



## **CHAPTER 11 GUIDELINES FOR REGION 9** **OPERATING INSTRUCTIONS** **AND REPORTING REQUIREMENTS**

Section 586(a)(3) of Title 28 of the United States Code provides that the United States Trustee shall supervise the administration of chapter 11 cases within the region for which such United States Trustee is appointed. Pursuant to that section, the United States Trustee for Region 9, comprised of the judicial districts for the states of Ohio and Michigan, has promulgated the following requirements for chapter 11 debtors and trustees.

**Timely compliance with each of the following requirements is mandatory. Failure to comply with any requirement may result in the filing of a motion for dismissal or conversion of the case or a motion for appointment of a chapter 11 trustee or examiner.**

**Any request for amendment to or modification of any of these requirements must be made in writing and approved in writing by the Office of the United States Trustee.**

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## 1. GENERAL REQUIREMENTS

a. The debtor is required to comply in all respects with the Bankruptcy Code and the Bankruptcy Rules and any applicable local rules promulgated by the United States Bankruptcy Court.

b. Notices and copies of all pleadings, stipulations and proposed orders must be served upon the United States Trustee as required by Federal Rules of Bankruptcy Procedure ("FRBP") and the Local Bankruptcy Rules ("LBR").

c. The debtor must pay, in full when due, all obligations arising after the filing of the petition ("postpetition"). This includes not only general business expenses, but all postpetition obligations including:

- (1) Wages;
- (2) FICA taxes, both employees' and employers' portions;
- (3) Withheld federal, state and local payroll taxes, and
- (4) All other taxes.
- (5) United States Trustee Quarterly Fees and Court Costs.

d. The debtor shall file all federal, state and local tax returns when due, or shall procure an extension from the appropriate taxing authority, unless otherwise provided by the Bankruptcy Code or by order of the Court.

e. The debtor may not employ or pay any professionals (i.e. attorneys, accountants, or appraisers) pursuant to 11 U.S.C. §§ 327 and 330 respectively without a court order. The fee guidelines promulgated by the Office of the United States Trustee shall be applicable to all professionals retained in the case.

f. The debtor may not pay obligations arising before the date of filing of the petition ("prepetition"), except as allowed by the Bankruptcy Code, local rules, or by order of the Court.

g. The debtor shall promptly notify the United States Trustee, in writing, of any and all changes of address of the debtor during the pendency of the case.

## 2. BOOKS AND RECORDS

The books and records of the debtor should be closed as of the date of the filing of the petition. Provision must be made for separate accounting with respect to prepetition and postpetition accounts and transactions.

### 3. BANK ACCOUNT REQUIREMENTS

a. All prepetition bank accounts over which the debtor has possession, custody, control, ownership or access must be closed immediately upon the filing of the chapter 11 petition. At the initial debtor interview, the debtor shall deliver to the United States Trustee attached **Form A**, which lists all prepetition bank accounts used by the debtor whether in the name of the debtor or in some other name. Copies of the final statements for closed accounts, the initial statements for the required newly opened accounts and a voided copy of the first check from each account shall also be provided to the United States Trustee.

b. Immediately upon the filing of the petition, a minimum of two new bank accounts must be opened by the debtor at an authorized depository (see subsection (e) of this section). The new accounts should be detailed on attached **Form A**. The two mandatory new accounts are the general and tax accounts as follows:

- 1.) **General Account:** All revenues and receipts and all other income (including wages) received by the chapter 11 debtor shall be deposited into this account. Under no circumstances, may a debtor engage in cash or any other transactions that do not pass through this account.
- 2.) **Tax Account:** Sufficient funds to cover tax liabilities must be deposited into this account from the General Account as they accrue. They must be timely paid in the manner specified by the appropriate taxing authorities. If requested by the United States Trustee.
- 3.) **Payroll Account:** A payroll account may be required if the debtor has more than ten (10) employees or if the U.S. Trustee specifically requires such an account in cases of ten (10) or less employees.

c. The signature cards for the new bank accounts shall clearly indicate that the debtor is a "debtor in possession". The face of the checks must contain the case name and number, must clearly indicate that the debtor is a "debtor in possession", and this same information should be on the bank statement issued on each account. The debtor is obligated to ensure that the bank is directed to send a copy of the monthly bank statements (only) to the United States Trustee. **Banks refusing to perform this service may not hold the funds of bankruptcy estates subject to these requirements.**

d. After the opening of the initial debtor in possession accounts as specified in (b) above, no additional debtor in possession bank accounts or any other bank accounts shall be opened by or on behalf of the debtor during the pendency of the Chapter 11 proceedings without the prior authorization of the Office of the United States Trustee and/or the United States Bankruptcy Court.

e. Shown below is a list of financial institutions that have executed a Uniform Depository Agreement for the Region 9 as of April 23, 2018. Please note this list is dynamic and changes periodically.

Associated Bank NA	LaSalle Bank, NA
Banc of California, N.A.	MB Financial Bank, N.A.
Bank of America, NA	Metropolitan Commercial Bank
Bank of Kansas City	New York Community Bank
Bank of New York Mellon	Old National Bank
Bank of Texas (BOKF)	*People Bank
Bofi Federal Bank	Pinnacle Bank
Cadence Bank NA	PNC Bank, NA
California Republic	Rabobank, NA
Capital One NA	River Valley Bank
Chemical Bank	Signature Bank
Citibank NA	Stearns Bank, NA
*Citizens National Bank of SW Ohio	Sterling Bank
City National Bank	SunTrust Bank
Comerica Bank	Texas Capital Bank, NA
East West Bank	The Private Bank
Emigrant Mercantile Bank	Union Bank
Encore Bank NA	United Bank
Fifth Third Bank	*U.S. Bank
First Federal Community Bank	Virginia National Bank
First Financial Bank, NA	Wells Fargo Bank NA
Green Bank, NA	*WesBanco Bank
Huntington National Bank	Wolverine Bank
Integrity Bank	Zions First National Bank
JP Morgan Chase Bank, NA	
Key Bank, NA	

Please feel free to contact this office to insure the bank the debtor wishes to utilize is still an authorized depository of bankruptcy funds. If the bank the debtor intends on utilizing is not shown above, please contact your local United States Trustee office for further guidance. He or she will contact the bank and invite them to become an authorized depository.

f. Upon deciding which authorized depository to utilize throughout the bankruptcy process, the debtor is required to execute the Bank Release Waiver provided in Appendix A. The Bank Release Waiver states the debtor is granting the authorized bank, depository and/or financial institution the authority to release all information related to the bankruptcy bank accounts to the Office of the United States Trustee.

#### 4. **COMPENSATION OF PRINCIPALS, OFFICERS AND DIRECTORS**

a. All compensation or other consideration paid or to be paid from the assets of the estate to principals, officers, directors and insiders, as that term is defined under 11 U.S.C. § 101(31), must be disclosed to the United States Trustee at the initial debtor interview. The disclosure should detail the name and position of the individual employed along with a detailed description of the duties. Attached **Form B** should be utilized to provide this information. A separate Form B is to be used for each officer, director and/or insider.

b. The disclosure should detail the individual's salary history and the amount of compensation paid on a weekly or monthly basis and all perquisites, benefits and considerations of any kind the individual will receive, e.g. use of company vehicles, payment of life or health insurance premiums, reimbursement of expenses, etc.

c. The Notice of Insider Compensation Form should be utilized to provide this information and must be filed with the court and served on the Creditors= Committee or the Twenty Largest Creditors if no committee has been formed, and to any secured creditors that claim an interest in cash collateral.

## 5. INSURANCE REQUIREMENTS

a. Unless the United States Trustee otherwise directs, the following types of insurance must be maintained and premiums paid when due:

(1) If the debtor has tangible assets susceptible to casualty loss (fire, theft, weather, vandalism, etc.), casualty insurance must be maintained.

(2) If the debtor has employees, workers' compensation insurance and unemployment insurance must be maintained.

(3) If the debtor conducts business operations, general liability and, if appropriate, product liability insurance must be maintained.

