

**CHAPTER 11 OPERATING GUIDELINES  
AND REPORTING REQUIREMENTS OF THE  
THE U.S. TRUSTEE, REGION 5,  
JUDICIAL DISTRICTS OF  
LOUISIANA AND MISSISSIPPI  
[www.usdoj.gov/ust/r05](http://www.usdoj.gov/ust/r05)**

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EFFECTIVE APRIL 1, 2004  
AMENDED OCTOBER 1, 2004

## **I. INTRODUCTION**

### **A. Authority**

In furtherance of the duties imposed upon the United States Trustee under the United States Bankruptcy Code (Code) (11 U.S.C. §101 et. seq.) and 28 U.S.C. §586(a)(3), the United States Trustee, Region 5 (UST) herein promulgates the following Operational Guidelines and Reporting Requirements (OGRR-11) for cases filed under Chapter 11 of Title 11, United States Code. The OGRR-11 establish the instructions for all debtors in possession and appointed Chapter 11 trustees (hereinafter collectively debtor or debtors).

**THE DEBTOR'S ATTORNEYS SHOULD CAREFULLY REVIEW THE CONTENTS OF THESE INSTRUCTIONS WITH THE DEBTOR IMMEDIATELY UPON RECEIPT.**

The responsibilities of the UST include the administrative supervision of Chapter 11 proceedings. Pursuant to Federal Rules of Bankruptcy Procedure (FRBP), it is the responsibility of the debtor to keep the UST informed of all matters pertaining to the case at all times. This includes ensuring that the UST is served with copies of all pleadings filed in the case.

Unless specifically directed otherwise, all communications and document submissions should be addressed to the appropriate office of the United States Trustee. (Attachment I).

### **B. Purpose**

The OGRR-11 establish the procedures to be followed by each debtor subsequent to the entry of an order for relief in Chapter 11 cases and standardize the practices in Region 5.

### **C. Certification**

The debtor or the debtor's authorized officer in the case of a corporation and the debtor's attorney must sign the attached "Receipt and Certification" (Attachment II) which will be submitted on or before the initial debtor interview.

### **D. Compliance, Amendments or Modifications**

Timely compliance with each of the requirements contained herein is mandatory. Any request to amend or modify these requirements for a particular Chapter 11 case must be made in writing and approval by the UST must be in writing to be effective.

## **II. OPERATING REQUIREMENTS**

### **A. General Requirements**

1. The debtor must pay all obligations arising in the normal course of business after the filing of the petition (post-petition) in full when due.
2. The debtor may not pay pre-petition obligations except as allowed by the Code or by order of the court.
3. The debtor may not employ or compensate any professional, including but not limited to attorneys, accountants, realtors or appraisers, without court approval.
4. The debtor shall file all required tax returns but not pay pre-petition taxes except as allowed by order of the court. The debtor is responsible for the timely deposit and payment of post-petition taxes.

### **B. Initial Debtor Interview with Office of the U.S. Trustee**

The debtor and attorney are required to attend an initial debtor interview and produce the required information (Attachment III) along with all documents listed on Form 1, Initial Operating Report (Attachment IV).

### **C. Bank Accounts**

The debtor shall:

1. Immediately upon the filing of the petition close any bank account over which the debtor has possession or control at the time of filing, open new debtor in possession accounts for estate funds and certify compliance (Attachment V).
2. Ensure that the depository imprints the name of the debtor, the designation "Debtor in Possession" (not DIP), and the case number on all permanent checks for all accounts. The debtor must type or print all of the foregoing information on temporary checks. The new account signature cards shall clearly indicate that the debtor is a "Chapter 11 Debtor in Possession." A "voided" original pre-printed check for each account shall be provided to the UST immediately upon receipt. (Attachment VI - sample of check form to be used.)
3. Deposit all receipts and make all disbursements of estate funds by check through these accounts. Notations representing reasons for disbursement shall be recorded on each check and reported monthly on the cash receipts and disbursements statement. Any funds in excess of those required for current operations should be maintained in an interest-bearing "debtor-in-possession" account.

