U.S. Department of Justice



Office of the United States Trustee

### INSTRUCTIONS FOR PREPARATION OF DEBTOR'S CHAPTER 11 MONTHLY OPERATING REPORT

#### INDIVIDUAL AND INDIVIDUAL WITH A SOLE-PROPRIETORSHIP

Debtors-in-Possession and Trustees must file with the Bankruptcy Court, and serve on the United States Trustee, financial reports reflecting the activities of debtor(s) each month. These reports are to be submitted by the 20th of the month following the reporting period.

Individual debtors who are <u>not</u> either a) operating a business or b) managing rental property are only required to complete: (1) Summary of Cash Receipts and Cash Disbursements; (2) Schedule of Household Cash Receipts and Cash Disbursements; (3) Questionnaire/Insurance - Attachment 1; (4) Bank Account Reconciliation - Attachment 2; and (5) Cash Disbursements Detail-Attachment 3A.

Individual debtors operating a business, including the management of rental property, as a sole-proprietor must complete,: (1) Summary of Cash Receipts and Cash Disbursements; (2) Schedule of Household Cash Receipts and Cash Disbursements; (3) Schedule of Business Cash Receipts and Cash Disbursements; (4) Questionnaire /Insurance-Attachment 1; (5) Bank Account Reconciliation-Attachment 2; (6) Cash Disbursements Detail-Attachments 3A, 3B, and 3C; (6) Account Receivable/Tax Information - Attachment 4; and (7) Account/Note Payable Information - Attachment 5.

The following additional comments are provided to assist in the preparation of the forms provided by the United States Trustee.

• **CASH AT BEGINNING OF PERIOD.** For your first report this will be the amount of cash-on-hand and cash in all bank accounts at the time of filing (Listed on Schedule B). For subsequent reports, this should be the cash balance from the prior month's report.

• SUMMARY OF CASH RECEIPTS AND CASH DISBURSEMENTS. The amounts recorded on this Summary are obtained from the Schedule of *Household* Cash Receipts and Cash Disbursement Monthly Operating Report and Schedule of *Business* Cash Receipts and Cash Disbursement Monthly Operating Report. The **Total Disbursements** recorded on the Summary of Cash Receipts and Cash Disbursements is used to determine the quarterly fees due the United States Trustee.

• SCHEDULE OF HOUSEHOLD AND BUSINESS CASH RECEIPTS AND CASH DISBURSEMENTS. The amounts reported should be taken directly from the debtor's books and records, <u>not</u> from the bank statement. For your first report the beginning cash balance will be cash on hand at the time of filing (Listed on Schedule B). For subsequent reports, the beginning cash balance should be the ending cash balance from the prior month. The beginning cash for the Cumulative Total should always be the actual beginning cash from the first Monthly Operating Report. The schedules are self-explanatory and the debtor will categorize all receipts and disbursements for the month. The debtor will also provide a separate schedule of all "Other" receipts and disbursements.

• **ATTACHMENT 1 - QUESTIONNAIRE/INSURANCE INFORMATION.** You must submit this information each month even if there have been no changes from the prior periods. If a new insurance policy is issued, coverage is changed, limits are changed, or if there is any other change in insurance coverage, a copy of the new certificate of insurance reflecting such changes must be attached.

► ATTACHMENT 2 - BANK ACCOUNT RECONCILIATION. You must include each bank account, including savings accounts and negotiable instruments (e.g. certificates of deposit, money market accounts, stocks or bonds).

• **ATTACHMENT 3 - CHECK DISBURSEMENT DETAILS.** A separate attachment must be utilized for each account. Itemize all checks written or wire transfers on each accounts. Debtors using computerized systems may submit computer-generated registers. The check disbursement details must account for **ALL** checks in sequential order, including those that have been voided. Additionally, the total amount recorded on the check disbursements detail <u>must</u> agree with the amounts recorded on either the Household or Business Schedule of Receipts and Disbursements.

