

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF CALIFORNIA
FRESNO DIVISION

In re: _____ Case No.: _____
CHAPTER 11 MONTHLY OPERATING REPORT
Indicate if Amended
 MONTH ENDED: _____ Petition Date: _____

SUMMARY OF FINANCIAL STATUS

1. Debtor in possession (or trustee) hereby submits this Monthly Operating Report on the:

CASH ACCRUAL basis of accounting (select one).

	Current Month	Cumulative Since Filing
2. Cash Receipts & Disbursements		
a. Total Cash Receipts	B _____	B _____
b. Total Cash Disbursements	B _____	B _____
c. Receipts Over/(Under) Disbursements (Line 2a - 2b)	B _____	B _____
d. Cash Balance Beginning of Month <u>and</u> at Filing	A _____	B/S _____
e. Cash Balance End of Month (Line 2c + 2d)	A _____	B/S _____
	End of Current Month	As of Filing Date
3. Accounts Receivable, Net	C _____	B/S _____
4. Inventory	D _____	B/S _____
5. Post-Petition/Administrative Liabilities:		
a. Post-Petition Accounts Payable	E _____	N/A
b. Post-Petition Professional Fees/Exp Payable	E _____	N/A
c. Post-Petition Pmts Due to Sec. Creditors/Lessors	E _____	N/A
d. U.S. Trustee Fees Due	E _____	N/A
e. Post-Petition Taxes Payable	F _____	N/A
f. Other Post-Petition Liabilities B/S (Lines 23, 24, 26 & 27)	_____	N/A
g. Unpaid Claims Under 11 U.S.C. § 503(b)(9)	B/S _____	B/S _____

During this reporting month:

	Yes	No	
6.	<input type="checkbox"/>	<input type="checkbox"/>	Were any payments made to secured creditors or lessors? <i>If yes, attach detailed listing.</i>
7.	<input type="checkbox"/>	<input type="checkbox"/>	Were any payments made on <i>pre-petition unsecured</i> debts? <i>If yes, attach detailed listing.</i>
8.	<input type="checkbox"/>	<input type="checkbox"/>	Were any payments made to professionals? <i>If yes, attach a detailed listing.</i>
9.	<input type="checkbox"/>	<input type="checkbox"/>	If the answer to #7 and/or #8 is Yes , were all such payments approved by the court?
10.	<input type="checkbox"/>	<input type="checkbox"/>	Were any payments made to <i>or on behalf of</i> owners, officers or other insiders? <i>If yes, attach detailed listing.</i>

As of the end of this reporting month:

	Yes	No	
11.	<input type="checkbox"/>	<input type="checkbox"/>	Was the estate insured for liability, casualty and/or worker's comp. coverage? <i>If no, attach explanation.</i>
12.	<input type="checkbox"/>	<input type="checkbox"/>	Was the Debtor current in the filing of all tax and/or information returns? <i>If no, attach explanation.</i>
13.	<input type="checkbox"/>	<input type="checkbox"/>	Was the Debtor current in the payment of all <u>post-petition</u> taxes due? <i>If no, attach explanation.</i>

I declare under penalty of perjury that I have reviewed this Monthly Report of Operations and, after making reasonable inquiry, believe that the information is true and correct.

Date Name of Responsible Individual Signature of Responsible Individual

FOR MONTH ENDED: _____

SUMMARY OF FINANCIAL STATUS CONT'D

14. LIST OF REQUIRED ATTACHMENTS TO THE MONTHLY OPERATING REPORT

"X" confirms the following documents are completed and attached:

