



## **U.S. Department of Justice**

Office of the United States Trustee

District of Alaska

700 Stewart Street, Suite 5103  
Seattle, WA 98101-1271

Voice (206) 553-2000  
Fax (206) 553-2566  
Gail.Geiger@usdoj.gov

# **OPERATING GUIDELINES AND REPORTING REQUIREMENTS FOR CHAPTER 11 CASES**

## **TO: DEBTORS AND THEIR COUNSEL**

The United States Trustee supervises the administration of Chapter 11 cases pursuant to 28 U.S.C. § 586(a)(3).

The following requirements, the Federal Rules of Bankruptcy Procedure, all applicable Local Rules ("LBRs"), and general orders must be observed in each Chapter 11 case. Failure to comply with any requirement may result in the United States Trustee or another party moving to dismiss or convert your case or to request other relief.

Requests to amend or modify any of these requirements must be submitted in writing to and approved in writing by the Office of the United States Trustee. The United States Trustee reserves the right to revise, modify, or amend these guidelines and requirements from time to time and, as is appropriate, in an individual case.

### **I. REQUIREMENT TO SERVE DOCUMENTS ON U.S. TRUSTEE**

The Federal Rules of Bankruptcy Procedure and the LBRs require debtors to timely serve the United States Trustee with copies of all documents filed in a case.

### **II. CHANGE OF ADDRESS OR TELEPHONE NUMBER**

The debtor must notify the United States Trustee and the Bankruptcy Court in writing of any changes of address or telephone number within 10 days of the change.

### **III. BOOKS AND RECORDS**

The debtor's books and records must be closed as of the bankruptcy filing date. New books and records must be set up to reflect post-petition transactions.

### **IV. BANK ACCOUNTS**

Upon the filing of the petition the debtor should immediately close each existing bank account and open new accounts, in accordance with AK LBR 2015-1. Each account must be fully FDIC insured.

The checks for each account must bear the name of the debtor, the designation "Debtor in Possession", the bankruptcy case number, and the type of account, and must be pre-numbered. All receipts must be deposited in the "Debtor-in-Possession" accounts, and all disbursements must be by checks drawn on such accounts. Depositories are to be instructed that account statements are to run for the period beginning on the first day and ending on the last day of each calendar month.

The Collateralization Certificate (Form UST-17) should be given to the financial institution, completed by the financial institution and returned to the U.S. Trustee as part of the initial reporting requirements.

## V. INITIAL DEBTOR INTERVIEW

Within 15 days of the filing, the U.S. Trustee staff will contact the debtor and debtor's counsel to arrange an initial interview. A person knowledgeable about the debtor's accounting procedures must attend the Initial Debtor Interview, which may take place telephonically, with advance approval. Debtors should complete, and submit to the U.S. Trustee, Form UST-1, with attachments, before the interview.

## VI. MAINTENANCE AND PROOF OF INSURANCE

To protect the interests of creditors and the bankruptcy estate, the debtor is required to maintain the following insurance coverage, as appropriate: general comprehensive liability; fire and theft; workers' compensation; vehicle; products liability; fidelity, bonds for employees; and other coverage customary in the debtor's business.

Within 20 days after the filing of the petition, the debtor shall provide the U.S. Trustee with proof of insurance coverage. Proof of coverage shall consist of certificates of insurance or other verified documents showing that each policy of insurance required for the estate is in full force and effect, and shall disclose the type and extent of coverage, effective dates, name of insurance carrier, and name, address and telephone number of agent. The debtor is responsible for including the address of the U.S. Trustee on the cancellation notice for each insurance policy. Upon expiration or other termination of any coverage, the debtor shall immediately provide the U.S. Trustee with proof of replacement coverage.

## VII. MEETING OF CREDITORS

Generally, within 20 to 40 days after filing, a meeting of creditors will be held by the U.S. Trustee. If the U.S. Trustee designates a place for the meeting which is not regularly staffed by the U.S. Trustee, the meeting may be held not more than 60 days after the order for relief. The debtor or its representative and debtor's attorney, if the debtor is a corporation or partnership, are required to appear; and in the case of a joint petition, both spouses must appear. The debtor or debtor's representative will be examined under oath by the U.S. Trustee, creditors, and other parties in interest in attendance. The U.S. Trustee requires that the debtor have available at the meeting of creditors: picture identification issued by a governmental unit or other proof of identity; evidence of social security number; and financial records, such as balance sheets and profit and loss statements, for the two year accounting period preceding the filing of the bankruptcy petition.

## VIII. COMPENSATION OF DEBTOR, OFFICERS, DIRECTORS, SHAREHOLDERS, PARTNERS AND INSIDERS

Except in accordance with AK LBR 2016-2, no compensation shall be paid to the debtor, a relative or insider of the debtor, a partner of a debtor partnership, or an officer, stockholder, or director of a debtor corporation.

## IX. EMPLOYMENT AND COMPENSATION OF PROFESSIONALS

The employment of professionals (including, but not limited to attorneys, accountants, appraisers, realtors or auctioneers) must be approved by the Court. Generally, professionals will not be compensated for services rendered prior to Court approval. No payments may be made to such professionals after the filing of the petition without Court authorization after notice to creditors and a hearing. A corporate or partnership debtor must be represented by an attorney and may not appear *pro se*.

## X. INITIAL REPORTING REQUIREMENTS

Debtors must complete the included Form UST-1 and provide the U.S. Trustee with all required documents within 20 days after filing the bankruptcy petition.

## XI. MONTHLY FINANCIAL REPORTS

The debtor shall file the original monthly financial reports signed by the debtor and its authorized representative. If filed electronically, the original (bearing original signatures) must be hand-delivered or mailed to the U.S. Trustee within 1 day of the date of filing. If filed conventionally, the Clerk will transmit the original report to the U.S. Trustee once it is scanned and docketed. AK LBR 2015-2.

Monthly reports shall be in the form required by the U.S. Trustee. A set of forms is included in this packet as attachments. The monthly reports are to be prepared on a calendar month basis and must be filed within fifteen (15) days following the end of the month (or portion of month). Additional financial information and other information regarding the status of the case may be required by the U.S. Trustee based on 11 U.S.C. § 704(a)(8).

Corporations (except small business) and partnerships use Forms UST-2 through 8 and UST-18. Small business corporations use Official Form B25C (adding debtor's counsel's signature). Individuals use Forms UST-9 through 16, and UST-18.

## XII. BUSINESS OPERATIONS WHILE IN BANKRUPTCY

PREPETITION AND POSTPETITION DEBT. The debtor shall not pay any prepetition obligations unless authorized by the Bankruptcy Code or by Court order. The debtor must pay in full all obligations arising out of its operations after the filing of the petition when due.

