

**UNITED STATES TRUSTEE
REGION VIII**

**CHAPTER 11
MONTHLY OPERATING REPORT**

INSTRUCTIONS

This instruction page is for information only and should not be filed.

Every Chapter 11 debtor-in-possession or trustee must file a Monthly Operating Report. This report must be filed with the Court in accordance with the local rules and served on the United States Trustee. Failure to timely file and serve copies of the Monthly Operating Report is basis for conversion or dismissal of this case.

The monthly Operating Report is designed to give interested parties information about the debtor's business operations in order for them to monitor the likelihood of successful reorganization. The debtor should make copies of the attached forms in blank as additional forms cannot be provided by the United States Trustee. The following documents are part of the Monthly Operating Report.

- A. Monthly Operating Report Cover Sheet, Checklist and Certificate of Service.
- B. Monthly Report Questionnaire (Attachment 1) All information requested must be provided.
- C. Comparative Balance Sheets (Form OPR-1 & Form OPR-2) All assets and liabilities must be reported on a cumulative basis from the date of the order for relief. Pre-petition and post-petition obligations must be shown separately.
- D. Summary of Accounts Receivable (Form OPR-3)
- E. Schedule of Post-petition Liabilities (Form OPR-4)
- F. Statement of Income (Loss) (Form OPR-5)
- G. Statement of Sources and Uses of Cash (Form OPR-6)

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF KENTUCKY
LEXINGTON DIVISION

IN RE: _____ CASE NO. _____

DEBTOR(S) _____ CHAPTER 11

MONTHLY OPERATING REPORT FOR MONTH ENDING _____, 200__

Comes now _____, debtor in possession, and hereby submits its Monthly Operating Report for the period commencing _____ and ending _____ as shown by the report and exhibits consisting of _____ pages and containing the following, as indicated:

- _____ Monthly Reporting Questionnaire (Attachment 1)
- _____ Comparative Balance Sheets (Forms OPR-1 & OPR-2)
- _____ Summary of Accounts Receivable (Form OPR-3)
- _____ Schedule of Post-Petition Liabilities (Form OPR-4)
- _____ Statement of Income (Loss) (Form OPR-5)
- _____ Statement of Sources and Uses of Cash (Form OPR-6)

I declare under penalty of perjury that this report and all attachments are true and correct to the best of my knowledge and belief. I also hereby certify that the original Monthly Operating Report was filed with the Bankruptcy Clerk and a copy delivered to the U.S. Trustee.

Date: _____

DEBTOR

By: _____
(Signature)

Name & Title: _____
(Print or Type)

Address: _____

Telephone Number: _____

CHAPTER 11
MONTHLY OPERATING REPORT
MONTHLY REPORTING QUESTIONNAIRE

CASE NAME: _____

CASE NUMBER: _____

MONTH OF: _____

1. **Payroll** State the amount of all executive wages paid and payroll taxes withheld and paid.

Name and Title of Executive	Wages Paid		Taxes	
	Gross	Net	Due	Paid
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Executive Payroll	_____	_____	_____	_____

2. **Insurance** Is workers' compensation and other insurance in effect? Are payments current?
Are payments current?

_____ If any policy has lapsed, been replaced or renewed, state so in the schedule below. Attach a copy of the new policy's binder or cover page.

Type	Name of Carrier	Coverage Amount	Expiration Date	Date Coverage Paid Thru
Casualty	_____	_____	_____	_____
Workers' comp.	_____	_____	_____	_____
General liab.	_____	_____	_____	_____
Automobile	_____	_____	_____	_____
Other (specify)	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

CHAPTER 11
MONTHLY OPERATING REPORT
MONTHLY REPORTING QUESTIONNAIRE

CASE NAME: _____

CASE NUMBER: _____

MONTH OF: _____

3. <u>Bank Accounts</u>	<u>Account Type</u>			
	<u>Operating</u>	<u>Tax</u>	<u>Other</u>	<u>Total</u>
Bank Name	_____	_____	_____	_____
Account #	_____	_____	_____	_____
Beginning book balance	_____	_____	_____	_____
Plus: Deposits	_____	_____	_____	_____
Less: Disbursements	_____	_____	_____	_____
Transfers	_____	_____	_____	_____
Other:	_____	_____	_____	_____
Ending book balance	_____	_____	_____	_____

4. Postpetition Payments List any postpetition payments to professionals and payments on prepetition debts in the schedule below (attach separate sheet if necessary).

