

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW MEXICO**

In re:

ROMAN CATHOLIC CHURCH OF THE  
DIOCESE OF GALLUP, a New Mexico  
corporation sole,

Debtor.

Jointly Administered with:

BISHOP OF THE ROMAN CATHOLIC  
CHURCH OF THE DIOCESE OF GALLUP,  
an Arizona corporation sole.

This pleading applies to:

- All Debtors.  
 Specified Debtor.

Chapter 11

Case No. 13-13676-t11

**Jointly Administered with:**

Case No. 13-13677-t11

**FIRST INTERIM APPLICATION FOR ALLOWANCE AND PAYMENT OF  
PROFESSIONAL COMPENSATION AND REIMBURSEMENT OF EXPENSES  
BY KEEGAN, LINSOTT & KENON, P.C. AS ACCOUNTANT AND FINANCIAL  
CONSULTANT FOR THE DEBTORS AND DEBTORS-IN-POSSESSION**

**SUMMARY SHEET**

Fees Previously Requested	\$0.00	<u>NAME OF APPLICANT:</u>
Fees Previously Awarded	n/a	Keegan, Linscott & Kenon, P.C.
Expenses Previously Requested	\$0.00	<u>ROLE IN THE CASE:</u>
Expenses Previously Awarded	n/a	Accountants and Financial Consultants for the Debtors

**CURRENT APPLICATION**

Retainer Paid	\$0.00		
Drawn on Retainer	\$0.00	Fees Requested	\$135,293.75
Replenishment of Retainer	\$0.00	Expenses Requested	\$3,138.76
Remaining Retainer	\$0.00		

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<u>NAMES OF PROFESSIONALS</u>	<u>HOURS BILLED CURRENT APPLICATION</u>	<u>RATE</u>	<u>TOTAL FOR APPLICATION</u>
<b><u>PARTNERS/DIRECTORS</u></b>			
Linscott, Chris	92.20	\$235.00	\$21,667.00
Linscott, Chris (travel)	27.00	\$167.50	\$4,522.50
Keegan, Carla	0.75	\$235.00	\$176.25
<b><u>SUPERVISOR</u></b>			
Bardwell, Conan	9.00	\$125.00	\$1,125.00
Selke, Brad	1.00	\$125.00	\$125.00
<b><u>SENIOR</u></b>			
Gordon, John	637.20	\$100.00	\$63,720.00
Gordon, John (travel)	55.00	\$92.50	\$5,087.50
Williams, Donna	364.80	\$100.00	\$36,480.00
<b><u>ADMINISTRATIVE</u></b>			
Carrera, Laura	68.30	\$35.00	\$2,390.50
<b>TOTAL:</b>		<b>TOTAL:</b>	<b>\$135,293.75</b>
<b>TOTAL BLENDED HOURLY RATE:</b>	<b>\$153.34</b>		
<b>(Excluding travel and administrative)</b>			
<b><u>TOTAL (FEES AND EXPENSES):</u></b>	<b>\$138,432.51</b>		

This First Interim Application for Allowance and Payment of Professional Fees and Reimbursement of Expenses (“**Application**”) is filed by Keegan, Linscott & Kenon, P.C. (“**KLK**”), accountant and financial consultant for the Roman Catholic Church of the Diocese of Gallup (“**RCCDG**”) and Bishop of the Roman Catholic Church of the Diocese of Gallup (the “**Arizona Entity**”, and together with RCCDG, the “**Debtors**”), the debtors and debtors-in-possession in the above-captioned, jointly administered Chapter 11 cases (the “**Reorganization Cases**”). KLK makes this Application pursuant to 11 U.S.C. § 330, Fed. R. Bankr. P. 2016, NM LBR 2016-1.1, the United States Trustee’s (“**UST**”) “Operating Guidelines and Reporting Requirements for Debtors in Possession and Trustees” as revised June 11, 2012 (the “**UST Guidelines**”), and the “Order Authorizing Employment of Keegan, Linscott & Kenon, P.C. as Accountant and Financial Consultant for the Debtor and Debtor-in-Possession” [Dkt. No. 144] entered on January 27, 2014. This Application presents a “core proceeding” which the Court has jurisdiction to enter a final decision pursuant to 11 U.S.C. §§ 157(a), (b), and 1334.

Pursuant to this Application, KLK requests the Court enter an order for fees and expenses incurred between November 12, 2013 (the “**Petition Date**”) through March 31, 2014 (the “**Application Period**”), allowing KLK, on an interim basis, professional compensation in amount equal to one-hundred percent (100%) of the total fees in the amount of \$135,293.75, and reimbursement of one hundred percent (100%) of the expenses approved by the Court in the amount of \$3,138.76. These fees and expenses are less than the amounts budgeted for this Application Period on the budget requested by and submitted to the UST and which were presented to the client.

This Application is supported by: (i) the “Declaration of Christopher G. Linscott in Support of First Interim Application for Allowance and Payment of Professional Compensation”

and Reimbursement of Expenses by Keegan, Linscott & Kenon, P.C. as Accountant and Financial Consultant for the Debtors and Debtors-in-Possession” (the “**Linscott Declaration**”) attached hereto as **Exhibit “A”** in which Mr. Linscott, as a shareholder of KLK, has verified the statements made by KLK throughout this Application and has confirmed KLK’s compliance with 11 U.S.C. § 504, Fed. R. Bankr. P. 2016, NM LBR 2016-1.1 and the UST Guidelines; (ii) the attached Exhibits, which contain descriptions and analyses of the professional services rendered and the expenses incurred by KLK; (iii) the attached Memorandum of Points and Authorities; and (iv) the entire record before the Court in these Reorganization Cases.

RESPECTFULLY SUBMITTED this 12th day of May, 2014.

/s/ Lori L. Winkelman

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## MEMORANDUM OF POINTS AND AUTHORITIES

### **I. GENERAL BACKGROUND**

On the Petition Date, the Debtors commenced these Reorganization Cases by filing voluntary Chapter 11 petitions. The Debtors have remained debtors-in-possession under 11 U.S.C. §§ 1107 and 1108 since the Petition Date. The Debtors filed the Reorganization Cases in order to reorganize their financial affairs pursuant to a plan of reorganization that will, among other things, fairly, justly and equitably compensate those who suffered sexual abuse by clergy or others associated with the Debtors while allowing the Debtors to continue their ministry and mission and attempt to finally bring healing to the abused, parishioners and others affected by the past acts of sexual abuse committed by clergy and others.