Note: All disbursements must be made by pre-numbered check. Counter checks are prohibited. <u>Cash disbursements by the</u> <u>business are prohibited.</u> Requests to use, create or maintain petty cash accounts must be submitted to the United States Trustee in writing. Cash disbursements by the individuals must be kept to a minimum and the debtor must maintain supportive documentation (i.e., receipts) for such disbursements over \$100.00.

• ATTACHMENT 4 - ACCOUNTS RECEIVABLE and POST-PETITION TAX INFORMATION. Debtors must show all accounts receivable requested on the attachment. Adjustments and writeoffs of any account receivable must be fully explained. Debtor must note all payroll tax deposits made during the period and attach copies of the payroll tax receipts.

• ATTACHMENT 5- ACCOUNTS PAYABLE and SECURED CREDITOR PAYMENT TAX INFORMATION. Debtors must show all outstanding bills or invoices that have been received, but not paid.

• The debtor must submit all attachments of the monthly operating report. Any attachments not applicable must be so noted on the attachment. The required reports with attachments should be stapled together and filed with the cover sheet listing the name, address and telephone number of debtor and debtor's attorney.

Failure to submit Monthly Operating Reports will seriously jeopardize your case, and may result in the dismissal or conversion of your case to a Chapter 7. If you have any questions regarding these reports which your attorney cannot answer, your attorney should contact the attorney or bankruptcy analyst in the United States Trustee's office who is assigned to your case.

|           | UNITED STATES BANKRUPTCY COURT |  |  |  |  |
|-----------|--------------------------------|--|--|--|--|
|           | DISTRICT OF<br>DIVISION        |  |  |  |  |
| N RE:     |                                | <pre>} CASE NUMBER: }</pre>  |  |  |  |
|           |                                | <pre>} JUDGE</pre>   |  |  |  |
|           | DEBTOR.                        | <pre>} CHAPTER 11</pre>  |  |  |  |
|           |                                |  |  |  |  |
|           | DEBTOR'S MONTH                 | HLY OPERATING REPORT (INDIVIDUAL)<br>FOR THE PERIOD<br>TO  |  |  |  |
| Comes     | FROM                           | FOR THE PERIOD<br>TO   |  |  |  |
|           | FROM                           | FOR THE PERIOD<br>TO<br>s its Monthly Operating Report in accordance with the Guideline  |  |  |  |
| stablishe | FROM                           | FOR THE PERIOD<br>TO<br>s its Monthly Operating Report in accordance with the Guideline  |  |  |  |
|           | FROM                           | FOR THE PERIOD<br>TO<br>s its Monthly Operating Report in accordance with the Guideline  |  |  |  |
| stablishe | FROM                           | FOR THE PERIOD<br>TO<br>s its Monthly Operating Report in accordance with the Guideline<br>BP 2015.  |  |  |  |
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| stablishe | FROM                           | FOR THE PERIOD         TO         s its Monthly Operating Report in accordance with the Guideline         BP 2015.         Attorney for Debtor |  |  |  |
| stablishe | FROM                           | FOR THE PERIOD<br>TO   |  |  |  |

#### SUMMARY OF CASH RECEIPTS AND CASH DISBURSEMENTS

Case Name:

Case Number:

Note: The information requested below is a summary of the information reported the various Schedules and Attachments contained within this repc.

|  | Month | Cumulative |
|--|-------|------------|
|  |       | Total      |
|  |       |            |
| CASH- Beginning of Month (Household)                     |       |            |
|  |       |            |
| CASH- Beginning of Month (Business)                      |       |            |
|  |       |            |
|  |       |            |
| Total Household Receipts                                 |       |            |
|  |       |            |
| Total Business Receipts                                  |       |            |
|  |       |            |
| Total Receipts   |       |            |
|  |       |            |
|  |       |            |
| Total Household Disbursements                            |       |            |
|  |       |            |
| Total Business Disbursements                             |       |            |
|  |       |            |
| Total Disbursements                                      |       |            |
|  |       |            |
|  |       |            |
| NET CASH FLOW (Total Receipts minus Total Disbursements) |       |            |
|  |       |            |
|  |       |            |
| CASH- End of Month (Individual)                          |       |            |
|  |       |            |
| CASH- End of Month (Business)                            |       |            |