<u>Payments To</u>	<u>Amount</u>	<u>Date</u>	<u>Check #</u>
Professionals (attorneys, accountants, etc.):			
_____	_____	_____	_____
_____	_____	_____	_____
Prepetition creditors:			
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

CASE NAME: _____

COMPARATIVE BALANCE SHEETS

FORM OPR-2
REV 2/90

CASE NUMBER: _____

MONTH ENDED: _____

	FILING DATE	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH
LIABILITIES							
POST PETITION LIABILITIES							
Current post petition liabilities	-0-						
Debtor-in-possession financing	-0-						
PRE PETITION LIABILITIES							
PRIORITY LIABILITIES							
Priority debt							
Secured debt							
Unsecured debt							
TOTAL LIABILITIES							
TOTAL PRE PETITION LIABILITIES							
SHAREHOLDERS' EQUITY (DEFICIT)							
COMMON & PREFERRED STOCK							
PAID-IN CAPITAL							
RETAINED EARNINGS							
Through filing date							
Post filing date							
TOTAL SHAREHOLDERS' EQUITY							

CASE NAME: _____

COMPARATIVE BALANCE SHEETS

FORM OPR-1
REV 2/90

CASE NUMBER: _____

MONTH ENDED: _____

	FILING DATE	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH
ASSETS							
CURRENT ASSETS							
Cash							
Other negotiable instruments (i.e. CD's T-Bills) <small>(See OPR-3)</small>							
Accounts receivable							
Less allowance for doubtful accounts							
Inventory, at lower of cost or market							
Prepaid expenses and deposits							
Investments _____							
Other: _____							
PROPERTY, PLANT AND EQUIPMENT, AT COS							
TOTAL CURRENT ASSETS							
Less accumulated depreciation							
NET PROPERTY, PLANT AND EQUIPMENT							
OTHER ASSETS							
_____ *							
_____ *							

* Itemize if value of "Other Assets" exceeds 10% of "Total Assets".
TOTAL ASSETS

CASE NAME: _____

SUMMARY OF ACCOUNTS RECEIVABLE

FORM OPR-3
REV 2/90

CASE NUMBER: _____

MONTH ENDED: _____

	TOTAL	0 - 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	OVER 90 DAYS
DATE OF FILING: <u>January 0, 1900</u>	_____	_____	_____	_____	_____
Allowance for doubtful accounts	(_____)	(_____)	(_____)	(_____)	(_____)
MONTH: _____	_____	_____	_____	_____	_____
Allowance for doubtful accounts	(_____)	(_____)	(_____)	(_____)	(_____)
MONTH: _____	_____	_____	_____	_____	_____
Allowance for doubtful accounts	(_____)	(_____)	(_____)	(_____)	(_____)
MONTH: _____	_____	_____	_____	_____	_____
Allowance for doubtful accounts	(_____)	(_____)	(_____)	(_____)	(_____)
MONTH: _____	_____	_____	_____	_____	_____
Allowance for doubtful accounts	(_____)	(_____)	(_____)	(_____)	(_____)
MONTH: _____	_____	_____	_____	_____	_____
Allowance for doubtful accounts	(_____)	(_____)	(_____)	(_____)	(_____)

NOTE: Total accounts receivable and total allowance for doubtful accounts shown here must agree with the same items as shown on Form OPR-1.

CASE NAME: _____

SCHEDULE OF POST PETITION LIABILITIES

FORM OPR-4

CASE NUMBER: _____

MONTH ENDED: _____

REV 2/90

	DATE INCURRED	DATE DUE	TOTAL DUE	0 - 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	OVER 90 DAYS
TAXES PAYABLE							
Federal Income Tax	_____	_____	_____	_____	_____	_____	_____
FICA - Employer's Share	_____	_____	_____	_____	_____	_____	_____
FICA - Employee's Share	_____	_____	_____	_____	_____	_____	_____
Unemployment Tax	_____	_____	_____	_____	_____	_____	_____
Sales Tax	_____	_____	_____	_____	_____	_____	_____
Property Tax	_____	_____	_____	_____	_____	_____	_____
TOTAL TAXES PAYABLE			_____	_____	_____	_____	_____
POSTPETITION SECURED DEBT	_____	_____	_____	_____	_____	_____	_____
POSTPETITION UNSECURED DEBT	_____	_____	_____	_____	_____	_____	_____
ACCRUED INTEREST PAYABLE	_____	_____	_____	_____	_____	_____	_____
TRADE ACCOUNTS PAYABLE & OTHER: (list separately)							
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
TOTALS			_____	_____	_____	_____	_____

Attach separate page if necessary.

