

# UNITED STATES TRUSTEE

DISTRICT OF ARIZONA

## INSTRUCTIONS

### INVESTMENT ENTITY MONTHLY REPORT

This report is intended for business entities such as partnerships, holding companies, LLCs, and joint ventures, who's primary business activity is holding investments. Business debtors using this report should have no regular monthly income from the investments they hold. This report form is not appropriate for a business debtor operating a business or that is receiving monies from income producing property.

As a reminder, the reporting period for each monthly report should be a calendar month. The first report, however, should cover the period from the date the petition was filed to the end of that calendar month. The report is due the 15th of the month following the end of the reporting period.

*File the original report electronically with the Clerk of the United States Bankruptcy Court*

Hand Delivery:

U.S. Bankruptcy Court  
230 N. 1<sup>st</sup> Avenue  
Suite 101  
Phoenix, Arizona 85003-1706

A copy of these instructions and monthly report (in Excel format) can be found at the Bankruptcy Court's web site - <http://www.azb.uscourts.gov/> and select the "Forms & Publications" link. File a paper copy of the report, bearing an original signature, with the Office of the United States Trustee:

Hand Delivery or  
U.S. Postal Delivery:

Office of the United States Trustee  
230 N. 1<sup>st</sup> Avenue  
Suite 101  
Phoenix, Arizona 85003-1706

See Local Bankruptcy Rule 2015-1

## Page 1     COVER

This is the cover sheet for the report and serves to provide important information about: the debtor; parties who prepared the report, if different from the debtor; and persons who should be contacted when the report contains minor errors or omissions. More substantive questions regarding the affairs of the estate or the nature of the information provided in the report will be directed through debtor's counsel, if counsel has been retained.

## Page 2     PART I - CASH SUMMARY

The debtor's total receipts and disbursements should be reported in this section of the report. The information reported should reflect the transactions that would typically be reported in the debtor's check register . When asked, the debtor must be able to demonstrate that the information provided matches the balance reflected in the debtor's check book and cash on hand. Cash transactions should be minimal. **Should the total of cash transactions exceed \$250 per month, a separate "Disbursement Detail" (page 4 of the report) must be attached listing all cash payments.**

### Cash and Check Book Balance - Beginning of Month

The debtor's cash and check book balances at the beginning of the reporting period should be reported in this section of the report . For the very first report, the amounts reported should be the same as the amounts that were reported in the debtor's schedules. For succeeding months, this amount should equal the "Cash and Check Book Balance - End of Month" reported on the prior report.

### Receipts

All monies received by the debtor, whether from capital investment, loans, sales of assets, or any other source must be reported. The amounts should be segregated and reported in the categories specified on the report.

### Disbursements

Total disbursements for the account should be reported in the appropriate column. Certain disbursement categories are to be identified and segregated in the report. These disbursement categories are listed under this section of the report. All other disbursements, that do not specifically fall under the segregated categories, should be lumped under "Business-Ordinary Operations".

### **Cash and Check Book Balance - End of Month**

The debtor's cash and check book balances at the end of the reporting period should be reported in this section of the report. This amount should equal the amount reported under "Cash and Check Book Balance - Beginning of Month" plus total "Receipts", less total "Disbursements".

### **Disbursements for Calculating Quarterly Fees**

This section of the report calculates the disbursements that are used in determining the amount of the quarterly fees by eliminating transfers between debtor-in-possession accounts from the total disbursements reported above. The amounts reported in this section of the report are recorded in the computerized record keeping system used by the United States Trustee program for use in verifying that the debtor has paid the correct amount of quarterly fees.

## **Page 3      QUESTIONNAIRE**

The questions contained in this section of the report serve to provide verification that the debtor is complying with the United States Trustee Operating Guidelines and Reporting Requirements for Chapter 11 Cases and affords the debtor the opportunity to provide information about the status of the case and any significant matters affecting the case.

The debtor should read each question carefully and answer appropriately. The debtor should not simply copy the same answer each month unless the answer best represents the current status of the case. Should it appear, based on answers in this section of the report, that the case is not progressing timely toward confirmation, interested parties may petition the Court for a status hearing or may bring a motion for dismissal, conversion, or appointment of a trustee.

## **Page 4      INVESTMENT STATUS**

Each of the debtor's investments should be listed on this report. Addition sheets should be attached if needed. The debtor may substitute its own version of this report if its holdings are extensive and if substantially the same information is provided in the substituted report..

Copies of bank statements and a disbursement detail must be provided for **each** of the debtor's checking accounts (and for cash when cash expenditures total more than \$250 per month). For checking accounts, the debtor's check register or a computerized disbursement register may be substituted for the pages provided with the report if the following is contained in the substituted document:

- check number,
- date the check was issued,
- payee (to whom the check was issued),
- purpose, such as: utilities, attorney fees, mortgage payment, etc., and
- amount of the check.