(4) Any other coverage customary in the industry or business.

b. The United States Trustee must be provided with proof that the required insurance is being maintained. In fulfillment of this requirement, the debtor shall provide the United States Trustee with a copy of the first page of the binder of all policies at the initial interview. A certificate of insurance from the insurance agent must be provided, indicating the expiration date of each policy and naming the United States Trustee as certificate holder.

c. The loss/payee beneficiary should be changed to add: "name, debtor in possession". Affirmations that insurance coverage remains current must be filed with the monthly operating reports.

**d. The debtor shall provide notice to the United States Trustee of any change, cancellation or expiration of insurance coverage.**

## 6. INITIAL DEBTOR INTERVIEW

a. The debtor and counsel must attend an initial interview as soon as practicable after the filing of the petition or appointment of the trustee. See the appendix for the list of the items for list of items to bring to the initial interview. The designated principal(s) most familiar with the debtor's financial affairs must attend the initial meeting.

b. The purpose of the initial interview is to afford the United States Trustee an early opportunity to ascertain the nature and status of the proceeding, establish the financial reporting requirements appropriate for the case, and to answer questions pertaining to these requirements.

c. This interview will be scheduled by the United States Trustee generally within ten working days after the filing or appointment of the trustee. The meetings normally shall be held at the debtor's place of business, but may be held at the Office of the U.S. Trustee or other locations at the discretion of the U.S. Trustee.

d. At the conclusion of the meeting, the debtor and counsel will be required to sign a certification (Form C) indicating that they have received, understand and agree to comply with the requirements of the United States Trustee.

e. In some instances, the U.S. Trustee may arrange for the debtor and counsel to meet with the creditors' committee, in order to facilitate the administration of the case.

f. The debtor is required to produce the following at the initial interview:

1). Proof of the establishment of new bank accounts:

- (a) General Operating Account
- (b) Tax Account
- (c) Payroll Account (if required by the United States Trustee)

2). A declaration from the debtor verifying the closing of all prepetition bank accounts and stating the date each account was closed and that all monies were transferred to the new accounts.

3). Proof of the following insurance coverage (i.e., certificates):

- (a) General Comprehensive Public Liability Insurance
- (b) Fire and Theft Insurance
- (c) Workers' Compensation Insurance
- (d) Vehicle Insurance
- (e) Any Other Insurance Coverage Customary in the Business

4). All federal income tax returns and personal property tax returns (last two years) with all schedules and attachments.

5). Copies of the current year-to-date financial statements and copies of financial statements for the last two fiscal years.

6). Copies of the bank statements and the check register that cover the period four months prior to the bankruptcy filing.

7). Disclosure statement of compensation paid to principals, officers and directors (Form B).

**Note: The "Checklist of Items to be Provided" in Appendix A may be useful in providing guidance for the debtor in producing the preceding items.**

## 7. BUSINESS PLAN AND CASH PROJECTION

The debtor may be required to provide the United States Trustee with a detailed written strategy for effectuating successful business reorganization. The debtor's plan of action must include a six (6) month projection of cash receipts and disbursements.

## 8. LISTS OF CREDITORS, SCHEDULES AND STATEMENT OF AFFAIRS.

a. The debtor must comply with FRBP 1007. This rule requires the debtor to file schedules and a statement of financial affairs with the Clerk of the U. S. Bankruptcy Court. A complete list of all creditors and their addresses should be set forth in Schedules D, E and F of the petition.

b. Failure to file all required bankruptcy schedules and the statement of financial affairs within **15 days** of the date of filing or to obtain an extension of time from the court may result in the filing of a motion to dismiss or convert the case or, in the alternative, the appointment of a trustee or examiner.

c. The debtor must file a separate list with the petition containing the names, addresses, phone numbers and amounts of claims of the twenty largest unsecured creditors. FRBP 1007(d). This list should **NOT** contain the names of creditors who are "insiders", as that term is defined in 11 U.S.C. 101(31) of the Bankruptcy Code. In addition, the debtor must file a list of all equity security holders of the debtor including complete names, addresses and telephone numbers.

## 9. CREDITORS' MEETINGS

a. Section 341 of the Bankruptcy Code requires a meeting of creditors in each case. Notice of this meeting, which is scheduled by the United States Trustee, is sent to all creditors by the clerk of court. Where the debtor remains in possession, all principals, officers, directors and employees familiar with the financial affairs and operations must attend. Corporate debtors must be accompanied by legal counsel conversant in the proceeding. **Please note: The debtor in possession must bring to the Section 341 first meeting of creditors the original signed corporate resolution authorizing the filing of the bankruptcy and the original signed bankruptcy petition, schedules, and Statement of Financial Affairs.**

b. After notice has been mailed, a meeting cannot be cancelled or rescheduled to accommodate conflicts with the schedules of debtors, their counsel and other individuals required to attend the meeting. After the initial creditors' meeting, the United States Trustee may continue the meeting to another date and time until the case is dismissed or converted or a plan is confirmed.

## 10. PERIODIC STATUS CONFERENCES

Subsequent to the conduct of the creditors' meeting, the United States Trustee may conduct periodic status conferences with the debtor, their counsel, the creditors' committee and their counsel. The purpose of these conferences is to ascertain the financial status of the debtor in possession, to determine what progress is being made with respect to formulating a plan of reorganization, and to determine when a plan may be filed.

## 11. PREPETITION AND POSTPETITION TAXES

a. **Prepetition.** Any prepetition tax return due, but not filed, as of the date of the petition for which there is any tax due, must be filed with the appropriate taxing authority. It is the responsibility of the debtor to ascertain whether there are such unfiled returns and to amend schedules to reflect them as is appropriate.

b. **Postpetition.** All postpetition taxes required to be paid and all postpetition tax returns required to be filed by the laws of the United States or any other state or political subdivision thereof, must be paid and filed by the debtor in a timely manner as required by the respective taxing authorities. With respect to postpetition taxes accruing during the pendency of a case for which there is no specific prepayment requirement, but which enjoy a priority lien or encumbrance against assets of the estate as they accrue (most notably real estate taxes), a cash deposit must be made to the tax account on a monthly prorated basis.

## 12. REAL PROPERTY QUESTIONNAIRES

a. Every chapter 11 debtor in possession which holds any interest in any parcel of real property, shall provide to the United States Trustee, a completed Real Property Questionnaire (Form F). Included within the meaning of the phrase Any interest in any parcel of real property@ are real property leases, land sales contracts, open escrows and other transactions under with the debtor presently may not be a titleholder of record.

b. A separate questionnaire is to be filed for each parcel of real property.

### 13. OPERATING REPORTS

a. **Signed copies of operating reports must be filed with the Court and the Office of the United States Trustee by the 20th day of each month.** The reports shall cover the preceding month. FRBP 2015. In addition, copies of such reports should be served upon the chairperson of creditors' committee(s) and counsel for the committee(s). **All reports must be prepared on the accrual basis of accounting. Falsification of any of the contents of the operating reports is punishable by law.**

b. The operating reports are used by the United States Trustee to monitor the progress of cases. Also, they enable interested parties to assess whether the business is operating at a sufficient level of profitability to demonstrate feasibility of reorganization.

c. The United States Trustee reserves the right to require the debtor to file more detailed or additional reports in order to monitor their financial affairs. 28 U.S.C. § 586(a)(3) and FRBP 2015. This determination will be made at the initial meeting with the United States Trustee and throughout the progress of the case. Such decisions will be based on the overall complexity or other factors present in the case which, in the judgment of the United States Trustee, warrant imposition of additional reporting requirements.

d. After the confirmation of a Chapter 11 plan, the reorganized debtor shall provide the United States Trustee, a quarterly Post Confirmation Status Report, until an order closing, dismissing, or converting the case is entered by the court. Monthly operating reports are no longer required in a case with a confirmed plan; however, post-confirmation quarterly financial reports are imperative in order to accurately calculate the amount of quarterly fees.