a.	<input type="checkbox"/>	SCCHEDULE A - Summary of Cash Accounts; <i>Indicate "N/A" if the debtor did not have any cash/bank accounts at anytime during the reporting period.</i>
b.	<input type="checkbox"/>	SCCHEDULE B - Statement of Cash Receipts and Cash Disbursements
c.	<input type="checkbox"/>	SCCHEDULE C - Accounts Receivable; <i>Indicate "N/A" if none.</i>
d.	<input type="checkbox"/>	SCCHEDULE D - Inventory; <i>Indicate "N/A" if none.</i>
e.	<input type="checkbox"/>	SCCHEDULE E - Post Petition Liabilities; <i>Indicate "N/A" if none.</i>
f.	<input type="checkbox"/>	SCCHEDULE F - Post Petition Federal and State Taxes; <i>Indicate "N/A" if none.</i>
g.	<input type="checkbox"/>	PROFIT/(LOSS) STATEMENT (P/L); <i>Indicate "N/A" if the debtor received authorization to file Monthly Operating Reports using the "Cash" basis method of accounting.</i>
h.	<input checked="" type="checkbox"/>	BALANCE SHEET (B/S)
i.	<input type="checkbox"/>	DETAILED LISTINGS required for a "Yes" response to questions #6, 7, 8 and/or 10 on Page 1 <i>Indicate "N/A" if no detailed listings are required.</i>
j.	<input type="checkbox"/>	EXPLANATIONS required for a "No" response to questions #11, 12 and/or 13 on Page 1 <i>Indicate "N/A" if no explanations are required.</i>
k.	<input type="checkbox"/>	Detailed Transaction Register, Bank Statement and Bank Reconciliation <i>for each account listed on Schedule A; Indicate "N/A" if the debtor did not have any cash/bank accounts during the reporting period.</i>

If any the following Items are "N/A" (Not Applicable), they do not have to be provided with this Report:

- SCHEDULE A
- SCHEDULES C and D (both Schedules must be "N/A")
- SCHEDULE E (all sections of Schedule must be "N/A")
- SCHEDULE F
- PROFIT/(LOSS) STATEMENT
- DETAILED LISTINGS for questions #6, 7, 8 AND 10.
- EXPLANATIONS for questions #11, 12 AND 13.
- DETAILED TRANSACTION REGISTERS, BANK STATEMENTS, BANK RECONCILIATIONS

FOR MONTH ENDED: _____

**SCHEDULE A
RECAP OF CASH ACCOUNTS**

_____ *Indicate if Debtor did not have any cash/bank accounts during the reporting period.*

Name of Bank or Cash Account <i>(Incl. pre-petition & DIP accounts)</i>	Account Purpose <i>(i.e. gen, p/r, cc)</i>	Acct # (last 4 digits)	Beginning Balance	(+) Receipts	(+) Disbursements	(+/-) Transfers	Ending Balance	Register, Bank Stmt & Bank Rec Provided "X" = yes
Total								
			Amt Per Sch B			Amt Per B/S		
			Diff. (should be \$0)			Diff. (should be \$0)		

Account Purpose Abbreviations

- gen = general operating
- p/r = payroll
- tax = tax
- cc = cash collateral
- per = personal
- bl = blocked
- cash = cash on hand/petty cash

Amounts reported on Schedule A MUST be supported by detailed transaction (i.e. check) registers

FOR MONTH ENDED: _____

SCHEDULE B
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

	<u>Current Month</u>	<u>Cumulative Since Filing</u>
1 <u>Cash Receipts:</u>		
2 Cash sales (<i>ordinary course cash and merchant credit card sales</i>)	_____	_____
3 Rents/Leases Collected	_____	_____
4 Accounts Receivable Collected	C	_____
5 Interest Received	_____	_____
6 Proceeds from Sale of Estate Asset(s)	_____	_____
7 Borrowings (<i>from non-insiders</i>)	_____	_____
8 Funds from Shareholders, Partners or Other Insiders	_____	_____
9 Capital Contributions		B/S
10 Other Cash Receipts:		_____
11 _____	_____	_____
12 _____	_____	_____
13 _____	_____	_____
14 _____	_____	_____
15 Total Cash Receipts	A	_____
16 <u>Cash Disbursements:</u>		
17 Payments to Vendors for Merchandise	_____	_____
18 Administrative Expenses	_____	_____
19 Payments on Secured Debt (<i>detailed listing required</i>)	_____	_____
20 Payments on Pre-Petition Unsecured Debt (<i>detailed listing required</i>)	_____	_____
21 Rent/Lease Payments	_____	_____
22 Net Amts Paid to Owner(s), Officers & Insiders (<i>detailed listing required</i>)	_____	_____
23 Payroll (less employee withholding)	_____	_____
24 Taxes Paid:		
25 Employee Withholding	_____	_____
26 Employer Payroll Taxes	_____	_____
27 Sales Taxes	_____	_____
28 Real Property Taxes	_____	_____
29 Other Taxes	_____	_____
30 Payments to Professionals (<i>detailed listing required</i>)	E	_____
31 Other Cash Disbursements:		
32 United States Trustee Fees	E	_____
33 <u>Draws and Distributions Paid to Owners (<i>detailed listing required</i>)</u>		B/S
34 _____	_____	_____
35 _____	_____	_____
36 _____	_____	_____
37 _____	_____	_____
38 _____	_____	_____
39 _____	_____	_____
40 Total Cash Disbursements	A	_____
41 Net Increase/(Decrease) in Cash	_____	_____