Upon commencement of the Reorganization Cases, the Debtors sought to employ KLK as its accountant and financial consultant. Consequently, on November 12, 2013, the Debtors filed the “Application for an Order Authorizing the Employment of Keegan, Linscott & Kenon, P.C. as Accountant and Financial Consultant for the Debtor and Debtor-in-Possession” [Dkt. No. 11<sup>1</sup>] (the “**Employment Application**”). The Court approved the Employment Application and entered the “Order Authorizing Employment of Keegan, Linscott & Kenon, P.C. as Accountant and Financial Consultant for the Debtor and Debtor-in-Possession” [Dkt. No. 144] (the “**Employment Order**”), approving the employment of KLK, effective as of the Petition Date.<sup>2</sup>

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<sup>1</sup> The Employment Application was also filed in the Arizona Entity’s Reorganization Case at Dkt. No. 13 prior to entry of the “Order Granting Motion for Entry of an Order Directing Joint Administration” [Dkt. No. 50].

<sup>2</sup> Prior to the Petition Date, KLK rendered services to the Debtors in matters related to the Debtors’ financial issues. For further particulars regarding the scope of KLK’s employment by the Debtors, please refer to the Employment Application.

The UST requested that KLK provide it with a budget predicting what its fees would be over the term of the first Application Period. KLK did so. It is notable that due to KLK's efficiencies, the amounts requested in this Application are lower than those predicted in the budget by approximately 50 hours of time, and \$9,000.00.

This Application is the first application filed by KLK in the Reorganization Cases for approval of compensation and reimbursement of expenses.

## **II. CASE STATUS**

For specifics regarding the status of the Reorganization Cases, please refer to the "First Interim Application for Allowance and Payment of Professional Compensation and Reimbursement of Expenses by Quarles & Brady LLP" filed contemporaneously herewith.

## **III. SUMMARY OF LEGAL SERVICES PERFORMED**

The following contains a general discussion of KLK's role in representing the Debtors, the kinds of services KLK has rendered during the Application Period, and other matters germane to the relief requested herein by KLK. The discussion of the services provided by KLK professionals and the benefits rendered to the Debtors' estates are organized by task categories and are correlated to the task categories itemized on the exhibits attached hereto.

### **A. Accounting/Auditing**

KLK provided and continues to provide extensive accounting services that benefit the Debtors' estates. The Debtors are currently without a Chief Financial Officer ("CFO"), and did not have one for several months pre-petition. The Debtors also did not have accounting software or systems that were appropriate for their operations. During the Application Period, KLK has provided extensive training to the Debtors' accounting staff, set up the Debtors with Quickbooks accounting software appropriate for their operations, and otherwise assisted the Debtors in

implementing mechanisms and procedures that allow the Debtors to accurately and productively operate without a CFO (including supervising the Debtors' accounting staff when appropriate). As an example, KLK supervised the Debtors' handling of accounts receivable, accounts payable, health and benefits services, and other various day-to-day accounting issues. These services are important not only for the Debtors' routine operations, but they are also critical for creditors. The software, mechanisms, procedures, and supervision that KLK provided resulted in increased financial transparency and accuracy that have enabled and will enable the UST, the Committee of Unsecured Creditors (the "**Committee**"), and other parties to the Reorganization Cases to evaluate the Debtors' finances and the feasibility of any plan that may be proposed.

Furthermore, KLK assisted Debtors' reorganizational counsel, Quarles & Brady LLP ("**Q&B**"), in preparing the Debtors' Statements of Financial Affairs (the "**SOFA(s)**") and Schedules of Assets and Liabilities (the "**Schedules**"), which required extensive accounting and auditing work, given the difficulties in locating real property owned by the Debtors, inventorying personal property of RCCDG, and ensuring that custodial and other types of funds were reported accurately. While Q&B undertook the legal analysis of what items should go on which Schedules, KLK was physically at the Debtors' offices, providing factual information to Q&B that made this analysis possible. KLK was able to glean significant amounts of information from essentially auditing the Debtors' books and records that a lay person would likely have failed to identify as important for disclosure in the Reorganization Cases. KLK also aided in identifying records to ship to Q&B for page-by-page review by legal personnel when appropriate. Again, KLK's experience not only in accounting but also other diocesan reorganization cases enabled it to identify such items that would be important for Schedules, SOFAs, and other disclosures. This created significant financial efficiencies by precluding any necessity for Q&B's attorneys or

staff to physically travel to the Debtors' offices and undertake physical file reviews and inventory.

Additionally, given the lack of appropriate accounting software, it was initially difficult for KKK to create appropriate financial statements for Q&B's analysis of the Debtors' operations and potential plan of reorganization. The Quickbooks software and procedures KKK instituted have streamlined the Debtors' operations such that all items are appropriately and transparently accounted for, and the Debtors can operate appropriately in Chapter 11 with minimal opportunity for errors.

**B. Business Analysis**

KKK provided extensive business analysis services that benefited the Debtors' estates including assisting with budget preparation and analysis. As noted above, KKK identified early on that the Debtors' accounting systems were not efficient for the Debtors' operations. KKK undertook a comprehensive review and analysis of the Debtors' business and set them up with Quickbooks accounting software. This has assisted the Debtors enormously in producing accurate financial statements that allow for adequate budgeting and business analysis.

KKK also analyzed the Debtors' cash management system from both a business and a reorganization perspective. It then designed and implemented changes to the cash management system including consolidating bank accounts, opening new bank accounts, and closing bank accounts (all as authorized by Court order granting the cash management motion). Later, KKK assisted the Debtors in locating and identifying bank accounts at various banking institutions that were opened, without the Debtors' knowledge, under RCCDG's tax identification number. This process is discussed further under the "Case Administration" category.



**C. Business Operations**

As noted above, KLK is involved in all accounting aspects of the Debtors' business operations, from accounts payable and receivable, to dealing with employee benefits and reimbursement claims.

KLK has also been critical in contract administration, including negotiating payment terms with creditors. While Q&B fielded many calls from creditors, KLK also fielded such calls (referring them to Q&B when appropriate) and assisted in handling business operational issues caused by the Reorganization Cases. It assisted the Debtors in obtaining grants, charitable contributions from Catholic Peoples Foundation and Catholic Charities, and running the Bishop's Annual Appeal.

KLK also provides accounting leadership and supervision for the Debtors' accounting staff in the absence of a CFO, enabling the Debtors to operate without a CFO and saving them the salary they would otherwise be paying such a person.

