



**U.S. Department of Justice**

Office of the United States Trustee

*District of New Jersey  
Eastern, Middle, and Western  
Districts of Pennsylvania  
District of Delaware*

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IN RE:

CHAPTER 11

CASE NO.

Debtor(s)

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**OPERATING GUIDELINES  
FOR SMALL BUSINESS CHAPTER 11 CASES  
AS DEFINED UNDER 11 U.S.C. §101(51D)**

The United States Trustee is required to supervise the administration of chapter 11 cases pursuant to 28 U.S.C. §586(a)(3). These operating guidelines and reporting requirements for chapter 11 small business cases must be followed so that the United States Trustee can properly supervise the administration of this case. Accordingly, the debtor's failure to comply with the operating and/or reporting requirements set forth below may result in the dismissal or conversion of this case to a case under chapter 7 of the Bankruptcy Code.

The United States Trustee reserves the right to modify these guidelines from time to time. Any request for a waiver of any requirement must be in writing stating the reasons for the request. The United States Trustee will determine whether a waiver should be granted or denied based upon the circumstances of the case.

1. **Books and Records**

The debtor's books and records must be closed as of the petition filing date. New books and records must be set up to reflect postpetition business.

2. **Bank Accounts**

Upon the filing of the petition, the debtor must immediately close all of its existing bank accounts and open new bank accounts which must be (i) designated as debtor in possession accounts ("DIP Accounts") and (ii) maintained subject to the following conditions:

a. All money of the bankruptcy estate must be deposited in the DIP Accounts, provided that (i) one DIP Account shall be maintained solely for the purpose of setting aside estate monies required for the payment of taxes, including, but not limited to, federal, state, and

local payroll taxes, and (ii) the debtor must maintain a separate DIP Account for cash collateral in accordance with Section 363(c)(4) of the Bankruptcy Code.

b. All DIP Accounts must be maintained with financial institutions whose deposits are insured by the Federal Deposit Insurance Corporation (FDIC). If the aggregate DIP Interest-Bearing Account balances with any one financial institution are expected to exceed the current FDIC insurance limits of \$250,000.00 per depositor, the debtor must immediately contact the United States Trustee to discuss how the debtor plans to comply with the Bankruptcy Code Section 345 requirement concerning the collateralization of uninsured deposits.

c. Checks for all DIP Accounts must bear the name of the debtor, the designation "Debtor in Possession," the bankruptcy case number, and the type of account and must be pre-numbered by the bank. The debtor must send to the United States Trustee a voided original check for each opened DIP Account.

d. The debtor must serve copies of all monthly bank statements on the United States Trustee within 15 days of receipt from the bank.

### 3. **Maintenance and Proof of Insurance**

The debtor is required to maintain the following insurance coverage, as appropriate: general comprehensive liability; property loss from fire, theft, water, or other extended coverage; workers' compensation; vehicle; products liability; fidelity bonds for employees; and such other coverage as is customary in the debtor's business.

Within 15 days after the filing of the petition, the debtor shall provide to the United States Trustee proof of its insurance coverage. Such proof of coverage shall consist of certificates of insurance or other verified documents showing that each policy of insurance required for the estate is in full force and effect, and shall disclose the type and extent of coverage, effective dates, name of insurance carrier, and name, address, and telephone number of agent. The debtor is responsible for including the address of the United States Trustee on the cancellation notice for each insurance policy. Upon the expiration or other termination of any coverage, the debtor shall immediately provide the United States Trustee with proof of replacement coverage. The debtor is responsible for making arrangements with all insurers to provide notice to the United States Trustee of any payments made under all policies.

### 4. **Taxes**

All tax returns and reports for postpetition obligations shall be timely filed and accompanied by payment in full of any liability. Such taxes include, but are not limited to, federal and state payroll withholding taxes, FICA taxes, federal and state unemployment insurance, real property taxes, and sales and use taxes. The debtor shall timely deposit sufficient funds in the DIP tax account to pay any payroll tax liability. The debtor shall timely file all pre-petition tax returns, but shall not pay the tax due.

5. **Initial Reporting Requirements**

Within 15 days of the filing date of the petition, the debtor shall provide the United States Trustee the documents listed in Form IR or IR (RE). This obligation does not pertain to small business cases that are defined under 11 U.S.C. §101(51D).

