

**UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF TENNESSEE
DIVISION**

CASE NAME: _____

CASE NO: _____

Monthly Operating Report for the Month Ending _____, 201__

For the period beginning _____, 201__ and ending _____, 201__

NAICS Industry Classification Code: _____

THIS REPORT IS TO BE FILED 15 DAYS AFTER THE END OF THE MONTH -- The Debtor must attach each of the following reports/documents unless the U.S. Trustee has waived the requirement in writing.

Report Attached	Previously Waived	REQUIRED REPORTS/DOCUMENTS
Mark One Box for Each Required Document:		
<input type="checkbox"/>	<input type="checkbox"/>	1. Bank Account Balance Statement (Form 2-AB)
<input type="checkbox"/>	<input type="checkbox"/>	2. Comparative Balance Sheet - Assets (Form 2-BA)
<input type="checkbox"/>	<input type="checkbox"/>	3. Comparative Balance Sheet - Liabilities (Form 2-BL)
<input type="checkbox"/>	<input type="checkbox"/>	4. Supporting Schedule I (Post-Petition Payables)(Form 2-BP)
<input type="checkbox"/>	<input type="checkbox"/>	5. Supporting Schedules II (A/R, Payments to Prof. and Principals)(Form 2-BR)
<input type="checkbox"/>	<input type="checkbox"/>	6. Profit and Loss / Income Statement (Forms 2-E1 and 2-E2)
<input type="checkbox"/>	<input type="checkbox"/>	7. Cash Flow Statement (Form 2-F)
<input type="checkbox"/>	<input type="checkbox"/>	8. Cash Flow Summary (Form 2-FS)
<input type="checkbox"/>	<input type="checkbox"/>	9. Detailed Listing of Receipts Statement (Form 2-G)
<input type="checkbox"/>	<input type="checkbox"/>	10. Detailed Listing of Disbursements Statement (Form 2-H)
<input type="checkbox"/>	<input type="checkbox"/>	11. Supporting Schedules III (Property Transfers, Insurance Coverage & Quarterly Fee Summary)(Form 2-I)
<input type="checkbox"/>	<input type="checkbox"/>	12. Narrative Questionnaire Statement (Form 2-J)
<input type="checkbox"/>	<input type="checkbox"/>	13. IRS Form 6123 Verification of Federal Tax Deposit (Form 2-K)

Documents Provided by Mail or E-Mail

<input type="checkbox"/>	<input type="checkbox"/>	14. Bank Statements for All Bank Accounts (to be provided by mail to USTP when required)
<input type="checkbox"/>	<input type="checkbox"/>	15. Bank Statement Reconciliations for all Bank Accounts (to be provided by mail to USTP when required)

I declare under penalty of perjury that the following Monthly Operating Report, and any attachments hereto are true, accurate and correct to the best of my knowledge and belief. I further certify that the Monthly Operating Report has been filed with the Court.

DEBTOR IN POSSESSION

Executed on: _____
Date

By: _____ (Signature)

Its: _____ (Title)

Phone # : _____

Printed Name: _____

Address: _____

DEBTOR: _____

CASE NO: _____

**Form 2-AB
BANK ACCOUNT BALANCE STATEMENT**

For Period Ending: _____

Bank Accounts

Account Name:	<u>CASH ON HAND</u>	<u>Personal/ Operating</u>	<u>Tax</u>	<u>Payroll</u>	<u>*</u>
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Bank Name: _____

Account #: _____

**Grand Total
ALL Accounts**

Beginning Balance: _____ + _____ + _____ + _____ + _____ = _____

Plus: Total Receipts _____ + _____ + _____ + _____ + _____ = _____
(Attach Detailed List, Form 2-G)

Less: Total Disbursements _____ + _____ + _____ + _____ + _____ = _____
(Attach Detailed List, Form 2-H)

**Transfers Between
Bank Accounts:**

Transfers In _____

(Transfers Out) (_____)(_____)(_____)(_____)(_____)



Ending Balances: _____ + _____ + _____ + _____ + _____ = _____

***If the Debtor maintains more than four (4) accounts, attach additional Form 2-AB and identify the nature of the additional account(s) (Cash Collateral, Savings, etc.)**

Notes:

CASE NAME: _____

CASE NO: _____

Form 2-BA
COMPARATIVE BALANCE SHEET STATEMENT
For Period Ending: _____

	Current Month	Petition Date (1)
ASSETS		
1. Current Assets:		
Cash (from Form 2-AB, Grand Total All Accounts)	\$ _____	\$ _____
Total Accounts Receivable (from Form 2-BR)	_____	_____
Less allowance for doubtful accounts (from Form 2-BR)	(_____)	(_____)
Receivable from Officers, Employees, Affiliates	_____	_____
Inventory	_____	_____
Other Current Assets :(List) _____	_____	_____
_____	_____	_____
Negotiable Instruments _____	_____	_____
2. Current Assets Sub-Total	\$ _____	\$ _____
3. Fixed Assets:		
Land	\$ _____	\$ _____
Building	_____	_____
Equipment, Furniture and Fixtures	_____	_____
Vehicles	_____	_____
4. Fixed Assets Sub-Total	_____	_____
Less: Accumulated Depreciation	(_____)	(_____)
5. Net Fixed Assets	\$ _____	\$ _____
6. Current Assets Sub-Total (from above 2. Current Assets Sub-Total)	_____	_____
7. Other Assets (List): _____	_____	_____
_____	_____	_____
8. TOTAL ASSETS	\$ _____	\$ _____

(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.

CASE NAME: _____

CASE NO: _____

Form 2-BL
COMPARATIVE BALANCE SHEET STATEMENT
For Period Ending: _____

	Current	Petition
LIABILITIES		
Post Petition Liabilities		
Post-petition Accounts Payable (from Form 2-BP)	\$ _____	\$ _____
Post-petition Accrued Professional Fees (from Form 2-BR)	_____	_____
Post-petition Taxes Payable	_____	_____
Post-petition Notes Payable	_____	_____
Other Post-petition Payable(List): _____ _____	_____	_____
Post Petition Liabilities Sub-Total	\$ _____	\$ _____
Pre Petition Liabilities:		
Secured Debt (Schedule D, including amendments)	_____	_____
Priority Debt (Schedule E, including amendments)	_____	_____
Unsecured Debt (Schedule F, including amendments)	_____	_____
Pre Petition Liabilities Sub-Total	\$ _____	\$ _____
TOTAL LIABILITIES (Sum of Pre Petition and Post Petition Liabilities)	\$ _____	\$ _____
SHAREHOLDERS/OWNERS' EQUITY		
Owner's/Stockholder's Equity (Preferred Stock)	\$ _____	\$ _____
Owner's/Stockholder's Equity Common Stock)	_____	_____
Paid In Capital	_____	_____
Retained Earnings - Prepetition	_____	_____
Retained Earnings - Post-petition	_____	_____
TOTAL OWNERS' EQUITY	\$ _____	\$ _____
TOTAL LIABILITIES AND OWNERS' EQUITY	\$ _____	\$ _____

(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.

DEBTOR: _____

CASE NO: _____

Form 2-BP
SUPPORTING SCHEDULES II
POST PETITION LIABILITIES AND PAYABLES STATEMENTS
For Period Ending: _____

Type	Beginning Balance (1)	Amount Accrued	Date Due	0-30 Days	31-60 Days	Ending Balance
Income Tax Withheld:						
Federal	_____	_____	_____	_____	_____	_____
State	_____	_____	_____	_____	_____	_____
FICA Tax Withheld						
Employee's FICA Tax	_____	_____	_____	_____	_____	_____
Employer's FICA Tax	_____	_____	_____	_____	_____	_____
Unemployment Tax						
Federal	_____	_____	_____	_____	_____	_____
State	_____	_____	_____	_____	_____	_____
Sales, Use & Excise Taxes						
Property Taxes						
Real Estate	_____	_____	_____	_____	_____	_____
Personal Property	_____	_____	_____	_____	_____	_____
Accrued Income Tax:						
Federal	_____	_____	_____	_____	_____	_____
State	_____	_____	_____	_____	_____	_____
Other: _____	_____	_____	_____	_____	_____	_____
TOTAL TAXES	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

POST-PETITION DEBTS

Secured	_____	_____	_____	_____	_____	_____
Priority	_____	_____	_____	_____	_____	_____
Unsecured	_____	_____	_____	_____	_____	_____
Accrued Interest Payable	_____	_____	_____	_____	_____	_____

TRADE ACCOUNTS & OTHER PAYABLES

(list separately on additional sheets)

(1) For first report, Beginning Balance will be \$0; thereafter, Beginning Balance will be Ending Balance from prior report.

