

DEBTOR(S): \_\_\_\_\_

MONTHLY OPERATING REPORT

CHAPTER 11

CASE NUMBER: \_\_\_\_\_

Form 2-A  
COVER SHEET

For Period End Date: \_\_\_\_\_

Accounting Method:  Accrual Basis  Cash Basis

**THIS REPORT IS DUE 21 DAYS AFTER THE END OF THE MONTH**

Mark One Box for Each  
Required Document:

Debtor must attach each of the following documents unless the U. S. Trustee  
has waived the requirement in writing. File the original with the Clerk of Court.  
Submit a duplicate, with original signature, to the U. S. Trustee.

Report/Document Attached	Previously Waived	REQUIRED REPORTS/DOCUMENTS
<input type="checkbox"/>	<input type="checkbox"/>	1. Cash Receipts and Disbursements Statement (Form 2-B)
<input type="checkbox"/>	<input type="checkbox"/>	2. Balance Sheet (Form 2-C)
<input type="checkbox"/>	<input type="checkbox"/>	3. Profit and Loss Statement (Form 2-D)
<input type="checkbox"/>	<input type="checkbox"/>	4. Supporting Schedules (Form 2-E)
<input type="checkbox"/>	<input type="checkbox"/>	5. Quarterly Fee Summary (Form 2-F)
<input type="checkbox"/>	<input type="checkbox"/>	6. Narrative (Form 2-G)
<input type="checkbox"/>	<input type="checkbox"/>	7. Bank Statements for All Bank Accounts <i>(Redact all but last 4 digits of account number and remove check images)</i>
<input type="checkbox"/>	<input type="checkbox"/>	8. Bank Statement Reconciliations for all Bank Accounts
<input type="checkbox"/>		9. Evidence of insurance for all policies renewed or replaced during month

***I declare under penalty of perjury that the following Monthly Operating Report, and any attachments thereto are true, accurate and correct to the best of my knowledge and belief.***

Executed on: \_\_\_\_\_

Print Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

DEBTOR(S): \_\_\_\_\_

CASE NO: \_\_\_\_\_

**Form 2-B**  
**CASH RECEIPTS AND DISBURSEMENTS STATEMENT**

For Period: \_\_\_\_\_ to \_\_\_\_\_

**CASH FLOW SUMMARY**

	<u>Current Month</u>	<u>Accumulated</u>
<b>1. Beginning Cash Balance</b>	\$ _____ 0 <sup>(1)</sup>	\$ _____ 0 <sup>(1)</sup>
<b>2. Cash Receipts</b>		
Operations	0	0
Sale of Assets	0	0
Loans/advances	0	0
Other	0	0
<b>Total Cash Receipts</b>	\$ _____ <b>0</b>	\$ _____ <b>0</b>
<b>3. Cash Disbursements</b>		
Operations	0	0
Debt Service/Secured loan payment	0	0
Professional fees/U.S. Trustee fees	0	0
Professional fees paid from retainer (e.g. COLTAF accts)	0	0
Other	0	0
<b>Total Cash Disbursements</b>	\$ _____ <b>0</b>	\$ _____ <b>0</b>
<b>4. Net Cash Flow (Total Cash Receipts less     Total Cash Disbursements)</b>	_____ 0	_____ 0
<b>5 Ending Cash Balance (to Form 2-C)</b>	\$ _____ 0 <sup>(2)</sup>	\$ _____ 0 <sup>(2)</sup>

**CASH BALANCE SUMMARY**

	<u>Financial Institution</u>	<u>Book Balance</u>
Petty Cash	_____	\$ 0
DIP Operating Account	_____	0
DIP State Tax Account	_____	0
DIP Payroll Account	_____	0
Other Operating Account	_____	0
Retainers held by professionals (i.e. COLTAF)	_____	0
<b>TOTAL (must agree with Ending Cash Balance above)</b>		\$ _____ <b>0<sup>(2)</sup></b>

(1) Accumulated beginning cash balance is the cash available at the commencement of the case and retainers. Current month beginning cash balance should equal the previous month's ending balance.

(2) All cash balances should be the same.

DEBTOR(S): \_\_\_\_\_

CASE NO: \_\_\_\_\_

**Form 2-B**  
**CASH RECEIPTS AND DISBURSEMENTS STATEMENT**

For Period: \_\_\_\_\_ to \_\_\_\_\_

**CASH RECEIPTS DETAIL**  
*(attach additional sheets as necessary)*

**Account No:**

Date	Payer	Description	Amount
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\$

**Total Cash Receipts** \$ 0 (1)

(1) Total for all accounts should agree with total cash receipts listed on Form 2-B, page 1

DEBTOR(S): \_\_\_\_\_

CASE NO: \_\_\_\_\_

**Form 2-B**  
**CASH RECEIPTS AND DISBURSEMENTS STATEMENT**

For Period: \_\_\_\_\_ to \_\_\_\_\_

**CASH DISBURSEMENTS DETAIL**  
*(attach additional sheets as necessary)*

Account No:

0

Date	Check No.	Payee	Description (Purpose)	Amount
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\$

**Total Cash Disbursements**

\$ 0 (1)

(1) Total for all accounts should agree with total cash disbursements listed on Form 2-B, page 1

DEBTOR(S): \_\_\_\_\_

CASE NO: \_\_\_\_\_

Form 2-C  
**COMPARATIVE BALANCE SHEET**  
 For Period Ended: \_\_\_\_\_

	Current Month	Petition Date (1)
<b>ASSETS</b>		
<b>Current Assets:</b>		
Cash (from Form 2-B, line 5)	\$ 0	\$ 0
Accounts Receivable (from Form 2-E)	0	0
Receivable from Officers, Employees, Affiliates	0	0
Inventory	0	0
Other Current Assets :(List) _____	0	0
	0	0
<b>Total Current Assets</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Fixed Assets:</b>		
Land	\$ 0	\$ 0
Building	0	0
Equipment, Furniture and Fixtures	0	0
<b>Total Fixed Assets</b>	<b>0</b>	<b>0</b>
Less: Accumulated Depreciation	( 0 )	( 0 )
<b>Net Fixed Assets</b>	<b>\$ 0</b>	<b>\$ 0</b>
Other Assets (List): _____	0	0
	0	0
<b>TOTAL ASSETS</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>LIABILITIES</b>		
Post-petition Accounts Payable (from Form 2-E)	\$ 0	\$ 0
Post-petition Accrued Professional Fees (from Form 2-E)	0	0
Post-petition Taxes Payable (from Form 2-E)	0	0
Post-petition Notes Payable	0	0
Other Post-petition Payable(List): _____	0	0
	0	0
<b>Total Post Petition Liabilities</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Pre Petition Liabilities:</b>		
Secured Debt	0	0
Priority Debt	0	0
Unsecured Debt	0	0
<b>Total Pre Petition Liabilities</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL LIABILITIES</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>OWNERS' EQUITY</b>		
Owner's/Stockholder's Equity	\$ 0	\$ 0
Retained Earnings - Prepetition	0	0
Retained Earnings - Post-petition	0	0
<b>TOTAL OWNERS' EQUITY</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL LIABILITIES AND OWNERS' EQUITY</b>	<b>\$ 0</b>	<b>\$ 0</b>

(1) Petition date values are taken from the Debtor's balance sheet as of the petition date or are the values listed on the Debtor's schedules.

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DEBTOR(S): \_\_\_\_\_

CASE NO: \_\_\_\_\_

**Form 2-D**  
**PROFIT AND LOSS STATEMENT**

For Period \_\_\_\_\_ to \_\_\_\_\_

	<u>Current Month</u>	<u>Accumulated Total (1)</u>
Gross Operating Revenue	\$ 0	\$ 0
Less: Discounts, Returns and Allowances	( 0 )	( 0 )
<b>Net Operating Revenue</b>	<b>\$ 0</b>	<b>\$ 0</b>
Cost of Goods Sold	0	0
<b>Gross Profit</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Operating Expenses</b>		
Officer Compensation	\$ 0	\$ 0
Selling, General and Administrative	0	0
Rents and Leases	0	0
Depreciation, Depletion and Amortization	0	0
Other (list): _____	0	0
_____	0	0
<b>Total Operating Expenses</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Operating Income (Loss)</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Non-Operating Income and Expenses</b>		
Other Non-Operating Expenses	\$ 0	\$ 0
Gains (Losses) on Sale of Assets	0	0
Interest Income	0	0
Interest Expense	0	0
Other Non-Operating Income	0	0
<b>Net Non-Operating Income or (Expenses)</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Reorganization Expenses</b>		
Legal and Professional Fees	\$ 0	\$ 0
Other Reorganization Expense	0	0
<b>Total Reorganization Expenses</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Net Income (Loss) Before Income Taxes</b>	<b>\$ 0</b>	<b>\$ 0</b>
Federal and State Income Tax Expense (Benefit)	0	0
<b>NET INCOME (LOSS)</b>	<b>\$ 0</b>	<b>\$ 0</b>

(1) Accumulated Totals include all revenue and expenses since the petition date.

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DEBTOR(S): \_\_\_\_\_

CASE NO: \_\_\_\_\_

**Form 2-E (Page 1 of 2)  
SUPPORTING SCHEDULES**

For Period: \_\_\_\_\_ to \_\_\_\_\_

<b>Summary of Post-Petition Taxes</b>				
	1	2	3	4
Type of tax	Unpaid post-petition taxes from prior reporting month(1)	Post-petition taxes accrued this month (new obligations)	Post-petition tax payments made this reporting month	Unpaid post-petition taxes at end of reporting month (columns 1+2-3)
<b>Federal</b>				
Employee income tax withheld				
Employee FICA taxes withheld				
Employer FICA taxes				
Unemployment taxes				
Other: _____				
<b>State</b>				
Sales, use & excise taxes				
Unemployment taxes				
Other: _____				
<b>Local</b>				
Personal property taxes				
Real property taxes				
Other: _____				
<b>Total unpaid post-petition taxes</b>				

(1) For first report, the beginning balance in column 1 will be \$0; thereafter, beginning balance will be ending balance from prior report.