TAXES. Debtor shall timely file all tax returns and reports for postpetition obligations and pay any such liability in full, including federal and state payroll withholding taxes, FICA taxes, federal and

state unemployment insurance, real property taxes, and sales and use taxes. The debtor shall timely deposit sufficient funds in the debtor's tax account to pay any liability associated with the payroll. The debtor shall timely file returns for, but not pay, all prepetition taxes.

USE, SALE OR LEASE OF ESTATE PROPERTY. The debtor must obtain prior approval of the Court to use, sell, or lease property of the estate, except in the ordinary course of business. The debtor may not use cash collateral, as defined by 11 U.S.C. § 363(a), without the consent of the secured creditor or approval by the Court. The debtor must provide notice of any hearings to the U.S. Trustee in the same manner as that provided to creditors or parties in interest, whether by telephone or in writing.

OBTAINING CREDIT. The debtor must obtain Court approval before obtaining secured credit or incurring secured debt, other than in the ordinary course of business. The debtor must provide notice of any hearings to the U.S. Trustee in the same manner as that provided to creditors or parties in interest, whether by telephone or in writing.

### XIII. SMALL BUSINESS DEBTORS

A small business chapter 11 debtor is an individual, partnership or corporation with non-insider debts of less than \$2,490,925. The debtor is not a small business debtor if the U.S. Trustee has appointed a creditors' committee and the committee is active. If a group of affiliated debtors owe more than \$2,490,925 in the aggregate, none of them is a small business debtor. 11 U.S.C. § 101(51D). Unless otherwise ordered by the court, the U.S. Trustee will not appoint a creditors committee. AK LBR 2071-1(a). Additional duties are imposed on small business debtors. See 11 U.S.C. § 1116.

The debtor has a 180-day exclusivity period and a 300-day deadline for filing a plan and disclosure statement. The debtor has 45 days after filing the plan to obtain confirmation. These deadlines can be extended by the court only if the debtor shows that a plan is likely to eventually be confirmed. 11 U.S.C. §§ 1121(e) and 1129(e). The court may rule that a disclosure statement is not required. The court may approve a disclosure statement submitted on the standard court form. 11 U.S.C. § 1125(f). Creditors are not bound by the automatic stay when a small business files chapter 11 within 2 years of a previous chapter 11 which was either dismissed or confirmed. 11 U.S.C. § 362(n).

### XIV. QUARTERLY FEES

In accordance with 28 U.S.C. § 1930(a)(6), Chapter 11 debtors are required to pay quarterly fees to the U.S. Trustee in all pending Chapter 11 cases. Further, the requirement to pay fees continues following confirmation of a Chapter 11 plan until the court enters a final decree closing the case or the case is converted or dismissed.

For each quarter the fees are due, FRBP 2015(a)(5) requires a debtor to file with the U.S. Trustee on or before the last day of the month after each calendar quarter a statement of disbursements made during the quarter and a statement of the fee required based upon 28 U.S.C. § 1930(a)(6) that has been paid for such calendar quarter. A copy of the bill used to transmit payment to the payment center is sufficient. The amount of the fee varies depending upon the amount of disbursements from the estate during any calendar quarter (or fraction of a quarter); however, a minimum fee is due each quarter even if no disbursements are made. A current fee schedule is attached.

Fee payments are due no later than one month following each quarter. The amount of fees owed is verified in writing by the debtor through the filing of monthly financial reports reflecting disbursements made by the debtor during a particular quarter and the fee amount is set forth on a bill transmitted from the Executive Office for the U.S. Trustees which must be verified by the debtor on the return statement.

To confirm a plan of reorganization, all quarterly fees must be paid, or the plan must provide for payment of all fees on the plan's effective date. 11 U.S.C. § 1129(a)(12). Following confirmation, quarterly fees must also be paid until either a final decree is entered by the court, the case is dismissed or converted.

Quarterly fees must be mailed, with the transmittal form, to the address provided on the bill.

If you do not have the proper form, or do not timely receive a bill for quarterly fees from the Executive Office for the U.S. Trustees, contact the Office of the U.S. Trustee immediately. Failure to receive a proper transmittal form does not relieve you from responsibility for timely payment.

Failure to pay the quarterly fee is cause for conversion or dismissal of your chapter 11 case pursuant to 11 U.S.C. § 1112(b)(1).

**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)

Under the Debt Collection Improvements Act of 1996, 31 U.S.C. § 3701, the U.S. Trustee intends to use the debtor's Taxpayer Identification Number ("TIN") as reported by the debtor or debtors' counsel in connection with the chapter 11 bankruptcy proceeding for the purpose of collecting and reporting on any delinquent debt, including chapter 11 quarterly fees, that are owed to the U.S. Trustee.

The U.S. 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 Office 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.

## **XV. POST CONFIRMATION PROGRESS REPORTS AND REQUIRED ACTION**

**POST CONFIRMATION PROGRESS REPORTS.** As required by AK LBR 3022-1(a), following confirmation of the debtor's plan the debtor must file within 30 days after the end of the calendar quarter in which the confirmation order is entered a progress report on the action taken, progress made in carrying out the terms of the plan and the disbursements made during the period. Thereafter, a similar report shall be filed with the court and served on the U.S. Trustee not later than 30 days

after the end of each calendar quarter until entry of the final decree. Each report shall substantially conform to AK LBF 29.

MOTION FOR ENTRY OF FINAL DECREE. The entry of a final decree is necessary for the court to close the case and to stop the incurring of U.S. Trustee Quarterly fees by the debtor. The debtor shall move for entry of final decree in accordance with AK LBR 3022-1(b) when the confirmation order has become final, all U.S. Trustee Quarterly fees have been paid and all proceedings requiring action by the court have been completed. Twenty-one days notice to all persons on the master mailing list must be given in accordance with AK LBR 3022-1(c) and AK LBF 29.

GAIL BREHM GEIGER  
ACTING UNITED STATES TRUSTEE REGION 18



## U.S. Department of Justice

### United States Trustee Program

---

#### NOTICE OF REVISED CHAPTER 11 QUARTERLY FEE SCHEDULE

Pursuant to Section 213 of Title II, Division B, Consolidated Appropriations Act, 2008, (P.L. 110-161), the chapter 11 quarterly fee schedule established by 28 U.S.C. §1930(a)(6) is amended effective January 1, 2008. The following chart displays the revised quarterly fee schedule for calendar quarters beginning January 1, 2008.

