

**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>													



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

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

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

Reporting Period: \_\_\_\_\_

**MONTHLY OPERATING REPORT**

File with Court and submit copy to United States Trustee within 20 days after end of month.

Submit copy of report to any official committee appointed in the case.

<b>REQUIRED DOCUMENTS</b>	<b>Form No.</b>	<b>Document Attached</b>	<b>Explanation Attached</b>	<b>Affidavit/Supplement Attached</b>
Schedule of Cash Receipts and Disbursements	MOR-1			
Bank Reconciliation (or copies of debtor's bank reconciliations)	MOR-1a			
Schedule of Professional Fees Paid	MOR-1b			
Copies of bank statements				
Cash disbursements journals				
Statement of Operations	MOR-2			
Balance Sheet	MOR-3			
Status of Postpetition Taxes	MOR-4			
Copies of IRS Form 6123 or payment receipt				
Copies of tax returns filed during reporting period				
Summary of Unpaid Postpetition Debts	MOR-4			
Listing of aged accounts payable	MOR-4			
Accounts Receivable Reconciliation and Aging	MOR-5			
Debtor Questionnaire	MOR-5			

I declare under penalty of perjury (28 U.S.C. Section 1746) that this report and the attached documents 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. \_\_\_\_\_  
 Reporting Period: \_\_\_\_\_

**SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS**

Amounts reported should be per the debtor's books, not the bank statement. The beginning cash should be the ending cash from the prior month or, if this is the first report, the amount should be the balance on the date the petition was filed. The amounts reported in the "CURRENT MONTH - ACTUAL" column must equal the sum of the four bank account columns. The amounts reported in the "PROJECTED" columns should be taken from the SMALL BUSINESS INITIAL REPORT (FORM IR-1). Attach copies of the bank statements and the cash disbursements journal. The total disbursements listed in the disbursements journal must equal the total disbursements reported on this page. A bank reconciliation must be attached for each account. [See MOR-1 (CONT)]

	BANK ACCOUNTS				CURRENT MONTH		CUMULATIVE FILING TO DATE	
	OPER.	PAYROLL	TAX	OTHER	ACTUAL	PROJECTED	ACTUAL	PROJECTED
<b>CASH BEGINNING OF MONTH</b>								
<b>RECEIPTS</b>								
CASH SALES								
ACCOUNTS RECEIVABLE								
LOANS AND ADVANCES								
SALE OF ASSETS								
OTHER (ATTACH LIST)								
TRANSFERS (FROM DIP ACCTS)								
<b>TOTAL RECEIPTS</b>								
<b>DISBURSEMENTS</b>								
NET PAYROLL								
PAYROLL TAXES								
SALES, USE, & OTHER TAXES								
INVENTORY PURCHASES								
SECURED/ RENTAL/ LEASES								
INSURANCE								
ADMINISTRATIVE								
SELLING								
OTHER (ATTACH LIST)								
OWNER DRAW *								
TRANSFERS (TO DIP ACCTS)								
PROFESSIONAL FEES								
U.S. TRUSTEE QUARTERLY FEES								
COURT COSTS								
<b>TOTAL DISBURSEMENTS</b>								
<b>NET CASH FLOW</b> (RECEIPTS LESS DISBURSEMENTS)								
<b>CASH - END OF MONTH</b>								

\* COMPENSATION TO SOLE PROPRIETORS FOR SERVICES RENDERED TO BANKRUPTCY ESTATE

**THE FOLLOWING SECTION MUST BE COMPLETED**

DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES: (FROM CURRENT MONTH ACTUAL COLUMN)	
TOTAL DISBURSEMENTS	\$
LESS: TRANSFERS TO DEBTOR IN POSSESSION ACCOUNTS	\$
PLUS: ESTATE DISBURSEMENTS MADE BY OUTSIDE SOURCES (i.e. from escrow accounts)	\$
<b>TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES</b>	<b>\$</b>

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

Case No. \_\_\_\_\_  
 Reporting Period: \_\_\_\_\_

**BANK RECONCILIATIONS**  
**Continuation Sheet for MOR-1**

A bank reconciliation must be included for each bank account. The debtor's bank reconciliation may be substituted for this page.

