

**CHAPTER 7 OPERATING GUIDELINES  
AND REPORTING REQUIREMENTS OF THE  
THE U.S. TRUSTEE, REGION 5,  
JUDICIAL DISTRICTS OF  
LOUISIANA AND MISSISSIPPI  
[www.usdoj.gov/ust/r05](http://www.usdoj.gov/ust/r05)**

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EFFECTIVE APRIL 1, 2009

## **I. INTRODUCTION**

### **A. Authority**

In furtherance of the duties imposed on the United States Trustee under the Bankruptcy Code (Code) (11 U.S.C. §101 et. seq.) and 28 U.S.C. §586(a)(3), the United States Trustee, Region 5 (UST) herein promulgates the following Operational Guidelines and Reporting Requirements for cases filed under Chapter 7 (OGRR-7). The OGRR-7 have been promulgated to set out the procedures to be followed by each trustee administering a Chapter 7 case whether appointed by the UST or elected pursuant to 11 U.S.C. §702. The OGRR-7 are not intended to be all inclusive and each trustee shall be thoroughly familiar with the Handbook for Chapter 7 Trustees (Handbook).

Unless specifically directed otherwise, all communications and document submissions should be addressed to the Office of the United States Trustee which serves the judicial district wherein the petition was filed (Attachment I).

### **B. Purpose**

The OGRR-7 establish procedures to standardize practices of trustees in Region 5 subject to the Code, Federal Rules of Bankruptcy Procedure (FRBP), applicable local rules and standing orders and to serve as a central repository for UST policy decisions affecting trustees in administering cases.

## **II. OPERATING GUIDELINES**

### **A. Trustee Appointments - 11 U.S.C §701**

A panel trustee is deemed to have accepted the appointment to serve as interim trustee in a case unless the trustee within five (5) days of receipt rejects the appointment or subsequently resigns by transmitting such rejection/resignation to the UST by e-mail with the original document to be retained in accordance with the Court's ECF signature requirements. The UST will appoint a successor trustee if the appointed trustee resigns or rejects the appointment. (Attachment II).

### **B. Bond Requirements**

The panel of trustees within Region 5 shall be covered by a bond authorized and approved by the UST which shall be adjusted from time to time based on the trustee's funds on deposit.

Within thirty (30) days from the receipt of a bond premium notice or a premium notice for any rider, each affected trustee shall submit to the UST a bond premium allocation in the form of a motion to assess cases and a proposed order authorizing payment (Attachment III). The allocation shall disclose the name and number of each case to be assessed a portion of the premium, the total amount to be assessed each case and the formula used in determining the assessment (costs per \$1,000 coverage times amount of coverage per case). No disbursement from estate funds can be made until the court enters an order authorizing payment of the bond premium.

If an auctioneer is permitted to retain estate funds beyond the day of the sale, the application to employ the auctioneer shall include a statement that the trustee has confirmed adequate bond and insurance coverage.

**C. Trustee Bank Accounts of Estate Funds**

Funds shall not be moved from the interest bearing account more than ten (10) days before submission of the trustee's final report (TFR) or final distribution of funds pursuant to the Handbook except as required to effect authorized disbursements during the administration of the estate. If the balance of funds on hand is less than \$50,000, the trustee may move the funds to a non-interest bearing account when the TFR is submitted to the UST.

**D. Section 341 Meeting of Creditors**

1. Generally

Each trustee shall maintain a completed proceeding memo (Attachment IV) for all §341 meetings and shall within 5 days of the meeting make a paperless virtual entry by CM/ECF if the meeting is conducted, concluded and has no exceptions or file a .pdf of the proceeding memo if the meeting is continued, debtor failed to produced documents, debtor failed to appear, etc. The trustee shall immediately deliver or mail to the UST a verbatim recording of the meeting.

2. Rescheduled §341 Meetings

All requests for a rescheduled §341 meeting submitted to the trustee shall be immediately forwarded to the UST. All continuances of meetings by the trustee pursuant to Rule 2003(e), FRBP, at the regularly scheduled date shall be clearly disclosed on the proceeding memo.

**E. Initial Case Reviewing Requirements**

Asset/No Asset Determinations

In any case previously noticed as a no-asset case, the trustee, upon the discovery of assets to be administered, shall file and serve a copy of the Notice of Change of Status (Attachment V) on the UST within 14 days of the discovery of such assets. In the event an NDR has been previously submitted, the trustee shall initiate any necessary pleadings to have the NDR withdrawn.