KLK also assisted the Debtors in setting up debtor-in-possession bank accounts, clearing out their old operating accounts and transitioning to the new DIP accounts, and closing the Debtors' old accounts.

**D. Case Administration**

Given the state of the Debtors' accounting systems pre-petition, KLK was critical in assembling accurate information to assist Q&B in drafting first-day pleadings, Schedules, and SOFAs. To some extent, the value provided by KLK in this category is described above. KLK continues to assist Q&B with amendments to the Schedules and SOFAs as additional information comes to light through the discovery process.

KLK also provided value by assisting the Debtors in compiling necessary information for their Initial Debtor Interviews; meeting with the UST; attending the first-day hearing to testify regarding the Debtors' accounting systems, assets, liabilities, and financial situation; and compiling the Debtors' Monthly Operating Reports each month. Without a CFO, the Debtors lacked any staff members that could knowledgeably perform such work or testify regarding the Debtors' accounting systems, assets, liabilities, and financial situation.

Another aspect of case administration in which KLK provided invaluable assistance involved various bank accounts which, unknown to the Debtors, had been opened under RCCDG's tax identification number. Although the funds in these accounts were relatively insignificant, the Committee and UST demanded detailed information about the accounts. The information proved to be extremely time consuming to obtain, but KLK worked as efficiently as possible to comply with the Court order. KLK and Q&B worked together to maximize their services and avoid duplication of effort in obtaining the information, which, for the most part, had to be obtained from parishes in rural or remote areas without internet access, and with staff members that were not sophisticated business people. KLK continues to undertake these efforts each month in attaching bank statements for each of the accounts to the Debtors' Monthly Operating Reports.

KLK then undertook to send a letter to each bank in the geographic area of the Debtors' territory inquiring whether any such banks held any accounts that had been opened under RCCDG's tax identification number.

**E. Claims Administration**

Work in this category mainly involved work providing documents to Q&B that might be responsive to the Committee's informal document request, resolving a proof of claim filed by the

Internal Revenue Service (“**IRS**”), and dealing with routine creditor issues and properly accounting for pre-petition payables. With respect to the proof of claim filed by the IRS, KLK’s tax partner and associate, who are skilled in these matters and have good contacts at the IRS, worked on this matter, since they could do it more efficiently than the core team working for the Debtors could. KLK also assisted Q&B with information it needed relating to the adequate protection payments Q&B worked out with secured creditor Ally Bank.

**F. Court Appearance**

KLK’s Christopher Linscott appeared at the first-day hearing in the case. Linscott also participated in a hearing related to the bank accounts that, unbeknownst to the Debtors, used the RCCDG’s tax identification number. Linscott’s appearance at that hearing was telephonic, so no travel costs were incurred. Linscott’s appearance was necessary and appropriate given that after KLK undertook the extensive review and audit of the Debtors’ accounting system and finances, none of the Debtors’ employees were as knowledgeable concerning its accounting system, financial situation, books, and records as Mr. Linscott.

**G. Data Analysis**

Much of KLK’s work in the “Data Analysis” category occurred in conjunction with the transition to Quickbooks, which was facilitated by KLK. KLK also charged much of the time it spent assisting Q&B with the Committee’s informal document request to this category. (KLK obtained financial information for Q&B to review in connection with the document requests.) KLK also billed some of the time it spent analyzing the school’s cash flow, and working on grant and the Bishop’s Annual Appeal funding, to this category.

**H. Fee Application**

KLK also spent a reasonable amount of time compiling its exhibits for this Application, and creating a budget at the request of the UST.

**I. Meeting of Creditors**

As noted above, KLK's assistance in preparing for and testifying at the 11 U.S.C. § 341 meeting of creditors ("**341 Meeting**") was critical, since the Debtors' staff members lacked the financial sophistication and overall knowledge of the Debtors' assets, liabilities, and financial situation (which KLK obtained by visiting the Debtors' offices, reviewing their records, analyzing, and learning about those assets, liabilities, and finances on site).

**J. Tax**

KLK assisted the Debtors in one minor tax matter. A member of KLK's tax team, who is skilled in these matters, worked on drafting a letter to the IRS relating to the basis for its proof of claim, since they could do it more efficiently than the legal team working for the Debtors.

**K. Travel**

Although KLK charges for travel, it charges it at reduced rates. Additionally, it only travels when necessary. Therefore, KLK has limited itself to traveling to physically visit the Debtors' sites only once each month, maintaining constant contact with the Debtors' employees via telephone and email. Additionally, while appearances at the first-day hearing and the 341 Meeting were necessary, KLK appeared at another hearing telephonically, as noted above, in order to save on travel expenses.

**IV. CONTENTS OF THE ATTACHED SUPPORTING EXHIBITS**

The attached supporting Exhibits "A" - "F" contain thorough and detailed descriptions of KLK's professional services and reimbursable expenses.

**Exhibit “A”** attached to this Application is the Linscott Declaration.

**Exhibit “B”** attached to this Application is a summary setting forth the aggregate number of hours of professional services rendered on behalf of the Debtors, by KLK during the Application Period, and specifying the number of hours spent by each involved professional. A listing of the respective hourly rates charged for each professional’s services is also set forth in these exhibits.

**Exhibit “C”** attached to this Application identifies the total amount of fees incurred on behalf of the Debtors organized by task category.

**Exhibit “D”** attached to this Application identifies and provides chronologically and by task category throughout the Application Period on behalf of the Debtors: (a) the dates on which KLK performed professional services; (b) the names of professionals performing such services; (c) the amount of time, by day, spent by each professional; and (d) specific daily descriptions of the services performed by each professional.

**Exhibit “E”** attached to this Application is a comparison of the budget to the actual fees incurred for each task category. Exhibit “E” also includes, to the extent fees exceed the budgeted amount, an explanation of the reason for the additional amounts.

**Exhibit “F”** attached to this Application contains a detailed statement of actual and necessary out-of-pocket expenses incurred and paid by KLK during the Application Period. To date, KLK has not been reimbursed for any of the expenses it has incurred and paid during the Application Period.

V. **STANDARDS RELEVANT TO PROFESSIONAL COMPENSATION AND EXPENSE REIMBURSEMENT**

Bankruptcy Code § 330(a) authorizes the Court to award to a professional person employed by a Debtor:

(1) After notice to the parties in interest and the United States Trustee and a hearing, and subject to sections 326, 328, and 329, the court may award to a trustee, a consumer privacy ombudsman appointed under section 332, an examiner, an ombudsman appointed under section 333, or a professional person employed under section 327 or 1103—

(A) reasonable compensation for actual, necessary services rendered by the trustee, examiner, ombudsman, professional person, or attorney and by any paraprofessional person employed by any such person; and

(B) reimbursement for actual, necessary expenses.