**Note: Instructions for completing the monthly operating reports and the monthly operating report forms, in addition to the Post Confirmation Status Report, are contained in the Appendixes.**

### 14. QUARTERLY FEES

a. Until a Chapter 11 case is **closed, dismissed or converted by the Court**, all debtor(s)-in-possession and trustees are required to pay the quarterly fee under 28 U.S.C. § 1930(a)(6). The required fee must be paid to the United States Trustee every calendar quarter between the date of filing the petition and the date the court enters a final decree closing the case, dismisses the case, or converts the case to another chapter in bankruptcy.

b. Even after the Court enters an order confirming a Chapter 11 plan of reorganization, a case is not deemed “closed” until such time as the Court enters a Final Decree closing the case in response to a motion requesting the issuance of a Final Decree. The obligation to pay quarterly fees after the entry of a confirmation order continues in effect until such time as the Court enters a Final Decree closing the case.

c. The quarterly fee is calculated by totaling the debtor's disbursements as reported on the Monthly Operating Reports for the three-month calendar quarter, or portion thereof, according to the chart on the following page (**the fee schedule can also be found at <https://www.justice.gov/ust/chapter-11-quarterly-fees>**). The quarterly fee amount will be estimated if disbursements for all of the months of a calendar quarter that the case is open have not been reported to the United States Trustee. The estimated fee is based on: a) reported disbursement history, b) initial financial data submitted when the case was filed, or c) an estimation done by the United States Trustee office. If you calculate the fee to be less than the estimated quarterly fee on the statement, you must submit actual disbursement reports supporting your calculation to the bankruptcy court and the United States Trustee Office.

d. Cases pending during even one day during a quarter will be required to pay the fee applicable to that entire quarter.

e. The debtor is responsible for the prompt and full payment of this fee. The amount varies depending upon the dollar amount of **all disbursements** made during the calendar quarter; however, a minimum fee of \$325 is due each quarter even if no disbursements are made during the quarter. There is no proration of the fee.

f. All quarterly fees must be paid before a Chapter 11 plan can be confirmed under 11 U.S.C. § 1129(a)(12).

g. Each debtor will receive a bill regarding the fee approximately two weeks prior to each of the due dates noted below. Each bill contains a "tear off" payment stub which should be returned along with the debtor's or trustee's check to the following address:

U.S. Trustee Payment Center  
P.O. Box 6200-19  
Portland, OR 97228-6200

Note: If the amount billed is not correct based on the disbursement range for that quarter, please pay the correct amount and note the actual disbursement for that quarter on the payment stub to be mailed.

h. Please make all checks payable to the "U. S. Trustee". The debtor's or trustee's account number, which can be obtained from the statement, should be written on the face of the check.

i. If any check is returned marked "*Insufficient Funds*", all future quarterly fee payments must be made by cashier's check, certified funds or postal money order.

j. If the quarterly fees are not satisfied, **Form E** explains the possible consequences that are in addition to the penalties listed on page 11.

### QUARTERLY FEE DUE DATES

Quarter	Quarter Ending Date	Due Date for Payment
1st (Jan-Feb-Mar)	March 31	April 30
2nd (Apr-May-Jun)	June 30	July 31
3rd (Jul-Aug-Sep)	September 30	October 31
4th (Oct-Nov-Dec)	December 31	January 31

### QUARTERLY FEE SCHEDULE

**In accordance with the Bankruptcy Judgeship Act of 2017, Pub. L. No. 115-72, the following amended chapter 11 quarterly fee schedule will apply for the calendar quarters beginning January 1, 2018.**

TOTAL QUARTERLY DISBURSEMENTS	QUARTERLY FEE
\$0 to \$14,999.99	\$325.00
\$15,000 to \$74,999.99	\$650.00
\$75,000 to \$149,999.99	\$975.00
\$150,000 to \$224,999.99	\$1,625.00
\$225,000 to \$299,999.99	\$1,950.00
\$300,000 to \$999,999.99	\$4,875.00
\$1,000,000 or more	1% of quarterly disbursements or \$250,000, whichever is less

**PENALTIES:**

**FAILURE TO TIMELY PAY THE QUARTERLY FEE IS CAUSE FOR CONVERSION OR DISMISSAL OF THE CASE UNDER 11 U.S.C. § 1112(b)(10).**

**FILING A FALSE REPORT MAY SUBJECT YOU TO CIVIL LIABILITY UNDER 31 U.S.C. §3729(a)(7) AND TO CRIMINAL PENALTIES UNDER 18 U.S.C. § 1621.**

## 15. OTHER REQUIREMENTS

In addition to the requirements of the United States Trustee detailed above, your attention is called to the following provisions of the Bankruptcy Code and Rules that may impact upon the viability of this proceeding. **Please note that the United States Trustee requires service of a copy of any such pleadings, stipulations and proposed orders filed with the Court. FRBP 9034(f).**

a. **Use of Cash Collateral.** Cash collateral may not be used by the debtor without procuring the consent of the secured creditor or court authorization after notice and hearing. 11 U.S.C. § 363(c)(2). Cash collateral is defined as cash, negotiable instruments, documents of title, securities, deposit accounts, or other cash equivalents in which the estate and an entity other than the estate have an interest. 11 U.S.C. § 363(a). Separate cash collateral accounts must be established and maintained by the debtor. 11 U.S.C. § 363(c)(4).

b. **Obtaining Credit.** The debtor may not obtain credit or incur unsecured debt, other than in the ordinary course of business, without court authorization after notice and hearing. 11 U.S.C. Sec. 364(b). Section 364(c) of the Bankruptcy Code requires court authorization after notice and hearing before obtaining credit or the incurring of debt with priority over certain administrative expenses. Section 364(c) and (d) of the Bankruptcy Code requires court authorization after notice and hearing before obtaining credit or the incurring of debt to be secured by a lien on property of the estate.

c. **Use, Sale or Lease of Property of the Estate.** Section 363(b) of the Bankruptcy Code provides for the use, sale, or lease of property of the estate when such use, sale or lease is not in the ordinary course of business, only after notice and hearing.

## 16. CHAPTER 11 INDIVIDUAL CASES

Additional requirements for Individual chapter 11 cases include the debtor's completion of credit counseling prior to filing for Chapter 11. An Official Form 22B must be completed and filed and supporting documentation (six months of pay advices and substantiation of all income received by the debtor for the six months prior to filing for bankruptcy) should be provided to the United States Trustee at the initial debtor's interview ("IDI").

For additional reference information for individual chapter 11 cases please see the following Bankruptcy Code Sections: §1115, §1123(a) (8), § 1127 (e), § 1129(a) (15) and §1141 (d) (5).

## 17. WEB SITES

Additional information may appear on the United States Trustee's web site:

<http://www.usdoj.gov/ust/index.htm>

## **APPENDIX LIST**

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**APPENDIX A – All items listed (if applicable) are to be completed by the Debtor and submitted at or prior to the initial debtor’s conference.**

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### **Checklist of Items to be Provided to the U.S. Trustee**

#### **Case Status Questionnaire**

#### **Bank Release Waiver**

**Form A** - Declaration Concerning Bank Accounts

**Form B** – Disclosure of Compensation of Principal, Officer, Director or Insider (Complete Form B for all Principals, Officers, Directors, or Insiders as needed)

**Form C** - Certification and Receipt of Operating Instructions and Reporting Requirements

**Form D** - List of Individuals and Entities Associated with, Affiliated with and/or Related to Debtor

**Form E** - Disclosure of Intent to use Taxpayer Identifying Number for the Purpose of Collecting and Reporting Delinquent Quarterly Fees

**Form F** - Real Property Questionnaire

**Form G** - Schedule of Unfiled Tax Returns

**Form H** - Forecast for First Six Full Months

**Form I** - Schedule of Secured Debt and Leases

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### **APPENDIX B – Monthly Operating Report Instructions**

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### **APPENDIX C – Monthly Operating Report Forms**

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**Form 1** - Transmittal and Certification

**Form 2** - Operating Statement (P&L)

**Form 3** - Balance Sheet

**Form 4** - Summary of Payables and Receivables

**Form 5** - Monthly Cash Statement

**Form 5A** - Cash Report

**Form 6** - Monthly Statement of Insider Compensation & Payment

**Form 7** - Schedule of In-Force Insurance

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### **APPENDIX D – Post Confirmation Status Report**

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#### **Instructions for Quarterly Post Confirmation Report**

**Form 8** – Transmittal of Quarterly Post Confirmation Report

**Form 9** – Chapter 11 Post Confirmation Report



U.S. Department of Justice  
Office of the United States Trustee  
Ohio and Michigan, Region 9  
170 North High Street  
Room 200  
Columbus, OH 43215