6. **United States Trustee Quarterly Fees**

A. **PRE-CONFIRMATION**

Debtors in chapter 11 cases must pay a quarterly fee to the United States Trustee Program for each calendar quarter, or portion thereof, between the date of filing the petition and the date the court enters a final decree closing the case, dismisses the case, or converts the case to another chapter in bankruptcy. The quarterly fee is calculated by totaling the debtor's disbursements as reported on the Monthly Operating Reports for the three-month calendar quarter, or portion thereof, according to the following chart. The quarterly fee amount will be estimated if disbursements for all of the months of a calendar quarter that the case is open have not been reported to the United States Trustee. The estimated fee is based on: a) reported disbursement history, b) initial financial data submitted when the case was filed, or c) an estimation done by the United States Trustee office. If you calculate the fee to be less than the estimated quarterly fee on the statement, you must submit actual disbursement reports supporting your calculation to the bankruptcy court and the United States Trustee Office. A minimum fee of \$325.00 is due even if there are no disbursements during a calendar quarter. There is no proration of the fee.

<b>TOTAL QUARTERLY DISBURSEMENTS</b>	<b>QUARTERLY FEE</b>
\$0 to \$14,999.99	\$325.00
\$15,000 to \$74,999.99	\$650.00
\$75,000 to \$149,999.99	\$975.00
\$150,000 to \$224,999.99	\$1,625.00
\$225,000 to \$299,999.99	\$1,950.00
\$300,000 to \$999,999.99	\$4,875.00
\$1,000,000 or more	1% of quarterly disbursements or \$250,000, whichever is less

Quarterly fees are due no later than one month following the end of each calendar quarter. Failure to pay quarterly fees may result in the conversion or dismissal of the case. Payment of that quarter's fees and any past due fees and interest, if applicable, must be made before the effective date of a confirmed plan of reorganization and quarterly fees will continue to accrue until entry of the final decree, or until the case is converted or dismissed. Failure to pay these fees may result in a motion by the United States Trustee to convert the case to a chapter 7 case.

A billing statement from the United States Trustee Program is mailed to the debtor or other designated party for each calendar quarter before the payment due date. Chapter 11 quarterly fees may be paid online at <https://www.pay.gov/public/form/start/672415208> or by mailing the tear off portion of the statement and a check, made payable to "United States Trustee".

**The address to use to mail quarterly fee payments is:**

United States Trustee Payment Center  
P.O. Box 6200-19  
Portland, OR 97228-6200

**The address to use for overnight delivery is:**

U.S. Bank  
Attn Government Lockbox – U.S. Trustee Payment Center 6200-19  
17650 N.E. Sandy Blvd  
Portland, OR 97230-5000

**The addresses shown above are a lockbox at a bank. Do not use these addresses for service of process, correspondence, or any purpose other than paying quarterly fees. Any other correspondence or documents sent to the lockbox other than the payment form will be destroyed.**

Each quarterly fee must be timely paid. Failure to receive a bill from the Executive Office for United States Trustees does not excuse timely payment. Failure to pay the quarterly fee is cause for conversion or dismissal of the chapter 11 case pursuant to 11 U.S.C. § 1112(b)(4)(K) (for cases filed on or after October 17, 2005) or 11 U.S.C. § 1112(b)(10) (for cases filed before October 17, 2005).

**NOTICE TO DEBTORS MAKING PAYMENT BY CHECK**

Payment of the quarterly fee by check will be converted to an electronic funds transfer ("EFT"). This means we will copy your check and use the account information on it to electronically debit your account for the amount of the check. The debit from your account will usually occur within 24 hours and will be shown on your regular account statement.

Your original check will not be returned. We will destroy the original check, but we will keep the copy of it. If the EFT cannot be processed for technical reasons, you authorize us to

process the copy in place of your original check. If the EFT cannot be completed because of insufficient funds, we may try to make a transfer up to 2 times.

**B. POST-CONFIRMATION**

On January 26, 1996, Congress enacted Public Law 104-99, which extended the accrual of quarterly fees beyond confirmation until a case is converted, dismissed, or closed. The required remittance is based on all disbursements made by the debtor during each quarter. The fee schedule set forth above equally applies to post-confirmation disbursements.