	Operating		Payroll		Tax		Other	
	#		#		#		#	
<b>BALANCE PER BOOKS</b>								
BANK BALANCE								
(+) DEPOSITS IN TRANSIT (ATTACH LIST)								
(-) OUTSTANDING CHECKS (ATTACH LIST)								
OTHER (ATTACH EXPLANATION)								
ADJUSTED BANK BALANCE *								
* Adjusted bank balance must equal balance per books								
<b>DEPOSITS IN TRANSIT</b>	Date	Amount	Date	Amount	Date	Amount	Date	Amount
<b>CHECKS OUTSTANDING</b>	Ck. #	Amount	Ch. #	Amount	Ck. #	Amount	Ck. #	Amount
<b>OTHER</b>								



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

Case No. \_\_\_\_\_  
 Reporting Period.: \_\_\_\_\_

**STATEMENT OF OPERATIONS**  
 (Income Statement)

The Statement of Operations is to be prepared on an accrual basis. The accrual basis of accounting recognizes revenue when it is realized and expenses when they are incurred, regardless of when cash is actually received or paid.

<b>REVENUES</b>	<b>Month</b>	<b>Cumulative Filing to Date</b>
Gross Revenues	\$	\$
Less: Returns and Allowances		
Net Revenue	\$	\$
<b>COST OF GOODS SOLD</b>		
Beginning Inventory		
Add: Purchases		
Add: Cost of Labor		
Add: Other Costs (attach schedule)		
Less: Ending Inventory		
Cost of Goods Sold		
Gross Profit		
<b>OPERATING EXPENSES</b>		
Advertising		
Auto and Truck Expense		
Bad Debts		
Contributions		
Employee Benefits Programs		
Insider Compensation*		
Insurance		
Management Fees/Bonuses		
Office Expense		
Pension & Profit-Sharing Plans		
Repairs and Maintenance		
Rent and Lease Expense		
Salaries/Commissions/Fees		
Supplies		
Taxes - Payroll		
Taxes - Real Estate		
Taxes - Other		
Travel and Entertainment		
Utilities		
Other (attach schedule)		
Total Operating Expenses Before Depreciation		
Depreciation/Depletion/Amortization		
Net Profit (Loss) Before Other Income & Expenses		
<b>OTHER INCOME AND EXPENSES</b>		
Other Income (attach schedule)		
Interest Expense		
Other Expense (attach schedule)		
Net Profit (Loss) Before Reorganization Items		
<b>REORGANIZATION ITEMS</b>		
Professional Fees		
U. S. Trustee Quarterly Fees		
Interest Earned on Accumulated Cash from Chapter 11 (see continuation sheet)		
Gain (Loss) from Sale of Equipment		
Other Reorganization Expenses (attach schedule)		
Total Reorganization Expenses		
Income Taxes		
Net Profit (Loss)	\$	\$

\*"Insider" is defined in 11 U.S.C. Section 101(31).

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

Case No. \_\_\_\_\_  
 Reporting Period: \_\_\_\_\_

**STATEMENT OF OPERATIONS - continuation sheet**

BREAKDOWN OF "OTHER" CATEGORY	Month	Cumulative Filing to Date
<b>Other Costs</b>		
<b>Other Operational Expenses</b>		
<b>Other Income</b>		
<b>Other Expenses</b>		
<b>Other Reorganization Expenses</b>		

**Reorganization Items - Interest Earned on Accumulated Cash from Chapter 11:**  
 Interest earned on cash accumulated during the chapter 11 case, which would not have been earned but for the bankruptcy proceeding, should be reported as a reorganization item.

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

Case No. \_\_\_\_\_  
Reporting Period: \_\_\_\_\_

**BALANCE SHEET**

The Balance Sheet is to be completed on an accrual basis only. Pre-petition liabilities must be classified separately from postpetition obligations.

ASSETS	BOOK VALUE AT END OF CURRENT REPORTING MONTH	BOOK VALUE ON PETITION DATE
<b>CURRENT ASSETS</b>		
Unrestricted Cash and Equivalents		
Restricted Cash and Cash Equivalents (see continuation sheet)		
Accounts Receivable (Net)		
Notes Receivable		
Inventories		
Prepaid Expenses		
Professional Retainers		
Other Current Assets (attach schedule)		
<b>TOTAL CURRENT ASSETS</b>	\$	\$
<b>PROPERTY AND EQUIPMENT</b>		
Real Property and Improvements		
Machinery and Equipment		
Furniture, Fixtures and Office Equipment		
Leasehold Improvements		
Vehicles		
Less Accumulated Depreciation		
<b>TOTAL PROPERTY &amp; EQUIPMENT</b>	\$	\$
<b>OTHER ASSETS</b>		
Loans to Insiders*		
Other Assets (attach schedule)		
<b>TOTAL OTHER ASSETS</b>	\$	\$
<b>TOTAL ASSETS</b>	\$	\$