### Checklist of Items to be Provided to the U.S. Trustee

The Debtor should submit the following items at or prior to the initial debtor's conference:

- 1. Certificate of Insurance – Liability coverage with this office listed as a Certificate Holder.
- 2. Copies of Property, Liability, and Auto Insurance binders, and evidence of D&O policies, if applicable, or any other type of insurance, including umbrella policies with this office listed as a Certificate Holder. Also confirmation of DIP designated as beneficiary.
- 3. An executed release of information for the U.S. Trustee (“UST”) to access banks, depositories and financial institutions
- 4. Workers Compensation Certificate
- 5. Federal Income Tax Returns filed in the past two years together with all related schedules and attachments.
- 6. Audited Year End Financial Statements for the past two years (Balance Sheet, Income Statement., Cash Flow Statement, etc. including footnotes) if available, if not unaudited statements are acceptable.
- 7. A voided check from each new debtor in possession account.
- 8. Signature cards for each new debtor in possession account.
- 9. Sales/Purchase agreement if any assets or part of the business was sold within the last two years.
- 10. Copies of all bank statements and check register that cover the period four months prior to the bankruptcy filing.
- 11. If the Debtor in Possession is an **Individual (Individual Chapter 11 filers only)**, the Debtor must also submit:
  - A. Six months of pay advices and any other documentation of income that was used to determine the current monthly income as reported on Form 22B, as well as, any supporting calculations.
  - B. Copy of the last two years of any business federal tax returns the debtor owns a 20% or more interest in.

The following forms must be completed, signed and submitted at or prior to the initial debtor's conference (if any of the forms are not applicable, they should be completed as “N/A”, signed and submitted):

- 1. A completed Case Status Questionnaire
- 2. Bank Release Waiver
- 3. Form A- Declaration Concerning Bank Accounts
- 4. Form B - Compensation Disclosure
- 5. Form C - Receipt Certification
- 6. Form D - List of Individuals & Entities Associates
- 7. Form E - Disclosure of Intent to use Taxpayer EIN for Collection
- 8. Form F - Real Property Questionnaire for each property
- 9. Form G - Schedule of tax returns not filed, associated tax liability and the respective time period (income, payroll, unemployment, sales, excise and workers' compensation)
- 10. Form H - Forecast for first 3 full months
- 11. Form I - Schedule of Secured Debt and Leases

CASE STATUS QUESTIONNAIRE

Date \_\_\_\_\_

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

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

Contact Person: \_\_\_\_\_ Phone Number \_\_\_\_\_

Email: \_\_\_\_\_

Joint Admin? YES NO

BUSINESS INFORMATION

Function: \_\_\_\_\_

Number of employees (approx) \_\_\_\_\_ Date started/Incorp: \_\_\_\_\_

Corporate offices, Partners etc...:  
(Attach addtl pages if necessary)

Name	/ Title /	%of ownership /	Salary (past 12mos)
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Conditions which caused the Chapter 11 petition to be filed: \_\_\_\_\_

Proposed plan of reorganization: \_\_\_\_\_

Financial condition as of filing date: (estimates are acceptable)

Cash: \_\_\_\_\_ Inventory: \_\_\_\_\_

A/R: \_\_\_\_\_ Amount uncollectable: \_\_\_\_\_

Furniture & Equip. \_\_\_\_\_ Vehicles: \_\_\_\_\_

Real estate YES / NO – fill out real estate questionnaire if any.

A/R from officers: \_\_\_\_\_

Other significant assets: \_\_\_\_\_

LIABILITIES

Unsecured / Trade Accounts \_\_\_\_\_

Taxes: \_\_\_\_\_

Wages: \_\_\_\_\_

Rent: \_\_\_\_\_

Accounts or Notes payable to officers: \_\_\_\_\_

Secured Debts:

Secured Party	/	Amount	/	Collateral
_____				
_____				
_____				

Insurance coverage:

Agent \_\_\_\_\_ Phone # \_\_\_\_\_

Type of coverage: \_\_\_\_\_

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

Identify those creditors that are known "insiders" \_\_\_\_\_

\_\_\_\_\_

I hereby certify that the information provided above is true and correct to the best of my information and belief.

Date \_\_\_\_\_

Debtor

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

Its: \_\_\_\_\_



**BANK RELEASE WAIVER**

To: All Banks, Depositories and Financial Institutions

I, the undersigned, hereby authorize all banks, depositories and financial institutions (hereafter collectively Depositories) to release to the United States Trustee, Region 9, and successors in office (UST), or UST's designee, any and all information requested by UST regarding any and all deposit accounts maintained by the undersigned (Bankruptcy Accounts) at all Depositories and containing estate funds, trust funds, and operating expense funds in or related to cases administered by the undersigned under the provisions of title 11, United States Code (Bankruptcy Code) (all such accounts being hereafter collectively referred to as "Bankruptcy Accounts"), at any time. This Release authorizes Depositories to provide to UST all information pertaining to Bankruptcy Accounts, including, but not limited to, copies of bank statements, deposit slips, checks, electronic images, Image Replacement Documents, withdrawal slips, debits, or any other document evidencing any transaction affecting any Bankruptcy Accounts.

This Release shall remain in full force and effect so long as any Bankruptcy Accounts are maintained at any Depositories, whether or not the undersigned is administering cases under the Bankruptcy Code.

Date Signed:

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(Printed Name and Title)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
(Name(s) of Debtor-in-Possession)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(Printed Name and Title)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
(Name(s) of Debtor-in-Possession)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(Printed Name and Title)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
(Name(s) of Debtor-in-Possession)

**VERIFICATION**

I, the undersigned, hereby declare under the penalty of perjury that the foregoing Release is being voluntarily signed and delivered to UST for the benefit of UST and all Depositories, and with the understanding and expectation that all Depositories will rely on, and all Depositories may so rely on, the foregoing provisions of the Release.

\_\_\_\_\_  
(Signature)

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

**FORM A  
DECLARATION CONCERNING BANK ACCOUNTS**

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

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

I hereby declare under penalty of perjury that the following is a list of all prepetition bank accounts used by the debtor during the year preceding the filing of the bankruptcy petition, whether in the name of the debtor, or in another name other than that of the debtor:

<u>Name of Bank</u>	<u>Account Number</u>	<u>Is account 'Open' or 'Closed'?</u>	<u>If account is 'Closed,' indicate date closed</u>	<u>\$ balance at time of closing</u>
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____

**OR**

\_\_\_\_\_ I have contacted the bank and initiated closing procedures as of \_\_\_\_\_, 201\_\_, and that the accounts will be closed as soon as the bank completes the closeout process/procedure.

\_\_\_\_\_ I further declare under penalty of perjury that all funds have been transferred to 'debtor in possession' accounts and that said accounts consist of the following:

<u>Type of account</u>	<u>Account number</u>	<u>Name of Bank</u>
General Checking Account No.	_____	_____
Payroll Checking Account No.	_____	_____
Tax Checking Account No.	_____	_____
Cash Collateral Account No.	_____	_____
Other	_____	_____

The information provided above is true and correct to be best of my knowledge and belief.

Dated: \_\_\_\_\_, 201\_\_

\_\_\_\_\_  
Signature of Debtor or Debtor's Representative

\_\_\_\_\_  
Title/Position

**FORM B  
DISCLOSURE OF COMPENSATION OF  
PRINCIPAL, OFFICER, DIRECTOR OR INSIDER**

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

Capacity:           \_\_\_ Principal

                          \_\_\_ Officer

                          \_\_\_ Director

                          \_\_\_ Insider

**Detailed Description of Duties:**

---

---

---

---

**Current Compensation Paid:**

Weekly           or           Monthly

\_\_\_\_\_

**Current Benefits Received:**

Weekly           or           Monthly

Health Insurance

\_\_\_\_\_

Life Insurance

\_\_\_\_\_

Retirement

\_\_\_\_\_

Company Vehicle

\_\_\_\_\_

Entertainment

\_\_\_\_\_

Travel

\_\_\_\_\_

Other Benefits

\_\_\_\_\_

**CURRENT TOTAL:**

Weekly           or           Monthly

\_\_\_\_\_

**Prior Annual Salary Total:**

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

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

\_\_\_\_\_  
Principal, Officer, Director, Insider

**FORM C**  
**CERTIFICATION AND RECEIPT OF OPERATING INSTRUCTIONS AND**  
**REPORTING REQUIREMENTS**

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

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

I hereby certify that I have received from the Office of the United States Trustee the Operating Instructions and Reporting Requirements for Chapter 11 Cases in the matter of:

\_\_\_\_\_  
Name of Debtor

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

The following person(s) are designated for contact in matters pertaining to compliance with the Operating Instructions and Reporting Requirements for Chapter 11 Cases, including monthly operating reports, payment of quarterly fees, banking arrangements, maintenance of insurance, and other matters referenced in the checklist of items to be provided to the United States Trustee.