In order for the United States Trustee to monitor the appropriate receipt of quarterly fees, you are required to complete the "Post-confirmation Quarterly Summary Report."

**C. NOTICE OF INTEREST ASSESSMENT**

Pursuant to 31 U.S.C. §3717 the United States Trustee Program assesses interest on unpaid chapter 11 quarterly fees charged in accordance with 28 U.S.C. §1930(a)(6). Interest assessed on past due amounts will appear on the quarterly statements mailed to debtors. The interest rate charged is the rate in effect as determined by the Treasury Department at the time the chapter 11 account becomes past due. If payment of the full past due amount is received within 30 days of the date of the notice of the initial interest assessment, the interest will be waived.

**FAILURE TO PAY THE QUARTERLY FEE IS CAUSE FOR CONVERSION  
OR DISMISSAL OF A CHAPTER 11 CASE, PURSUANT TO 11 U.S.C.  
§1112(b)(4)(K)**

**NOTICE**

**DISCLOSURE OF INTENT TO USE TAXPAYER IDENTIFYING NUMBER FOR THE  
PURPOSE OF COLLECTING AND REPORTING DELINQUENT QUARTERLY FEES OWED  
TO THE UNITED STATES TRUSTEE PURSUANT TO 28 U.S.C. §1930(A)(6)**

Please be advised that, pursuant to the Debt Collection Improvement Act of 1996, Public Law 104-134, Title III, §31001(i)(3)(A), 110 Stat. 1321-365, codified at 31 U.S.C. §3701, the United States Trustee intends to use the debtor's Taxpayer Identifying Number ("TIN"), as reported by the debtor or debtor's counsel in connection with the chapter 11 bankruptcy proceedings, for the purpose of collecting and reporting on any delinquent debt, including chapter 11 quarterly fees, that are owed to the United States Trustee.

The United States Trustee will provide the debtor's TIN to the Department of Treasury for its use in attempting to collect overdue debts. Treasury may take the following steps: (1) submit the debt to the Internal Revenue Service Offset Program so that the amount owed may be deducted from any payment made by the federal government to the debtor, including but not limited to tax refunds; (2) report the delinquency to credit reporting agencies; (3) send collection

notices to the debtor (4) engage private collection agencies to collect the debt; and (5) engage the United States Attorney's office to sue for collection. Collection costs will be added to the total amount of the debt.

7. **Pre-Petition and Postpetition Debt**

The debtor may not pay any pre-petition obligations unless authorized by the Bankruptcy Code or by Court order. The debtor must pay all obligations arising out of its operations after the filing of the petition in full when due.

8. **Sale of Estate Property and Incurring Debt**

The debtor must obtain prior approval of the Court to use, sell, or lease property of the estate, except in the ordinary course of business. The debtor may not use cash collateral, as defined by 11 U.S.C. §363(a), without the consent of the secured creditor or approval by the Court.

The debtor must obtain Court approval before it may incur unsecured or secured debt other than in the ordinary course of business.

9. **Employment and Compensation of Professionals**

The employment of professionals (including, but not limited to lawyers, accountants, appraisers, or auctioneers) must be approved by the Court 11 U.S.C. §327. Generally, professionals will not be compensated for services rendered prior to Court approval. No payments may be made to such professionals without Court authorization after notice to creditors and a hearing 11 U.S.C. §330. A corporate debtor must be represented by an attorney; such debtor may not appear pro se.

10. **Change of Address or Telephone Number**

The debtor must notify the United States Trustee and the Bankruptcy Court in writing of any change of address or telephone number within 10 days of the change.

**UNITED STATES BANKRUPTCY COURT**  
**DISTRICT OF \_\_\_\_\_**

In re \_\_\_\_\_  
 Debtor

Case No. \_\_\_\_\_

**INITIAL MONTHLY OPERATING REPORT**

**File report and attachments with Court and submit copy to United States Trustee within 15 days after order for relief.**

Certificates of insurance must name United States Trustee as a party to be notified in the event of policy cancellation. Bank accounts and checks must bear the name of the debtor, the case number, and the designation "Debtor in Possession." Examples of acceptable evidence of Debtor in Possession Bank accounts include voided checks, copy of bank deposit agreement/certificate of authority, signature card, and/or corporate checking resolution.