Disbursement Range	<u>Quarterly Fee</u>
\$0 to \$14,999.99	\$325
\$15,000 to \$74,999.99	\$650
\$75,000 to \$149,999.99	\$975
\$150,000 to \$224,999.99	\$1,625
\$225,000 to \$299,999.99	\$1,950
\$300,000 to \$999,999.99	\$4,875
\$1,000,000 to \$1,999,999.99	\$6,500
\$2,000,000 to \$2,999,999.99	\$9,750
\$3,000,000 to \$4,999,999.99	\$10,400
\$5,000,000 to \$14,999,999.99	\$13,000
\$15,000,000 to \$29,999,999.99	\$20,000
\$30,000,000 or more	\$30,000

All other quarterly fee related procedures remain unchanged. The fee is due on the last day of the calendar month following the calendar quarter for which the fee is owed, starting with the quarter in which the case commenced, and continuing until and including the quarter in which the case is dismissed, converted to another chapter of the Bankruptcy Code, or closed by the court. Interest will be charged on unpaid quarterly fees, pursuant to 31 U.S.C. 3717.

The mailing address for quarterly fee payments is:

U.S. Trustee Payment Center  
Post Office Box 530202  
Atlanta, GA 30353-0202

The address above also appears on the instructions and payment form included with the monthly quarterly fee statement.

Please address any questions concerning this change to your local Office of the U.S. Trustee.

## **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, § 31001(i)(3)(A), 110 Stat. 1321-365, codified at 31 U.S.C. § 3701, the United States Trustee intends to use the debtor's Taxpayer Identification 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.



**OFFICE OF THE U.S. TRUSTEE - REGION 18  
DISTRICT OF ALASKA**

**UST-1  
10-2014**

**INITIAL REPORTING REQUIREMENTS FOR ALL CHAPTER 11 DEBTORS**  
(Provide to U.S. Trustee within 20 days after filing)

**Debtor Name:** \_\_\_\_\_

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

<b>Document Attached</b>	<b>Previously Submitted</b>	<b>Explanation Attached</b>	<b>Required Documents</b>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>1. Most recently prepared annual financial statements (balance sheet and statement of income).</b>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>2. Most recently prepared (other than annual) balance sheet.</b>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>3. Most recently prepared (other than annual) statement of income (previously known as profit and loss statement).</b>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>4. Most recently filed Federal Income Tax returns.</b>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>5. Most recently filed Sales Tax return.</b>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>6. Proof of establishment of Debtor in Possession bank accounts (submit a voided check).</b>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>7. Proof of insurance (submit declaration pages).</b>

Document Attached	Previously Submitted	Explanation Attached	Required Documents
( )	( )	( )	8. Receipt and certification concerning operating and reporting requirements
( )	( )	( )	9. Bank Account Certification UST-17
( )	( )	( )	10. Other documents/reports as required by the U.S. Trustee: <u>Copies of bank statements for two months prior to date of filing</u>

The undersigned individuals certify under penalty of perjury that the information contained in this and accompanying required documents is complete, true, and correct to the best of their knowledge, information and belief.

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

Dated: \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
Title of Debtor Representative

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

Dated: \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
Attorney for Debtor or Trustee

Reviewed and Submitted by:

\_\_\_\_\_

Dated: \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
Attorney for Debtor or Trustee

**OFFICE OF THE U. S. TRUSTEE - REGION 18**  
**DISTRICT OF ALASKA**

**UST-1**  
10-2014

**Debtor Name:** \_\_\_\_\_

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

**CERTIFICATION CONCERNING OPERATING AND REPORTING REQUIREMENTS**

The undersigned representative responsible for discharging the duties of the Debtor in the above case acknowledges receipt of the United States Trustee's operating guidelines and reporting requirements for Chapter 11 cases. The undersigned hereby certifies that he or she has read the requirements and agrees to operate the Debtor's business, file reports, and pay quarterly fees in accordance with said requirements.

**DEBTOR-IN-POSSESSION**

**DATED:** \_\_\_\_\_

**By:** \_\_\_\_\_  
**Debtor's Representative**

**Title:** \_\_\_\_\_

The undersigned as counsel for the Debtor has read and reviewed with the Debtor the above-referenced operating and reporting requirements.

**DATED:** \_\_\_\_\_

**By:** \_\_\_\_\_  
**Counsel for the Debtor**

# **COLLATERALIZATION CERTIFICATE**

**UST-17**

10/2014

OFFICE OF THE U. S. TRUSTEE - REGION XVIII  
DISTRICT OF ALASKA  
605 W. 4th Ave., Ste 203  
Anchorage, AK 99501  
(907) 271-2600

## **DEBTOR-IN-POSSESSION:**

11 U.S.C. § 345 requires that debtors in Chapter 11 ensure that funds of the estate are adequately protected. All estate funds current and future must be deposited in financial institutions insured by the FDIC. In addition, should deposits exceed the FDIC coverage, the financial institution must be an authorized depository approved by the Office of the U. S. Trustee - District of Alaska and must post a bond for the uninsured deposits or, alternatively, pledge collateral with the Federal Reserve Bank for the uninsured deposits.

The financial institution you choose for estate funds must complete this certification acknowledging your Debtor-in-Possession or trustee status and that it is insured by FDIC and agreeing to notify the Office of the U.S. Trustee - District of Alaska should estate funds exceed FDIC insurance limits and agreeing to take steps to become an authorized depository (if not already authorized) and post a bond or collateralize uninsured deposits.

**YOU OR THE FINANCIAL INSTITUTION MUST RETURN THE COMPLETED FORM TO THE U.S. TRUSTEE AT THE ABOVE ADDRESS.**

---

## **DEPOSITORY:**

This depository certifies that we hold estate funds for:

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

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

ACCOUNT TYPE: \_\_\_\_\_ #: \_\_\_\_\_

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

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

We further certify this depository is FDIC insured, and we will notify the Office of the U.S. Trustee - District of Alaska if deposits exceed the level insured and will sign the authorized depository agreement (if not previously done) and post a bond or pledge collateral with the Federal Reserve Bank for the amount deposits exceed insurance coverage.

We agree to report the account balances on hand to the U.S. Trustee quarterly by sending the report to the above address.

\_\_\_\_\_

\_\_\_\_\_  
DATE

\_\_\_\_\_  
FINANCIAL INSTITUTION

## CORPORATIONS AND PARTNERSHIPS

### INSTRUCTION PAGE

(UST-2 through UST-8, and UST-18)

Every Chapter 11 Debtor-in-Possession or Trustee must file Monthly Operating Reports. The reports are due within fifteen (15) days following the end of the month (or portion of month). All reports must comply with the following instructions unless authorized in writing by the Office of the U. S. Trustee:

1. Accounting Records. Close the books and records as of the day prior to filing the petition. Then on the date of filing, reopen the general ledger accounts. If you are a small company with a single entry accounting system, note the balances in the accounting records as of that date. It is essential that both periods be separated for purposes of determining preferences for liens, administrative expenses, etc. Accordingly, all balance sheet and operating accounts of the Debtor must be separated between prepetition and post-petition accounts. The current liabilities in the old general ledger must be reclassified as non-current liabilities subject to compromise or not subject to compromise in the new general ledger.

