

**APPENDIX A**

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**DECLARATION OF DEBTOR**

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

Acct. No.: \_\_\_\_\_ At: \_\_\_\_\_

\_\_\_\_\_ have been closed as of \_\_\_\_\_, 20\_\_\_\_

**OR**

\_\_\_\_\_ that I have contacted the bank and initiated closing procedures as of \_\_\_\_\_, 20\_\_\_\_, 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: \_\_\_\_\_, 20\_\_\_\_  
\_\_\_\_\_ 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

**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: \_\_\_\_\_, 20\_\_

\_\_\_\_\_  
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: \_\_\_\_\_, 20\_\_

\_\_\_\_\_  
Debtor

\_\_\_\_\_  
Title

**Communications by Office of the United States Trustee  
Regarding Administrative Matters**

**Part I: Purpose**

The United States Trustee is responsible for supervising the administration of cases under chapters 7, 11, 12, and 13 of the United States Bankruptcy Code. 28 U.S.C. § 586. To fulfill this responsibility, the United States Trustee has issued Operating Instructions and Reporting Requirements (OIRR). The OIRR impose certain administrative and reporting responsibilities on chapter 11 debtors-in-possession. In addition, debtors-in-possession must comply with certain statutory requirements. Further, quarterly fees are due to the United States Trustee for each case. 28 U.S.C. § 1930(a)(6). The Grand Rapids field office of the United States Trustee is available to assist debtors-in-possession in fulfilling these requirements. In addition, it is frequently necessary for the Office of the United States Trustee to contact debtors-in-possession concerning missing documents, incomplete and incorrect forms, and other administrative matters.

**PART II: Waiver election**

\_\_\_\_\_ The Office of the United States Trustee **MAY** contact my client directly concerning the administrative requirements of the United States Trustee. These requirements include the proper completion of operating reports, the maintenance of appropriate insurance, banking arrangements, and the payment and calculation of quarterly fees. The Office of the United States Trustee may communicate regarding these particular issues even if litigation is pending between the parties.

\_\_\_\_\_ The Office of the United States Trustee **MAY NOT** communicate directly with my client concerning the administrative requirements of the United States Trustee.

Dated: \_\_\_\_\_

\_\_\_\_\_  
Attorney for the Debtor-in-Possession

CASE STATUS QUESTIONNAIRE

Date \_\_\_\_\_

Case Name: \_\_\_\_\_

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

Contact Person: \_\_\_\_\_ Phone Number \_\_\_\_\_

Email: \_\_\_\_\_

Joint Admin? YES NO

BUSINESS INFORMATION

Function: \_\_\_\_\_

Number of employees (approx.) \_\_\_\_\_ Date started/Incorp: \_\_\_\_\_

Corporate offices, Partners etc...:

(Attach addtl pages if necessary)

Name	/ Title /	%of ownership /	Salary (past 12mos)
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_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Conditions which caused the Chapter 11 petition to be filed: \_\_\_\_\_

\_\_\_\_\_

Proposed plan of reorganization: \_\_\_\_\_

\_\_\_\_\_

Financial condition as of filing date: (estimates are acceptable)

Cash: \_\_\_\_\_ Inventory: \_\_\_\_\_

A/R: \_\_\_\_\_ Amount uncollectable: \_\_\_\_\_

Furniture & Equip. \_\_\_\_\_ Vehicles: \_\_\_\_\_

Real estate YES / NO – fill out real estate questionnaire if any.

A/R from officers: \_\_\_\_\_

Other significant assets: \_\_\_\_\_

\_\_\_\_\_

LIABILITIES

Unsecured / Trade Accounts \_\_\_\_\_

Taxes: \_\_\_\_\_

Wages: \_\_\_\_\_

Rent: \_\_\_\_\_

Accounts or Notes payable to officers: \_\_\_\_\_

Secured Debts:

Secured Party	/	Amount	/	Collateral
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\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Insurance coverage:

Agent \_\_\_\_\_ Phone # \_\_\_\_\_

Type of coverage: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Identify those creditors that are known "insiders" \_\_\_\_\_

\_\_\_\_\_

I hereby certify that the information provided above is true and correct to the best of my information and belief.

Date \_\_\_\_\_

Debtor

By: \_\_\_\_\_

Its: \_\_\_\_\_

**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.

**Form 7 -- SCHEDULE OF IN-FORCE INSURANCE**

This form is self-explanatory.

TRANSMITTAL OF FINANCIAL REPORTS AND  
CERTIFICATION OF COMPLIANCE WITH OPERATING  
REQUIREMENTS FOR  
THE PERIOD ENDED: \_\_\_\_\_, 20 \_\_\_\_

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 postpetition 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, etc.	_____	_____
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: \_\_\_\_\_

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

**TOTAL LIABILITIES  
AND EQUITY:**

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**SUMMARY OF OPERATIONS**

Debtor: \_\_\_\_\_ Period Ended: \_\_\_\_\_ Case No: \_\_\_\_\_

**Schedule of Postpetition Taxes Payable**

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

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

Age in Days	0-30	30-60	Over 60
Postpetition 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.

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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





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...
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.

Dated: \_\_\_\_\_

Debtor
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.