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title/Position

Mailing Address: \_\_\_\_\_

Daytime Telephone Number: \_\_\_\_\_

Fax Number: \_\_\_\_\_ Email Address: \_\_\_\_\_

Further, that I understand and agree to perform in accordance with the instructions and requirements, and that I am authorized to so certify on behalf of the estate.

Date: \_\_\_\_\_, 201\_\_

\_\_\_\_\_  
Debtor

\_\_\_\_\_  
Title/Position

\_\_\_\_\_  
Counsel for Debtor

**FORM D**  
**LIST OF INDIVIDUALS AND ENTITIES ASSOCIATED WITH, AFFILIATED WITH**  
**AND/OR RELATED TO DEBTOR**

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

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

- I. Please identify all 'insiders' of the debtor [*as the term is defined pursuant to 11 U.S.C. 101(31)*] who could be defined as such in the year preceding the filing of the Chapter 11 petition.

<u>NAME OF INSIDER</u>	<u>TITLE/POSITION</u>	<u>NATURE OF AFFILIATION OR RELATIONSHIP WITH DEBTOR</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

- II. Identify all entities associated with or related to the debtor including, but not limited to joint venturers, subsidiaries and parent corporations. This list should also include 'affiliates' of the debtor as the term is defined pursuant to 11 U.S.C. 101(2).

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

The information provided above is true and correct to be best of my knowledge and belief.

Dated: \_\_\_\_\_, 201\_\_

\_\_\_\_\_  
Signature of Debtor or Debtor's Representative

\_\_\_\_\_  
Title/Position

**FORM E**  
**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)**

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

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

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 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.

I acknowledge receipt and have read the above statement.

Dated: \_\_\_\_\_, 201\_\_

\_\_\_\_\_  
Signature of Debtor or Debtor's Representative

\_\_\_\_\_  
Title/Position

**FORM F  
REAL PROPERTY QUESTIONNAIRE**

Attorney or Professional Name, Address, Telephone and FAX	
<b>UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OHIO</b>	
In re:	Chapter 11 Case Number
Debtor	<b>REAL PROPERTY QUESTIONNAIRE</b> CHECK ONE BOX: Owned    Being Purchased    Leased

Within 15 days after the filing of the petition, every Chapter 11 Debtor in Possession which holds any interest in any parcel of real property, shall file with the court and provide a conformed copy to the United States Trustee, a completed Real Property Questionnaire. Included within the meaning of the phrase Any interest in any parcel of real property@ are real property leases, land sales contracts, open escrows and other transactions under with the Debtor presently may not be a titleholder of record.

The United States Trustee deems the requested information necessary to carry out his statutory responsibilities to monitor and evaluate all pending Chapter 11 cases in this District. Therefore, failure to timely and fully submit this form for each parcel of real property may result in the filing of a motion to dismiss this case, to convert this case to one under Chapter 7 or for the appointment of a Chapter 11 Trustee. Consequently, the Debtor is required to fully answer each question contained in each section of this Questionnaire that applies to the particular parcel of real property involved. A separate Questionnaire is to be filed for each parcel of real property. If additional space is required for any answer, and continuation sheet specifying the Section and Question involved should be attached.

<b>SECTION ONE: PROPERTY OWNED OR BEING PURCHASED BY DEBTOR</b>
A.      Address of property including county and state in which it is located:
B.      Legal Description of Property (i.e. Lot and Tract Number, including Tax Assessor=s I.D. Number)
C.      Percentage interest in the property owned by the Debtor:
D. <b>Date of Debtor's Acquisition of the Property:</b> Purchase Price: \$
E.      Type of real property (i.e., single family residence, condominium, apartment bldg., office bldg., commercial, industrial, unimproved.)
F.      Description of property (i.e. square footage, number of units, number of offices, amenities, condition):

G.	<p>Development status of property:</p> <p>(1) Permits (type, date issued, expiration date):</p> <p>(2) In construction (date of commencement, estimated date and cost of completion, name of construction lender):</p> <p>(3) Rehabilitation (specify nature, cost and status of rehabilitation effort):</p>
H.	Present Fair Market Value: \$
I.	State source and basis of the above fair market value: (attach a copy of latest appraisal)
J.	<p>Does the property meet all federal, state, and local requirements including, but not limited to; health, building, safety, OSHA, earthquake and fire regulations?</p> <p>YES NO (If the answer is NO, briefly explain and attach copies of any complaints, citations and/or recorded documents which specify the substance of the alleged violations)</p>
K.	State the name of the titleholder of records as of the date of the filing of the Petition:
L.	State the name of the Grantor of the property to the titleholder set forth in K above:
M.	<p>Is the titleholder, specified in K above, the Debtor in this Chapter 11 proceeding? YES NO</p> <p>(If NO, explain why the titleholder and the Debtor are different persons/entities)</p>
N.	State the date of the last transfer of any interest in the property and the name of the transferor and transferee:
O.	<p>Was title to the property transferred to the Debtor within ninety (90) days prior to the filing of the Chapter 11 Petition?</p> <p>YES NO (If YES, state the reason for the transfer)</p>
P.	<p>If the Debtor is a partnership, did all of the general partners consent to the filing of the Chapter 11 Petition?</p> <p>YES NO (If YES, attach documentation to indicate such consent was given by all partners, if NO, explain why all did not consent and identify each non-consenting partner).</p>
Q.	Is the property currently occupied? YES NO
R.	<p>Does the Debtor, its principals or any other person or entity related to the Debtor or its principals occupy or use any portion of the property? YES NO (If YES, state the name of the tenant, nature of the relationship to the Debtor and terms of the agreement, if any)</p>
S.	<p>Does any other person/entity other than the Debtor use, lease or occupy any portion of the property? YES NO</p> <p>(If YES, state name of each person/entity, whether it is relation, affiliated or doing business with the Debtor or any principal of the Debtor, and state the terms of such use, lease or occupancy)</p>
T.	<p>Has the Bankruptcy Petition been recorded in the Office of the Recorder of the county in which this property is located?</p> <p>YES NO (If YES, state the Date of Recordation and Instrument Number or Book and Page Number)</p>

**SECTION TWO: FINANCIAL STATUS OF OWNED PROPERTY**

A. List Voluntary encumbrances of record against the property (e.g. mortgages, stipulated judgments):

Lender Name	Current Principal Balance	Installment Amount	Frequency (Mo/Qtr/Yr)
1st:			
2nd:			
3rd:			
4th:			
Maturity Date	Date of Last Payment	Number of Delinquent Installments	
1st:			
2nd:			
3rd:			
4th:			

B. List involuntary encumbrances of record against the property (tax, mechanics=s and other liens, judgments, lis pendens):

Type of lien	Amount Claimed	Date of recordation

C. Was a Notice of Default and/or a Notice of Sale recorded prior to the filing of the bankruptcy petition? YES NO  
(If YES, state which document was recorded, the name of the lender, and the date of recordation)

D. Property Taxes:  
 (1) Assessed value of property per latest real property Tax Bill \$  
 (2) Annual taxes and installment due dates:  
 (3) Indicate the due dates and amounts of any Tax Bills which have not been paid:

**SECTION THREE: SALE OF PROPERTY**

A. Has a real estate broker been employed? YES NO (If YES, state the name of the broker, name of the salesperson, date employed, company name, address and telephone number and the listing agreement expiration date)