Federal income tax returns will continue to be prepared using the fiscal year already established with the IRS. For other payments to federal and local taxing authorities, you must file two reports; the first one for the period up to the date of filing, and the second for the period from the date of filing to the end of the quarter. Do not pay the amount due for the period prior to the date of filing. However, you must pay all post-petition taxes. Failure to pay post-petition taxes could result in a dismissal or conversion of your case. You should identify yourself as the "Debtor-in-Possession" on the post-petition returns.

2. Monthly Reporting Requirements Cover Sheet. (Exhibit UST-2 enclosed.) Complete the form including the accompanying certification. The certification must be signed by the debtor.
3. Comparative Balance Sheet. (Exhibit UST-3 enclosed.) Prepare a statement similar to the exhibit enclosed. Please note that prepetition obligations (payables) must be classified separately. In this regard, the prepetition current liabilities must be reclassified as non-current, as noted in paragraph 1 above. Liabilities subject to compromise are all pre-petition liabilities and liabilities which have accrued since the filing of the petition which would require court approval for payment, e.g. professional fees. The Debtor must disclose the method of valuation of inventory and other assets (cost or market).
4. Income Statement. (Exhibit UST-4 enclosed.) Prepare the statement on either an accrual or cash basis (identify which). While the accrual basis is preferred, either method is acceptable depending on the method of accounting used by the company. The Debtor should identify any major nonrecurring expenditures.

You should prepare the statement on a comparative basis, month to month, by photocopying the prior month's statement and adding the current month's activities. Any transactions outside the normal course of business must be disclosed.

5. Statement of Cash Receipts and Disbursements. (Exhibit UST-5 enclosed.) Identify all receipts and disbursements for each of the bank accounts (general, tax and payroll). (Include disbursements such as mortgage payments, installment payments, etc. Include cash receipts from all sources to include borrowing from financial institutions, sale of assets, etc. Identify any transactions which occurred outside the normal course of business. Include both cash and non-cash receipts and disbursements (e.g., bartering transactions).

Cash receipts must identify the date funds were received and the source of the funds. Disbursements must list each check, date, payee, purpose of disbursement or expense category and the amount.

6. Statement of Aged Receivables. (Exhibit UST-6 enclosed.)
7. Statement of Aged Payables. (Exhibit UST-7 enclosed.) Include amounts incurred postpetition only. Debtors may combine all payable less than 30 days past due and show on one line.
8. Statement of Operations, Taxes, Insurance and Personnel. (Exhibit UST-8 enclosed.) All questions must be answered.
9. Estate Property Record and Report. (Exhibit UST-18 enclosed.) List the assets by type as set out in schedules A and B in column 1. In column 2, enter the value for the asset as given in schedules A and B as of the petition date. If appraisals or subsequent circumstances require adjustments to the values, update the values and add a footnote explaining the changes made. In column 3 set out the related amount of any secured liens. As settlements and rulings on claims occur, etc., the amounts for liens should be updated and footnoted with explanations. In column 4 report abandonments, reliefs from stay, disposals, etc. In column 5 show the net amount received by the estate in any sales. Column 6 then reports the remaining value of the property to the estate (i.e. the petition value less the amount of liens). Form UST-18 should be updated and included in the monthly reports for the end of every quarter (e.g. March, June, September, and December).
10. Other documents or reports. The debtor may be requested to prepare other financial reports as determined necessary in the circumstances.

**IN THE UNITED STATES BANKRUPTCY COURT**  
**FOR THE DISTRICT OF ALASKA**

**UST-2**  
**10/2014**

**In re:** \_\_\_\_\_ )  
\_\_\_\_\_ ) **CASE NO.** \_\_\_\_\_  
\_\_\_\_\_ )  
\_\_\_\_\_ )  
\_\_\_\_\_ )  
\_\_\_\_\_ )  
**Debtor(s).** \_\_\_\_\_ )  
\_\_\_\_\_ )

**MONTHLY REPORTING REQUIREMENTS FOR CHAPTER 11 DEBTORS**  
**CORPORATIONS AND PARTNERSHIPS**

All Chapter 11 debtors (other than individuals) must transmit to the U. S. Trustee the documents and reports identified below no later than the 15th day of the month following the end of the month covered by the report. Failure to comply could result in conversion or dismissal.

**Debtor Name:** \_\_\_\_\_

**Case Number:** \_\_\_\_\_ **For the month of:** \_\_\_\_\_

<b><u>Document Attached</u></b>	<b><u>Previously Submitted</u></b>	<b><u>Explanation Attached</u></b>	<b><u>Required Documents</u></b>	
( )	( )	( )	1.	Comparative balance sheet
( )	( )	( )	2.	Statement of income (profit and loss statement).
( )	( )	( )	3.	Statement of cash receipts and disbursements.
( )	( )	( )	4.	Statement of aged receivables.
( )	( )	( )	5.	Statement of aged payables.
( )	( )	( )	6.	Statement of personnel, taxes insurance and operations.
( )	( )	( )	7.	Estate Property Record and Report (quarterly).
( )	( )	( )	8.	Monthly Bank Statements for All Open Accounts.
( )	( )	( )	9.	Other documents/reports as required by the U.S. Trustee: _____

The undersigned certifies under penalty of perjury that the information contained in this and accompanying reports is complete, true and correct to the best of my knowledge, information and belief.

By: \_\_\_\_\_ Dated: \_\_\_\_\_, 20\_\_

\_\_\_\_\_  
Title of Debtor Representative

By: \_\_\_\_\_ Dated: \_\_\_\_\_, 20\_\_

\_\_\_\_\_  
Attorney for Debtor or Trustee

Reviewed and Submitted by:

\_\_\_\_\_ Dated: \_\_\_\_\_, 20\_\_

\_\_\_\_\_  
Attorney for Debtor or Trustee



OFFICE OF THE U.S. TRUSTEE - REGION 18  
DISTRICT OF ALASKA

UST-3  
10/2014

**COMPARATIVE BALANCE SHEET**

As of \_\_\_\_\_

Debtor Name: \_\_\_\_\_

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

	<u>Period</u>	<u>Period</u>	<u>Period</u>
	_____	_____	_____
<sup>2</sup>			
<b><u>ASSETS</u></b>			
<b>Current Assets</b>			
Cash	_____	_____	_____
Accounts Receivable (net)	_____	_____	_____
Notes Receivable	_____	_____	_____
Inventory <sup>3</sup>	_____	_____	_____
Other (attach list)	_____	_____	_____
<b>Total Current Assets</b>	_____	_____	_____
<b>Fixed Assets</b>			
Property and Equipment	_____	_____	_____
Accumulated Depreciation	_____	_____	_____
<b>Total Fixed Assets</b>	_____	_____	_____
<b>Other Assets (attach list)</b>	_____	_____	_____
<b>TOTAL ASSETS.....</b>	_____	_____	_____
<b><u>LIABILITIES</u></b>			
<b>Current (Post-petition) Liabilities:</b>			
Accounts Payable	_____	_____	_____
Notes Payable	_____	_____	_____
Rents and Leases Payable	_____	_____	_____
Taxes Payable	_____	_____	_____
Accrued Interest	_____	_____	_____
Professional Fees/Expenses	_____	_____	_____
Other: _____	_____	_____	_____
_____	_____	_____	_____
<b>Total Current Liabilities</b>	_____	_____	_____
<b>Debtor-in-possession Financing</b>	_____	_____	_____
<b>Liabilities Subject to Compromise (Prepetition):</b>			
Unsecured Debt	_____	_____	_____
Secured	_____	_____	_____

	<u>Period</u>	<u>Period</u>	<u>Period</u>
<b>Liabilities Subject to Compromise (Prepetition cont.):</b>			
<b>Priority Claims</b>			
<b>Taxes</b>			
<b>Wages</b>			
<b>Deposits</b>			
<b>Other:</b> _____			
<b>Total Liabilities subject to compromise (Prepetition)</b>			
<b>Liabilities not subject to compromise (Prepetition)</b>			
<b>TOTAL LIABILITIES.....</b>			
<b><u>OWNER EQUITY (DEFICIT)</u><sup>4</sup></b>			
<b>PREFERRED STOCK</b>			
<b>COMMON STOCK</b>			
<b>PAID-IN CAPITAL</b>			
<b>RETAINED EARNINGS</b>			
<b>Through filing date</b>			
<b>Post filing date</b>			
<b>PARTNERS' INVESTMENT (DEFICIT)</b> _____			
<b>TOTAL OWNER EQUITY (NET WORTH)</b>			
<b>TOTAL LIABILITIES AND OWNER EQUITY.....</b>			

**FOOTNOTES:**

- 1. Explain significant events, including contingent liabilities and pending lawsuits, which may have a major effect on the financial condition of the debtor.**  
\_\_\_\_\_  
\_\_\_\_\_
- 2. Value assets at lower of cost or market and identify which method is being used.**  
\_\_\_\_\_  
\_\_\_\_\_
- 3. Explain the method of inventory valuation if other than the lower of cost or market.**  
\_\_\_\_\_  
\_\_\_\_\_
- 4. Identify any changes in stock holdings during the reporting period.**  
\_\_\_\_\_  
\_\_\_\_\_

OFFICE OF THE U.S. TRUSTEE - REGION 18  
DISTRICT OF ALASKA

UST-5  
10/2014

**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS**

For the Month Ending: \_\_\_\_\_

Debtor Name: \_\_\_\_\_

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

Account Name \_\_\_\_\_

Depository: \_\_\_\_\_

Account No: \_\_\_\_\_

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

<u>Date</u>	<u>Description (Source)</u>	<u>Amount</u>
Beginning Cash Balance		\$ _____
Total Cash Receipts		\$ _____
_____		
_____		
_____		

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

<u>Date</u>	<u>Check No.</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____

Total Cash Disbursements \$ \_\_\_\_\_

Adjustments (explain) \$ \_\_\_\_\_

Ending Cash Balance (must agree with bank statement  
for account cited above) \$ \_\_\_\_\_

**NOTE:**

1. All receipts must be deposited in bank accounts of the estate. All disbursements must be made by check from accounts of the estate. No receipts may be endorsed over to another payee.
2. Copies of the debtor's cash receipts and disbursement journals or computerized reports may be submitted in lieu of this form if requested in writing and approved by the Office of the U.S. Trustee.

**OFFICE OF THE U.S. TRUSTEE - REGION 18**  
**DISTRICT OF ALASKA**  
**STATEMENT OF AGED RECEIVABLES**

**UST-6**  
**10/2014**

**FOR THE MONTH ENDING \_\_\_\_\_**

**Debtor Name:** \_\_\_\_\_

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

<b>TOTAL DUE</b>	<b>CURRENT (0-30 DAYS)</b>	<b>PAST DUE (31-6 DAYS)</b>	<b>PAST DUE (61-90 DAYS)</b>	<b>PAST DUE (91 &amp; OVER)</b>	<b>AMOUNT Considered Uncollectible</b>
<b><u>PREPETITION</u></b>					
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<b><u>POST-PETITION</u></b>					
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<b><u>TOTALS</u></b>					
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

**NOTES:**

- 1. Please explain what actions have been taken to collect receivables more than 60 days past due.** \_\_\_\_\_  
\_\_\_\_\_
- 2. Provide details on all receivables due from any related party in attachment.** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**ACCOUNTS RECEIVABLE RECONCILIATION:**

- 1. Opening Balance (total from prior report)** \_\_\_\_\_
- 2. New Accounts this Month** \_\_\_\_\_
- 3. Balance (add lines 1 and 2)** \_\_\_\_\_
- 4. Amount Collected on Prior Accounts** \_\_\_\_\_
- 5. Closing Balance (subtract line 4 from line 3)** \_\_\_\_\_

**UST-7**  
**10/2014**

OFFICE OF THE U.S. TRUSTEE - REGION 18  
DISTRICT OF ALASKA

UST-8  
10/2014

**STATEMENT OF OPERATIONS, TAXES, INSURANCE AND PERSONNEL**

**FOR THE MONTH ENDING:** \_\_\_\_\_

**Debtor Name:** \_\_\_\_\_

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

- 1. What efforts have been made toward presentation of a plan to the creditors?**

---

---

---

---

- 2. Has the Debtor in Possession, subsequent to the filing of the petition, made any payments on its prepetition unsecured debt, except as have been authorized by the Court? (subsequent monthly reports need only show payments on pre-petition debt made since the last monthly financial report.)**

\_\_\_\_\_: Yes

\_\_\_\_\_: No

**Identify amount, who was paid and date paid:**

---

---

---

---

- 3. Provide a narrative report of significant events and events out of the ordinary course of business: (attach separate sheet if necessary)**

---

---

---

---

---

---

---

---

- 4. If assets have been sold in other than the ordinary course of business, please provide details as to the asset sold, date of sale, total sales price, deductions (i.e., commissions), and net amount received.**

---

---

---

5. Describe significant (i.e. greater than \$1,000) changes in the balances for prepetition priority, unsecured, or secured debts.