**F. Referral Procedures**

Abuse/Bad Faith Filings

The trustee is responsible for reviewing every case for any abuse of the bankruptcy system, including §707(b) abuse and bad faith filing, and timely reporting all instances of abuse to the UST by submitting the attached referral form (Attachment VI) by e-mail to your UST assigned attorney and analyst with all pertinent documents. All referrals for Means Test issues must be submitted within 2 days of the §341 meeting.

**G. Case Closing Procedures**

1. Asset Cases

The trustee shall timely submit to the UST a copy of the Trustee Final Report (TFR) together with the original bank statements, bank image replacement documents (IRD), deposit slips, and copy of

the annotated court's claims register and shall submit a copy of the Notice of Trustee's Final Report and Applications for Compensation (NFR).

The TFR and NFR shall conform to the "Uniform Forms of Trustee Final Reports" and shall include the forms and exhibits required.

The trustee shall submit to the UST with the TFR and NFR a copy of the proposed Trustee's Application for Compensation and Reimbursement of Expenses pursuant to 11 U.S. C. §330 and FRBP 2016 which shall include an itemization of requested expenses and the following calculation of compensation:

Total disbursements to other than the debtor(s) are \$ _____			
Pursuant to 11 U.S.C. §326, compensation is computed as follows:			
	\$ _____	25% of First \$5,000	\$ _____
Less	-5,000.00	(\$1,250 Maximum)	
Balance	\$ _____	10% of Next \$45,000	\$ _____
Less	-45,000.00	(\$4,500 Maximum)	
Balance	\$ _____	5% of Next \$950,000	\$ _____
	-950,000.00	(\$47,500 Maximum)	
Balance	\$ _____	3% of Balance	\$ _____
	(Less compensation already paid)	\$ _____	
TOTAL COMPENSATION REQUESTED			\$ _____

The trustee shall timely submit to the UST a copy of the Trustee's Final Account and Distribution Report Certification That The Estate Has Been Fully Administered and Application To Be Discharged (TDR) together with a zero balance bank statement; any bank statements not submitted with the TFR; and bank image replacement documents (IRD) not previously submitted. The TDR shall conform to the "Uniform Forms of Trustee Final Reports" and shall include the forms and exhibits required.

The original TFR, NFR, Application for Compensation and Reimbursement of Expenses, and TDR are to be retained by the trustee for filing with the Court.

## 2. No-Asset Cases

In no-asset cases, the trustee is required to file a Trustee's Report of No Distribution (NDR) to conform to the "Uniform Forms of Trustee Final Reports." For any case in which the "NDR - minimal funds collected" is filed, all original bank statements including the original zero balance bank statement and bank image replacement documents (IRD) shall be submitted to the U. S. Trustee simultaneously with the filing of the appropriate NDR along with a copy of the Court's "Notice of Electronic Filing."

## 3. Document Retention

Unless the court or UST requires custody, bank image replacement documents (IRD) and original bank statements shall be returned to the trustee and retained for safekeeping.

### **III. OPERATION OF A DEBTOR'S BUSINESS**

If the trustee obtains court approval to operate the debtor's business pursuant to 11 U.S.C. §704(8), the trustee shall file with the Court and submit to the UST monthly operating reports (Attachment VII). Upon cessation of operations, the last monthly operating report shall be marked "Final."

### **IV. CONCLUSION**

Any inquiries regarding compliance with these guidelines should be addressed to the appropriate office of the UST.

/S/

\_\_\_\_\_  
R. Michael Bolen  
United States Trustee  
Region 5, Judicial Districts  
of Louisiana and Mississippi

**REGION 5 MAILING ADDRESSES**

1. EASTERN AND MIDDLE DISTRICTS OF LOUISIANA:

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

2. WESTERN DISTRICT OF LOUISIANA:

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

3. NORTHERN AND SOUTHERN DISTRICTS OF MISSISSIPPI:

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

UNITED STATES BANKRUPTCY COURT
DISTRICT OF

In re:

Case no:

Debtor(s)

REJECTION/RESIGNATION AS INTERIM/PERMANENT TRUSTEE
AND APPOINTMENT OF SUCCESSOR TRUSTEE

COMES NOW, the undersigned having been previously appointed as interim trustee in accordance with 11 U.S.C. §703 and submits this resignation and request that a successor trustee be appointed.

This rejection/resignation is submitted because:

[Three horizontal dashed lines for text entry]

(Trustee)

Effective this date, I hereby accept the rejection/resignation of
having been previously appointed as interim trustee and hereby appoint
as successor interim trustee. If applicable, the meeting of creditors
is hereby rescheduled to the day of , 20.