\* \* \*

(3) In determining the amount of reasonable compensation to be awarded to an examiner, trustee under chapter 11, or professional person, the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including—

(A) the time spent on such services;

(B) the rates charged for such services;

(C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;

(D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;

(E) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and

(F) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

In the Tenth Circuit, the “adjusted lodestar approach” is used to examine a professional’s fees under 11 U.S.C. § 330(a).” *In re Gillett Holdings, Inc.*, 137 B.R. 475, 480-81 (Bankr.D. Colo. 1992); *In re Market Ctr. E. Retail Property, Inc.*, 730 F3d. 1239, 1246 (10th Cir. 2013). This approach analyzes each factor specifically mentioned in § 330(a)(3) in addition to certain

others set forth in *Johnson v. Georgia Highway Express, Inc.*, a Fifth Circuit case whose analysis was adopted by the Tenth Circuit and continues to be employed by it. *See Gillett* at p. 480-81; *see Johnson*, 488 F.2d 714 (5th Cir. 1974).

The twelve *Johnson* factors are:

- (1) The time and labor required.
- (2) The novelty and difficulty of the questions.
- (3) The skill requisite to perform the legal service properly.
- (4) The preclusion of other employment by the attorney due to acceptance of the case.
- (5) The customary fee.
- (6) Whether the fee is fixed or contingent.
- (7) Time limitations imposed by the client or the circumstances.
- (8) The amount involved and the results obtained.
- (9) The experience, reputation, and ability of the attorneys.
- (10) The “undesirability” of the case.
- (11) The nature and length of the professional relationship with the client.
- (12) Awards in similar cases.

*Johnson*, 488 F.2d at 717–19. The Tenth Circuit recently held “that the bankruptcy court must consider [each of] the § 330(a)(3) and *Johnson* factors in evaluating whether a proposed fee amount is reasonable,” and that such factors are exclusive; a bankruptcy court cannot consider other additional factors. *Market Center* at 1249. However, the Tenth Circuit affirmed that “a bankruptcy court has ‘wide discretion’ to authorize many types of fee arrangements—provided the total fee is reasonable when considered against the relevant factors.” *Id.*

(1) The time and labor required.

This *Johnson* factor correlates roughly to 11 U.S.C. § 330(a)(3)(A), which requires the Court to analyze the time spent on the services for which fee approval is requested. KLK spent an appropriate amount of time on the issues on which it advised the Debtors, especially given the sheer amount and variety of work required by KLK to organize the Debtors' accounting and financial systems. This was no small undertaking; but KLK did it efficiently, and under budget.

(2) The novelty and difficulty of the questions.

The accounting issues KLK dealt with were both novel and difficult. Diocesan cases are unique from a property perspective, involving custodial funds, restricted funds, and types of property held in trust that must be carefully accounted for. Only an accountant with experience in prior diocesan cases, like KLK, could handle these issues competently and efficiently. KLK did both. Also, given that the Debtors did not have sophisticated accounting systems in place when KLK was retained, its work in grasping the Debtors' financial situation and getting up to speed quickly was both difficult and commendable.

(3) The skill requisite to perform the professional service properly.

This *Johnson* factor correlates roughly to 11 U.S.C. § 330(a)(3)(E), which requires the Court to analyze whether the professionals are board certified or otherwise have demonstrated skill and experience in the bankruptcy field. As stated in KLK's Employment Application, which is herein incorporated by this reference, KLK has extensive bankruptcy experience and, in particular, has experience with diocesan reorganization cases. This experience has assisted it in handling the Debtors' cases efficiently and expertly. Also, as noted above, KLK has a highly trained tax team that was able to provide service of excellent value when an issue concerning the IRS was raised in the Reorganization Cases.



(4) The preclusion of other employment due to acceptance of the case.

As with any case, the time and personnel required to be expended by KLK providing services in the Reorganization Cases prevent KLK from taking on other work to a limited extent.

(5) The customary fee.

This *Johnson* factor correlates roughly to 11 U.S.C. § 330(a)(3)(B) and (F), which requires the Court to analyze the rates charged for the services for which fee approval is requested, and compare those rates to “customary compensation charged by comparably skilled practitioners in cases other than cases under this title.” The fees charged by KLK are similar to those that comparably skilled New Mexico accountants would charge and are in fact lower, because KLK provides the Debtors with a special discount.

(6) Whether the fee is fixed or contingent.

The fees charged by KLK are hourly and KLK is not seeking any “success fee” or other contingent claim.

(7) Time limitations imposed by the client or the circumstances.

To date, time limitations have not imposed significant burdens on KLK, other than the initial rush to get the Debtors’ accounting systems functioning at an appropriate level of sophistication.

(8) The amount involved and the results obtained.

This *Johnson* factor correlates roughly to 11 U.S.C. § 330(a)(3)(D), which requires the Court to analyze whether the services performed were “performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed.” Certainly all services performed by KLK have been staffed with persons that have the appropriate skill and billing rate for each problem, issue, or task. The results for the work

KLK has done have been concrete and immediate: the Debtors' accounting and financial affairs are significantly better organized than they were at the outset of the Reorganization Cases, enabling the Committee and UST to understand the Debtors' assets and liabilities more clearly, and allowing the Reorganizations Cases to move toward a consensual conclusion. The success of the litigation and the Reorganization Cases remain to be seen, although the Reorganization Cases are off to a strong start.

(9) The experience, reputation, and ability of the professionals.

This *Johnson* factor also correlates roughly to 11 U.S.C. § 330(a)(3)(E), which requires the Court to analyze whether the professionals are board certified or otherwise have demonstrated skill and experience in the bankruptcy field. As set forth in the KLK Employment Application, the experience, reputation and ability of the KLK accountants staffing this case warrant rates far beyond the heavily discounted rates that KLK is charging in these cases. [See Dkt. No. 11.]

(10) The “undesirability” of the case.

The issues involved in the Reorganization Cases are difficult and emotional. The Reorganization Cases raise a number of sensitive issues going to the very heart of the parties' personal lives and belief systems. These issues carry over even into the financial aspects of the Debtors' operations, since KLK must assist in figuring out how to spend a limited amount of funds on day-to-day operational and mission expenses while funding a plan of reorganization.

(11) The nature and length of the professional relationship with the client.