B.	Has an application to employ the broker been filed with the court? YES NO
C.	How long as the property been listed or advertised for sale with the current broker?
D.	Has any written offer been received? YES NO (If YES, state the terms of each such written offer)
E.	What is the date the property was first listed for sale with any broker?
F.	What is the current listing price? (attach a copy of the listing agreement) \$
G.	Have other attempts been made to sell the property? YES NO (If YES, for each such attempt, state the date, asking price and result)
H.	Explain other alternatives considered as to the disposition of the property (i.e. refinancing, capital infusion, stipulation with lender):

**SECTION FOUR: PURCHASE OF PROPERTY**

A.	Is the Debtor currently purchasing this parcel of real property? YES NO (If YES, state the name, address and telephone number of the seller)
B.	Is the Debtor a party to a land Sales Contract or other arrangement by which actual title is to be taken at some point in the future? YES NO (If YES, attach a copy of any written documents which state the terms of such transaction).
C.	If an escrow has been opened, state the escrow company name, name of escrow officer, address, and telephone number: (attach a copy of the purchase agreement and Escrow Instruction)
D.	What is the purchase price? \$

**SECTION FIVE: PROPERTY LEASED BY DEBTOR AS LESSEE**

A.	Address of property including county and state in which it is located:
B.	Type of real property (i.e., Single family residence, condominium, apartment bldg., office bldg., commercial, industrial, unimproved):
C.	Description of property (i.e. square footage, number of units, number of offices, amenities, condition)?
D.	Is the Debtor or any principal of the Debtor affiliated with or related to the lessor? YES NO (If YES, explain the relationship)

E. Does a written lease exist? YES NO (If YES, attach a copy of the lease).

F. Lease payment amount: \$ \_\_\_\_\_ per Month Quarter Year

G. Number of prepetition delinquent payments:

H: Total dollar amount of prepetition delinquent lease and related payments: \$

I. Specify the type, amount and date of any deposits paid to the lessor (i.e., security deposits, first and last months= rent)

J. Describe provisions in the lease for increases in the lease payments:

K. Describe type of lease (i.e. triple net, minimum plus percentage of sales, gross lease) and state basic lease terms:

L. When did the lease commence?  
When is the lease termination date?

M. Does the lease provide any options to extend the term of the lease? YES NO (If YES, describe each option)

N. List the improvements made and fixtures installed by the Debtor (i.e., items so attached or integrated with the property so as to render them legally non-removable) and state the cost:

**SECTION SIX: INSURANCE**

A. State the following as to each policy of insurance (attach a copy of each current policy of insurance):

Type of Insurance	Name of Ins Agent	Ins Company	Policy Number	Amt of Coverage	Exp Date

B. If any policy payments are delinquent, so state and provide the amount and number of installments that are past due:

--

**SECTION SEVEN: INCOME FROM RENTAL OF PROPERTY**

A.	What is the actual gross monthly income being received from rental of the property? \$
B.	What is the current occupancy rate and the square footage presently being leased (please attach a current "rent roll")?
C.	If the property were fully leased, state the anticipated gross monthly income: \$
D.	Itemize the total monthly expenses <i>excluding</i> debt service:
E.	Is there any person or entity managing the property? YES NO (If YES, state the name, address, and telephone number of the managing person/company and attach a copy of the management company=s fidelity bond)
F.	What are the terms of the management agreement? (If written, attach a copy of the agreement)
G.	Is the manager of the property related to or affiliated with the Debtor in any way? YES NO (If YES, explain the relationship or affiliation)
H.	Is any person and/or entity occupying any portion of the property at a reduced rental rate or at no rental charge? YES NO (If YES, explain fully)

I declare under penalty of perjury that the answers contained in the foregoing Real Property Questionnaire are true and correct to the best of my knowledge, information and belief. I have full authority to make the above answers on behalf of the debtor in possession.

Dated:

Print Name and Title of Authorized Agent for Debtor in Possession

Signature of Authorized Agent for Debtor in Possession

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

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

### Form G Schedule of Unfiled Tax Returns \*

\* Please identify the tax returns that have not been filed by circling the respective tax period for that type of return.

Federal Income Tax Return Year Ending:	2017	2016	2015	2014	2013	2012	2011						
State Income Tax Return Year Ending:	2017	2016	2015	2014	2013	2012	2011						
Federal 941 Period Ending:	Dec-17	Sep-17	Jun-17	Mar-17		Dec-16	Sep-16	Jun-16	Mar-16				
	Dec-15	Sep-15	Jun-15	Mar-15		Dec-14	Sep-14	Jun-14	Mar-14				
	Dec-13	Sep-13	Jun-13	Mar-13		Dec-12	Sep-12	Jun-12	Mar-12				
State Withholdings Period Ending:	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	
	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	
	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	
City Withholdings Period Ending:	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	
	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	
	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	
Federal Unemployment Taxes:	2017	2016	2015	2014	2013	2012	2011						
State Unemployment Taxes:	Dec-17	Sep-17	Jun-17	Mar-17		Dec-16	Sep-16	Jun-16	Mar-16				
	Dec-15	Sep-15	Jun-15	Mar-15		Dec-14	Sep-14	Jun-14	Mar-14				
	Dec-13	Sep-13	Jun-13	Mar-13		Dec-12	Sep-12	Jun-12	Mar-12				
State Sales Tax	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	
	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	
	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	
Personal Property Tax Return	2017	2016	2015	2014	2013	2012	2011						
Workers' Compensation	Dec-17	Jun-17	Dec-16	Jun-16	Dec-15	Jun-15	Dec-14	Jun-14					

I hereby certify, under penalty of perjury, that the information provided herein is true and correct to the best of my knowledge and belief.

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

\_\_\_\_\_  
Signature of Debtor's Representative Who Prepared this Form

\_\_\_\_\_  
Title/Position

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

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

**Forecast for First 6 Full Months - Form H**

MONTH ENDING	1st Month After Filing	2nd Month After Filing	3rd Month After Filing	4th Month After Filing	5th Month After Filing	6th Month After Filing	TOTAL
SALES							
COST OF SALES							
GROSS PROFIT							
COMPENSATION OF OFFICERS							
EMPLOYEE SALARIES							
BENEFITS & PENSIONS							
PAYROLL TAXES							
OTHER TAXES							
RENT & LEASE EXPENSES							
INTEREST EXPENSE							
INSURANCE							
AUTO & TRUCK EXPENSES							
UTILITIES							
DEPRECIATION							
TRAVEL & ENTERTAINMENT							
REPAIRS & MAINTENANCE							
ADVERTISING							
SUPPLIES, OFFICE EXPENSE							
PERSONAL LIVING EXPENSES							
TOTAL EXPENSES							
NET INCOME / (LOSS)							

ACTUALS	SALES	PROFIT	YEAR ENDS ON:
YEAR ENDED 2017			
YEAR ENDED 2018			
2019 THROUGH PETITION DATE			

  

BEST MONTHS IN 2018	SALES	PROFIT	WORST MONTHS IN 2018	SALES	PROFIT

**REASON FOR FILING:**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Steps that will be taken to improve profitability (Please indicate date of action & savings):**

1. \_\_\_\_\_

2. \_\_\_\_\_

3. \_\_\_\_\_

I hereby certify, under penalty of perjury, that the information provided herein is true and correct to the best of my knowledge and belief.

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

\_\_\_\_\_  
Signature of Debtor's Representative Who Prepared this Form

\_\_\_\_\_  
Title/Position

Debtor:

Case No:

Preparer:

Date:

**Form I**  
**Schedule of Secured Debt and Leases**

Property Description	Secured Creditor / Lessor	Fair Market Value	Current Secured Bal.Amount	Date of Last Payment	Amount of Last Payment	Contractual Mthly Pmt Amount	Interest Rate	Scheduled Final Pymt Date
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
17.								
18.								
19.								
20.								
21.								

I hereby certify, under penalty of perjury, that the information provided herein is true and correct to the best of my knowledge and belief.

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

\_\_\_\_\_  
Signature of Debtor or Debtor's Representative Who Prepared this Form

\_\_\_\_\_  
Title/Position

## **APPENDIX B**

### **Monthly Operating Report Instructions**

## **INSTRUCTIONS FOR FINANCIAL REPORTING FORMS TO BE USED IN CHAPTER 11 MONTHLY OPERATING REPORTS**

The monthly operating report forms are to be used in the preparation of monthly operating reports for **ALL** chapter 11 cases. As indicated in the Operating Instructions, additional forms or reports, in addition to those that follow, may be required by the Office of the United States Trustee in appropriate cases.