4. When a trustee is appointed to succeed a debtor in possession, the trustee may continue previously opened and maintained debtor in possession accounts, but must ensure that the accounts and checks reflect the trustee's name and title along with the name of the debtor and the case number. The trustee should also ensure that debtor is removed as a signatory on the account.
5. Funds of the estate may only be deposited in financial institutions which are UST authorized depositories. A list of authorized depositories is available on the UST website at: [www.usdoj.gov/ust/r05](http://www.usdoj.gov/ust/r05)

#### **D. Insurance**

1. All debtors must maintain insurance and make all insurance premium payments as they become due.
2. Unless the UST directs otherwise, the debtor shall maintain at least the following insurance coverage:
  - (a) If the debtor has tangible assets susceptible to casualty loss (fire, weather, theft, vandalism, etc.), casualty insurance must be maintained at an amount at least equal to the replacement value of the property;
  - (b) If the debtor has employees, workers' compensation insurance and unemployment insurance must be maintained in accordance with applicable state laws;
  - (c) If the debtor conducts business operations, general liability and, if appropriate, product liability insurance must be maintained; and
  - (d) Any other insurance customarily used in the debtor's business.
3. The debtor must notify the insurance carrier(s) that the UST is a party to be notified regarding any changes in coverage. The debtor shall have each insurance carrier send a copy of the declaration page to the UST indicating that the UST has been added.
4. Upon expiration, termination, or renewal, or any changes affecting coverage whatsoever, the debtor shall immediately notify the UST and provide adequate proof of renewal or replacement coverage in the monthly operating report (Form 2-E, page 3 of 3).
5. Proof of compliance with all sections dealing with insurance must be provided at the initial debtor interview.

**E. Books and Records**

The books and records of the debtor shall be closed as of the date of the filing of the petition. The debtor shall open a new set of books and records, and shall provide separate accounting with respect to pre-petition and post-petition accounts and transactions.

**F. Chapter 11 Quarterly Fees**

Pursuant to the provisions of 28 U.S.C. §1930, a quarterly fee shall be paid to the UST for deposit in the Treasury. The fee must be paid on a quarterly basis from the time that a petition is filed until the case is dismissed or converted or a final decree is issued by the court closing the case, whichever occurs first. A minimum fee is due for each quarter even if no disbursements are made in the case or the case is pending as a Chapter 11 for even one day during a quarter.

The amount of the fee will vary based upon the amount of funds disbursed during a quarter. The scale used to calculate the fee is as follows:

<u>DISBURSEMENT CATEGORY</u>	<u>QUARTERLY FEE DUE</u>
Less than - \$15,000.00	\$250
\$15,000 - \$74,999.99	\$500
\$75,000 - \$149,999.99	\$750
\$150,000 - \$224,999.99	\$1,250
\$225,000 - \$299,999.99	\$1,500
\$300,000 - \$999,999.99	\$3,750
\$1,000,000 - \$1,999,999.99	\$5,000
\$2,000,000 - \$2,999,999.99	\$7,500
\$3,000,000 - \$4,999,999.99	\$8,000
\$5,000,000 and above	\$10,000

Fees are to be paid pursuant to the following schedule:

<u>Quarter</u>	<u>Quarter Ending</u>	<u>Due Date for Payment</u>
1st Quarter - Jan.-Feb.-Mar.	Mar. 31	April 30
2nd Quarter - Apr.-May-June	June 30	July 31
3rd Quarter - July-Aug.-Sept.	Sept. 30	Oct. 31
4th Quarter - Oct.-Nov.-Dec.	Dec. 31	Jan. 31

Debtor should contact the UST if no quarterly fee statement is received. Failure to pay all fees may result in a referral to the U. S. Treasury for collection (Attachment VII).

**G. Communication with U. S. Trustee**

U. S. Trustee personnel cannot communicate directly with debtors represented by an attorney unless written permission is provided prior to the communication (Attachment VIII).

**III. REPORTING REQUIREMENTS**

**A. Operating Reports**

1. Monthly operating reports shall be filed with the court and a paper copy of all reports shall be submitted to the UST with original signatures. Copies of all reports shall also be submitted to the chairperson of any creditors' committees.
2. All operating reports shall be filed by the 15th day of the month following the end of the month covered by the report. Debtors shall use the operating report forms provided by the UST (Attachment IX). Operating report forms will be discussed at the initial debtor interview.
3. When a trustee is appointed in a Chapter 11 case, the trustee assumes responsibility for submission of the monthly reports. All of the monthly reporting requirements apply to the trustee.