Although KLK commenced its relationship with the Debtors only a short while ago, KLK has formed a close and trusting relationship with the Debtors and continues to visit the Debtors in person for a few days each month to ensure all processes are functioning as they should be.

(12) Awards in similar cases.

It is somewhat difficult to compare KLK's fees to fee awards in other cases, because in most other cases, debtors or other clients have chief financial officers or other accounting officers or directors. Typically, a financial consultant is retained to do purer analysis. KLK has had to perform both high-level analysis and ground-level operational and training functions. Therefore its fees (although under budget) are likely higher than a financial consultant's fees might be in a case where less work is required. Also, this Application Period is merely an interim application period, making it impossible to compare total fees.

(13) 11 U.S.C. § 330(a)(3)(C).

Finally, 11 U.S.C. § 330(a)(3)(C) is not squarely addressed by the *Johnson* factors. However, as is evident from the factual recitations describing KLK's services, as can be gleaned from the analysis of the *Johnson* factors, all "services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title" as required by § 330(a)(3)(C).

In view of the size, structure, and fact-intensiveness of the Debtors' operations, the complex and novel nature of issues presented in the Reorganization Cases, and considering the standards and factors set forth above, KLK submits that the requested professional compensation and expenses are fair and reasonable.

**VI. COMPLIANCE WITH 11 U.S.C. § 504 AND BANKRUPTCY RULE 2016**

KLK has not entered into any arrangement or agreement with any person or entity with respect to the sharing of fees and expenses for which KLK is seeking compensation and reimbursement as set forth in this Application, except as permitted by Bankruptcy Code

§ 504(b)(1). KLK has not received any other payment for the professional services rendered during the Application Period.

**VII. CONCLUSION**

WHEREFORE, KLK respectfully requests the Court to enter an Order:

A. Allowing KLK interim compensation for professional services rendered as accountant and financial consultant for the Debtors during the Application Period in the amount of \$135,293.75;

B. Allowing KLK interim reimbursement of \$3,138.76 for actual and necessary expenses which it has incurred and paid during the Application Period;

C. Authorizing and directing the Debtors to pay such fees and expenses as allowed by the Court as and when sufficient funds become available to do so; and

D. Granting such other and further relief as the Court deems just and proper under the facts and circumstances of these Reorganization Cases.

RESPECTFULLY SUBMITTED this 12th day of May, 2014.

/s/ Lori L. Winkelman

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*Counsel for the Debtors*

## CERTIFICATE OF SERVICE

Pursuant to F.R.C.P. 5(b)(3), F.R.B.P. 9036 and NM LBR 9036-1(b), I hereby certify that service of the foregoing “First Interim Application for Allowance and Payment of Professional Compensation and Reimbursement of Expenses by Keegan, Linscott & Kenon, P.C. as Accountant and Financial Consultant to the Debtors and Debtors-in-Possession” was made on this 12th May, 2014 via e-mail and/or the notice transmission facilities of the Bankruptcy Court’s case management and electronic filing system on the following parties:

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/s/ Lori L. Winkelman  
Lori L. Winkelman

# **EXHIBIT "A"**



UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW MEXICO

<p>In re:</p> <p>ROMAN CATHOLIC CHURCH OF THE DIOCESE OF GALLUP, a New Mexico corporation sole,</p> <p style="text-align: center;">Debtor.</p> <hr/> <p>Jointly Administered with:</p> <p>BISHOP OF THE ROMAN CATHOLIC CHURCH OF THE DIOCESE OF GALLUP, an Arizona corporation sole.</p> <p>This pleading applies to:</p> <p><input checked="" type="checkbox"/> All Debtors. <input type="checkbox"/> Specified Debtor.</p>	<p>Chapter 11</p> <p>Case No. 13-13676-t11</p> <p><b>Jointly Administered with:</b></p> <p>Case No. 13-13677-t11</p>
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**DECLARATION OF CHRISTOPHER G. LINSKOTT IN SUPPORT OF FIRST  
INTERIM APPLICATION FOR ALLOWANCE AND PAYMENT OF PROFESSIONAL  
COMPENSATION AND REIMBURSEMENT OF EXPENSES BY KEEGAN, LINSKOTT  
& KENON, P.C. AS ACCOUNTANT AND FINANCIAL CONSULTANT FOR THE  
DEBTORS AND DEBTORS-IN-POSSESSION**

I, CHRISTOPHER G. LINSKOTT, declare under penalty of perjury as follows:

1. I am an adult person, and I am a resident of Tucson, Pima County, Arizona.
2. I am an accountant licensed in the State of Arizona and a shareholder of Keegan, Linscott & Kenon, P.C. (“**KLK**”). I am duly authorized by KLK to make all statements in this declaration on behalf of KLK and with respect to the “First Interim Application for Allowance and Payment of Professional Compensation and Reimbursement of Expenses by Keegan, Linscott & Kenon, P.C. as Accountant and Financial Consultant of the Debtors and Debtors-in-Possession” (the “**Application**”).
3. I am the senior accountant at KLK who has overall responsibility for services provided to the Roman Catholic Church of the Diocese of Gallup (“**RCCDG**”) and the Bishop of

the Roman Catholic Church of the Diocese of Gallup (the “**Arizona Entity**,” and together with RCCDG, the “**Debtors**”).


4. In all respects the Debtors’ reorganization cases have been and continue to be staffed by certified public accountants and other KLK employees with the requisite experience to enable KLK to provide efficient and sophisticated high-quality services that were of significant benefit to the Debtors and their estates.

5. I have reviewed the Application and the contents of the exhibits attached thereto and incorporated by reference into the Application. The Application and its attached exhibits were prepared by KLK personnel acting under my supervision and direction. I expressly confirm that the content of the Application and its attached exhibits are true and correct to the best of my knowledge, information, and belief.

6. In accordance with 11 U.S.C. § 504 and as required by Rule 2016, Federal Rules of Bankruptcy Procedure, I hereby expressly confirm that no agreement or understanding exists between KLK and any other person for the sharing of any of KLK’s compensation for professional services rendered or to be rendered to the Debtors or in connection with Debtors’ reorganization cases; furthermore, KLK has not made, and will not make, any agreement to share compensation or any other agreement prohibited by 11 U.S.C. § 504 or 18 U.S.C. §155.

7. I have made all of the foregoing statements on behalf of KLK in support of the Application and in compliance with 11 U.S.C. § 330 and Rule 2016, Federal Rules of Bankruptcy Procedure. If called to testify, I would testify as I have stated in this declaration.

DATED: May 12, 2014.