FOR MONTH ENDED: _____

SCHEDULE C
ACCOUNTS RECEIVABLE

_____ *Indicate if none*

		Aging of Pre Petition and Post-Petition Accounts Receivable	
1	Ending Balance Reported in Prior Month	_____	_____
2	Add: New Receivables for this Month	_____	0 - 30 Days _____
3	Less: Amounts Collected this Month	_____ B	31 - 60 Days _____
4	Subtotal	_____	61 - 90 Days _____
5	Adjustments (+/-) (<i>Explanation Required</i>)	_____	90+ Days _____
6	Ending Balance	_____	_____
7	Less: Allowance for Doubtful Accounts	_____	_____
8	Accounts Receivable, Net	_____ B/S	_____

Explanation for any Adjustments to Accounts Receivable:

SCHEDULE D
INVENTORY AND COST OF GOODS SOLD

_____ *Indicate if none*

1	Ending Balance Reported in Prior Month	_____	
2	Add: Merchandise Purchased	_____	
3	Adjustments (+/-) (<i>Explanation Required</i>)	_____	
4	Less: Ending Balance	_____ B/S	
5	Cost of Goods Sold	_____ P/L	

Explanation for any Adjustments to Inventory:

FOR MONTH ENDED: _____

**SCHEDULE E
POST-PETITION LIABILITIES**

<u>POST-PETITION ACCOUNTS PAYABLE</u>		_____ <i>Indicate if none</i>	Post-Petition Aging
1	Ending Balance Reported in Prior Month	_____	_____
2	Add: Debts Incurred this Month	_____	0 - 30 Days _____
3	Less: Payments Made this Month	_____	31 - 60 Days _____
4	Subtotal	_____	61 - 90 Days _____
5	Adjustments (+/-) (<i>Explanation Required</i>)	_____	90+ Days _____
6	Ending Balance	_____ B/S	_____

<u>POST-PETITION PROFESSIONAL FEES & EXPENSES PAYABLE</u>		_____ <i>Indicate if none</i>	Post-Petition Aging
7	Ending Balance Reported in Prior Month	_____	_____
8	Add: Fees/Exp Incurred this Month	_____	0 - 30 Days _____
9	Less: Payments Made this Month	_____ B	31 - 60 Days _____
10	Less: Retainer(s) Applied this Month	_____	61 - 90 Days _____
11	Subtotal	_____	90+ Days _____
12	Adjustments (+/-) (<i>Explanation Required</i>)	_____	_____
13	Ending Balance	_____ B/S	_____

<u>POST-PETITION PAYMENTS DUE TO SECURED CREDITORS, LESSORS AND OTHER PARTIES TO EXECUTORY CONTRACTS</u>		_____ <i>Indicate if none</i>	Post-Petition Aging
14	Ending Balance Reported in Prior Month	_____	_____
15	Add: Payments Due this Month	_____	0 - 30 Days _____
16	Less: Payments Made this Month	_____ B	31 - 60 Days _____
17	Subtotal	_____	61 - 90 Days _____
18	Adjustments (+/-) (<i>Explanation Required</i>)	_____	90+ Days _____
19	Ending Balance	_____ B/S	_____