#### CALCULATION OF DISBURSEMENTS FOR UNITED STATES TRUSTEE QUARTERLY FEES

| TOTAL DISBURSEMENTS (From Above)  |  |
|---|--|
| Less: Any Amounts Transferred or Paid from the Business Account to the<br>Household Account (i.e., Salary Paid to Debtor or Owner's Draw) |  |
|   |  |
| DISBURSEMENTS FOR U.S. TRUSTEE FEE CALCULATION  |  |

I declare under penalty of perjury that this statement and the accompanying documents and reports are true and correct to the best of my knowledge and belief

This \_\_\_\_\_\_ day of \_\_\_\_\_\_ 20\_\_\_\_.

Debtor's Signature

### SCHEDULE OF HOUSEHOLD CASH RECEIPTS AND CASH DISBURSEMENTS

|   | Month | Cumulative |
|---|-------|------------|
|   |       | Total      |
| CASH - Beginning of Month   |       |            |
|   |       |            |
| CASH RECEIPTS   |       |            |
| Salary or Cash from Business                                      |       |            |
| Wages from Other Sources (attach list to this report)             |       |            |
| Interest or Dividend Income                                       |       |            |
| Alimony or Child Support  |       |            |
| Social Security/Pension/Retirement                                |       |            |
| Sale of Household Assets (attach list to this report)             |       |            |
| Loans/Borrowing from Outside Sources (attach list to this report) |       |            |
| Other (specify) (attach list to this report)                      |       |            |
|   |       |            |
| FOTAL RECEIPTS  |       |            |
|   |       |            |
| CASH DISBURSEMENTS  |       |            |
| Alimony or Child Support Payments                                 |       |            |
| Charitable Contributions  |       |            |
| Gifts   |       |            |
| Household Expenses/Food/Clothing                                  |       |            |
| Household Repairs & Maintenance                                   |       |            |
| Insurance   |       |            |
| IRA Contribution  |       |            |
| Lease/Rent Payments   |       |            |
| Medical/Dental Payments   |       |            |
| Mortgage Payment(s)   |       |            |
| Other Secured Payments  |       |            |
| Taxes - Personal Property   |       |            |
| Taxes - Real Estate   |       |            |
| Taxes Other (attach schedule)                                     |       |            |
| Travel & Entertainment  |       |            |
| Tuition/Education   |       |            |
| Utilities (Electric, Gas, Water, Cable, Sanitation)               |       |            |
| Vehicle Expenses  |       |            |
| Vehicle Secured Payment(s)  |       |            |
| U. S. Trustee Quarterly Fees                                      |       |            |
| Professional Fees (Legal, Accounting)                             |       |            |
| Other (attach schedule)   |       |            |
|   |       |            |
|   |       |            |
|   |       |            |
| Fotal Household Disbursements                                     |       |            |
|   |       |            |
| CASH - End of Month (Must equal reconciled bank statement-        |       |            |
| Attachment No. 2)   |       |            |