LIABILITIES AND OWNER EQUITY	BOOK VALUE AT END OF CURRENT REPORTING MONTH	BOOK VALUE ON PETITION DATE
<b>LIABILITIES NOT SUBJECT TO COMPROMISE (Postpetition)</b>		
Accounts Payable		
Taxes Payable (refer to FORM MOR-4)		
Wages Payable		
Notes Payable		
Rent / Leases - Building/Equipment		
Secured Debt / Adequate Protection Payments		
Professional Fees		
Amounts Due to Insiders*		
Other Postpetition Liabilities (attach schedule)		
<b>TOTAL POSTPETITION LIABILITIES</b>	\$	\$
<b>LIABILITIES SUBJECT TO COMPROMISE (Pre-Petition)</b>		
Secured Debt		
Priority Debt		
Unsecured Debt		
<b>TOTAL PRE-PETITION LIABILITIES</b>	\$	\$
<b>TOTAL LIABILITIES</b>	\$	\$
<b>OWNER EQUITY</b>		
Capital Stock		
Additional Paid-In Capital		
Partners' Capital Account		
Owner's Equity Account		
Retained Earnings - Pre-Petition		
Retained Earnings - Postpetition		
Adjustments to Owner Equity (attach schedule)		
Postpetition Contributions (Distributions) (Draws) (attach schedule)		
<b>NET OWNER EQUITY</b>	\$	\$
<b>TOTAL LIABILITIES AND OWNERS' EQUITY</b>	\$	\$

\*"Insider" is defined in 11 U.S.C. Section 101(31).



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

Case No. \_\_\_\_\_  
 Reporting Period: \_\_\_\_\_

**STATUS OF POSTPETITION TAXES**

The beginning tax liability should be the ending liability from the prior month or, if this is the first report, the amount should be zero.  
 Attach photocopies of IRS Form 6123 or payment receipt to verify payment or deposit of federal payroll taxes.  
 Attach photocopies of any tax returns filed during the reporting period.

	<b>Beginning Tax Liability</b>	<b>Amount Withheld or Accrued</b>	<b>Amount Paid</b>	<b>Date Paid</b>	<b>Check No. or EFT</b>	<b>Ending Tax Liability</b>
<b>Federal</b>						
Withholding						
FICA-Employee						
FICA-Employer						
Unemployment						
Income						
Other: _____						
Total Federal Taxes						
<b>State and Local</b>						
Withholding						
Sales						
Excise						
Unemployment						
Real Property						
Personal Property						
Other: _____						
Total State and Local						
<b>Total Taxes</b>						

**SUMMARY OF UNPAID POSTPETITION DEBTS**

Attach aged listing of accounts payable.

	<b>Number of Days Past Due</b>					<b>Total</b>
	<b>Current</b>	<b>0-30</b>	<b>31-60</b>	<b>61-90</b>	<b>Over 90</b>	
Accounts Payable						
Wages Payable						
Taxes Payable						
Rent/Leases-Building						
Rent/Leases-Equipment						
Secured Debt/Adequate Protection Payments						
Professional Fees						
Amounts Due to Insiders*						
Other: _____						
Other: _____						
<b>Total Postpetition Debts</b>						

Explain how and when the Debtor intends to pay any past-due postpetition debts.

\*"Insider" is defined in 11 U.S.C. Section 101(31).

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

### ACCOUNTS RECEIVABLE RECONCILIATION AND AGING

Accounts Receivable Reconciliation	Amount	
Total Accounts Receivable at the beginning of the reporting period		
+ Amounts billed during the period		
- Amounts collected during the period		
Total Accounts Receivable at the end of the reporting period		
Accounts Receivable Aging	Amount	
0 - 30 days old		
31 - 60 days old		
61 - 90 days old		
91+ days old		
Total Accounts Receivable		
Amount considered uncollectible (Bad Debt)		
Accounts Receivable (Net)		

### DEBTOR QUESTIONNAIRE

Must be completed each month	Yes	No
1. Have any assets been sold or transferred outside the normal course of business this reporting period? If yes, provide an explanation below.		
2. Have any funds been disbursed from any account other than a debtor in possession account this reporting period? If yes, provide an explanation below.		
3. Have all postpetition tax returns been timely filed? If no, provide an explanation below.		
4. Are workers compensation, general liability and other necessary insurance coverages in effect? If no, provide an explanation below.		
5. Has any bank account been opened during the reporting period? If yes, provide documentation identifying the opened account(s). If an investment account has been opened provide the required documentation pursuant to the Delaware Local Rule 4001-3.		

**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		