<u>U.S. TRUSTEE QUARTERLY FEES DUE</u>		_____ <i>Indicate if none</i>	Post-Petition Aging
20	Ending Balance Reported in Prior Month	_____	_____
21	Add: Fees Due this Month	_____	0 - 30 Days _____
22	Less: Payments Made this Month	_____ B	31 - 60 Days _____
23	Subtotal	_____	61 - 90 Days _____
24	Adjustments (+/-) (<i>Explanation Required</i>)	_____	90+ Days _____
25	Ending Balance	_____ B/S	_____

Explanation(s) for any Adjustments to Post-Petition Liabilities:

FOR MONTH ENDED: _____

**SCHEDULE F
POST-PETITION TAXES PAYABLE**

— *Indicate if none*

1 Ending Balance Reported for Prior Month _____

2 **PAYROLL TAX LIABILITY THIS MONTH**

	<u>Withholding</u>	<u>Employer</u>	<u>Total</u>
4 Federal income tax	_____	_____	_____
5 FICA	_____	_____	_____
6 Medi-care	_____	_____	_____
7 State income tax	_____	_____	_____
8 State disability	_____	_____	_____
9 Federal unemployment	_____	_____	_____
10 State unemployment	_____	_____	_____
11 Training Tax (ETT)	_____	_____	_____
12 Total	_____	_____	_____
13 Total Payroll Taxes Incurred this Month			_____

14 **OTHER TAX LIABILITIES THIS MONTH**

15 Sales Tax	_____
16 Excise/Use Tax	_____
17 Real Property Tax	_____
18 Personal Property Tax	_____
19 Federal Income Tax	_____
20 State Income or Franchise Tax	_____
21 Other: _____	_____
22 Total Other Taxes Incurred this Month	_____

23 **SUMMARY OF PAYMENTS MADE THIS MONTH FOR POST-PETITION TAXES:**

Bank Acct. # (last 4-digits)	Date Paid	Payee & Type of Tax	Check #	Amount
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Total tax payments from *attached listing*

24 Total Payments Made on Post-Petition Tax Debts _____

25 Ending Balance _____

PROFIT AND LOSS STATEMENT (P/L)

FOR MONTH ENDED: _____

	Current Month	Cumulative Since Filing
1 <u>REVENUES</u>		
2 Gross Sales	_____	_____
3 Less: Sales Returns & Allowances	_____	_____
4 Less: Collected Taxes Included in Gross Sales	_____	_____
5 Net Sales	_____	_____
6 Less: Costs of Goods Sold	D _____	_____
7 Gross Profit	_____	_____
8 Rents/Leases	_____	_____
9 Interest	_____	_____
10 Other: _____	_____	_____
11 _____	_____	_____
12 _____	_____	_____
13 _____	_____	_____
14 TOTAL REVENUES	_____	_____
15 <u>EXPENSES</u>		
16 Compensation to Owner(s)/Officer(s)/Other Insider(s)	_____	_____
17 Payroll	_____	_____
18 Contract Labor	_____	_____
19 Rent/Lease	_____	_____
20 Insurance	_____	_____
21 Depreciation/Amortization	_____	_____
22 Taxes: Employer Payroll	_____	_____
23 Property	_____	_____
24 Federal & State Income/Franchise	_____	_____
25 Other: _____	_____	_____
26 _____	_____	_____
27 Interest	_____	_____
28 Utilities	_____	_____
29 Professional Fees/Exp <i>Unrelated to Bankruptcy</i>	_____	_____
30 Repairs and Maintenance	_____	_____
31 Travel and Entertainment	_____	_____
32 Other: _____	_____	_____
33 _____	_____	_____
34 _____	_____	_____
35 _____	_____	_____
36 _____	_____	_____
37 TOTAL EXPENSES	_____	_____
38 PROFIT/(LOSS) FROM OPERATIONS	_____	_____
39 <u>REORGANIZATION ITEMS</u>		
40 Professional Fees/Expenses	_____	_____
41 (Gain)/Loss From Sale of Estate Assets	_____	_____
42 Other: _____	_____	_____
43 U.S. Trustee Quarterly Fees	_____	_____
44 TOTAL REORGANIZATION ITEMS	_____	_____
45 NET PROFIT/(LOSS)	B/S	_____