Note: Total postpetition liabilities shown here must agree with the same item as shown on Form OPR-2.

CASE NAME: _____

STATEMENT OF INCOME (LOSS)

FORM OPR-5

REV 2/90

CASE NUMBER: _____

MONTH ENDED: _____

	MONTH 00-Jan-00	MONTH 00-Jan-00	MONTH 00-Jan-00	MONTH 00-Jan-00	MONTH 00-Jan-00	MONTH 00-Jan-00	FILING TO DATE
NET REVENUE (INCOME)	_____	_____	_____	_____	_____	_____	_____
COST OF GOODS SOLD							
Materials	_____	_____	_____	_____	_____	_____	_____
Labor - Direct	_____	_____	_____	_____	_____	_____	_____
Manufacturing Overhead	_____	_____	_____	_____	_____	_____	_____
TOTAL COST OF GOODS SOLD	_____	_____	_____	_____	_____	_____	_____
GROSS PROFIT	_____	_____	_____	_____	_____	_____	_____
OPERATING EXPENSES							
Selling and Marketing	_____	_____	_____	_____	_____	_____	_____
General and Administrative	_____	_____	_____	_____	_____	_____	_____
Other Exp: _____	_____	_____	_____	_____	_____	_____	_____
TOTAL OPERATING EXPENSES	_____	_____	_____	_____	_____	_____	_____
INCOME BEFORE INTEREST, DEPRECIATION TAXES OR EXTRAORDINARY EXPENSES	_____	_____	_____	_____	_____	_____	_____
INTEREST EXPENSE	_____	_____	_____	_____	_____	_____	_____
DEPRECIATION	_____	_____	_____	_____	_____	_____	_____
GAIN (LOSS) ON DISPOSAL OF ASSETS	_____	_____	_____	_____	_____	_____	_____
INCOME TAX EXPENSE (BENEFIT)	_____	_____	_____	_____	_____	_____	_____
EXTRAORDINARY INCOME (EXPENSE) *	_____	_____	_____	_____	_____	_____	_____
NET INCOME (LOSS)	_____	_____	_____	_____	_____	_____	_____

* Requires Footnote

STATEMENT OF SOURCES AND USES OF CASH
MONTH ENDED _____

Case Name: _____
 Case Number: _____

	<u>MONTH</u>	<u>MONTH</u>	<u>MONTH</u>	<u>MONTH</u>	<u>MONTH</u>	<u>MONTH</u>
SOURCES OF CASH						
Income (Loss) From Operations						
Depreciation, Amortization & Other non-cash						
S						
Add:						
CASH GENERATED FROM OPERATION						
Decrease in Assets:						
Add:						
Accounts Receivable						
Inventory						
Prepaid Expenses & Deposits						
Property, Plant & Equipment						
Other						
Increase in Liabilities:						
USE OF CASH (A)						
Pre Petition Liabilities						
Post Petition Liabilities						
Increase in Assets:						
Accounts Receivable						
Inventory						
Prepaid Expenses & Deposits						
Decrease in Liabilities:						
Property, Plant & Equipment						
Other						
NET SOURCE (USE) OF CASH (A-B=NET)						
Pre-Petition Liabilities						
CASH - BEGINNING BALANCE (See OPR-1)						
Post-Petition Liabilities						
Cash - ENDING BALANCE (See OPR-1)						
TOTAL USES OF CASH (B)						

CASE NAME: _____

CASE NUMBER: _____

CASH DISBURSEMENTS DETAIL

DATE

PAYEE

AMOUNT

TOTAL :

CASE NAME: _____

CASE NUMBER: _____

CASH RECEIPTS DETAIL

DATE

RECEIVED FROM

AMOUNT

TOTAL :