<b>REQUIRED DOCUMENTS</b>	<b>Document Attached</b>	<b>Explanation Attached</b>
<b>12-Month Cash Flow Projection (Form IR-1)</b>		
<b>Certificates of Insurance:</b>		
Workers Compensation		
Property		
General Liability		
Vehicle		
Other: _____		
Identify areas of self-insurance w/liability caps		
<b>Evidence of Debtor in Possession Bank Accounts</b>		
Tax Escrow Account		
General Operating Account		
Money Market Account pursuant to Local Rule 4001-3 for the District of Delaware <u>only</u> . Refer to:		
<a href="http://www.deb.uscourts.gov/">http://www.deb.uscourts.gov/</a>		
Other: _____		
<b>Retainers Paid (Form IR-2)</b>		

I declare under penalty of perjury (28 U.S.C. Section 1746) that this report and the documents attached are true and correct to the best of my knowledge and belief.

\_\_\_\_\_  
 Signature of Debtor

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Signature of Joint Debtor

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Signature of Authorized Individual\*

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Printed Name of Authorized Individual

\_\_\_\_\_  
 Title of Authorized Individual

\*Authorized individual must be an officer, director or shareholder if debtor is a corporation; a partner if debtor is a partnership; a manager or member if debtor is a limited liability company.

In re \_\_\_\_\_  
 Debtor

Case No. \_\_\_\_\_

**CASH FLOW PROJECTIONS FOR THE 12 MONTH PERIOD: \_\_\_\_\_ through \_\_\_\_\_**

This schedule must be filed with the Court and a copy submitted to the United States Trustee within 15 days after the order for relief. Amended cash flow projections should be submitted as necessary.

	Month	Total											
<b>Cash Beginning of Month</b>													
<b>RECEIPTS</b>													
CASH SALES													
ACCOUNTS RECEIVABLE													
LOANS AND ADVANCES													
SALE OF ASSETS													
OTHER (ATTACH LIST)													
<b>TOTAL RECEIPTS</b>													
<b>DISBURSEMENTS</b>													
NET PAYROLL													
PAYROLL TAXES													
SALES, USE, AND OTHER TAXES													
INVENTORY PURCHASES													
SECURED/ RENTAL/ LEASES													
INSURANCE													
ADMINISTRATIVE & SELLING													
OTHER (ATTACH LIST)													
PROFESSIONAL FEES													
U.S. TRUSTEE FEES													
COURT COSTS													
<b>TOTAL DISBURSEMENTS</b>													
<b>NET CASH FLOW</b>													
(RECEIPTS LESS DISBURSEMENTS)													
<b>Cash End of Month</b>													



**Fill in this information to identify the case:**

Debtor Name \_\_\_\_\_

United States Bankruptcy Court for the: \_\_\_\_\_ District of \_\_\_\_\_

Case number: \_\_\_\_\_

Check if this is an amended filing

**Official Form 425C**

**Monthly Operating Report for Small Business Under Chapter 11**

**12/17**

Month: \_\_\_\_\_

Date report filed: \_\_\_\_\_  
MM / DD / YYYY

Line of business: \_\_\_\_\_

NAISC code: \_\_\_\_\_

**In accordance with title 28, section 1746, of the United States Code, I declare under penalty of perjury that I have examined the following small business monthly operating report and the accompanying attachments and, to the best of my knowledge, these documents are true, correct, and complete.**

Responsible party: \_\_\_\_\_

Original signature of responsible party \_\_\_\_\_

Printed name of responsible party \_\_\_\_\_

**1. Questionnaire**

Answer all questions on behalf of the debtor for the period covered by this report, unless otherwise indicated.

