

<b>CASE NAME:</b>
<b>CASE NUMBER:</b>
<b>JUDGE:</b>

**ACCRUAL BASIS**

02/13/95

**UNITED STATES BANKRUPTCY COURT**

\_\_\_\_\_ **DISTRICT OF** \_\_\_\_\_

\_\_\_\_\_ **DIVISION**

**MONTHLY OPERATING REPORT**

**MONTH ENDING:** \_\_\_\_\_, **20**\_\_\_\_\_

**IN ACCORDANCE WITH TITLE 28, SECTION 1746, OF THE UNITED STATES CODE, I DECLARE UNDER PENALTY OF PERJURY THAT I HAVE EXAMINED THE FOLLOWING MONTHLY OPERATING REPORT (ACCRUAL BASIS-1 THROUGH ACCRUAL BASIS-6) AND THE ACCOMPANYING ATTACHMENTS AND, TO THE BEST OF MY KNOWLEDGE, THESE DOCUMENTS ARE TRUE, CORRECT AND COMPLETE. DECLARATION OF THE PREPARER (OTHER THAN RESPONSIBLE PARTY): IS BASED ON ALL INFORMATION OF WHICH PREPARER HAS ANY KNOWLEDGE.**

**RESPONSIBLE PARTY:**

\_\_\_\_\_  
ORIGINAL SIGNATURE OF RESPONSIBLE PARTY

\_\_\_\_\_  
TITLE

\_\_\_\_\_  
PRINTED NAME OF RESPONSIBLE PARTY

\_\_\_\_\_  
DATE

**PREPARER:**

\_\_\_\_\_  
ORIGINAL SIGNATURE OF PREPARER

\_\_\_\_\_  
TITLE

\_\_\_\_\_  
PRINTED NAME OF PREPARER

\_\_\_\_\_  
DATE

CASE NAME:
CASE NUMBER:

ACCRUAL BASIS-1

02/13/95

<b>COMPARATIVE BALANCE SHEET</b>
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ASSETS	SCHEDULE AMOUNT	MONTH	MONTH	MONTH
1. UNRESTRICTED CASH				
2. RESTRICTED CASH				
3. TOTAL CASH				
4. ACCOUNTS RECEIVABLE (NET)				
5. INVENTORY				
6. NOTES RECEIVABLE				
7. PREPAID EXPENSES				
8. OTHER (ATTACH LIST)				
9. TOTAL CURRENT ASSETS				
10. PROPERTY, PLANT & EQUIPMENT				
11. LESS: ACCUMULATED DEPRECIATION / DEPLETION				
12. NET PROPERTY, PLANT & EQUIPMENT				
13. DUE FROM INSIDERS				
14. OTHER ASSETS - NET OF AMORTIZATION (ATTACH LIST)				
15. OTHER (ATTACH LIST)				
16. TOTAL ASSETS				
<b>POSTPETITION LIABILITIES</b>				
17. ACCOUNTS PAYABLE				
18. TAXES PAYABLE				
19. NOTES PAYABLE				
20. PROFESSIONAL FEES				
21. SECURED DEBT				
22. OTHER (ATTACH LIST)				
23. TOTAL POSTPETITION LIABILITIES				
<b>PREPETITION LIABILITIES</b>				
24. SECURED DEBT				
25. PRIORITY DEBT				
26. UNSECURED DEBT				
27. OTHER (ATTACH LIST)				
28. TOTAL PREPETITION LIABILITIES				
29. TOTAL LIABILITIES				
<b>EQUITY</b>				
30. PREPETITION OWNERS' EQUITY				
31. POSTPETITION CUMULATIVE PROFIT OR (LOSS)				
32. DIRECT CHARGES TO EQUITY (ATTACH EXPLANATION)				
33. TOTAL EQUITY				
34. TOTAL LIABILITIES & OWNERS' EQUITY				

CASE NAME:
CASE NUMBER:

**ACCRUAL BASIS-2**

02/13/95

<b>INCOME STATEMENT</b>				
	MONTH	MONTH	MONTH	QUARTER
<b>REVENUES</b>				TOTAL
1. GROSS REVENUES				
2. LESS: RETURNS & DISCOUNTS				
3. NET REVENUE	0	0	0	
<b>COST OF GOODS SOLD</b>				
4. MATERIAL				
5. DIRECT LABOR				
6. DIRECT OVERHEAD				
7. TOTAL COST OF GOODS SOLD	0	0	0	
8. GROSS PROFIT	0	0	0	
<b>OPERATING EXPENSES</b>				
9. OFFICER / INSIDER COMPENSATION				
10. SELLING & MARKETING				
11. GENERAL & ADMINISTRATIVE				
12. RENT & LEASE				
13. OTHER (ATTACH LIST)				
14. TOTAL OPERATING EXPENSES	0	0	0	
15. INCOME BEFORE NON-OPERATING INCOME & EXPENSE	0	0	0	
<b>OTHER INCOME &amp; EXPENSES</b>				
16. NON-OPERATING INCOME (ATT. LIST)				
17. NON-OPERATING EXPENSE (ATT. LIST)				
18. INTEREST EXPENSE				
19. DEPRECIATION / DEPLETION				
20. AMORTIZATION				
21. OTHER (ATTACH LIST)				
22. NET OTHER INCOME & EXPENSE	0	0	0	
<b>REORGANIZATION EXPENSES</b>				
23. PROFESSIONAL FEES				
24. U.S. TRUSTEE FEES				
25. OTHER (ATTACH LIST)				
26. TOTAL REORGANIZATION EXPENSE	0	0	0	
27. INCOME TAX				
28. NET PROFIT (LOSS)	0	0	0	

CASE NAME:
CASE NUMBER:

**ACCRUAL BASIS-3**

02/13/95

<b>CASH RECEIPTS AND DISBURSEMENTS</b>	MONTH	MONTH	MONTH	QUARTER
				TOTAL
1. CASH - BEGINNING OF MONTH				
<b>RECEIPTS FROM OPERATIONS</b>				
2. CASH SALES				
<b>COLLECTION OF ACCOUNTS RECEIVABLE</b>				
3. PREPETITION				
4. POSTPETITION				
5. TOTAL OPERATING RECEIPTS				
<b>NON - OPERATING RECEIPTS</b>				
6. LOANS & ADVANCES (ATTACH LIST)				
7. SALE OF ASSETS				
8. OTHER (ATTACH LIST)				
9. TOTAL NON-OPERATING RECEIPTS				
10. TOTAL RECEIPTS				
11. TOTAL CASH AVAILABLE				
<b>OPERATING DISBURSEMENTS</b>				
12. NET PAYROLL				
13. PAYROLL TAXES PAID				
14. SALES, USE & OTHER TAXES PAID				
15. SECURED / RENTAL / LEASES				
16. UTILITIES				
17. INSURANCE				
18. INVENTORY PURCHASES				
19. VEHICLE EXPENSES				
20. TRAVEL				
21. ENTERTAINMENT				
22. REPAIRS & MAINTENANCE				
23. SUPPLIES				
24. ADVERTISING				
25. OTHER (ATTACH LIST)				
26. TOTAL OPERATING DISBURSEMENTS				
<b>REORGANIZATION EXPENSES</b>				
27. PROFESSIONAL FEES				
28. U.S. TRUSTEE FEES				
29. OTHER (ATTACH LIST)				
30. TOTAL REORGANIZATION EXPENSES				
31. TOTAL DISBURSEMENTS				
32. NET CASH FLOW				
33. CASH - END OF MONTH				

CASE NAME:
CASE NUMBER:

**ACCRUAL BASIS-4**

02/13/95

ACCOUNTS RECEIVABLE AGING	SCHEDULE AMOUNT	MONTH	MONTH	MONTH
1. 0-30				
2. 31-60				
3. 61-90				
4. 91+				
5. TOTAL ACCOUNTS RECEIVABLE				
6. AMOUNT CONSIDERED UNCOLLECTIBLE				
7. ACCOUNTS RECEIVABLE (NET)				

**AGING OF POSTPETITION TAXES AND PAYABLE MONTH:** \_\_\_\_\_

TAXES PAYABLE	0-30 DAYS	31-60 DAYS	61-90 DAYS	91+ DAYS	TOTAL
1. FEDERAL					
2. STATE					
3. LOCAL					
4. OTHER (ATTACH LIST)					
5. TOTAL TAXES PAYABLE					

6. ACCOUNTS PAYABLE					
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**STATUS OF POSTPETITION TAXES MONTH:** \_\_\_\_\_