**B. Post-Confirmation Reporting**

Operating reports after a plan of reorganization has been confirmed are limited to Form 2-A, cover page and Form 2-D, page 2 of 4, Quarterly Fee Summary. Operating reports are not required for any period after a final decree is entered closing the case or an order entered dismissing or converting the case.

**C. CM/ECF Districts**

A paper copy of all monthly operating reports, disclosure statements, plans and applications for compensation shall be submitted to the UST concurrently with filing with the Court.

**IV. CONCLUSION**

Pursuant to 11 U.S.C. §101 et. seq. and 28 U.S.C. §586(a)(3), the UST reserves the right to revise, modify or amend these guidelines as deemed appropriate. Any inquiries regarding compliance with these guidelines should be addressed to the appropriate office of the UST.

/S/ \_\_\_\_\_  
R. MICHAEL BOLEN  
United States Trustee  
Region 5, Judicial Districts of  
Louisiana and Mississippi

**REGION 5 MAILING ADDRESSES**

1. EASTERN AND MIDDLE DISTRICTS OF LOUISIANA:

OFFICE OF THE UNITED STATES TRUSTEE  
TEXACO CENTER, SUITE 2110  
400 POYDRAS STREET  
NEW ORLEANS, LOUISIANA 70130  
TELEPHONE: (504)589-4018  
FACSIMILE: (504)589-4096

2. WESTERN DISTRICT OF LOUISIANA:

OFFICE OF THE UNITED STATES TRUSTEE  
300 FANNIN STREET, ROOM 3196  
SHREVEPORT, LOUISIANA 71101  
TELEPHONE: (318)676-3456  
FACSIMILE: (318)676-3212

3. NORTHERN AND SOUTHERN DISTRICTS OF MISSISSIPPI:

OFFICE OF THE UNITED STATES TRUSTEE  
DR. A.H. McCOY FEDERAL BUILDING  
100 W. CAPITOL STREET, SUITE 706  
JACKSON, MISSISSIPPI 39269  
TELEPHONE: (601)965-5241  
FACSIMILE: (601)965-5226

**RECEIPT AND CERTIFICATION OF UNDERSTANDING OPERATING  
GUIDELINES AND REPORTING REQUIREMENTS FOR CHAPTER 11 CASES**

CASE NAME: \_\_\_\_\_

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

I hereby certify that I have received from the Office of the United States Trustee the Operating Guidelines and Reporting Requirements for Chapter 11 cases. Further, I hereby certify that I have read and understand the guidelines and requirements, and I agree to perform in accordance with said guidelines and requirements.

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Debtor)

\_\_\_\_\_  
(Debtor)

\_\_\_\_\_  
(Corporate Representative)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Printed Name of Signatory)

The undersigned, as counsel for the debtor, has read and reviewed with the debtor, the operating guidelines and reporting requirements discussed above.

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Attorney for Debtor)



**INFORMATION FOR INITIAL DEBTOR INTERVIEW**

DATE: \_\_\_\_\_

CASE NAME: \_\_\_\_\_

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

**BUSINESS INFORMATION:**

FUNCTION: \_\_\_\_\_

NUMBER OF EMPLOYEES: \_\_\_\_\_ DATE STARTED/INCORPORATED: \_\_\_\_\_

**CORPORATE OFFICERS, PARTNERS OR SOLE PROPRIETORSHIP:**

NAME	TITLE	% OF OWNERSHIP	SALARY (Past 12 Mos.)
_____	_____	_____	_____
_____	_____	_____	_____

HAS APPLICATION FOR APPOINTMENT OF DEBTOR'S COUNSEL BEEN FILED WITH THE COURT? YES \_\_\_\_\_ NO \_\_\_\_\_

SPECIFIC CONDITIONS WHICH CAUSED THE CHAPTER 11 PETITION TO BE FILED:

DEBTOR'S PROPOSED PLAN OF ACTION: \_\_\_\_\_

FINANCIAL CONDITION AS OF FILING DATE:

CASH: \_\_\_\_\_ INVENTORY: \_\_\_\_\_

ACCTS. RECEIVABLE (TOTAL): \_\_\_\_\_ AMOUNT UNCOLLECTIBLE: \_\_\_\_\_

FIXTURES &amp; EQUIPMENT: \_\_\_\_\_ VEHICLES: \_\_\_\_\_

**REAL ESTATE:**

LOCATION/DESCRIPTION	VALUE	DEBT	LIEN HOLDERS
_____	_____	_____	_____

ACCOUNTS/NOTES RECEIVABLE FROM OFFICERS: \_\_\_\_\_

CASE NAME: \_\_\_\_\_

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

OTHER SIGNIFICANT ASSETS: \_\_\_\_\_

OWING UNSECURED/TRADE ACCOUNTS: \_\_\_\_\_ NO. OF ACCOUNTS: \_\_\_\_\_

TAXES:

TAXING AUTHORITY	AMOUNT
_____	_____
_____	_____
_____	_____

WAGES OWED: \_\_\_\_\_ NO. OF CLAIMS: \_\_\_\_\_

RENT OWED: \_\_\_\_\_ MOS. IN ARREARS: \_\_\_\_\_

ACCOUNTS OR NOTES PAYABLE TO OFFICERS: \_\_\_\_\_

POST PETITION LITIGATION: \_\_\_\_\_

SECURED DEBTS: (DO NOT REPEAT OBLIGATIONS LISTED UNDER REAL ESTATE)

<u>SECURED PARTY</u>	<u>DATE OF TRANSACTION</u>	<u>AMOUNT</u>	<u>COLLATERAL</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

COMMENTS: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Initial Debtor Interview Financial Report**

CASE NAME: \_\_\_\_\_

Chapter 11 Cover Sheet

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

\_\_\_\_\_  
Date of Report

THE ORIGINAL OF THIS REPORT MUST BE SUBMITTED AT THE INITIAL DEBTOR INTERVIEW.

Mark One Box For Each Required Document Debtor must attach each of the following documents or a satisfactory explanation for failure to attach a document.

Document Attached	Previously Submitted	Explanation Attached	REQUIRED DOCUMENTS
{ }	{ }	{ }	1. Latest Fiscal Year Financial Statements.
{ }	{ }	{ }	2. Balance Sheet as of Month-end Immediately Preceding Filing.
{ }	{ }	{ }	3. Profit and Loss Statement for Month Immediately Preceding Filing.
{ }	{ }	{ }	4. Proof of Insurance Coverage - General Liability Coverage, Property (Fire, Theft, etc.) Insurance, Workers' Compensation Insurance, Vehicle Insurance or Other.
{ }	{ }	{ }	5. Receipt and Certification of Understanding Operating Guidelines and Reporting Requirements for Chapter 11 Cases (Attachment II).
{ }	{ }	{ }	6. Completed "Information for Initial Debtor Interview" (Attachment III).
{ }	{ }	{ }	7. Completed "Declaration of Pre-Petition Account Closings" (Attachment V).
{ }	{ }	{ }	8. Proof of establishment of debtor in possession bank accounts as outlined, infra., with voided check (Attachment VI).
{ }	{ }	{ }	9. Most recently filed Federal Income Tax Return with all schedules and attachments.
{ }	{ }	{ }	10. Delinquent Quarterly Fee Notice (Attachment VII).
{ }	{ }	{ }	11. Authority for Direct Communication (Attachment VIII).

I declare under penalty of perjury that the following Initial Debtor Interview Financial Report, and any attachments thereto, are true and correct to the best of my knowledge and belief.

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

Debtor(s): \_\_\_\_\_

By: \_\_\_\_\_

Position: \_\_\_\_\_

CASE NAME: \_\_\_\_\_

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

**DECLARATION OF PRE-PETITION ACCOUNT CLOSINGS**

All pre-petition bank accounts of \_\_\_\_\_, as listed below\*, were closed on \_\_\_\_\_:  
(Date) (Debtor)

<u>Depository Name</u>	<u>Account Name</u>	<u>Account Number</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

All monies have been transferred to the following debtor in possession bank accounts\*:

<u>Depository Name</u>	<u>Account Name</u>	<u>Account Number</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed on: \_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Debtor)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Printed Name of Signatory)

\*Attach additional sheets if necessary.

**DEBTOR IN POSSESSION ACCOUNTS**

ABC, INC.	Real Estate Account	No. _____
Debtor in Possession	Trust Account	
Case No. 01-11111	Operating and/or Personal Account	
1400 Everystreet	Payroll Account	
Anytown, LA 80000	Tax Account	_____, 20__
(504) 111-1111	Cash Collateral Account	
	(Whichever Applicable)	
PAY TO THE		
ORDER OF _____		\$ _____
_____		
THE BANK OF ANYWHERE		
FOR _____		_____

This is an example of a correctly-styled check for a debtor in possession bank account. Please use it as a guide in setting up your account and in ordering checks.