  
CHRISTOPHER G. LINSOTT

# **EXHIBIT "B"**

**SUMMARY OF FEES BY PERSON**

	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>TOTAL HRS</b>	<b>RATE</b>	<b>FEES</b>
Bardwell, Conan	6.00	1.00			2.00	<b>9.00</b>	\$ 125.00	\$ 1,125.00
Carrera, Laura	27.50	20.75	3.30	13.75	3.00	<b>68.30</b>	\$ 35.00	\$ 2,390.50
Gordon, John	98.90	107.70	127.80	149.20	153.60	<b>637.20</b>	\$ 100.00	\$ 63,720.00
Gordon travel	6.00	12.50	12.50	12.00	12.00	<b>55.00</b>	\$ 92.50	\$ 5,087.50
Linscott, Chris	29.00	39.10	6.70	11.00	6.40	<b>92.20</b>	\$ 235.00	\$ 21,667.00
Linscott travel	12.00	15.00				<b>27.00</b>	\$ 167.50	\$ 4,522.50
Williams, Donna	62.80	118.00	91.70	42.90	49.40	<b>364.80</b>	\$ 100.00	\$ 36,480.00
Selke, Brad			1.00			<b>1.00</b>	\$ 125.00	\$ 125.00
Keegan, Carla				0.75		<b>0.75</b>	\$ 235.00	\$ 176.25
	<b>242.20</b>	<b>314.05</b>	<b>243.00</b>	<b>229.60</b>	<b>226.40</b>	<b>1,255.25</b>		\$ 135,293.75

# **EXHIBIT "C"**

**SUMMARY OF FEES BY CATEGORY AND BY PERSON**

Bardwell	6.00	\$125.00	\$750.00
Carrera	4.50	\$35.00	\$157.50
Gordon	127.40	\$100.00	\$12,740.00
Linscott	6.40	\$235.00	\$1,504.00
Williams	148.60	\$100.00	\$14,860.00
Accounting & Auditing	292.90		\$30,011.50

Carrera	14.45	\$35.00	\$505.75
Gordon	139.10	\$100.00	\$13,910.00
Linscott	13.80	\$235.00	\$3,243.00
Williams	2.30	\$100.00	\$230.00
Business Analysis	169.65		\$17,888.75

Bardwell	2.00	\$125.00	\$250.00
Gordon	269.50	\$100.00	\$26,950.00
Linscott	1.50	\$235.00	\$352.50
Business Operations	273.00		\$27,552.50

Bardwell	1.00	\$125.00	\$125.00
Carrera	47.10	\$35.00	\$1,648.50
Gordon	71.40	\$100.00	\$7,140.00
Linscott	52.80	\$235.00	\$12,408.00
Williams	213.90	\$100.00	\$21,390.00
Case Administration	386.20		\$42,711.50

Gordon	10.20	\$100.00	\$1,020.00
Keegan	0.75	\$235.00	\$176.25
Linscott	0.40	\$235.00	\$94.00
Claims Administration	11.35		\$1,290.25

Linscott	1.20	\$235.00	\$282.00
Court appearance	1.20		\$282.00

Gordon	17.60	\$100.00	\$1,760.00
Linscott	1.00	\$235.00	\$235.00
Data Analysis	18.60		\$1,995.00

Carrera	2.25	\$35.00	\$78.75
Gordon	2.00	\$100.00	\$200.00
Linscott	3.60	\$235.00	\$846.00
Fee Application	7.85		\$1,124.75

Linscott	11.50	\$235.00	\$2,702.50
Meeting of Creditors	11.50		\$2,702.50
Selke	1.00	\$125.00	\$125.00
Tax	1.00		\$125.00
Gordon	55.00	\$92.50	\$5,087.50
Linscott	27.00	\$167.50	\$4,522.50
Travel	82.00		\$9,610.00
TOTAL	1255.25		\$135,293.75