---



---



---

6. **STATUS OF TAXES**

	<u>AMOUNT WITHHELD OR ACCRUED</u>	<u>AMOUNT PAID</u>	<u>DATE PAID</u>	<u>POST-PETITION TAXES PAST DUE</u>
<b><u>FEDERAL TAXES</u></b>				
<b>FICA</b>				
Withholding				
Unemployment				
Income				
Other _____				
_____				
<b><u>STATE TAXES</u></b>				
Employment Sec.				
Dept. of Revenue				
Excise				
<b><u>OTHER TAXES</u></b>				
City Business/ License				
Personal Property				
Real Property				
Other: (List) _____				
_____				

Explain reason for any past due post-petition taxes:

---



---



---



---



---



7. SCHEDULE OF SALARY AND OTHER PAYMENTS TO PRINCIPALS-  
EXECUTIVES-INSIDERS\*

<u>PAYEE NAME</u>	<u>POSITION</u>	<u>NATURE OF PAYMENT</u>	<u>AMOUNT</u>
			\$ _____
			_____
			_____
			_____
			_____

\*List accrued salaries whether or not paid and any draws of any kind or benefits such as car etc. made to or for the benefit of any proprietor, owner, partner, shareholder, officer, director or insider.

8. SCHEDULE OF PAYMENTS TO ATTORNEYS AND OTHER PROFESSIONALS

	<u>Appointment Date</u>	<u>Amount Paid This Month</u>	<u>Date of Court Approval</u>	<u>Aggregate Received</u>	<u>Estimated Balance Due</u>
Debtor's Counsel	_____	_____	_____	\$ _____	\$ _____
Counsel for Unsecured Creditors' Committee	_____	_____	_____	\$ _____	\$ _____
Trustee's Counsel	_____	_____	_____	\$ _____	\$ _____
Accountant	_____	_____	_____	\$ _____	\$ _____
Other: _____	_____	_____	_____	\$ _____	\$ _____

Identify fees accrued but not paid: \_\_\_\_\_

## 9. Please explain any changes in insurance coverage that took place this month.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

10. PERSONNEL

	<u>Full Time</u>	<u>Part Time</u>
Total number of employees at beginning of period	_____	_____
Number hired during the period	_____	_____
Number terminated or resigned during period	_____	_____
Total number of employees on payroll at period end	_____	_____
Total payroll for the period \$ _____	_____	_____

## ESTATE PROPERTY RECORD AND REPORT

Case No.: \_\_\_\_\_  
Case Name: \_\_\_\_\_

[illegible]

MONTHLY REPORTING REQUIREMENTS  
INDIVIDUALS

INSTRUCTION PAGE

UST 9 through 16, and UST-18.

Every Chapter 11 Debtor-in-Possession or Trustee must file Monthly Operating Reports. The reports are due within fifteen (15) days following the end of the month (or portion of month). All reports must comply with the following instructions unless authorized in writing by the Office of the U. S. Trustee:

1. Accounting Records. Close the books and records as of the day prior to filing the petition. Then on the date of filing, reopen the general ledger accounts. If you are a small company with a single entry accounting system, note the balances in the accounting records as of that date. It is essential that both periods be separated for purposes of determining preferences for liens, administrative expenses, etc. Accordingly, all balance sheet and operating accounts of the Debtor must be separated between prepetition and post-petition accounts. The current liabilities in the old general ledger must be reclassified as non-current liabilities in the new general ledger.

For payments to federal and local taxing authorities other than for Federal income tax, you must file two reports; the first one for the period up to the date of filing, and the second for the period from the date of filing to the end of the quarter. Do not pay the amount due for the period prior to the date of filing. However, you must pay all post-petition taxes. Failure to pay post-petition taxes could result in a dismissal or conversion of your case. You should identify yourself as the "Debtor-in-Possession" on the post-petition returns. For Federal income taxes, there are two separate taxpayers: the individual and the bankruptcy estate. There are also special elections and allocations of certain Federal income tax attributes between the individual and the bankruptcy estate that may affect tax liability. Consult an attorney or tax consultant regarding Federal income tax returns, reporting and filing requirements.

2. Monthly Reporting Requirements Cover Sheet. (Exhibit UST-2 enclosed.) Complete the form including the accompanying certification. The certification must be signed by the debtor.
3. Comparative Balance Sheet. (Exhibit UST-10 enclosed.) Prepare a statement similar to the exhibit enclosed. Please note that prepetition obligations (payables) must be classified separately. In this regard, the prepetition current liabilities must be reclassified as non-current, as noted in paragraph 1 above. Liabilities subject to compromise are all pre-petition liabilities and liabilities which have accrued since the filing of the petition which would require court approval for payment, e.g. professional fees. The Debtor must disclose the method of valuation of inventory and other assets (cost or market).
4. Summary of Receipts and Disbursements. (Exhibit UST-11 enclosed.) The Debtor should identify any major nonrecurring expenditures.

You should prepare the statement on a comparative basis, month to month, by photo copying the prior month's statement and adding the current month's activities. Any transactions outside the normal course of business must be disclosed.

5. Statement of Personal and Business Receipts and Disbursements. (Exhibits UST-12-15 enclosed.) Identify all receipts and disbursements. (Include disbursements such as mortgage payments, installment payments, etc.) Include cash receipts from all sources to include borrowing from financial institutions, sale of assets, etc. Identify any transactions which occurred outside the normal course of business. Include both cash and non-cash receipts and disbursements (e.g., bartering transactions).

Cash receipts must identify the date funds were received and the source of the funds. Disbursements must list each check, date, payee, purpose of disbursement or expense category and the amount.

6. Statement of Aged Payables/Receivables and General Operations. (Exhibit UST-16 enclosed.) Include payables incurred post-petition only. Debtors may combine all payables less than 30 days past due and show on one line.
7. Estate Property Record and Report. (Exhibit UST-18 enclosed.) List the assets by type as set out in schedules A and B in column 1. In column 2, enter the value for the asset as given in schedules A and B as of the petition date. As appraisals and subsequent events occur, the values should be adjusted and a footnote added to explain the adjustments. In column 3 set out the related amount of any secured liens. As settlements and rulings on claims occur, the amounts should be adjusted and footnoted with explanations. In column 4 enter abandonments, disposals and reliefs from stay granted by the court. In column 5 show the net amount received in any sales. In column 6 show the remaining value to the estate (i.e. the petition value less the amount of liens). Form UST-18 should be updated and included in the monthly reports for the end of every quarter (e.g. March, June, September, and December).
8. Other documents or reports. The debtor may be requested to prepare other financial reports as determined necessary in the circumstances.