**Yes No N/A**

**If you answer *No* to any of the questions in lines 1-9, attach an explanation and label it *Exhibit A*.**

- |  |                          |                          |                          |
|--|--------------------------|--------------------------|--------------------------|
| 1. Did the business operate during the entire reporting period?                                    | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Do you plan to continue to operate the business next month?                                     | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Have you paid all of your bills on time?  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Did you pay your employees on time?   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Have you deposited all the receipts for your business into debtor in possession (DIP) accounts? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Have you timely filed your tax returns and paid all of your taxes?                              | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Have you timely filed all other required government filings?                                    | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. Are you current on your quarterly fee payments to the U.S. Trustee or Bankruptcy Administrator? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. Have you timely paid all of your insurance premiums?  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

**If you answer *Yes* to any of the questions in lines 10-18, attach an explanation and label it *Exhibit B*.**

- |   |                          |                          |                          |
|---|--------------------------|--------------------------|--------------------------|
| 10. Do you have any bank accounts open other than the DIP accounts?                                       | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 11. Have you sold any assets other than inventory?  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 12. Have you sold or transferred any assets or provided services to anyone related to the DIP in any way? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 13. Did any insurance company cancel your policy?   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 14. Did you have any unusual or significant unanticipated expenses?                                       | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 15. Have you borrowed money from anyone or has anyone made any payments on your behalf?                   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 16. Has anyone made an investment in your business?   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

17. Have you paid any bills you owed before you filed bankruptcy?
18. Have you allowed any checks to clear the bank that were issued before you filed bankruptcy?

**2. Summary of Cash Activity for All Accounts**

**19. Total opening balance of all accounts** \$ \_\_\_\_\_  
 This amount must equal what you reported as the cash on hand at the end of the month in the previous month. If this is your first report, report the total cash on hand as of the date of the filing of this case.

**20. Total cash receipts**  
 Attach a listing of all cash received for the month and label it *Exhibit C*. Include all cash received even if you have not deposited it at the bank, collections on receivables, credit card deposits, cash received from other parties, or loans, gifts, or payments made by other parties on your behalf. Do not attach bank statements in lieu of *Exhibit C*.  
 Report the total from *Exhibit C* here. \$ \_\_\_\_\_

**21. Total cash disbursements**  
 Attach a listing of all payments you made in the month and label it *Exhibit D*. List the date paid, payee, purpose, and amount. Include all cash payments, debit card transactions, checks issued even if they have not cleared the bank, outstanding checks issued before the bankruptcy was filed that were allowed to clear this month, and payments made by other parties on your behalf. Do not attach bank statements in lieu of *Exhibit D*.  
 Report the total from *Exhibit D* here. - \$ \_\_\_\_\_

**22. Net cash flow** + \$ \_\_\_\_\_  
 Subtract line 21 from line 20 and report the result here.  
 This amount may be different from what you may have calculated as *net profit*.

**23. Cash on hand at the end of the month** = \$ \_\_\_\_\_  
 Add line 22 + line 19. Report the result here.  
 Report this figure as the *cash on hand at the beginning of the month* on your next operating report.  
 This amount may not match your bank account balance because you may have outstanding checks that have not cleared the bank or deposits in transit.

**3. Unpaid Bills**

Attach a list of all debts (including taxes) which you have incurred since the date you filed bankruptcy but have not paid. Label it *Exhibit E*. Include the date the debt was incurred, who is owed the money, the purpose of the debt, and when the debt is due. Report the total from *Exhibit E* here.

**24. Total payables** \$ \_\_\_\_\_  
*(Exhibit E)*

### 4. Money Owed to You

Attach a list of all amounts owed to you by your customers for work you have done or merchandise you have sold. Include amounts owed to you both before, and after you filed bankruptcy. Label it *Exhibit F*. Identify who owes you money, how much is owed, and when payment is due. Report the total from *Exhibit F* here.

25. **Total receivables** \$ \_\_\_\_\_  
*(Exhibit F)*

### 5. Employees

26. What was the number of employees when the case was filed? \_\_\_\_\_  
 27. What is the number of employees as of the date of this monthly report? \_\_\_\_\_

### 6. Professional Fees

28. How much have you paid this month in professional fees related to this bankruptcy case? \$ \_\_\_\_\_  
 29. How much have you paid in professional fees related to this bankruptcy case since the case was filed? \$ \_\_\_\_\_  
 30. How much have you paid this month in other professional fees? \$ \_\_\_\_\_  
 31. How much have you paid in total other professional fees since filing the case? \$ \_\_\_\_\_

### 7. Projections

Compare your actual cash receipts and disbursements to what you projected in the previous month. Projected figures in the first month should match those provided at the initial debtor interview, if any.