DATE:

R. Michael Bolen
United States Trustee
Region 5, Judicial Districts
of Louisiana and Mississippi

By:

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF \_\_\_\_\_

In re: THE MATTER OF  
ASSESSING CASES FOR  
BOND PREMIUM

**MOTION FOR ASSESSMENT OF CASES  
FOR BOND PREMIUM**

Come now applicant, (name of trustee), a member of the chapter 7 panel of trustees, and files this motion to assess cases for the chapter 7 group coverage blanket bond premium, and in support thereof will show unto the court as follows, to wit:

I.

Each member of the chapter 7 panel of trustees is required to have bond coverage in a penal amount as determined by the United States trustee under an aggregate bond.

II.

Each panel trustee is required to maintain a minimum of \$1.00 of coverage for every dollar of assets in possession of the panel trustee.

III.

The premium for the bond is due annually and is paid from the personal funds of each chapter 7 panel trustee. The premium is then prorated among various cases which are then assessed a fee for bond coverage with the court's prior approval.

IV.

Applicant is assigned coverage under the bond and has paid the annual premium due for this coverage in the amount of \$\_\_\_\_\_.



V.

Applicant requests authorization to assess the following cases the amount specified as an administrative expense pursuant to 11 U.S.C. §503 for reimbursement of the bond premium amount:

<u>CASE NAME</u>	<u>CASE NUMBER</u>	<u>AMOUNT ASSESSED</u>
------------------	--------------------	------------------------

TOTAL:

VI.

This assessment is for the bond expense paid for the annual premium and will be the only assessment made unless additional coverage is required.

WHEREFORE, PREMISES CONSIDERED, applicant submits this motion for assessment of the bond premium and prays the court will enter an order sustaining this motion. Applicant prays for general relief to which entitled in these premises.

Respectfully submitted,

(name of trustee)  
 Chapter 7 Panel Trustee  
 \_\_\_\_\_ District of \_\_\_\_\_

by: \_\_\_\_\_  
 (name of trustee)  
 Mailing address  
 Telephone Number

**CERTIFICATE OF SERVICE**

I, (name of trustee), do hereby certify that a true and correct copy of the foregoing motion for assessment of bond premium has been served on the United States trustee by U. S. Mail, first class, postage prepaid, on this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
 (name of trustee)

**UNITED STATES BANKRUPTCY COURT**  
**DISTRICT OF \_\_\_\_\_**

In re:           THE MATTER OF ASSESSING  
                  CASES FOR BOND PREMIUM

**ORDER ALLOWING ASSESSMENT OF BOND PREMIUM**

This matter is before the court on consideration of the reimbursement for the premium of the bond paid by applicant, (name of trustee). After fully reviewing this matter, this court finds that applicant is serving as a chapter 7 panel trustee and is required to maintain adequate bond coverage for all assets in his possession. Applicant has paid the annual premium assessed for this coverage in the amount of \$\_\_\_\_\_ from his personal funds. Applicant has requested to assess the following cases the specified amounts as the prorata share for each case based upon the assets in the subject case:

<u>CASE NAME</u>	<u>CASE NUMBER</u>	<u>AMOUNT ASSESSED</u>
------------------	--------------------	------------------------

TOTAL:

This court is of the opinion that applicant should be reimbursed the expense for his share of the premium which has been paid from his personal funds as an administrative expense allowed pursuant to 11 U.S.C. §503 in the above specified cases.

IT IS THEREFORE ORDERED that applicant may assess the above specified cases the amount requested in each as an administrative expense pursuant to 11 U.S.C. §503. Applicant is hereby authorized to pay said sums from each case to himself as reimbursement of the bond premium amount paid by him.

ORDERED AND ADJUDGED on this the \_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
(name of Judge)  
Judge, U. S. Bankruptcy Court  
\_\_\_\_\_  
District of \_\_\_\_\_

APPROVED FOR ENTRY:  
United States Trustee

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

PROCEEDING MEMO AND MINUTES OF THE CHAPTER 7 §341 MEETING DATE \_\_\_\_\_ CASE NO. \_\_\_\_\_

IN RE:

CASE NO.

APPEARANCES:

- ( ) DEBTOR 1 ( ) DEBTOR 2 (Spouse in Joint Cases)
( ) Required picture I.D. produced ( ) Required picture I.D. produced
( ) Required SSN verification produced ( ) Required SSN verification produced
( ) Pay advices received ( ) Pay advices received

Credit counseling certificate ( ) filed ( ) not filed
Tax returns received for \_\_\_\_\_(years) on \_\_\_\_\_

Financial Documents were ( ) retained by trustee ( ) returned to debtor(s)
( ) DEBTOR'S REPRESENTATIVE \_\_\_\_\_
( ) ATTORNEY FOR DEBTOR(S): \_\_\_\_\_
( ) DEBTOR(S) APPEARED PRO SE

YES ( ) NO ( ) If Pro Se, did anyone assist with preparation?
YES ( ) NO ( ) If Yes, obtain completed pro se form.