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF ALASKA

UST-9  
8/17/04

In re: \_\_\_\_\_ )  
 \_\_\_\_\_ ) CASE NO. \_\_\_\_\_  
 \_\_\_\_\_ )  
 \_\_\_\_\_ ) CHAPTER \_\_\_\_\_  
 Debtor(s). )  
 \_\_\_\_\_ )

MONTHLY REPORTING REQUIREMENTS FOR  
INDIVIDUALS (including those with dba's)

All Chapter 11 individual debtors must serve the U.S. Trustee with the documents and reports identified below no later than the 15th day of the month following the end of the month covered by the report. Failure to comply could result in conversion or dismissal.

Debtor Name: \_\_\_\_\_  
 Case Number: \_\_\_\_\_ For the month of: \_\_\_\_\_

Document	Previously	Explanation	
<u>Attached</u>	<u>Submitted</u>	<u>Attached</u>	<u>Required Documents</u>
( )	( )	( )	1. Comparative balance sheet.
( )	( )	( )	2. Summary of receipts and disbursements.
( )	( )	( )	3. Schedule of personal disbursements.
( )	( )	( )	4. Schedule of business disbursements.
( )	( )	( )	5. Schedule of personal cash receipts.
( )	( )	( )	6. Schedule of business cash receipts.
( )	( )	( )	7. Statement of aged payables and receivables and general operations.
( )	( )	( )	8. Estate Property Record and Report (quarterly)
( )	( )	( )	9. Monthly Bank Statements For All Open Accounts
( )	( )	( )	10. Other documents/reports as required by the U.S. Trustee: _____

The undersigned certifies under penalty of perjury that the information contained in this and accompanying reports is complete, true and correct to the best of my knowledge, information and belief.

By: \_\_\_\_\_ Dated: \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
Title of Debtor Representative

By: \_\_\_\_\_ Dated: \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
Attorney for Debtor or Trustee

Reviewed and Submitted by:

\_\_\_\_\_ Dated: \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
Attorney for Debtor or Trustee

OFFICE OF THE U.S. TRUSTEE - REGION 18  
DISTRICT OF ALASKA

UST-10  
1/1/97

COMPARATIVE BALANCE SHEET

As of \_\_\_\_\_

Debtor Name: \_\_\_\_\_

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

	<u>Period</u>	<u>Period</u>	<u>Period</u>
	_____	_____	_____
<u>ASSETS</u> <sup>2</sup>			
Current Assets			
Cash	_____	_____	_____
Accounts Receivable (net)	_____	_____	_____
Notes Receivable	_____	_____	_____
Inventory 3	_____	_____	_____
Other (attach list)	_____	_____	_____
Total Current Assets	_____	_____	_____
Fixed Assets			
Property and Equipment	_____	_____	_____
Accumulated Depreciation	_____	_____	_____
Total Fixed Assets	_____	_____	_____
Other Assets (attach list)	_____	_____	_____
TOTAL ASSETS. . . . .	_____	_____	_____
	_____	_____	_____
<u>LIABILITIES</u>			
Post-petition Liabilities:			
Accounts Payable	_____	_____	_____
Notes Payable	_____	_____	_____
Rents and Leases Payable	_____	_____	_____
Taxes Payable	_____	_____	_____
Accrued Interest	_____	_____	_____
<b>Professional Fees/Expenses</b>	_____	_____	_____
Other: _____	_____	_____	_____
_____	_____	_____	_____
Total Post-petition Liabilities	_____	_____	_____
Liabilities Subject to Compromise (Prepetition):			
Unsecured Debt	_____	_____	_____
Notes Payable-Secured	_____	_____	_____

	<u>Period</u>	<u>Period</u>	<u>Period</u>
Liabilities Subject to Compromise (Prepetition):			
Other Debt(priority Claims)	_____	_____	_____
Taxes	_____	_____	_____
Wages	_____	_____	_____
Deposits	_____	_____	_____
Other: _____	_____	_____	_____
Total Liabilities subject to compromise	_____	_____	_____
TOTAL LIABILITIES. ....	_____	_____	_____
 <u>OWNER EQUITY (DEFICIT)</u> <sup>4</sup>			
PREFERRED STOCK	_____	_____	_____
COMMON STOCK	_____	_____	_____
PAID-IN CAPITAL	_____	_____	_____
RETAINED EARNINGS	_____	_____	_____
Through filing date	_____	_____	_____
Post filing date	_____	_____	_____
PARTNERS' INVESTMENT (DEFICIT)	_____	_____	_____
TOTAL OWNER EQUITY (NET WORTH)	_____	_____	_____
TOTAL LIABILITIES AND OWNER'S EQUITY. ....	_____	_____	_____

FOOTNOTES:

1. Explain significant events, including contingent liabilities and pending lawsuits, which may have a major effect on the financial condition of the debtor.

\_\_\_\_\_

2. Value assets at lower of cost or market and identify which method is being used.

\_\_\_\_\_

3. Explain the method of inventory valuation if other than the lower of cost or market.

\_\_\_\_\_

4. Identify any changes in stock holdings during the reporting period.

\_\_\_\_\_

\_\_\_\_\_



OFFICE OF THE U. S. TRUSTEE - REGION 18  
DISTRICT OF ALASKA

UST-11  
1/1/97

SUMMARY OF RECEIPTS AND DISBURSEMENTS

FOR THE MONTH ENDING \_\_\_\_\_

Debtor Name: \_\_\_\_\_  
Case Number: \_\_\_\_\_

(Individual Debtor Only)

	MONTH	MONTH	MONTH	MONTH	MONTH
Personal Receipts <sup>1</sup>					
Wages, Income	_____	_____	_____	_____	_____
Draws	_____	_____	_____	_____	_____
Gifts	_____	_____	_____	_____	_____
Loans	_____	_____	_____	_____	_____
Other (Itemize)	_____	_____	_____	_____	_____
Total Personal Receipts	_____	_____	_____	_____	_____
Personal Disbursements <sup>1</sup>					
Rent, House Payments	_____	_____	_____	_____	_____
Groceries	_____	_____	_____	_____	_____
Utilities	_____	_____	_____	_____	_____
Automobile Expense	_____	_____	_____	_____	_____
Medical Expenses	_____	_____	_____	_____	_____
Clothing	_____	_____	_____	_____	_____
Insurance	_____	_____	_____	_____	_____
Loan Payments (not included above)	_____	_____	_____	_____	_____
Other (e.g. Reorganization Expense)	_____	_____	_____	_____	_____
(itemize anything over \$100)	_____	_____	_____	_____	_____
Total Personal Disbursements	_____	_____	_____	_____	_____
Net Personal (Receipts less Disbursements)	_____	_____	_____	_____	_____
Business Receipts	_____	_____	_____	_____	_____
Loans	_____	_____	_____	_____	_____
Sales	_____	_____	_____	_____	_____
Collection of Accounts	_____	_____	_____	_____	_____
Receivables	_____	_____	_____	_____	_____
Other (itemize)	_____	_____	_____	_____	_____
Total Business Receipts	_____	_____	_____	_____	_____