### SCHEDULE OF BUSINESS CASH RECEIPTS AND CASH DISBURSEMENTS

|  | Month    | Cumulative<br>Total |
|--|----------|---------------------|
| CASH Designing of Month  |          | Total               |
| CASH - Beginning of Month  |          |                     |
| BUSINESS CASH RECEIPTS   |          |                     |
| Cash Sales   |          |                     |
| Account Receivable Collection  |          |                     |
| Loans/Borrowing from Outside Sources (attach list to this report)                |          |                     |
| Rental Income  |          |                     |
| Sale of Business Assets (attach list to this report)                             |          |                     |
| Other (specify) (attach list to this report)                                     |          |                     |
|  |          |                     |
| Total Business Receipts  |          |                     |
| •  | <u>.</u> | •                   |
| BUSINESS CASH DISBURSEMENTS  |          |                     |
| Net Payroll (Excluding Self)   |          |                     |
| Salary Paid to Debtor or Owner's Draw (e.g., transfer to Household               |          |                     |
| Account)   |          |                     |
| Taxes - Payroll  |          |                     |
| Taxes - Sales  |          |                     |
| Taxes Other (attach schedule)  |          |                     |
| Contract Labor (Subcontractors)  |          |                     |
| Inventory Purchases  |          |                     |
| Secured/Lease Payments (Business)  |          |                     |
| Utilities (Business)   |          |                     |
| Insurance  |          |                     |
| Vehicle Expenses   |          |                     |
| Travel & Entertainment   |          |                     |
| Repairs and Maintenance  |          |                     |
| Supplies   |          |                     |
| Charitable Contributions/Gifts   |          |                     |
| Purchase of Fixed Assets   |          |                     |
| Advertising  |          |                     |
| Bank Charges   |          |                     |
| Other (attach schedule)  |          |                     |
|  |          |                     |
| Total Business Disbursements   |          |                     |
| CACH E-1-PM  |          |                     |
| CASH - End of Month (Must equal reconciled bank statement -<br>Attachment No. 2) |          |                     |
| Automicia 140. 2)  |          |                     |

|    | QUESTIONNAIRE   |      |    |  |  |
|----|---|------|----|--|--|
|    |   | YES* | NO |  |  |
|    | Have any assets been sold or transferred outside the normal course of business during this reporting period?      |      |    |  |  |
|    | Have any funds been disbursed from any account other than a debtor in possession account?                         |      |    |  |  |
| 3. | Are any post-petition receivables (accounts, notes, or loans) due from any relatives, insiders, or related party? |      |    |  |  |
| 1. | Have any payments been made on pre-petition liabilities this reporting period?                                    |      |    |  |  |
| 5. | Have any post-petition loans been received by the debtor from any party?  |      |    |  |  |
| 5. | Are any post-petition payroll taxes past due?   |      |    |  |  |
| Ι. | Are any post-petition state or federal income taxes past due?   |      |    |  |  |
| 3. | Are any post-petition state or local sales taxes past due?  |      |    |  |  |
| ). | Are any post-petition real estate taxes past due?   |      |    |  |  |
| 0. | Are any amounts owed to post-petition creditors/vendors delinquent?   |      |    |  |  |
| 1. | Are any wage payments past due?   |      |    |  |  |

\*If the answer to any of the above questions is "YES," provide a detailed explanation of each item on a separate sheet.

|    | INSURANCE INFORMATION  |     |     |  |  |
|----|--|-----|-----|--|--|
|    |  | YES | NO* |  |  |
| 1. | Are real and personal property, vehicle/auto, general liability, fire, theft, worker's |     |     |  |  |
|    | compensation, and other necessary insurance coverages in effect?                       |     |     |  |  |
| 2. | Are all premium payments current?  |     |     |  |  |

\*If the answer to any of the above questions is "NO," provide a detailed explanation of each item on a separate sheet.

| CONFIRMATION OF INSURANCE |     |         |  |                    |                                 |                       |
|---------------------------|-----|---------|--|--------------------|---------------------------------|-----------------------|
| TYPE of POLICY            | and | CARRIER |  | Period of Coverage | Payment Amount<br>and Frequency | Delinquency<br>Amount |
|                           |     |         |  |                    |                                 |                       |
|                           |     |         |  |                    |                                 |                       |
|                           |     |         |  |                    |                                 |                       |
|                           |     |         |  |                    |                                 |                       |
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\_\_\_\_\_ Check here if United States Trustee has been listed a a Certificate Holder on all policies of insurance.