THE MEETING OF CREDITORS WAS:

- ( ) HELD
or
( ) NOT HELD
or
( ) NOT CONCLUDED AND IS CONTINUED TO THE \_\_\_\_\_ DAY OF \_\_\_\_\_,
20\_\_\_\_ AT \_\_\_\_\_ O'CLOCK \_\_\_\_\_.M.

YES ( ) NO ( ) Attorney for debtor filed statement of compensation pursuant to 11 U.S.C. §329.
CREDITOR(s) \_\_\_\_\_

DEBTOR(s) REQUIRED TO:

- ( ) AMEND Schedules and Statements within \_\_\_\_\_ days of 341(a) Meeting.
( ) OTHER: \_\_\_\_\_

In accordance with Rule 6007, FRBP, the trustee announced an intention to abandon any interest in:
\_\_\_\_\_

ADDITIONAL NOTES: \_\_\_\_\_

DATED: \_\_\_\_\_ TRUSTEE \_\_\_\_\_
Track # \_\_\_\_\_ or Tape # \_\_\_\_\_ Side \_\_\_\_\_ Counter Start # \_\_\_\_\_

**UNITED STATES BANKRUPTCY COURT**  
**DISTRICT OF \_\_\_\_\_**

In re:

Case no.

**TRUSTEE'S NOTICE OF CHANGE OF STATUS**

COMES NOW, the undersigned trustee in the above captioned case and states that although the case was previously noticed to parties in interest as a no-asset case, the trustee has discovered assets which may result in a distribution to creditors of the estate.

Therefore, it is requested that a notice to file claims should be mailed to all creditors of record.

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

Respectfully submitted,

\_\_\_\_\_  
(TRUSTEE)

CHAPTER 7 TRUSTEE REFERRAL

ATTACH ALL SUPPORTING DOCUMENTATION (attach additional pages if necessary)

IN RE: \_\_\_\_\_

CASE NO: \_\_\_\_\_

G 341 Meeting Concluded on \_\_\_\_\_ or

G 341 Meeting Continued to: \_\_\_\_\_ @ \_\_\_\_\_ a.m./p.m.

Case is:

G No Asset

G Asset / Possible Asset: \$ \_\_\_\_\_ of asset(s) being investigated

G CREDIT COUNSELING CERTIFICATE NOT VALID:

G Not obtained within 180 days prior to filing

G Not an approved creditor counselor for district

G 707 (b)(2) MEANS TESTING

G The "Presumption Arises" box is checked on Form B22A (Means Testing Form)

G The "Presumption Arises" box is not checked and trustee identifies possible evidence of presumed abuse

Tax Return G Attached G Due by: \_\_\_\_\_

Payment Advices G Attached G Due by: \_\_\_\_\_

Other: \_\_\_\_\_ G Attached G Due by: \_\_\_\_\_

G Disabled Veteran Status disputed because: \_\_\_\_\_

G Means Testing Form appears to be incorrect because: \_\_\_\_\_

G Income appears higher than on form because: \_\_\_\_\_

G Presumption Arises and debtor is claiming special circumstances of: \_\_\_\_\_

G Debtor claiming other expenses (supporting documentation required) (i.e. care of elderly; school, add'l food, add'l heating)

Supporting Documentation G Attached G Due by: \_\_\_\_\_

G 707(b)(3) ABUSE (Bad Faith or Totality of Circumstances)

Detailed facts: \_\_\_\_\_

G 727/ DISCHARGE

Detailed facts: \_\_\_\_\_

G CRIMINAL REFERRAL

Detailed facts: \_\_\_\_\_

G 110 - Petition Preparer: \_\_\_\_\_ (name) - attach completed pro se questionnaire

D. Not disclosed on petition

G ATTORNEY MISCONDUCT (Complete attached form for failure to attend §341)

Detailed facts: \_\_\_\_\_

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

Trustee: \_\_\_\_\_

**TRUSTEE REPORT OF INADEQUATE REPRESENTATION BY ATTORNEY FOR DEBTOR**

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

Please submit to UST if, based on your assessment, attorney’s conduct at the §341 or his/her failure to attend §341 meeting appears to indicate inadequate representation:

**Debtor(s)’ attorney:** \_\_\_\_\_

Previous issues with this attorney:

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

1. Case Name: \_\_\_\_\_ Case number: \_\_\_\_\_

Date of §341 meeting: \_\_\_\_\_ Did a substitute attorney appear? Yes \_\_\_ No \_\_\_

Attorney’s substitute: \_\_\_\_\_

Was the debtor aware that their attorney would not be present? Yes \_\_\_ No \_\_\_

How much did the debtor pay their attorney for handling the bankruptcy? \$ \_\_\_\_\_

Will the substitute attorney be compensated in any way for appearing for the debtor?