## Summary of Receipts and Disbursements

UST-11  
1/1/97

	MONTH	MONTH	MONTH	MONTH	MONTH
Business Disbursements					
Cost of Sales					
Beginning Inventory					
Add: Purchases					
Less: Ending Inventory					
Cost of Goods Sold					
Other Operating Expenses					
Owner Compensation/Draws					
Salaries and Wages - Other Employees					
Employee Benefits					
Business Loan Payments					
Payroll Taxes					
Real Estate Taxes					
Federal Income Taxes					
Rent/Lease Expense					
Interest Expense					
Insurance					
Vehicle Expenses					
Utilities					
Repairs and Maintenance					
Advertising					
Supplies					
Other (itemize anything over \$50)					
Reorganization Expense <sup>2</sup>					
Total Business Disbursements					
Net Business (Receipts less Disbursements)					

<sup>1</sup> Report even if personal service income or paid from personal service income (identify as such).

<sup>2</sup> Professional fees, quarterly fees, etc. net of any income related to reorganization (Chapter 11 only.)

UST-12  
1/1/97

FOR THE MONTH ENDING \_\_\_\_\_

Case Number: \_\_\_\_\_ Account No.: \_\_\_\_\_

[illegible]

UST-13  
1/1/97

FOR THE MONTH ENDING \_\_\_\_\_

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

[illegible]

UST-14  
1/1/97

FOR THE MONTH ENDING \_\_\_\_\_

Debtor Name: \_\_\_\_\_

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

[illegible]

TOTAL \$\_\_\_\_\_

UST-15  
1/1/97

FOR THE MONTH ENDING \_\_\_\_\_

Case Number: \_\_\_\_\_ Account. No. \_\_\_\_\_

[illegible]

\$\_\_\_\_\_

OFFICE OF THE U.S. TRUSTEE - REGION 18  
DISTRICT OF ALASKA

UST-16  
1/1/97

STATEMENT OF AGED PAYABLES/RECEIVABLES AND GENERAL OPERATIONS  
(Individual Debtor Only)

Debtor Name: \_\_\_\_\_

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

Month Ending: \_\_\_\_\_

1. STATEMENT OF AGED PAYABLES:

ACCOUNT NAME	DESCRIPTION	TOTAL DUE	CURRENT (0-30 DAYS)	PAST DUE (31-60 DAYS)	PAST DUE (61-90 DAYS)	PAST DUE (91 & OVER)
--------------	-------------	--------------	------------------------	--------------------------	--------------------------	-------------------------

Prepetition

_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

Post-petition

_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

TOTALS

_____	_____	_____	_____	_____	_____	_____
-------	-------	-------	-------	-------	-------	-------

Note: Please explain why accounts over 30 days past due have not been paid.

ACCOUNT NAME	DESCRIPTION	TOTAL DUE	CURRENT (0-30 DAYS)	PAST DUE (31-60 DAYS)	PAST DUE (61-90 DAYS)	PAST DUE (91 & OVER)
--------------	-------------	-----------	---------------------	-----------------------	-----------------------	----------------------

[illegible][illegible]



3. STATEMENT OF OPERATIONS, TAXES, INSURANCE AND PERSONNEL

1. What efforts have been made toward presentation of a plan to the creditors?

---

---

---

---

2. Has the Debtor in Possession, subsequent to the filing of the petition, made any payments on its prepetition unsecured debt, except as have been authorized by the Court? (subsequent monthly reports need only show payments on pre-petition debt made since the last monthly financial report.)

\_\_\_\_\_: Yes

\_\_\_\_\_: No

Identify amount, who was paid and date paid:

---

---

---

---

3. Provide a narrative report of significant events of the individual and events of the individual's business out of the ordinary course of business: (attach separate sheet if necessary)

---

---

---

---

---

---

---

---

---

---

---

4. If assets have been sold by the individual or by the individual's business in other than the ordinary course of business, please provide details as to the asset sold, date of sale, total sales price, deductions (i.e., commissions), and net amount received.

---

---

---

---

---

5. Describe significant (i.e. greater than \$1,000) changes in the balances for prepetition priority, unsecured, or secured debts.

---

---

---

6. STATUS OF TAXES

<u>FEDERAL TAXES</u>	AMOUNT WITHHELD OR ACCRUED	AMOUNT PAID	DATE PAID	POSTPETITION TAXES <u>PAST DUE</u>
FICA	_____	_____	_____	_____
Withholding	_____	_____	_____	_____
Unemployment	_____	_____	_____	_____
Income	_____	_____	_____	_____
Other	_____	_____	_____	_____
<u>STATE TAXES</u>				
Employment Sec.	_____	_____	_____	_____
Dept. of Revenue	_____	_____	_____	_____
Excise	_____	_____	_____	_____
<u>OTHER TAXES</u>				
City Business				
License	_____	_____	_____	_____
Personal Property	_____	_____	_____	_____
Real Property	_____	_____	_____	_____
Other (List)	_____	_____	_____	_____

Explain reason for any past due post-petition taxes:

---

---

---

7. SCHEDULE OF PAYMENTS TO ATTORNEYS AND OTHER PROFESSIONALS

	Appointment Date	Amount Paid This Month	Date of Court Approval	Aggregate Received	Estimated Balance Due
Debtor's Counsel	_____	_____	_____	\$ _____	\$ _____
Counsel for Unsecured	_____	_____	_____	\$ _____	\$ _____
Creditors' Committee	_____	_____	_____	\$ _____	\$ _____
Trustee's Counsel	_____	_____	_____	\$ _____	\$ _____
Accountant	_____	_____	_____	\$ _____	\$ _____
Other: _____	_____	_____	_____	\$ _____	\$ _____

Identify fees accrued but not paid: \_\_\_\_\_

8. Please explain any changes in insurance coverage that took place this month.

---

---

---

---

9. PERSONNEL

	Full Time	Part Time
Total number of employees at beginning of period	<hr/>	<hr/>
Number hired during the period	<hr/>	<hr/>
Number terminated or resigned during period	<hr/>	<hr/>
Total number of employees on payroll at period end	<hr/>	<hr/>
Total payroll for the period \$	<hr/>	<hr/>

## ESTATE PROPERTY RECORD AND REPORT

Case No.: \_\_\_\_\_  
Case Name: \_\_\_\_\_

[illegible]