	BEGINNING TAX LIABILITY*	AMOUNT WITHHELD AND ACCRUED	AMOUNT PAID	ENDING TAX LIABILITY
<b>FEDERAL</b>				
1. WITHHOLDING**				
2. FICA-EMPLOYEE**				
3. FICA-EMPLOYER**				
4. UNEMPLOYMENT				
5. INCOME				
6. OTHER (ATTACH LIST)				
7. TOTAL FEDERAL TAXES				
<b>STATE AND LOCAL</b>				
8. WITHHOLDING				
9. SALES				
10. EXCISE				
11. UNEMPLOYMENT				
12. REAL PROPERTY				
13. PERSONAL PROPERTY				
14. OTHER (ATTACH LIST)				
15. TOTAL STATE & LOCAL				
16. TOTAL TAXES				

\* The beginning tax liability should represent the liability from the prior month or, if this is the first operating report, the amount should be zero.

\*\* Attach photocopies of IRS Form 6123 or your FTD coupon and payment receipt to verify payment or deposit.

CASE NAME:

CASE NUMBER:

ACCRUAL BASIS-5

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The debtor in possession must complete the reconciliation below for each bank account including all general, payroll and tax accounts, as well as all savings and investment accounts, money market accounts, certificates of deposit, government obligations, etc. Accounts with restricted funds should be identified by placing an asterisk next to the account number. Attach additional sheets if necessary.

MONTH: \_\_\_\_\_

BANK RECONCILIATIONS			
	Account #1	Account #2	Account #3
A. BANK:			
B. ACCOUNT NUMBER:			
C. PURPOSE (TYPE):			
1. BALANCE PER BANK STATEMENT			
2. ADD: TOTAL DEPOSITS NOT CREDITED			
3. SUBTRACT: OUTSTANDING CHECKS			
4. OTHER RECONCILING ITEMS			
5. MONTH END BALANCE PER BOOKS			
6. NUMBER OF LAST CHECK WRITTEN			

INVESTMENT ACCOUNTS

BANK, ACCOUNT NAME & NUMBER	DATE OF PURCHASE	TYPE OF INSTRUMENT	PURCHASE PRICE	CURRENT VALUE
7.				
8.				
9.				
10.				
11. TOTAL INVESTMENTS				

CASH

12. CURRENCY ON HAND	
13. TOTAL CASH - END OF MONTH	

CASE NAME:
CASE NUMBER:

**ACCRUAL BASIS-6**

02/13/95

MONTH: \_\_\_\_\_

**PAYMENTS TO INSIDERS AND PROFESSIONALS**

OF THE TOTAL DISBURSEMENTS SHOWN FOR THE MONTH, LIST THE AMOUNT PAID TO INSIDERS (AS DEFINED IN SECTION 101 (31) (A)-(F) OF THE U.S. BANKRUPTCY CODE) AND TO PROFESSIONALS. ALSO, FOR PAYMENTS TO INSIDERS, IDENTIFY THE TYPE OF COMPENSATION PAID (e.g. SALARY, BONUS, COMMISSIONS, INSURANCE, HOUSING ALLOWANCE, TRAVEL, CAR ALLOWANCE, ETC.). ATTACH ADDITIONAL SHEETS IF NECESSARY.

<b>INSIDERS</b>			
<b>NAME</b>	<b>TYPE OF PAYMENT</b>	<b>AMOUNT PAID</b>	<b>TOTAL PAID TO DATE</b>
1.			
2.			
3.			
4.			
5.			
6. TOTAL PAYMENTS TO INSIDERS			

<b>PROFESSIONALS</b>					
<b>NAME</b>	<b>DATE OF COURT ORDER AUTHORITY PAYMENT</b>	<b>AMOUNT APPROVED</b>	<b>AMOUNT PAID</b>	<b>TOTAL PAID TO DATE</b>	<b>TOTAL INCURRED &amp; UNPAID *</b>
1.					
2.					
3.					
4.					
5.					
6. TOTAL PAYMENTS TO PROFESSIONALS					

\* INCLUDE ALL FEES INCURRED, BOTH APPROVED AND UNAPPROVED

**POSTPETITION STATUS OF SECURED NOTES, LEASES PAYABLE AND ADEQUATE PROTECTION PAYMENTS**

<b>NAME OF CREDITOR</b>	<b>SCHEDULED MONTHLY PAYMENTS DUE</b>	<b>AMOUNTS PAID DURING MONTH</b>	<b>TOTAL UNPAID POSTPETITION</b>
1.			
2.			
3.			
4.			
5.			
6. TOTAL			