The words "Debtor in Possession" and the bankruptcy case number must be IMPRINTED on all checks issued by a debtor. Handwritten, typewritten and hand-stamped versions are not acceptable. The use of the abbreviation "DIP" for debtor in possession is not acceptable. In addition, the checks must be pre-numbered by the printer.

Case Name: \_\_\_\_\_

Case Number: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**NOTICE**

**DISCLOSURE OF INTENT TO USE TAXPAYER IDENTIFYING NUMBER FOR THE PURPOSE OF COLLECTING AND REPORTING DELINQUENT QUARTERLY FEES OWED TO THE UNITED STATES TRUSTEE PURSUANT TO 28 U.S.C. 1930(A)(6)**

Please be advised that, pursuant to the Debt Collection Improvements Act of 1996, Public Law 104-134, Title III, Section 31001(i)(3)(A), 110 Stat. 1321-365, codified at 31 U.S.C. Section 3701, the United States Trustee intends to use the debtor's Taxpayer Identifying Number ("TIN") as reported by the debtor or debtor's counsel in connection with the chapter 11 bankruptcy proceedings for the purpose of collecting and reporting on any delinquent debt, including chapter 11 quarterly fees, that are owed to the United States Trustee.

The United States Trustee will provide the debtor's TIN to the Department of Treasury for its use in attempting to collect overdue debts. Treasury may take the following steps: (1) submit the debt to the Internal Revenue Service Offset Program so that the amount owed may be deducted from any payment made by the federal government to the debtor, including but not limited to tax refunds; (2) report the delinquency to credit reporting agencies, (3) send collection notices to the debtor, (4) engage private collection agencies to collect the debt, and (5) engage the United States Attorney's office to sue for collection. Collection costs will be added to the total amount of the debt.

\_\_\_\_\_  
Debtor

\_\_\_\_\_  
Debtor

Case Name: \_\_\_\_\_

Case Number: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**STATEMENT OF DEBTOR'S ATTORNEY CONCERNING DIRECT CONTACT**

As attorney for the above referenced Chapter 11 debtor, the undersigned attorney:

\_\_\_\_\_ has no objection to UST personnel contacting the debtor(s) or debtor's representative regarding financial information contained in the monthly operating reports or initial debtor interview documents and UST quarterly fees.

Designated representative: \_\_\_\_\_

Telephone #: \_\_\_\_\_

\_\_\_\_\_ requests all contacts with the debtor be arranged through me.

Dated: \_\_\_\_\_

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

**UNITED STATES TRUSTEE  
REGION 5  
INSTRUCTIONS FOR MONTHLY OPERATING REPORTS**

The monthly operating reports package includes basic accounting documents and supporting schedules, as listed on FORM 2-A. Please ensure that the name of the debtor and case number appear legibly on all correspondence, reports, and forms. All requested data is to be submitted on the forms provided by the United States Trustee ("UST"). No other forms will be accepted. All forms must be completed each month, regardless of level of activity, and are due by the 15th of each month. Monthly operating reports shall be filed with the court as required by their rules and guidelines. A paper copy of all reports will be submitted to the UST with an original signature. Regardless of who prepares the reports, the reports must be signed by the debtor. The debtor is responsible for the accuracy, completeness, and timeliness of the reports in compliance with the guidelines of the UST.

FORM 2-B (Comparative Balance Sheet) and FORM 2-C (Profit and Loss Statement) provide a month-to-month comparison. Comparative forms are copied from one month to the next and new data for the current month is inserted. When the form is full, use a new form for the next month and begin the cycle again. The column labeled "Filing Date" on FORM 2-B should be annotated "N/A" on second and subsequent forms used. Please ensure that you reproduce an adequate supply of required forms.

FORM 2-B (Comparative Balance Sheet): When the Schedules and Statement of Financial Affairs are prepared, all assets are shown at fair market value. If assets are carried at historical cost on Debtor's accounting records and debtor elects to show them as such on the monthly reports, note the *change on FORM 2-B and include remarks on FORM 2-F (Narrative)*. All subsequent reports must then carry these assets at that value. Do not use historical cost one month and fair market value the next.

