

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW HAMPSHIRE

In re:

Debtor

Case No. \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Chapter \_\_\_\_\_

**MONTHLY OPERATING REPORT**

**Complete and submit to the chapter 13 trustee within fourteen (14) days after the end of each month.**

Required Documents	Form No.	Document Attached	Explanation Attached
Monthly Reporting Questionnaire	MOR-1		
Schedule of Cash Receipts and Disbursements	MOR-2		
- Copies of debtor's bank reconciliations			
- Copies of debtor's bank statements			
Detailed Listing of Disbursements	MOR-3		
Status of Post-Petition Taxes	MOR-4		
- Copies of IRS payment receipts			
- Copies of tax returns filed during reporting period			
Accounts Receivable Reconciliation and Aging	MOR-5		

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

\_\_\_\_\_  
Debtor Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Debtor Signature

\_\_\_\_\_  
Date

(Cover Page)

Debtor \_\_\_\_\_

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Chapter 13

Reporting Period \_\_\_\_\_

### **MONTHLY REPORTING QUESTIONNAIRE**

<b>Must be completed each month.</b>		<b>Yes</b>	<b>No</b>
1	Have any assets been sold or transferred outside the normal course of business during this reporting period? If yes, provide an explanation below.		
2	Have any funds been disbursed from any account other than an account of which you have attached a copy during this reporting period? If yes, provide an explanation.		
3	Have any payments been made on a prepetition debt, other than payments in the normal course, to secured creditors or lessors? If yes, attach listing, including date of payment, amount of payment and name of payee.		
4	Have any payments been made to professionals? If yes, attach listing, including date of payment, amount of payment and name of payee.		
5	If the answer to question 3 and/or 4 is yes, were all such payments approved by the court?		
6	Have any payments been made to officers, insiders, shareholders or relatives? If yes, attach listing, including date of payment, amount and reason for payment and name of payee.		
7	Have all post-petition tax returns been timely filed? If no, provide an explanation below.		
8	Is the estate current with payment of all post-petition taxes?		
9	Is the estate insured for the replacement cost of assets and for general liability? If no, provide an explanation below.		
10	Is worker's compensation insurance in effect?		
11	Have all current insurance payments been made? Attach copies of all new and renewed insurance policies.		
12	Was there any post-petition borrowing during this reporting period?		

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**SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS**

Amounts reported should be per debtor's books, not bank statement. The beginning cash should be the ending cash from the prior month or, if this is the first report, the amount should be the balance on the date the petition was filed. Attach copies of the bank statements and the cash disbursements journal. A bank reconciliation must be attached for each account. The total disbursements listed in the disbursements journal must equal the total disbursements reported on this page.

	Operational	Payroll	Tax	Other	Total
<b>Cash - Beginning of Month</b>					
<b>Receipts</b>					
Cash Sales					
Accounts Receivable					
Loans and Advances					
Sale of Assets					
Other (attach list)					
Transfers (from other accounts)					
<b>Total Receipts</b>					
<b>Disbursements</b>					
Net Payroll					
Payroll Taxes					
Sales, Use & Other Taxes					
Inventory Purchases					
Secured/Rental/Leases					
Insurance					
Administrative					
Selling					
Other (attach list)					
Owner Draw*					
Transfers (to other accounts)					
<b>Total Disbursements</b>					

Net Cash Flow (Receipts Less Disbursements)
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<b>Cash - End of Month</b>					
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## DETAILED LISTING OF DISBURSEMENTS

[illegible]

**TOTAL DISBURSEMENTS:** \_\_\_\_\_

Debtor \_\_\_\_\_

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**STATUS OF POST-PETITION TAXES**

The beginning tax liability should be the ending liability from the prior month or, if this is the first report, the amount should be zero. Attach photocopies of IRS payment receipts and all applicable state and local forms and/or all federal, state and local payment receipts to verify payment of taxes. Attach photocopies of any tax returns filed during the reporting period.

	<b>Beginning Tax Liability</b>	<b>Amount Withheld or Accrued</b>	<b>Amount Paid</b>	<b>Date Paid</b>	<b>Check No. or EFT</b>	<b>Ending Tax Liability</b>

**Federal**

Income Tax Withholding						
FICA – Employee						
FICA – Employer						
Unemployment						
Income						
Other						
<b>Total Federal Taxes</b>						

**State and Local**

Income Tax Withholding						
Sales						
Excise						
Unemployment						
Real Property						
Other						
<b>Total State and Local</b>						
<b>Withholding for Employee Healthcare Premiums, Pensions &amp; Other Benefits</b>						
<b>Total Taxes</b>						

Cont'd →

## SUMMARY OF UNPAID POST-PETITION DEBTS

Attach aged listing of accounts payable.

	Number of Days Past Due				
	Current	31-60	61-90	Over 90	Total
Accounts Payable					
Wages Payable					
Taxes Payable					
Rent/Leases - Equipment					
Secured Debt/Adequate Protection Payments					
Professional Fees					
Amounts Due to Insiders*					
Other:					
Other:					
<b>Total Post-Petition Debts</b>					

Explain how and when the debtor intends to pay any past due post-petition debts:

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\* "Insider" is defined in 11 U.S.C. § 101(31).

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**ACCOUNTS RECEIVABLE RECONCILIATION AND AGING**

<b>Accounts Receivable Reconciliation</b>	<b>Amount</b>
Total Accounts Receivable at Beginning of Reporting Period	
+ Amounts Billed During Reporting Period	
– Amounts Collected During Reporting Period	
Total Accounts Receivable at End of Reporting Period	

<b>Accounts Receivable Aging</b>	<b>Amount</b>
0 - 30 days old	
31 - 60 days old	
61 - 90 days old	
91+ days old	
Total Accounts Receivable	
Amount Considered Uncollectible (Bad Debt)	
Accounts Receivable (Net)	