

**UNITED STATES TRUSTEE
REGION 8**

**CHAPTER 11
MONTHLY OPERATING REPORT
(for entities with operating businesses)**

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 each month. 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 a 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. These forms are available on the website for the Nashville Office of the United States Trustee at www.usdoj.gov/ust/r08/tennessee/nashville_staff.htm in PDF, Microsoft Word and Word Perfect formats.

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. Prepetition and postpetition obligations must be shown separately.
- D. **Summary of Accounts Receivable** (Form OPR-3).
- E. **Schedule of Postpetition Liabilities** (Form OPR-4).
- F. **Statement of Income (Loss)** (Form OPR-5).

UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF TENNESSEE

In re: _____) Case No.: _____
_____)
_____) Judge: _____
_____) Chapter 11
Debtor(s) _____)

MONTHLY OPERATING REPORT FOR MONTH ENDING _____, _____.

_____, Debtor-In-Possession,
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 Postpetition Liabilities (Form OPR-4)
- _____ Statement of Income (Loss) (Form OPR-5)

I declare under penalty of perjury that this report and all attachments are true and correct to the best of my knowledge and belief.

Date: _____

DEBTOR-IN-POSSESSION

By: _____ /S/ _____
(name of signer)

Title: _____

Address: _____

Telephone Number: _____

Fax Number: _____

Email Address: _____

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 taxes withheld and paid.

<u>Name and Title of Executive</u>	<u>Wages Paid</u>		<u>Taxes</u>	
	<u>Gross</u>	<u>Net</u>	<u>Due</u>	<u>Paid</u>

Total Executive Payroll: _____				

2. Insurance Is workers' compensation and other insurance in effect? _____
 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.

<u>Type</u>	<u>Name of Carrier</u>	<u>Coverage Amount</u>	<u>Policy #</u>	<u>Expiration Date</u>	<u>Premium Amounts</u>	<u>Date Pd. Thru</u>
Casualty	_____					
Workers' comp.	_____					
General liab.	_____					
Vehicle	_____					
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>Payroll</u>	<u>Other</u>	<u>Total</u>
Bank name	_____	_____	_____	_____	_____
Account #	_____	_____	_____	_____	_____
Beginning book balance	_____	_____	_____	_____	_____
Plus: Deposits (Attach detailed listing)	_____	_____	_____	_____	_____
Less: Disbursements (Attach detailed listing)	_____	_____	_____	_____	_____
Other: Transfers In (Out)	_____	_____	_____	_____	_____
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/On</u>	<u>Amount</u>	<u>Date</u>	<u>Check #</u>	<u>Order Date</u>
Professionals (attorneys, accountants, etc.):				
_____	_____	_____	_____	_____
=====	_____	_____	_____	_____
Prepetition debts:				
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

COMPARATIVE BALANCE SHEETS

FORM OPR-1
REV 10/2004

CASE NAME: _____

CASE NUMBER: _____

MONTH ENDED: _____

	FILING DATE	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH
ASSETS	_____	_____	_____	_____	_____	_____	_____
CURRENT ASSETS							
Cash	_____	_____	_____	_____	_____	_____	_____
Other negotiable instruments (i.e. CD's, Treasury bills, etc.)	_____	_____	_____	_____	_____	_____	_____
Accounts receivable, net (See OPR-3)	_____	_____	_____	_____	_____	_____	_____
Less allowance for doubtful accounts	_____	_____	_____	_____	_____	_____	_____
Inventory, at lower of cost or market	_____	_____	_____	_____	_____	_____	_____
Prepaid expenses and deposits	_____	_____	_____	_____	_____	_____	_____
Investments	_____	_____	_____	_____	_____	_____	_____
Other: _____	_____	_____	_____	_____	_____	_____	_____
TOTAL CURRENT ASSETS	_____	_____	_____	_____	_____	_____	_____
PROPERTY, PLANT & EQUIPMENT, AT COST	_____	_____	_____	_____	_____	_____	_____
Less accumulated depreciation	_____	_____	_____	_____	_____	_____	_____
NET PROPERTY, PLANT & EQUIPMENT	_____	_____	_____	_____	_____	_____	_____
OTHER ASSETS	_____	_____	_____	_____	_____	_____	_____
_____*	_____	_____	_____	_____	_____	_____	_____
TOTAL ASSETS	=====	=====	=====	=====	=====	=====	=====

* Itemize on separate page if value of "Other Assets" exceeds 10% of "Total Assets".

SUMMARY OF ACCOUNTS RECEIVABLE

FORM OPR-3
REV 10/2004

CASE NAME: _____

CASE NUMBER: _____

MONTH ENDED: _____

	TOTAL	0-30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS
DATE OF FILING: _____	_____	_____	_____	_____	_____
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 A/R and total allowance for doubtful accounts shown here must agree with the same items as shown on Form OPR-1.

SCHEDULE OF POST PETITION LIABILITIES

CASE NAME: _____

FORM OPR-4
REV 10/2004

CASE NUMBER: _____

MONTH ENDED: _____

	DATE INCURRED	DATE DUE	TOTAL DUE	0-30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS
TAXES PAYABLE							
Federal Income Tax	_____	_____	_____	_____	_____	_____	_____
FICA	_____	_____	_____	_____	_____	_____	_____
Unemployment Tax	_____	_____	_____	_____	_____	_____	_____
Sales Tax	_____	_____	_____	_____	_____	_____	_____
Personal 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 of this report.

STATEMENT OF INCOME (LOSS)

CASE NAME: _____

FORM OPR-5
REV 10/2004

CASE NUMBER: _____

MONTH ENDED: _____

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

*Requires Footnote