DEBTOR: _____

CASE NO: _____

Form 2-BR
SUPPORTING SCHEDULES II
For Period Ending: _____

ACCOUNTS RECEIVABLE AND POST PETITION PAYABLE AGING

<u>Due</u>	<u>Accounts Receivable</u>	<u>Post Petition Accounts Payable</u>
Under 30 days	\$ _____	\$ _____
30 to 60 days	_____	_____
61 to 90 days	_____	_____
91 to 120 days	_____	_____
Over 120 days	_____	_____
Total Post Petition	_____	_____
Pre Petition Amounts	_____	_____
Total Accounts Receivable (to Form 2-BA)	\$ _____	_____
Less: (Allowance for Doubtful Accounts) (to Form 2-BA)	(_____)	_____
Net Accounts Receivable	<u>\$ _____</u>	_____
	Total Post Petition Accounts Payable	<u>\$ _____</u>

* Attach a detail listing of accounts receivable and post-petition accounts payable

SCHEDULE OF PAYMENTS TO ATTORNEYS AND OTHER PROFESSIONALS

	<u>Month-end Retainer Balance</u>	<u>Current Month's Accrual</u>	<u>Paid in Current Month</u>	<u>Date of Court Approval</u>	<u>Month-end Balance Due *</u>
Debtor's Counsel	\$ _____	\$ _____	\$ _____	_____	\$ _____
Counsel for Unsecured Creditors' Committee	_____	_____	_____	_____	_____
Trustee's Counsel	_____	_____	_____	_____	_____
Accountant	_____	_____	_____	_____	_____
Other: _____	_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	_____	\$ _____

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

SCHEDULE OF PAYMENTS AND TRANSFERS TO PRINCIPALS/EXECUTIVES**

<u>Payee Name</u>	<u>Position</u>	<u>Nature of Payment</u>	<u>Amount</u>
_____	_____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**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. Including salaries, commissions, bonuses, etc.

DEBTOR: _____

CASE NO: _____

Form 2-E1
PROFIT AND LOSS STATEMENT
For Period Ending: _____

	<u>Current</u> <u>Month</u>	<u>Accumulated</u> <u>Total (1)</u>
I. GROSS OPERATING REVENUES		
INCOME (LIST ALL SOURCES)		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
TOTAL GROSS INCOME	_____	_____
Less: Discounts, Returns, and Allowances	(_____)	(_____)
Net Operating Revenue	_____	_____
II. COST OF GOODS SOLD	(_____)	(_____)
III. GROSS PROFIT	_____	_____
(Net Operating Revenue LESS Cost of Goods Sold)		
IV. GENERAL EXPENSES		
Operating Expenses		
Compensation and Payroll		
Officer/Management Compensation	_____	_____
Payroll - Other Employees	_____	_____
Taxes		
Taxes - Payroll	_____	_____
Taxes - Real Property	_____	_____
Taxes - Personal Property (Ad Valorem)	_____	_____
Taxes - Sales	_____	_____
Taxes - Other _____	_____	_____

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

DEBTOR: _____

CASE NO: _____

Form 2-E2
PROFIT AND LOSS STATEMENT (Cont'd)
For Period Ending: _____

IV. GENERAL EXPENSES	<u>Current Month</u>	<u>Accumulated Total (1)</u>
General		
License Fees	_____	_____
Insurance	_____	_____
Depreciation / Amortization	_____	_____
Rents and Leases (Real Estate)	_____	_____
Rents and Leases (Personal Property)	_____	_____
Maintenance and Repairs	_____	_____
Supplies	_____	_____
Telephone	_____	_____
Utilities	_____	_____
Travel and Entertainment Expenses	_____	_____
Vehicle Expenses	_____	_____
Legal	_____	_____
Other		
Other: _____	_____	_____
V. TOTAL EXPENSES	_____	_____
VI. NET INCOME OR (LOSS)	_____	_____

(Gross Profit LESS Total Expenses)

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

CASE NAME: _____

CASE NO: _____

Form 2-F
CASH FLOW STATEMENT
For Period Ending: _____

1. CASH FLOWS FROM OPERATING ACTIVITIES:

Accumulated

Income (Loss) From Operations

Adjustments to reconcile net income (loss) from
operations to net cash provided by (used in) operating activities

