



U.S. Department of Justice

Office of the United States Trustee

**INSTRUCTIONS FOR PREPARATION OF DEBTOR'S
CHAPTER 11 POST-CONFIRMATION QUARTERLY OPERATING REPORT**

Debtors-in-Possession and Trustees must file with the Bankruptcy Court, and serve on the United States Trustee, post-confirmation operating reports reflecting the activities of debtor(s) each quarter after their Plan of Reorganization has been confirmed. These reports are to be submitted by the 20th of the month following the reporting period until such time that a Final Decree has been entered by the Court. The attached forms are to be used by debtors, post confirmation.

The following additional comments are provided to assist in the preparation of the forms provided by the United States Trustee.

- ▶ **ATTACHMENT 1 - QUESTIONNAIRE/INSURANCE INFORMATION.** You must submit this information each quarter even if there have been no changes from the prior periods. If a new insurance policy is issued, coverage is changed, limits are changed, or if there is any other change in insurance coverage, a copy of the new certificate of insurance reflecting such changes must be attached.
- ▶ **ATTACHMENT 2 - CHAPTER 11 SCHEDULE OF RECEIPTS AND DISBURSEMENTS.** The amounts, including operating and plan disbursements, must be recorded on this schedule. The **Total Disbursements** recorded on this schedule, including all operating and plan disbursements, are used to determine the quarterly fees due the United States Trustee. All items must be answered. Any which do not apply should be answered "none" or "N/A."
- ▶ **ATTACHMENT 3 - BANK ACCOUNT RECONCILIATION.** You must report each open account, including savings accounts and negotiable instruments (e.g. certificates of deposit, money market accounts, stocks or bonds).
- ▶ **ATTACHMENT 4 - CASH/DEBIT/CHECK DISBURSEMENT DETAIL.** A separate attachment must be utilized for each account. Itemize all checks written or wire transfers on each account. Debtors using computerized systems may submit computer-generated registers. The check disbursement detail must account for **ALL** checks in sequential order, including those that have been voided. Additionally, the amounts recorded on the check disbursements detail **must** agree with the amounts recorded on the Schedule of Receipts and Disbursements (Attachment 1).
- ▶ **The debtor must submit all attachments of the Post-Confirmation Quarterly Operating Report. Any attachments not applicable must be so noted on the attachment.** The required reports with attachments should be stapled together and filed with the cover sheet showing the name, address and telephone number of debtor and debtor's attorney.

Failure to submit Post-Confirmation Quarterly Operating Reports will seriously jeopardize your case, and may result in the dismissal or conversion of your case to a Chapter 7. If you have any questions regarding these reports which your attorney cannot answer, your attorney should contact the attorney or bankruptcy analyst in the United States Trustee's office who is assigned to your case.

UNITED STATES BANKRUPTCY COURT
DISTRICT OF _____
DIVISION

IN RE:	}	CASE NUMBER:
	}	
	}	
	}	JUDGE
	}	
DEBTOR.	}	CHAPTER 11

**DEBTOR'S POST-CONFIRMATION
QUARTERLY OPERATING REPORT
FOR THE PERIOD**

FROM _____ TO _____

Comes now the above-named debtor and files its Post-Confirmation Quarterly Operating Report in accordance with the Guidelines established by the United States Trustee and FRBP 2015.

Dated: _____

Attorney for Debtor

Debtor's Address
and Phone Number:

Tel. _____

Attorney's Address
and Phone Number:

Bar No. _____

Tel. _____

Note: The original Post Confirmation Quarterly Operating Report is to be filed with the Court and a copy simultaneously provided to the United States Trustee. Monthly Operating Reports must be filed by the 20th day of the following month.

For assistance in preparing the Post Confirmation Quarterly Operating Report, refer to the following resources on the United States Trustee website: [http:// www.usdoj.gov/ust/r21/index.htm](http://www.usdoj.gov/ust/r21/index.htm).

- 1) Instructions for Preparing Debtor's Chapter 11 Post confirmation Quarterly Operating Report
- 2) Initial Filing Requirements
- 3) Frequently Asked Questions (FAQs)

**CHAPTER 11 POST-CONFIRMATION
SCHEDULE OF RECEIPTS AND DISBURSEMENTS**

Case Name: _____
Case Number: _____
Date of Plan Confirmation: _____

All items must be answered. Any which do not apply should be answered "none" or "N/A".

	Quarterly	Post Confirmation Total
1. CASH (Beginning of Period)	\$	\$
2. INCOME or RECEIPTS during the Period	\$	\$
3. DISBURSEMENTS		
a. Operating Expenses (Fees/Taxes):		
(i) U.S. Trustee Quarterly Fees	\$	\$
(ii) Federal Taxes		
(iii) State Taxes		
(iv) Other Taxes		
b. All Other Operating Expenses:	\$	\$
c. Plan Payments:		
(i) Administrative Claims	\$	\$
(ii) Class One		
(iii) Class Two		
(iv) Class Three		
(v) Class Four		
(Attach additional pages as needed)		
Total Disbursements (Operating & Plan)	\$	\$
1. CASH (End of Period)	\$	\$

**CHAPTER 11 POST-CONFIRMATION
BANK ACCOUNT RECONCILIATIONS**
Prepare Reconciliation for each Month of the Quarter

Bank Account Information	Account #1	Account #2	Account #3	Account #4
Name of Bank:				
Account Number:				
Purpose of Account (Operating/Payroll/Tax)				
Type of Account (e.g. checking)				
1. Balance per Bank Statement				
2. ADD: Deposits not credited				
3. SUBTRACT: Outstanding Checks				
4. Other Reconciling Items				
5. Month End Balance (Must Agree with Books)				

Note: Attach copy of each bank statement and bank reconciliation.

Investment Account Information	Date of Purchase	Type of Instrument	Purchase Price	Current Value
Bank / Account Name / Number				

Note: Attach copy of each investment account statement.