	<i>Column A</i>	-	<i>Column B</i>	=	<i>Column C</i>
	<b>Projected</b>		<b>Actual</b>		<b>Difference</b>
	Copy lines 35-37 from the previous month's report.		Copy lines 20-22 of this report.		Subtract Column B from Column A.
32. <b>Cash receipts</b>	\$ _____	-	\$ _____	=	\$ _____
33. <b>Cash disbursements</b>	\$ _____	-	\$ _____	=	\$ _____
34. <b>Net cash flow</b>	\$ _____	-	\$ _____	=	\$ _____
35. Total projected cash receipts for the next month:					\$ _____
36. Total projected cash disbursements for the next month:					- \$ _____
37. Total projected net cash flow for the next month:					= \$ _____

## **8. Additional Information**

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If available, check the box to the left and attach copies of the following documents.

- 38. Bank statements for each open account (redact all but the last 4 digits of account numbers).
- 39. Bank reconciliation reports for each account.
- 40. Financial reports such as an income statement (profit & loss) and/or balance sheet.
- 41. Budget, projection, or forecast reports.
- 42. Project, job costing, or work-in-progress reports.



**OFFICE OF THE UNITED STATES TRUSTEE - REGION 3**  
**POST-CONFIRMATION QUARTERLY SUMMARY REPORT**

This Report is to be submitted for all bank accounts that are presently maintained by the post confirmation debtor.

Debtor's Name: \_\_\_\_\_ Bank: \_\_\_\_\_  
Bankruptcy Number: \_\_\_\_\_ Account Number: \_\_\_\_\_  
Date of Confirmation: \_\_\_\_\_ Account Type: \_\_\_\_\_  
Reporting Period (month/year): \_\_\_\_\_

Beginning Cash Balance: \$ \_\_\_\_\_

All receipts received by the debtor:

Cash Sales: \$ \_\_\_\_\_

Collection of Accounts Receivable: \$ \_\_\_\_\_

Proceeds from Litigation (settlement or otherwise): \$ \_\_\_\_\_

Sale of Debtor's Assets: \$ \_\_\_\_\_

Capital Infusion pursuant to the Plan: \$ \_\_\_\_\_

Total of cash received: \$ \_\_\_\_\_

Total of cash available: \$ \_\_\_\_\_

Less all disbursements or payments (including payments made under the confirmed plan) made by the Debtor:

Disbursements made under the plan, excluding the administrative claims of bankruptcy professionals: \$ \_\_\_\_\_

Disbursements made pursuant to the administrative claims of bankruptcy professionals: \$ \_\_\_\_\_

All other disbursements made in the ordinary course: \$ \_\_\_\_\_

Total Disbursements \$ \_\_\_\_\_

Ending Cash Balance \$ \_\_\_\_\_

Pursuant to 28 U.S.C. Section 1746(2), I hereby declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

\_\_\_\_\_  
Date Name/Title

Debtor: \_\_\_\_\_

Case Number: \_\_\_\_\_

ASSETS	Month	Month
Cash (Unrestricted)		
Cash (Restricted)		
Accounts Receivable (Net)		
Inventory		
Notes Receivable		
Prepaid Expenses		
Other (Attach List)		
Total Current Assets		
<b>Property, Plant &amp; Equipment</b>		
Real Property & Improvements		
Machinery & Equipment		
Furniture, fixtures & Office Equipment		
Vehicles		
Leasehold Improvements		
Less: Accumulated Depreciation/Depletion		
Total Property, Plant & Equipment		
Due from Affiliates & Insiders		
Other (Attach List)		
Total Assets		
<b>Liabilities Not Subject to Compromise (Postpetition Liabilities)</b>		
Accounts Payable		
Taxes Payable		
Notes Payable		
Professional Fees		
Secured Debt		
Due to Affiliates & Insiders		
Other (Attach List)		
Total Postpetition Liabilities		
<b>Liabilities Subject to Compromise (Pre-petition Liabilities)</b>		
Secured Debt - Per Plan		
Priority Debt - Per Plan		
Unsecured Debt - Per Plan		
Other (Attach List) - Per Plan		
Total Pre-petition Liabilities		
Total Liabilities		
<b>Equity</b>		
Common Stock		
Retained Earnings (Deficit)		
Total Equity (Deficit)		
Total Liabilities & Owners' Equity		