DESCRIBE PERTINENT DEVELOPMENTS, EVENTS, AND MATTERS DURING THIS REPORTING PERIOD:

Estimated Date of Filing the Plan of Reorganization and Disclosure Statement:

### **BANK ACCOUNT RECONCILIATIONS**

| Bank Account Information   | Account<br>#1 | Account<br>#2 | Account<br>#3 | Account<br>#4 |
|--|---------------|---------------|---------------|---------------|
| Name of Bank:  |               |               |               |               |
| Account Number:  |               |               |               |               |
| Purpose of Account (Business/Personal)                             |               |               |               |               |
| Type of Account (e.g. checking)                                    |               |               |               |               |
|  |               |               |               |               |
| 1. Balance per Bank Statement                                      |               |               |               |               |
| 2. <b>ADD</b> : Deposits not credited (attach list to this report) |               |               |               |               |
| 3. SUBTRACT: Outstanding Checks (attach list)                      |               |               |               |               |
| 4. Other Reconciling Items (attach list to this report)            |               |               |               |               |
| 5. Month End Balance (Must Agree with Books)                       |               |               |               |               |
| TOTAL OF ALL ACCOUNTS  |               |               |               | \$            |

Note: Attach a copy of the bank statement and bank reconciliation for each account.

| Investment Account Information<br>Bank / Account Name / Number | Date of<br>Purchase | Type of<br>Instrument | Purchase<br>Price | Current<br>Value |
|--|---------------------|-----------------------|-------------------|------------------|
|  |                     |                       |                   |                  |
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Note: Attach a copy of each investment account statement.

# MONTHLY OPERATING REPORT - INDIVIDUAL

### CASH DISBURSEMENTS DETAILS - HOUSEHOLD

| Name of Bank                     |  |
|----------------------------------|--|
| Account Number                   |  |
| Purpose of Account (Personal)    |  |
| Type of Account (e.g., Checking) |  |

| Check<br>Number | Date of<br>Check | Payee  | Purpose or Description | Amount |
|-----------------|------------------|--------|------------------------|--------|
|                 | Oncon            | i ajoc |                        | Amount |
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|                 |                  |        | TOTAL                  | \$     |

If any checks written this period have not been delivered to the payee, provide details, including the payee, amount, explanation for holding check and anticipated delivery date of check.

# MONTHLY OPERATING REPORT - INDIVIDUAL

### **CASH DISBURSEMENTS DETAILS - BUSINESS**

| Name of Bank                     |           |
|----------------------------------|-----------|
| Account Number                   |           |
| Purpose of Account (Business)    | OPERATING |
| Type of Account (e.g., Checking) |           |

| Check<br>Number | Date of<br>Check | Payee   | Purpose or Description | Amount       |
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|                 |                  |         | TOTAL                  |              |

If any checks written this period have not been delivered to the payee, provide details, including the payee, amount, explanation for holding check and anticipated delivery date of check.

# MONTHLY OPERATING REPORT - INDIVIDUAL

### **CASH DISBURSEMENTS DETAILS - BUSINESS**

| Name of Bank                     |  |
|----------------------------------|--|
| Account Number                   |  |
| Purpose of Account (Business)    |  |
| Type of Account (e.g., Checking) |  |

| Check  | Date of |       |                        |        |
|--------|---------|-------|------------------------|--------|
| Number | Check   | Payee | Purpose or Description | Amount |
|        |         |       |                        |        |
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|        |         |       | TOTAL                  | \$     |

If any checks written this period have not been delivered to the payee, provide details, including the payee, amount, explanation for holding check and anticipated delivery date of check.

### **ATTACHMENT NO. 4**

# MONTHLY OPERATING REPORT - INDIVIDUAL

| ACCOUNTS RECEIVABLE RECONCILIATION<br>(Pre- & Post- Petition) | Scheduled<br>Amount | Current Month |
|---|---------------------|---------------|
| Accounts Receivable Beginning Balance                         |                     |               |
| Plus: Billings During the Month                               |                     |               |
| Less: Collections During the Month                            |                     |               |
| Adjustments or WriteOffs*                                     |                     |               |
| Accounts Receivable Ending Balance**                          |                     |               |

| ACCOUNTS RECEIVABLE AGING<br>(Pre- & Post- Petition) | Scheduled<br>Amount | Current Month |
|--|---------------------|---------------|
| 0 - 30 Days  |                     |               |
| 31 - 60 Days   |                     |               |
| 61 - 90 Days   |                     |               |
| Over 90 Days   |                     |               |
|  |                     |               |
| Total Accounts Receivable**                          |                     |               |

\* Attach explanation of any adjustment or writeoff.