CASE NAME:
CASE NUMBER:

**ACCRUAL BASIS-7**

02/13/95

MONTH: \_\_\_\_\_

**QUESTIONNAIRE**

	YES	NO
1. HAVE ANY ASSETS BEEN SOLD OR TRANSFERRED OUTSIDE THE NORMAL COURSE OF BUSINESS THIS REPORTING PERIOD?		
2. HAVE ANY FUNDS BEEN DISBURSED FROM ANY ACCOUNT OTHER THAN A DEBTOR IN POSSESSION ACCOUNT?		
3. ARE ANY POSTPETITION RECEIVABLES (ACCOUNTS, NOTES, OR LOANS) DUE FROM RELATED PARTIES?		
4. HAVE ANY PAYMENTS BEEN MADE ON PREPETITION LIABILITIES THIS REPORTING PERIOD?		
5. HAVE ANY POSTPETITION LOANS BEEN RECEIVED BY THE DEBTOR FROM ANY PARTY?		
6. ARE ANY POSTPETITION PAYROLL TAXES PAST DUE?		
7. ARE ANY POSTPETITION STATE OR FEDERAL INCOME TAXES PAST DUE?		
8. ARE ANY POSTPETITION REAL ESTATE TAXES PAST DUE?		
9. ARE ANY OTHER POSTPETITION TAXES PAST DUE?		
10. ARE ANY AMOUNTS OWED TO POSTPETITION CREDITORS DELINQUENT?		
11. HAVE ANY PREPETITION TAXES BEEN PAID DURING THE REPORTING PERIOD?		
12. ARE ANY WAGE PAYMENTS PAST DUE?		

IF THE ANSWER TO ANY OF THE ABOVE QUESTIONS IS "YES," PROVIDE A DETAILED EXPLANATION OF EACH ITEM. ATTACH ADDITIONAL SHEETS IF NECESSARY.

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**INSURANCE**

	YES	NO
1. ARE WORKER'S COMPENSATION, GENERAL LIABILITY AND OTHER NECESSARY INSURANCE COVERAGES IN EFFECT?		
2. ARE ALL PREMIUM PAYMENTS PAID CURRENT?		
3. PLEASE ITEMIZE POLICIES BELOW.		

IF THE ANSWER TO ANY OF THE ABOVE QUESTIONS IS "NO," OR IF ANY POLICIES HAVE BEEN CANCELLED OR NOT RENEWED DURING THIS REPORTING PERIOD, PROVIDE AN EXPLANATION BELOW. ATTACH ADDITIONAL SHEETS IF NECESSARY.

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INSTALLMENT PAYMENTS			
TYPE OF POLICY	CARRIER	PERIOD COVERED	PAYMENT AMOUNT & FREQUENCY

CASE NAME:
CASE NUMBER:

<b>DISBURSEMENTS SUMMARY</b>
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MONTH: \_\_\_\_\_

Total Disbursements from Operating Account	(Note 1)	
Total Disbursements from Payroll Account	(Note 2)	
Total Disbursements from Tax Escrow Account	(Note 3)	
Total Disbursements from any other Account	(Note 4)	
Grand Total, all Disbursements		

**Note 1 --** Include in this amount all checks written, wire transfers made from, and any other withdrawal from the general operating account. Exclude only transfers to the debtor-in-possession payroll account, the debtor-in-possession tax escrow account or other debtor-in-possession account where the disbursements will be listed on this report.

**Note 2 --** Include in this amount all checks written, wire transfers made from, and any other withdrawal from the payroll account. Exclude only transfers to the debtor-in-possession operating account, the debtor-in-possession tax escrow account or other debtor-in-possession account where the disbursements will be listed on this report.

**Note 3 --** Include in this amount all checks written, wire transfers made from, and any other withdrawal from the tax escrow account. Exclude only transfers to debtor-in-possession operating account, the debtor-in-possession payroll account or other debtor-in-possession account where the disbursements will be listed on this report.

**Note 4 --** Include in this amount any other disbursements made by the debtor including (but not limited to) cash paid from a petty cash fund or cash register, amounts paid from any other debtor in possession account, and amounts paid from the accounts of others on the debtor's behalf (for example, disbursements made from a law firm's escrow account as a result of a sale of property).