NET CASH PROVIDED BY (USED IN) OPERATING BUSINESS

2. CASH FLOWS FROM INVESTING ACTIVITIES

NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES

3. CASH FLOWS FROM FINANCING ACTIVITIES

NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

CASH AND CASH EQUIVALENTS, BEGINNING OF PERIOD

CASH AND CASH EQUIVALENTS, END OF PERIOD

CASE NAME: _____

CASE NO: _____

**Form 2-FS
CASH FLOW SUMMARY**

For Period Ending: _____

CASH FLOW SUMMARY

	<u>Current Month</u>	<u>Accumulated</u>
1. Beginning Cash Balance (From Form 2-B-AB (Grand Total Beginning Balance))	\$ _____ (2)	\$ _____ (1)
2. Receipts		
Operations	_____	_____
Sale of Assets	_____	_____
Other	_____	_____
Total Cash Receipts	\$ _____	\$ _____
3. Disbursements		
Operations	_____	_____
Debt Service/Secured loan payment	_____	_____
Professional fees/U.S. Trustee fees	_____	_____
Other	_____	_____
Total Cash Disbursements	\$ _____	\$ _____
4. Net Cash Flow (Total Cash Receipts less Total Cash Disbursements)	_____	_____
5. Ending Cash Balance (must equal Cash on Form 2-BA) (must equal Grand Total All Accounts Ending Balance, Form 2-AB)	\$ _____ (2)	\$ _____ (2)

(1) Accumulated beginning cash balance is the cash available at the commencement of the case.

(2) Current month beginning cash balance should equal the previous month's ending balance.

DEBTOR: _____

CASE NO: _____

Form 2-I
SUPPORTING SCHEDULES III
PROPERTY TRANSFER, INSURANCE COVERAGE & QUARTERLY FEES STATEMENT
For the Period Ending: _____

TRANSFER OF PROPERTY POST-PETITION

Has any property of the Debtor been sold or otherwise transferred other than in the ordinary course of the Debtor's business?

____ NO
____ YES, If yes, Complete the Following (Add Additional Sheets if Necessary)

DESCRIPTION OF PROPERTY	To Whom Transferred	Transfer Date	Gross Value	Net Monies Received
-----	-----	-----	-----	-----
-----	-----	-----	-----	-----
-----	-----	-----	-----	-----
-----	-----	-----	-----	-----
-----	-----	-----	-----	-----

INSURANCE SCHEDULE

	Carrier	Policy #	Expiration Date	Amount of Coverage	Premium Amounts	Date Coverage Paid Through
Workers' Comp	_____	_____	_____	\$ _____	\$ _____	_____
General Liability	_____	_____	_____	\$ _____	\$ _____	_____
Property (Fire, Theft)	_____	_____	_____	\$ _____	\$ _____	_____
Casualty	_____	_____	_____	\$ _____	\$ _____	_____
Vehicle	_____	_____	_____	\$ _____	\$ _____	_____
Other (list):	_____	_____	_____	\$ _____	\$ _____	_____
Home Owners:	_____	_____	_____	\$ _____	\$ _____	_____

QUARTERLY FEES SUMMARY*

<u>Month</u>	<u>Total Disbursements**</u>	<u>Quarterly Fee Due</u>	<u>Check No.</u>	<u>Date Paid</u>
PRESENT QUARTER				
_____	\$ _____			
_____	\$ _____			
_____	\$ _____			
TOTAL PRESENT QUARTER	\$ _____	\$ _____	_____	_____
PREVIOUS QUARTER				
_____	\$ _____			
_____	\$ _____			
_____	\$ _____			
TOTAL PREVIOUS QUARTER	\$ _____	\$ _____	_____	_____

* This Summary is to reflect the current and immediately previous Quarterly Fee information cumulative to the end of the reporting period.
** Should agree with Form 2-AB. Disbursements are net of transfers to other Debtor-In-Possession bank accounts.

DEBTOR: _____

CASE NO: _____

Form 2-J
NARRATIVE QUESTIONNAIRE STATEMENT
For Period Ending _____

I. Has the Debtor-In-Possession made any payments on its pre-petition unsecured debt, except for that which has been so authorized by the Bankruptcy Court?

_____ No.
_____ Yes. Explain: _____

II. Has the Debtor-In-Possession during this reporting period provided compensation or other remuneration to any Officers, Directors, Principals, or Other Insiders without appropriate authorization and disclosure?

_____ No.
_____ Yes. Explain: _____

III. State what progress was made during this reporting period toward the filing of a Disclosure Statement and Plan of Reorganization or Liquidation.

IV. Describe potential future developments which may have a significant impact on this bankruptcy case.

V. Are all Post-Petition tax obligations currently paid or deposited?

_____ Yes.
_____ No. Explain.: _____

VI. Are all United States Trustee Quarterly Fees current?

_____ Yes. Last Quarter Paid: _____ Amount Paid: _____
_____ No. Explain.: _____

VII. Did you receive any income during this reporting period, which is not set forth in the operating report?

_____ No.
_____ Yes. Please set forth the amount(s) and the source(s) of the income.