\*\* The "current month" of these two lines must equal.

| POST-PETITION TAXES       | Beginning<br>Tax<br>Liability* | Amount<br>Withheld &<br>or Accrued |
|---------------------------|--------------------------------|------------------------------------|
| Federal Taxes             |                                |                                    |
| Withholding**             |                                |                                    |
| FICA - Employee           |                                |                                    |
| FICA - Employer           |                                |                                    |
| Unemployment              |                                |                                    |
| Income                    |                                |                                    |
| Other (Attach List)       |                                |                                    |
| Total Federal Taxes       |                                |                                    |
|                           |                                |                                    |
| State & Local Taxes       |                                |                                    |
| Withholding               |                                |                                    |
| Sales                     |                                |                                    |
| Unemployment              |                                |                                    |
| Real Property             |                                |                                    |
| Personal Property         |                                |                                    |
| Other (Attach List)       |                                |                                    |
| Total State & Local Taxes |                                |                                    |
| Total Post-Petition Taxes |                                |                                    |

\* The beginning tax liability should represent the liability from the prior month, or if this is the first report, the amount should be zero

\*\* Attach copies of IRS Form 6123 or your FTD coupon and payment receipt to verify payment or deposit

#### **ATTACHMENT NO. 5**

## MONTHLY OPERATING REPORT - INDIVIDUAL

| ACCOUNTS PAYABLE RECONCILIATION (Post-Petition Only) |                |  |       |  |  |
|--|----------------|--|-------|--|--|
|  | Month Month Mo |  | Month |  |  |
| Accounts Payable Beginning Balance*                  |                |  |       |  |  |
| Plus: New Indebtedness During the Month              |                |  |       |  |  |
| Less: Amount Paid on Acct. Payables in Month         |                |  |       |  |  |
| Adjustments or WriteOffs**                           |                |  |       |  |  |
| Accounts Payable Ending Balance                      |                |  |       |  |  |

\* The beginning A/P liability should represent the liability from the prior month, or if this is the first report, the amount should be zero \*\*Attach explanation for any adjustment or write-off.

| ACCOUNTS PAYABLE LISTING  |                  |                     |        |  |
|---|------------------|---------------------|--------|--|
| [List all bills or invoices incurred since the filing of the petition (Post-Petition Only) and have NOT been paid]*** |                  |                     |        |  |
| Vander & Description of Bill/Invaios  | Date<br>Incurred | Days<br>Outstanding | Amount |  |
| Vendor & Description of Bill/Invoice  | incurred         | Outstanding         | Amount |  |
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\*\*\*\* List any additional payables on a separate sheet and attach to this schedule.

| POST-PETITION STATUS OF SECURED NOTES, LEASES, AND ADEQUATE PROTECTION PAYMENTS |   |                       |                  |              |             |  |  |  |
|---|---|-----------------------|------------------|--------------|-------------|--|--|--|
| Scheduled Total Past Due  |   |                       |                  |              |             |  |  |  |
|   | Monthly Payment   | From Prior            | Amount Paid      | Total Unpaid | of Payments |  |  |  |
| Name of October d'One differ (1) and an   |   | $M = m(1 + \ell_{-})$ | Develop a Manual | Destautition |             |  |  |  |
| Name of Secured Creditor / Lessor   | Name of Secured Creditor / Lessor Due Month(s) During Month Postpetition Past Due |                       |                  |              |             |  |  |  |
|   |   |                       |                  |              |             |  |  |  |
|   |   |                       |                  |              |             |  |  |  |
|   |   |                       |                  |              |             |  |  |  |
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