The financial reports incorporate standard accounting concepts. However, some of them (most notably the Balance Sheet) adopt formats somewhat different than commonly found to better reflect the unique financial aspects of business in the chapter 11 environment.

Accrual accounting is to be used in all cases. The following forms must be used in all cases unless otherwise noted below.

### **Form 1 -- TRANSMITTAL AND CERTIFICATION**

This document is to be affixed to the top of the monthly operating report, signed copies of which are to be **filed with the court** and the United States Trustee, with copies submitted to the other parties as described in the Operating Requirements. **Amended reports** should also be filed with the court and served on the same parties as the original report. The amended report should contain an explanation of the changes made to the original report. The Period Ending should be the last day of the calendar month. Please be sure to respond to the questions on lines 2-6.

### **Form 2 -- OPERATING STATEMENT (Profit and Loss)**

This form follows standard format but can be tailored to the debtor's income and expense categories. **The initial report should cover the date of filing through the last day of the calendar month.** Subsequent accounting period should be the calendar month with the last day of the period being the last day of the calendar month. Please note the Form contains a **Total Since Filing** column. Please do **not** substitute a Year -To-Date column in its place.

The accrual method of accounting is to be utilized by the debtor in preparing the report. Therefore, one would expect to find an expense amount for such things as utilities on each report.

Any transaction not run through the income statement should be adequately and fully disclosed in the report.

"Total Revenue/Sales" is defined as the total selling price of goods or services transferred by a business to its customers during the reporting period. Non-Operating expense or income is that which occurs outside of the ordinary and usual course of business, including overhead costs related to operating in chapter 11. They are broken out to better reflect the debtor's performance as an ongoing business entity. For non-corporate debtors, draws taken to provide for personal living expenses should be classified as non-operating expense and detailed on an attachment to the operating report.

### **Form 3 -- BALANCE SHEET**

The asset portion of the balance sheet parallels customary format. Whereas the liability portion is formatted in a manner appropriate for operation under chapter 11, notably, differentiation is made between pre-and postpetition liabilities instead of short and long term liabilities. Additionally, secured debts are to be segregated into those which are the subject of postpetition collateral or financing orders and those which are not.

The amounts shown on the balance sheet should be the amount as of the last day of the calendar month in the reporting period. The amount shown for Total Assets should equal the amount shown for Total Liabilities & Equity. The preparer should be provided with a copy of the debtor's schedules so the Petition Value can be completed. The initial report should contain an explanation where the Petition Value for an asset or liability differs from the amount shown at the end of the initial period and the difference is due to something other than the operation of the business. An example of this would be where real asset is shown in the bankruptcy schedules at \$1,000,000 but only at \$400,000 in the initial reporting period. The difference may be the result of a sale of a parcel of real estate or a different valuation method. Another example where an explanation is deemed warranted is where prepetition debt is shown at \$200,000 in the bankruptcy schedules and \$500,000 in the current period column of the monthly operating report.

Amounts reported on the balance sheet should correspond with values shown elsewhere in the report. Instances where this should occur are:

**Cash** - The balance sheet value should equal the amount shown on Form 5

**Accounts Receivable** - The balance sheet value should equal the amount shown on Form 4

**Postpetition Taxes Payable** - The balance sheet value should equal the ending amount shown on Form 4

### **Form 4 -- SUMMARY OF OPERATIONS**

Generally the Beginning Balance column of the Schedule of Postpetition Taxes Payable section of Form 4 should be blank for the initial report. Only POSTPETITION tax information should be shown in that section. The ending balance should agree with the amount shown as postpetition taxes payable on the balance sheet.

### **Form 5 -- Monthly Cash Statement**

All prepetition and postpetition bank accounts should be reported on for the period. Copies of the bank statements should be attached to the report along with a bank reconciliation for each account. The form should be completed based on the debtor's books and records and not by what cleared the bank. The ending total cash balance should equal the amount shown on the balance sheet. The debtor may wish to consider contacting the bank if the bank statement period does not end on the last day of the calendar month. Please note the use of Cash should be accounted for on this form. Items should be paid by check.

**Form 5A - Cash Report - Self Explanatory.**

**Form 6 -- Monthly Statement of Insider Compensation & Payments - Self Explanatory.**

**Form 7 B Schedule of In-Force Insurance - Self Explanatory.**

**Form 8 - Transmittal of Quarterly Post Confirmation Report**

This report is only to be filed after the case has been confirmed by the court.

**Form 9 - Chapter 11 Post Confirmation Report**

This report is only to be filed after the case has been confirmed by the court.



**OPERATING STATEMENT (P&L)**

Period Ending:

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

	<u>Current Month</u>	<u>Total Since Filing</u>
Total Revenue/Sales		
Cost of Sales		
<b>GROSS PROFIT</b>	<u>                    </u>	<u>                    </u>
<b>EXPENSES:</b>		
Officer Compensation		
Salary Expenses other Employees		
Employee Benefits & Pensions		
Payroll Taxes		
Other Taxes		
Rent and Lease Expense		
Interest Expense		
Insurance		
Automobile and Truck Expense		
Utilities (gas, electric, phone)		
Depreciation		
Travel and Entertainment		
Repairs and Maintenance		
Advertising		
Supplies, Office Expense, etc.		
Other Specify		
Other Specify		
<b>TOTAL EXPENSES:</b>	<u>                    </u>	<u>                    </u>
<b>NET OPERATING PROFIT/(LOSS)</b>		
Add: Non-Operating Income:		
Interest Income		
Other Income		
Less: Non-Operating Expenses:		
Professional Fees		
Other		
<b>NET INCOME/(LOSS)</b>	<u>                    </u>	<u>                    </u>

**BALANCE SHEET**  
**Period Ending:**

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

	<u>Current Month</u>	<u>Prior Month</u>	<u>At Filing</u>
<b>ASSETS:</b>			
Cash:			
Inventory:			
Accounts Receivables:			
Insider Receivables			
Land and Buildings:			
Furniture, Fixtures & Equip:			
Accumulated Depreciation:			
Other:			
Other:			
<b>TOTAL ASSETS:</b>			
<b>LIABILITIES:</b>			
Postpetition Liabilities:			
Accounts Payable:			
Rent and Lease Payable:			
Wages and Salaries:			
Taxes Payable:			
Other:			
<b>TOTAL Postpetition Liab.</b>			
Secured Liabilities:			
Subject to Postpetition			
Collateral or Financing Order			
All Other Secured Liab.			
<b>TOTAL Secured Liab.</b>			
Prepetition Liabilities:			
Taxes & Other Priority Liab.			
Unsecured Liabilities:			
Other:			
<b>TOTAL Prepetition Liab.</b>			
Equity:			
Owners Capital:			
Retained Earnings-Pre Pet.			
Retained Earnings-Post Pet.			
<b>TOTAL Equity:</b>			
<b>TOTAL LIABILITIES</b>			
<b>AND EQUITY:</b>			

**SUMMARY OF PAYABLES AND RECEIVABLES**

Period Ended:

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

Schedule of Postpetition Taxes Payable

	<u>Beginning Balance</u>	<u>Accrued/ Withheld</u>	<u>Payments/ Deposits</u>	<u>Ending Balance</u>
<b>Income Taxes Withheld:</b>				
<b>Federal:</b>				
<b>State:</b>				
<b>Local:</b>				
<b>FICA Withheld:</b>				
<b>Employers FICA:</b>				
<b>Unemployment Tax:</b>				
<b>Federal:</b>				
<b>State:</b>				
<b>Sales, Use &amp; Excise Taxes:</b>				
<b>Property Taxes:</b>				
<b>Workers' Compensation</b>				
<b>Other:</b>				
<b>TOTALS:</b>	_____	_____	_____	_____

**AGING OF ACCOUNTS RECEIVABLE  
AND POSTPETITION ACCOUNTS PAYABLE**

<b>Age in Days</b>	<b>0-30</b>	<b>30-60</b>	<b>Over 60</b>
Post Petition Accounts Payable	_____	_____	_____
Accounts Receivable	_____	_____	_____

For all postpetition accounts payable over 30 days old, please attached a sheet listing each such account, to whom the account is owed, the date the account was opened, and the reason for non-payment of the account.

