REPORT
FOR QUARTER ENDED _____

Debtor: _____

Case No. _____

Total Disbursements for Quarter

All disbursements made by the debtor during the current quarter, whether under the plan or not, must be accounted for and reported herein for purposes of calculating quarterly fees.

Total Disbursements: \$ _____

Summary of Amounts Distributed Under the Plan:

	<u>Current Quarter</u>	<u>Paid to Date</u>	<u>Balance Due</u>
A. Fees and Expenses:			
1. Trustee Compensation	_____	_____	_____
2. Fees for Attorney for Trustee	_____	_____	_____
3. Fee for Attorney for Debtor	_____	_____	_____
4. Other professionals	_____	_____	_____
5. All expenses, including trustee	_____	_____	_____
B. Distributions:			
6. Secured Creditors	_____	_____	_____
7. Priority Creditors	_____	_____	_____
8. Unsecured Creditors	_____	_____	_____
9. Equity Security Holders	_____	_____	_____
10. Other Payments or Transfers	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Plan Payments (Sum of Lines 1-10)	_____	_____	_____

Summary of Status on Consummation of Plan

Plan payments are current:

Yes ___

No ___

If no, attach explanatory statement identifying payments not made (by creditor, amount, and date due), reason for non-payment, and an estimated date as to when payments will be brought current.