# **EXHIBIT "D"**



ITEMIZED CHRONOLOGY OF FEES BY CATEGORY

Staff	WIP Date	Reference	Hours	Rate	Fee	Service Type
Bardwell	11/13/2013	Prep spreadsheet for Health Disbursements analysis and discuss Health Disbursements with John / Summarize findings	6.00	\$ 125.00	\$ 750.00	Accounting & Auditing
Gordon	11/13/2013	Benefit cost research and analysis	2.00	\$ 100.00	\$ 200.00	Accounting & Auditing
Gordon	11/13/2013	various meetings with Diocese and School staff re: operational and bankruptcy issues.	1.00	\$ 100.00	\$ 100.00	Accounting & Auditing
Gordon	11/14/2013	Various cash, balance sheet, custodial fund analysis	8.00	\$ 100.00	\$ 800.00	Accounting & Auditing
Williams	11/14/2013	Help client with questions	1.20	\$ 100.00	\$ 120.00	Accounting & Auditing
Williams	11/14/2013	clean up account payable	5.20	\$ 100.00	\$ 520.00	Accounting & Auditing
Gordon	11/15/2013	inquiries re: Wells Fargo accounts, various cash, accounts payable, balance sheet, health cost, custodial fund analysis	2.00	\$ 100.00	\$ 200.00	Accounting & Auditing
Gordon	11/15/2013	various meetings with Diocese and School staff re: operational	1.00	\$ 100.00	\$ 100.00	Accounting & Auditing
Gordon	11/18/2013	Balance sheet clean-up and related analysis	5.00	\$ 100.00	\$ 500.00	Accounting & Auditing
Gordon	11/18/2013	P&L issues	2.30	\$ 100.00	\$ 230.00	Accounting & Auditing
Gordon	11/18/2013	P/C's with D Lujan re: account analysis and adjustment, etc.	1.50	\$ 100.00	\$ 150.00	Accounting & Auditing
Gordon	11/18/2013	meetings with Chris L, Donna W.	0.20	\$ 100.00	\$ 20.00	Accounting & Auditing
Linscott	11/18/2013	Work on financial statements	0.50	\$ 235.00	\$ 117.50	Accounting & Auditing
Williams	11/18/2013	Post Journal entries to accrue wages and personal leave	3.00	\$ 100.00	\$ 300.00	Accounting & Auditing
Williams	11/18/2013	backup QB and send back to client	0.80	\$ 100.00	\$ 80.00	Accounting & Auditing
Williams	11/18/2013	review and correct transactions posted	2.70	\$ 100.00	\$ 270.00	Accounting & Auditing
Gordon	11/19/2013	Financial statement clean-up, analysis	2.30	\$ 100.00	\$ 230.00	Accounting & Auditing
Gordon	11/19/2013	P/C's with Denise Lujan.	0.70	\$ 100.00	\$ 70.00	Accounting & Auditing
Linscott	11/19/2013	Work on financial statements with John	2.00	\$ 235.00	\$ 470.00	Accounting & Auditing
Gordon	11/20/2013	F/S review and adjustment with D Lujan	4.00	\$ 100.00	\$ 400.00	Accounting & Auditing
Gordon	11/21/2013	balance sheet analysis and adjustment	2.50	\$ 100.00	\$ 250.00	Accounting & Auditing
Gordon	11/21/2013	extensive work with D Lujan.	2.00	\$ 100.00	\$ 200.00	Accounting & Auditing
Gordon	11/22/2013	balance sheet analysis and adjustment	2.50	\$ 100.00	\$ 250.00	Accounting & Auditing
Gordon	11/22/2013	payroll issues with D Lujan	0.50	\$ 100.00	\$ 50.00	Accounting & Auditing
Gordon	11/25/2013	G/L and F/S matters re: restricted and custodial cash analysis	2.40	\$ 100.00	\$ 240.00	Accounting & Auditing
Gordon	11/26/2013	Vehicle analysis and adjusting journal entries	2.50	\$ 100.00	\$ 250.00	Accounting & Auditing
Gordon	11/26/2013	parish balance sheet reviews	2.50	\$ 100.00	\$ 250.00	Accounting & Auditing
Gordon	11/26/2013	operations and financial issues with D Luhan including entering invoices, payroll, health insurance, post-petition accounts payable, ordering checks	2.50	\$ 100.00	\$ 250.00	Accounting & Auditing
Gordon	11/27/2013	Vehicle analysis and adjusting journal entries	2.00	\$ 100.00	\$ 200.00	Accounting & Auditing
Gordon	11/27/2013	financial issues with D Luhan	1.00	\$ 100.00	\$ 100.00	Accounting & Auditing
Gordon	12/2/2013	School issues with Donna W, B Fuhs	1.30	\$ 100.00	\$ 130.00	Accounting & Auditing
Gordon	12/2/2013	Diocese G/L and AJE analysis	1.00	\$ 100.00	\$ 100.00	Accounting & Auditing
Gordon	12/2/2013	various issues with Denise L	1.00	\$ 100.00	\$ 100.00	Accounting & Auditing
Williams	12/2/2013	Worked back and forth between School and Diocese to try and reconcile AP and BS	7.50	\$ 100.00	\$ 750.00	Accounting & Auditing
Williams	12/3/2013	Work with client to help them reconcile the BS accounts	8.40	\$ 100.00	\$ 840.00	Accounting & Auditing
Gordon	12/4/2013	Balance sheet analysis and adjustment at petition date	5.50	\$ 100.00	\$ 550.00	Accounting & Auditing
Williams	12/4/2013	Worked with client to clean up A/P	3.00	\$ 100.00	\$ 300.00	Accounting & Auditing
Williams	12/4/2013	balance sheet and profit and loss	2.50	\$ 100.00	\$ 250.00	Accounting & Auditing
Linscott	12/5/2013	Work on Petition Date financial statements	2.00	\$ 235.00	\$ 470.00	Accounting & Auditing
Williams	12/5/2013	Trial--Set up QB	2.50	\$ 100.00	\$ 250.00	Accounting & Auditing
Williams	12/5/2013	Help client with QB and AP	2.90	\$ 100.00	\$ 290.00	Accounting & Auditing
Gordon	12/6/2013	Accounting software considerations	0.70	\$ 100.00	\$ 70.00	Accounting & Auditing
Gordon	12/6/2013	meet with Chris L	0.30	\$ 100.00	\$ 30.00	Accounting & Auditing