Yes \_\_\_ No \_\_\_ If yes - how much? \$ \_\_\_\_\_

Was substitute attorney sufficiently knowledgeable about the case? Yes \_\_\_ No \_\_\_

If no - please explain: \_\_\_\_\_

Additional comments regarding attorney’s conduct: \_\_\_\_\_

2. Case Name: \_\_\_\_\_ Case number: \_\_\_\_\_

Date of §341 meeting: \_\_\_\_\_ Did a substitute attorney appear? Yes \_\_\_ No \_\_\_

Attorney’s substitute: \_\_\_\_\_

Was the debtor aware that their attorney would not be present? Yes \_\_\_ No \_\_\_

How much did the debtor pay their attorney for handling the bankruptcy? \$ \_\_\_\_\_

Will the substitute attorney be compensated in any way for appearing for the debtor?

Yes \_\_\_ No \_\_\_ If yes - how much? \$ \_\_\_\_\_

Was substitute attorney sufficiently knowledgeable about the case? Yes \_\_\_ No \_\_\_

If no - please explain: \_\_\_\_\_

Additional comments regarding attorney’s conduct: \_\_\_\_\_

**- ATTACH ADDITIONAL SHEETS TO REPORT MORE CASES -**

**MONTHLY OPERATING REPORT**

**CHAPTER 7**

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

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

For Period: \_\_\_\_\_ to \_\_\_\_\_ 20\_\_\_\_\_.

=====

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

=====

Report/Document Attached	Previous Waived	REQUIRED REPORTS/DOCUMENTS
{ }	{ }	Exhibit A - Form 1
{ }	{ }	Exhibit B - Form 2
{ }	{ }	Exhibit C - Supporting Schedule (Post-Petition Payables)
{ }	{ }	Exhibit D - Supporting Schedule (Insurance)
{ }	{ }	Exhibit E - Narrative (Form 2-F)
{ }	{ }	Exhibit F - Copies of Bank Statement(s) and Reconciliations of Bank Balance to Book Balance for Trustee Account(s).

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

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

Trustee: \_\_\_\_\_  
(Name)

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

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

**SUPPORTING SCHEDULE**

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

POST PETITION ACCOUNTS PAYABLE AGING REPORT

ACCOUNT NAME	DATE		0-30	31-60	61-90	over 90
	INCURRED	DATE DUE				
TAXES:						
FITW						
FICA						
FUTA						
SUTA						
STATE W/HOLDING						
OTHER						
TOTAL TAXES PAYABLE						
OTHER ACCOUNTS:						
TOTAL OTHER PAYABLES						



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

**SUPPORTING SCHEDULE**

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

INSURANCE SCHEDULE

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

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

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



## **INSTRUCTIONS FOR CHAPTER 7 MONTHLY OPERATING REPORT**

Please ensure that the name of the debtor and case number appear legibly on all correspondence, reports, and forms.

The monthly operating reports package includes basic accounting documents and supporting schedules, as listed on Attachment VII. All requested data is to be submitted on the forms provided by the Office of the United States Trustee ("UST"). No other forms will be accepted. All forms must be completed each month, regardless of level of activity, and are due by the 15th of each month. Reports submitted to the UST must reflect the accrual basis of accounting. Signed original operating reports must be submitted to the UST. Regardless of who prepares the reports, the reports must be signed by the trustee. The trustee is responsible for the accuracy, completeness, and timeliness of the reports in compliance with the requirements of the United States Trustee. The UST shall be served with a paper copy of each monthly operating report and the reports shall also be filed with the court. Each monthly report shall include the following:

Exhibit A (Form 1).

Exhibit B (Form 2).

Exhibit C (Supporting Schedule) - post-petition accounts payable must be aged each month, based on the due date, and individual amount of each account listed under the appropriate age category;

Exhibit D - Supporting Schedule (Insurance)

Exhibit E (Narrative) - any relevant comments should be included on Form 2-F; and

Exhibit F Copies of bank statements - a complete copy of the bank statement, along with a copy of the reconciliation of such statement, for each bank account (or investment) holding estate funds.