BALANCE SHEET (B/S)
AS OF MONTH ENDED:

		End of Current Month	As of Filing Date
1 <u>ASSETS</u>			
2 Cash and Cash Equivalents	A		
3 Accounts Receivable (Net)	C		
4 Inventory	D		
5 Prepaid Expenses			
6 Retainer(s) Held by Professionals			
7 Commercial Real Property			
8 Commercial Personal Property			
9 Less: Accumulated Depreciation/Depletion			
10 Commercial Property Net of Accumulated Depr/Depl			
11 Loans to Owners/Insiders/Affiliates			
12 Other: _____			
13 _____			
14 _____			
15 _____			
16 TOTAL ASSETS <small>Line 47</small>			
17 <u>LIABILITIES and EQUITY</u>			
18 POST-PETITION LIABILITIES:			
19 Accounts Payable	E		N/A
20 Arrearages on Secured Debt & Executory Contracts	E		N/A
21 Professional Fees/Exp Payable	E		N/A
22 Taxes Payable	F		N/A
23 Salaries and Wages Payable			N/A
24 Notes Payable			N/A
25 Other: U.S. Trustee Fees Payable	E		N/A
26 _____			N/A
27 _____			N/A
28 TOTAL POST-PETITION LIABILITIES			N/A
29 PRE-PETITION LIABILITIES:			
30 Secured Claims			
31 Priority Unsecured Claims:			
32 Tax Claims			
33 Wage Claims			
34 Other: § 503(b)(9) Claims			
35 _____			
36 Total Priority Unsecured Claims			
37 General Unsecured Claims			
38 TOTAL PRE-PETITION LIABILITIES			
39 TOTAL LIABILITIES			
40 EQUITY:			
41 Equity/(Deficit) at Time of Filing			
42 Capital Stock			
43 Paid-in-Capital			
44 Post-Petition Contributions/(Distributions)/(Draws) <i>from Schedule B</i>	B		N/A
45 Post-Pet Profit/(Loss) or Change in Equity from Operations			N/A
46 TOTAL EQUITY/(DEFICIT)			
47 TOTAL LIABILITIES AND EQUITY <small>Line 16</small>			

REQUIRED DETAILED LISTINGS
FOR MONTH ENDED: _____

ITEM # 6 ON PAGE 1 (PAYMENTS TO SECURED CREDITORS OR LESSORS)

Cash Payments to Secured Creditors and Lessors as Reported on Schedule B, Lines 19 & 21 .

Date	Check #	Bank Acct (last 4 digits)	Payee	Amount	Description
TOTAL					

ITEM #7 ON PAGE 1 (PAYMENTS ON PRE-PETITION UNSECURED DEBTS)

Cash Payments for Pre-petition Unsecured Debts as Reported on Schedule B, Line 20.

Date	Check #	Bank Acct (last 4 digits)	Payee	Amount	Description
TOTAL					

ITEM #8 ON PAGE 1 (PAYMENTS TO PROFESSIONALS)

Cash Payments to Professionals as Reported on Schedule B, Line 30.

Date	Check #	Bank Acct (last 4 digits)	Payee	Amount	Description
TOTAL					

ITEM #10 ON PAGE 1 (PAYMENTS TO OWNERS, OFFICERS AND OTHER INSIDERS)

Net Payments to Owners and Other Insiders as Reported on Schedule B, Line 22.

Date	Check #	Bank Acct (last 4 digits)	Payee	Amount	Description
TOTAL					

Draws and Distributions Paid to Owners as Reported on Schedule B, Line 33.

Date	Check #	Bank Acct (last 4 digits)	Payee	Amount	Description
TOTAL					

REQUIRED EXPLANATIONS
FOR MONTH ENDED: _____

ITEM #11 ON PAGE 1 (INSURANCE):

ITEM #12 ON PAGE 1 (TAX/INFORMATION RETURNS):

ITEM #13 ON PAGE 1 (PAYMENTS OF POST-PETITION TAXES):