<b>Insurance Coverage Summary</b>				
Type of insurance	Insurance carrier	Coverage amount	Policy expiration date	Premium paid through date
Workers' compensation				
General liability				
Property (fire, theft, etc.)				
Vehicle				
Other (list):				
Other (list):				

*If any policies were renewed or replaced during reporting period, attach new certificate of insurance*

DEBTOR(S): \_\_\_\_\_

CASE NO: \_\_\_\_\_

**Form 2-E (Page 2 of 2)  
SUPPORTING SCHEDULES**

For Period: \_\_\_\_\_ to \_\_\_\_\_

<b>Accounts Receivable Aging Summary</b> (attach detailed aging report)					
	30 days or less	31 to 60 days	61 to 90 days	Over 90 days	Total at month end
Pre-petition receivables					
Post-petition receivables					
<b>Total</b>					

<b>Post-Petition Accounts Payable Aging Summary</b> (attach detailed aging report)					
	30 days or less	31 to 60 days	61 to 90 days	Over 90 days	Total at month end
Trade Payables					
Other Payables					
<b>Total</b>					

<b>SCHEDULE OF PAYMENTS TO ATTORNEYS AND OTHER PROFESSIONALS</b>					
	Month-end Retainer Balance	Current Month's Accrual	Paid in Current Month	Court Approval Date	Month-end Balance Due *
Debtor's Counsel	\$	\$	\$		\$
Counsel for Unsecured Creditors' Committee					
Trustee's Counsel					
Accountant					
Other:					
<b>Total</b>	\$				

\*Balance due to include fees and expenses incurred but not yet paid.

<b>SCHEDULE OF PAYMENTS AND TRANSFERS TO PRINCIPALS/EXECUTIVES**</b>			
Payee Name	Position	Nature of Payment	Amount
			\$

\*\*List payments and transfers of any kind and in any form made to or for the benefit of any proprietor, owner, partner, shareholder, officer, or director.

DEBTOR(S): \_\_\_\_\_

CASE NO: \_\_\_\_\_

**Form 2-F  
QUARTERLY FEE SUMMARY \***  
For the Month Ended: \_\_\_\_\_

<u>Month</u>	<u>Year</u>	<u>Cash Disbursements **</u>	<u>Quarterly Fee Due</u>	<u>Check No.</u>	<u>Date Paid</u>
January	_____ \$	0			
February	_____	0			
March	_____	0			
<b>TOTAL 1st Quarter</b>	<b>\$</b>	<b>0 \$</b>			
April	_____ \$	0			
May	_____	0			
June	_____	0			
<b>TOTAL 2nd Quarter</b>	<b>\$</b>	<b>0 \$</b>			
July	_____ \$	0			
August	_____	0			
September	_____	0			
<b>TOTAL 3rd Quarter</b>	<b>\$</b>	<b>0 \$</b>			
October	_____ \$	0			
November	_____	0			
December	_____	0			
<b>TOTAL 4th Quarter</b>	<b>\$</b>	<b>0 \$</b>			

**FEE SCHEDULE (as of JANUARY 1, 2018)**

*Subject to changes that may occur to 28 U.S.C. §1930(a)(6)*

<u>Quarterly Disbursements</u>	<u>Fee</u>	<u>Quarterly Disbursements</u>	<u>Fee</u>
\$0 to \$14,999.....	\$325	\$225,000 to \$299,999.....	\$1,950
\$15,000 to \$74,999.....	\$650	\$300,000 to \$999,999.....	\$4,875
\$75,000 to \$149,999.....	\$975	\$1,000,000 or more***.....	1% of quarterly disbursements or \$250,000, whichever is less (subject to change after 9/30/2018)***
\$150,000 to \$224,999.....	\$1,625		

\* This summary is to reflect the current calendar year's information cumulative to the end of the reporting period

\*\* Should agree with line 3, Form 2-B. Disbursements are net of transfers to other debtor in possession bank accounts

\*\*\* For disbursements in excess of \$1,000,000, this amount is subject to annual adjustment. Please refer to <https://www.justice.gov/ust/chapter-11-quarterly-fees>

*Failure to pay the quarterly fee is cause for conversion or dismissal of the chapter 11 case. [11 U.S.C. Sec. 1112(b)(10)]*

*In addition, unpaid fees are considered a debt owed to the United States and will be assessed interest under 31 U.S.C. §3717*

DEBTOR(S): \_\_\_\_\_

CASE NO: \_\_\_\_\_

Form 2-G  
**NARRATIVE**

For Period Ending: \_\_\_\_\_

Please provide a brief description of any significant business and legal actions taken by the debtor, its creditors, or the court during the reporting period, any unusual or non-recurring accounting transactions that are reported in the financial statements, and any significant changes in the financial condition of the debtor which have occurred subsequent to the report date.