On the initial FORM 2-B, the balances in the column labeled "Filing Date" are extracted from either the Schedules and Statement of Financial Affairs filed with the bankruptcy petition or the debtor's historical cost financial records. Balances for subsequent months (identify month and year in first block under "Month") are then extracted from the accounting records for each month based upon the elected method of accounting.

FORM 2-C (Profit and Loss Statement): Any entries for "Extraordinary Expenses" must be explained on FORM 2-F (Narrative).

FORM 2-D (Cash Receipts and Disbursements Statement): Separate forms are required for each month and must include all cash receipts and disbursements for all accounts. Please note that a separate cash receipts journal and cash disbursements journal are required for each account. Each journal should be clearly labeled with account identification.

FORM 2-E (Supporting Schedules): Accounts payable and accounts receivable must be aged each month, based on the due date, and individual amount of each account listed under the appropriate age category. The insurance schedule must include all policies.

FORM 2-F (Narrative): Any relevant comments should be included on FORM 2-F.



**MONTHLY OPERATING REPORT**

**CHAPTER 11**

CASE NAME: \_\_\_\_\_

CASE NUMBER: \_\_\_\_\_ For Period \_\_\_\_\_ to \_\_\_\_\_, 20\_\_\_\_\_

THIS REPORT IS DUE 15 DAYS AFTER THE END OF THE MONTH. The debtor must attach each of the following forms unless the United States Trustee has waived the requirement in writing. File with the court and submit a paper copy to UST with an original signature.

Form Attached	Previously Waived	REQUIRED REPORTS/DOCUMENTS
{ }	{ }	Comparative Balance Sheet (FORM 2-B)
{ }	{ }	Profit and Loss Statement (FORM 2-C)
{ }	{ }	Cash Receipts & Disbursements Statement (FORM 2-D)
{ }	{ }	Supporting Schedules (FORM 2-E)
{ }	{ }	Narrative (FORM 2-F)
{ }	{ }	Copies of Bank Statement(s) and Reconciliations of Bank Balance to Book Balance for all Account(s)

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

Executed on: \_\_\_\_\_  
(date)

Debtor(s)\* : \_\_\_\_\_  
\_\_\_\_\_

By:\*\* \_\_\_\_\_

Position: \_\_\_\_\_

Name of preparer: \_\_\_\_\_

Telephone No. of Preparer \_\_\_\_\_

\* both debtors must sign if a joint petition  
\*\* for corporate or partnership debtor







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

**CASH RECEIPTS AND DISBURSEMENTS STATEMENT**

For Period \_\_\_\_\_ to \_\_\_\_\_, 20\_\_

**CASH RECONCILIATION**

- 1. Beginning Cash Balance (Ending Cash Balance from last month's report) \$ \_\_\_\_\_
- 2. Cash Receipts (total Cash Receipts from page 2 of all FORM 2-D's) \$ \_\_\_\_\_
- 3. Cash Disbursements (total Cash Disbursements from page 3 of all FORM 2-D's) \$( \_\_\_\_\_ )
- 4. Net Cash Flow \$ \_\_\_\_\_
- 5. Ending Cash Balance (to FORM 2-B) \$ \_\_\_\_\_

**CASH SUMMARY - ENDING BALANCE**

	<u>Amount*</u>	<u>Financial Institution</u>
1. Real Estate Account	\$ _____	_____
2. Trust Account	\$ _____	_____
3. Operating and/or Personal Account	\$ _____	_____
4. Payroll Account	\$ _____	_____
5. Tax Account	\$ _____	_____
6. Other Accounts (Specify checking or savings)	\$ _____	_____
7. Cash Collateral Account	\$ _____	_____
8. Petty Cash	\$ _____	_____
<b>TOTAL (must agree with line 5 above)</b>	<b>\$ _____</b>	

\*These amounts should be equal to the previous month's balance for the account plus this month's receipts less this month's disbursements.

**ADJUSTED CASH DISBURSEMENTS**

Cash disbursements on Line 3 above less \_\_\_\_\_ \*  
inter-account transfers & UST fees paid \$ \_\_\_\_\_

\* NOTE: This amount should be used to determine UST quarterly fees due and agree with Form 2-D, page 2 of 4.