Describe events or factors occurring during this reporting period materially affecting operations and formulation of a Plan of Reorganization:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**MONTHLY CASH STATEMENT**

Period Ending:

Cash Activity Analysis (Cash Basis Only):

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

	<u>General</u> <u>Acct.</u>	<u>Payroll</u> <u>Acct.</u>	<u>Tax</u> <u>Acct.</u>	<u>Cash Coll.</u> <u>Acct.</u>	<u>Petty Cash</u> <u>Acct.</u>
A. Beginning Balance	_____	_____	_____	_____	_____
B. Receipts (Attach separate schedule)	_____	_____	_____	_____	_____
C. Balance Available (A + B)	_____	_____	_____	_____	_____
D. Less Disbursements (Attach separate schedule)	_____	_____	_____	_____	_____
E. ENDING BALANCE (C - D)	_____	_____	_____	_____	_____

(PLEASE ATTACH COPIES OF MOST RECENT RECONCILED BANK STATEMENTS FROM EACH ACCOUNT)

**General Account:**

1. Depository Name & Location \_\_\_\_\_
2. Account Number (last 4 digits only) \_\_\_\_\_

**Payroll Account:**

1. Depository Name & Location \_\_\_\_\_
2. Account Number (last 4 digits only) \_\_\_\_\_

**Tax Account:**

1. Depository Name & Location \_\_\_\_\_
2. Account Number (last 4 digits only) \_\_\_\_\_

Other monies on hand (specify type and location) i.e., CD's, bonds, etc.):

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

Date: \_\_\_\_\_

\_\_\_\_\_  
Debtor in Possession

**CASH REPORT**

(BASED UPON A CONSOLIDATED ACCOUNTING OF ALL D-I-P ACCOUNTS)

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

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

MONTH AND YEAR: \_\_\_\_\_

Beginning cash balance (i.e. ending balance form previous report) \$ \_\_\_\_\_

Add: All receipts for the month. Do not include transfers between accounts. \$ \_\_\_\_\_

Deduct: All disbursements for the month. Do not include transfers between accounts. \$ \_\_\_\_\_

Net cash flow (receipts minus disbursements) \$ \_\_\_\_\_

Ending cash balance (i.e. next month's beginning cash balance) \$ \_\_\_\_\_

=====

**REPORT OF UNPAID DELINQUENT POST PETITION TAXES**

List all unpaid tax obligations which have accrued after the date of the filing of the Chapter 11 petition obligations) which are now due and owing (i.e. delinquent), but have, in fact, not het bee timely paid.

**Do not list any prepetition tax obligations.**

TAXING AUTHORITY	TYPE TAX	TAX PERIOD	DUE DATE	AMOUNT
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____



## SCHEDULE OF IN-FORCE INSURANCE

Period Ending: \_\_\_\_\_

Case Name:

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

**INSURANCE TYPE**

**CARRIER**

**EXPIRATION DATE**

Workers' Compensation \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

General Business Policy \_\_\_\_\_

\_\_\_\_\_

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## INSTRUCTIONS FOR QUARTERLY POST CONFIRMATION REPORT

Post-confirmation status reports must be filed by the reorganized Debtor or successor entity on a quarterly basis until a final decree is entered or the case is dismissed or converted to another chapter. The reports are to be filed with the Office of the United States Trustee on the 20<sup>th</sup> day of the month following the end of the calendar quarter. For example, the report for the calendar quarter ending March 31<sup>st</sup> is due on or before April 20<sup>th</sup>.

Please use the official United States Trustee form. Failure to timely file and complete the report may be grounds to dismiss or convert the case.

Post-confirmation, the reorganized Debtor or successor entity must continue paying a quarterly fee to the United States Trustee every calendar quarter (including any fraction thereof), based upon all disbursements made until the date an order is entered for a final decree or dismissing or converting the case. 28 U.S.C. § 1930(a)(6). Cases that have been administratively consolidated must still pay a separate fee for each case; however, cases that have been substantively consolidated need pay only one quarterly fee, beginning the first full quarter after consolidation.

The amount of the quarterly fee owing depends on the amount of disbursements made during the calendar quarter and can be calculated using the chart below (**the fee schedule can also be found at <https://www.justice.gov/ust/chapter-11-quarterly-fees>**). **All disbursements made by the Reorganized Debtor during a quarter, whether under the plan or not, must be accounted for and reported on the post-confirmation status report for purposes of calculating quarterly fees.** The minimum fee is due each quarter, even if no disbursements are made.

TOTAL QUARTERLY DISBURSEMENTS	QUARTERLY FEE
\$0 to \$14,999.99	\$325.00
\$15,000 to \$74,999.99	\$650.00
\$75,000 to \$149,999.99	\$975.00
\$150,000 to \$224,999.99	\$1,625.00
\$225,000 to \$299,999.99	\$1,950.00
\$300,000 to \$999,999.99	\$4,875.00
\$1,000,000 or more	1% of quarterly disbursements or \$250,000, whichever is less

Quarterly fees should be mailed to:

U.S. Trustee Payment Center  
P.O. Box 6200-19  
Portland, OR 97228-6200



## TRANSMITTAL OF QUARTERLY POST CONFIRMATION REPORT

In re: \_\_\_\_\_ : Case No. \_\_\_\_\_  
: \_\_\_\_\_  
: Chapter 11 \_\_\_\_\_  
: \_\_\_\_\_  
Debtors(s) : Judge \_\_\_\_\_

Debtor, affirms that:

1. The attached *Chapter 11 Post Confirmation Report* for the quarter ended \_\_\_\_\_, which includes the Total Disbursement for Quarter, the Summary of Amounts Distributed Under the Plan, and the Summary of Status of Consummation of Plan has been reviewed and the report as prepared fairly and accurately reflects the debtor's complete disbursement/distribution activity and status for the period stated.
2. The individual responsible for preparing the attached report was \_\_\_\_\_ whose title is \_\_\_\_\_. Any questions regarding the attached report should be directed to \_\_\_\_\_ at telephone number \_\_\_\_\_.
3. The debtor is in compliance with the provisions of the confirmed Chapter 11 Plan except as listed below (*Attach additional documentation if necessary*):  
\_\_\_\_\_
4. The undersigned is authorized to file this report on behalf of the debtor.

It is certified hereby, under penalty of perjury, that the information provided herein is true and correct to the best of my knowledge and belief.

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

Debtor

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

\_\_\_\_\_  
Typed or printed name

\_\_\_\_\_  
Title

In re:	Debtor
Chapter 11 Case No:	

<b><u>Post-Confirmation Status Report</u></b>
Quarter Ending: _____

Attorney/Professional - Name, Address, Phone, FAX & Email:	Person responsible for report: Name, Address, Phone, FAX & Email:
--	---

**SUMMARY OF DISBURSEMENTS MADE DURING THE QUARTER**

Disbursements made under the Plan:	Payments to Professionals:	\$ _____
	Payments to Secured Creditors:	\$ _____
	Payments to Priority Creditors:	\$ _____
	Payments to Unsecured Creditors:	\$ _____
	Payments to Equity:	\$ _____
	All other plan payments:	\$ _____
	<b>TOTAL OF PLAN PAYMENTS:</b>	<b>\$ _____</b>
Disbursements from Operations:		\$ _____
<b>TOTAL ALL DISBURSEMENTS</b>		<b>\$ _____</b>

Date Order was entered confirming plan?	
Who is the Disbursing Agent (if any)?	
Current with Plan Payments? Why not?	
Projected date for final decree?	
What needs to be achieved before a final decree will be sought (attach a separate sheet if necessary)?	
Provide a narrative of events that impact upon the ability to perform under the reorganization plan or other significant events that occurred during the reporting period (attach a separate sheet if necessary).	
Date last U.S. Trustee fee paid?	
Amount Paid?	\$ _____

**I declare under penalty of perjury that the information contained in the document is true, complete and correct.**

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of person responsible for this report

*This report is to be filed with the U.S. Bankruptcy Court quarterly until a final decree is entered. You may be required to file additional reports with the Bankruptcy Court.*