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

## QUARTERLY FEE SUMMARY

MONTH ENDED \_\_\_\_\_

Payment Date	Cash Disbursements *	Quarterly Fee Due	Check No.	Date
January	\$ _____			
February	\$ _____			
March	\$ _____			
Total				
1st Quarter	\$ _____	\$ _____	_____	_____
April	\$ _____			
May	\$ _____			
June	\$ _____			
Total				
2nd Quarter	\$ _____	\$ _____	_____	_____
July	\$ _____			
August	\$ _____			
September	\$ _____			
Total				
3rd Quarter	\$ _____	\$ _____	_____	_____
October	\$ _____			
November	\$ _____			
December	\$ _____			
Total				
4th Quarter	\$ _____	\$ _____	_____	_____

### FEE SCHEDULE

DISBURSEMENT CATEGORY	QUARTERLY FEE DUE
Less than \$15,000.00	\$250
\$15,000 - \$74,999.99	\$500
\$75,000 - \$149,999.99	\$750
\$150,000 - \$224,999.99	\$1,250
\$225,000 - \$299,999.99	\$1,500
\$300,000 - \$999,999.99	\$3,750
\$1,000,000 - \$1,999,999.99	\$5,000
\$2,000,000 - \$2,999,999.99	\$7,500
\$3,000,000 - \$4,999,999.99	\$8,000
\$5,000,000 and above	\$10,000

Note that a minimum payment of \$250 is due each quarter even if no disbursements are made in the case during the period.

\* Note: should agree with "adjusted cash disbursements" at bottom of Form 2-D, Page 1 of 4. Disbursements are net of transfers to other debtor in possession bank accounts and net of payments of prior period quarterly fees.

CASE NAME: \_\_\_\_\_

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

**CASH RECEIPTS AND DISBURSEMENTS STATEMENT**

(This form should be completed for each type of account listed on page 1 of FORM 2-D that the debtor maintained during the month.)

For Period \_\_\_\_\_ to \_\_\_\_\_, 20\_\_

Account Name: \_\_\_\_\_ Account Number: \_\_\_\_\_

CASH RECEIPTS JOURNAL

(attach additional sheets as necessary)

<u>Date</u>	<u>Description (Source)</u>	<u>Amount</u>
-------------	-----------------------------	---------------

Total Cash Receipts \$ \_\_\_\_\_

CASE NAME: \_\_\_\_\_

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

**CASH RECEIPTS AND DISBURSEMENTS STATEMENT**  
(This form should be completed for each type of account listed  
on page 1 of FORM 2-D that the debtor maintained during the month.)

For Period \_\_\_\_\_ to \_\_\_\_\_, 20\_\_

Account Name: \_\_\_\_\_ Account Number: \_\_\_\_\_

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

<u>Date</u>	<u>Check No.</u>	<u>Payee</u>	<u>Description (Purpose)*</u>	<u>Amount</u>
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Total Cash Disbursements \$ \_\_\_\_\_

\*Identify any payments to professionals, owners, partners, shareholders, officers, directors or any insiders and all adequate protection payments ordered by the court with an asterisk or highlighting. Any payments made as a result of a court order, should indicate the order date.



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

**SUPPORTING SCHEDULES**

For Period \_\_\_\_\_ to \_\_\_\_\_, 20\_\_

**POST-PETITION ACCOUNTS PAYABLE AGING REPORT**

TYPE	INCURRED	DUE	0-30	31-60	61-90	OVER 90
FITW			\$	\$	\$	\$
FICA						
FUTA						
SITW						
SUTA						
OTHER TAX						
TRADE PAYABLES						
OTHER						
TOTALS			\$	\$	\$	\$



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

**SUPPORTING SCHEDULES**

For Period \_\_\_\_\_ to \_\_\_\_\_, 20\_\_\_\_

**INSURANCE SCHEDULE**

<u>Type</u>	<u>Carrier/Agent</u>	<u>Coverage (\$)</u>	<u>Date of Expiration</u>	<u>Premium Paid</u>
Workers' Compensation	_____	_____	_____	_____
General Liability	_____	_____	_____	_____
Property (Fire, Theft)	_____	_____	_____	_____
Vehicle	_____	_____	_____	_____
Other (list):				
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

(1) Attach copy of certificate of insurance or declaration page of policy for any coverage renewed or replaced during the current reporting month.

(2) For the premium paid column enter "yes" if payment of premium is current or "no" if premium payment is delinquent. If "no", explain on Form 2-F, Narrative.