ITEMIZED CHRONOLOGY OF FEES BY CATEGORY

Staff	WIP Date	Reference	Hours	Rate	Fee	Service Type
Williams	12/6/2013	Restore QB with backup from yesterday, make sure records all tie out and print out final statements and schedules and put in binder	2.90	\$ 100.00	\$ 290.00	Accounting & Auditing
Williams	12/6/2013	misc help with final questions including oil and gas leases and school benefits/	1.90	\$ 100.00	\$ 190.00	Accounting & Auditing
Gordon	12/9/2013	Planning for conversion to Quickbooks accounting software	1.00	\$ 100.00	\$ 100.00	Accounting & Auditing
Williams	12/9/2013	Planning meeting on conversion to QB's	2.00	\$ 100.00	\$ 200.00	Accounting & Auditing
Gordon	12/10/2013	P/C's with D Lujan, Donna W re: various matters and scheduling	0.50	\$ 100.00	\$ 50.00	Accounting & Auditing
Williams	12/10/2013	Emails and phone calls planning for Denise to come and visit Tucson	2.50	\$ 100.00	\$ 250.00	Accounting & Auditing
Carrera	12/11/2013	Enter vendors, customers and chart of accounts in quickbooks	3.00	\$ 35.00	\$ 105.00	Accounting & Auditing
Gordon	12/11/2013	P/C's with D Lujan, Donna W re: various matters and scheduling	0.50	\$ 100.00	\$ 50.00	Accounting & Auditing
Williams	12/11/2013	Planning for meeting with Denise/working with Laura to set up QB	0.50	\$ 100.00	\$ 50.00	Accounting & Auditing
Williams	12/11/2013	working with Laura to set up QB	0.50	\$ 100.00	\$ 50.00	Accounting & Auditing
Gordon	12/12/2013	QuickBooks implementation with D Lujan (in Tucson) and Donna W	2.00	\$ 100.00	\$ 200.00	Accounting & Auditing
Linscott	12/12/2013	Work with Denise, John and Donna on Quick Books conversion and related accounting entries	1.00	\$ 235.00	\$ 235.00	Accounting & Auditing
Williams	12/12/2013	Training and QB set up with Denise from the Diocese of Gallup	6.00	\$ 100.00	\$ 600.00	Accounting & Auditing
Gordon	12/13/2013	QBooks set-up issues, journal entries, etc. with D Lujan (in Tucson) and Donna W	2.00	\$ 100.00	\$ 200.00	Accounting & Auditing
Williams	12/13/2013	Training and QB set up with Denise from the Diocese of Gallup	5.90	\$ 100.00	\$ 590.00	Accounting & Auditing
Gordon	12/16/2013	Nov financial analysis, balance sheet, income statement	3.30	\$ 100.00	\$ 330.00	Accounting & Auditing
Carrera	12/17/2013	Work on spreadsheets for Donna for Quick Books	0.50	\$ 35.00	\$ 17.50	Accounting & Auditing
Gordon	12/17/2013	Software conversion issues	1.00	\$ 100.00	\$ 100.00	Accounting & Auditing
Williams	12/17/2013	Continued work on Setting up QuickBooks	5.00	\$ 100.00	\$ 500.00	Accounting & Auditing
Gordon	12/18/2013	review School budget and make recommendations	3.00	\$ 100.00	\$ 300.00	Accounting & Auditing
Carrera	12/19/2013	Work on balance sheet with Donna for November	0.75	\$ 35.00	\$ 26.25	Accounting & Auditing
Gordon	12/19/2013	P/C with Chris L re: BAA, cash balances, A/P	0.50	\$ 100.00	\$ 50.00	Accounting & Auditing
Gordon	12/19/2013	P/C's with creditors	1.50	\$ 100.00	\$ 150.00	Accounting & Auditing
Gordon	12/19/2013	Bishop's Appeal issues	0.50	\$ 100.00	\$ 50.00	Accounting & Auditing
Gordon	12/19/2013	various bankruptcy and operational issues.	1.50	\$ 100.00	\$ 150.00	Accounting & Auditing
Gordon	12/20/2013	P/C's to creditors re: A/P	1.00	\$ 100.00	\$ 100.00	Accounting & Auditing
Gordon	12/23/2013	custodial fund analysis and AJE for Qbooks.	0.50	\$ 100.00	\$ 50.00	Accounting & Auditing
Williams	12/23/2013	Review books to make sure they tie out to MOR	3.00	\$ 100.00	\$ 300.00	Accounting & Auditing
Williams	12/23/2013	Review Custodial funds to enter them into QB	2.50	\$ 100.00	\$ 250.00	Accounting & Auditing
Williams	12/26/2013	Emails back and forth to set up visit with client on Monday the 13th.	0.50	\$ 100.00	\$ 50.00	Accounting & Auditing
Carrera	12/30/2013	Find and send insurance information to kelly	0.25	\$ 35.00	\$ 8.75	Accounting & Auditing
Gordon	12/30/2013	bankruptcy issues including Pinnacle Bank account closure status.	0.50	\$ 100.00	\$ 50.00	Accounting & Auditing
Williams	12/30/2013	Plan for meeting with client next week	0.50	\$ 100.00	\$ 50.00	Accounting & Auditing
Williams	1/2/2014	Continue to enter data to get QB up and running for client/Posted AJE for custodial funds by class	4.00	\$ 100.00	\$ 400.00	Accounting & Auditing
Williams	1/2/2014	Posted AJE for custodial funds by class	1.00	\$ 100.00	\$ 100.00	Accounting & Auditing
Williams	1/3/2014	Continue work on setting up custodial funds in QuickBooks	2.20	\$ 100.00	\$ 220.00	Accounting & Auditing
Gordon	1/6/2014	Various accounting issues discussions including health care premium balances.	1.50	\$ 100.00	\$ 150.00	Accounting & Auditing
Linscott	1/6/2014	Work on accounting matters for December 2013	0.40	\$ 235.00	\$ 94.00	Accounting & Auditing
Williams	1/6/2014	Planning for visit with Denise	3.50	\$ 100.00	\$ 350.00	Accounting & Auditing

ITEMIZED CHRONOLOGY OF FEES BY CATEGORY

Staff	WIP Date	Reference	Hours	Rate	Fee	Service Type
Williams	1/6/2014	Sit with Denise and help her enter data, help with training	3.70	\$ 100.00	\$ 370.00	Accounting & Auditing
Gordon	1/7/2014	QuickBooks issues with D Lujan, Donna W	1.00	\$ 100.00	\$ 100.00	Accounting & Auditing
Gordon	1/7/2014	AJE's discussions and review with D Lujan.	1.00	\$ 100.00	\$ 100.00	Accounting & Auditing
Williams	1/7/2014	General organization and set up with client	0.50	\$ 100.00	\$ 50.00	Accounting & Auditing
Williams	1/7/2014	Discuss general question with client regarding data entry	0.80	\$ 100.00	\$ 80.00	Accounting & Auditing
Gordon	1/8/2014	Payroll issues re: QBooks with D Lujan, Donna W.	0.50	\$ 100.00	\$ 50.00	Accounting & Auditing
Williams	1/8/2014	Work with Denise to complete December transactions	8.90	\$ 100.00	\$ 890.00	Accounting & Auditing
Williams	1/9/2014	Helped client with booking of payroll.	1.10	\$ 100.00	\$ 110.00	Accounting & Auditing
Linscott	1/10/2014	Meet with John on status of financials and budget	0.20	\$ 235.00	\$ 47.00	Accounting & Auditing
Williams	1/13/2014	Review QuickBooks and work with client on different issues	1.80	\$ 100.00	\$ 180.00	Accounting & Auditing
Williams	1/13/2014	Reviewed payroll and worked on reconciliation template	1.00	\$ 100.00	\$ 100.00	Accounting & Auditing
Williams	1/13/2014	Work with clients regarding December MOR, answer questions back and forth between email	0.90	\$ 100.00	\$ 90.00	Accounting & Auditing
Gordon	1/14/2014	403b contribution discussion with D Lujan	0.50	\$ 100.00	\$ 50.00	Accounting & Auditing
Gordon	1/14/2014	various other accounting issues.	0.50	\$ 100.00	\$ 50.00	Accounting & Auditing
Williams	1/14/2014	Worked with Sarah on payroll journal entry	1.50	\$ 100.00	\$ 150.00	Accounting & Auditing
Williams	1/14/2014	Worked with client back and forth between school and Diocese to get books ready for report	3.90	\$ 100.00	\$ 390.00	Accounting & Auditing
Gordon	1/15/2014	WF December statement review	0.30	\$ 100.00	\$ 30.00	Accounting & Auditing
Gordon	1/15/2014	December QBooks and F/S.	0.50	\$ 100.00	\$ 50.00	Accounting & Auditing
Williams	1/15/2014	Helping clients reconcile accounts and fix discrepancies in books	4.50	\$ 100.00	\$ 450.00	Accounting & Auditing
Gordon	1/16/2014	Sisters Council bank statements closing, mileage reimbursement review	0.50	\$ 100.00	\$ 50.00	Accounting & Auditing
Gordon	1/16/2014	School A/P aging review and disbursements discussion with B Fuhs	0.50	\$ 100.00	\$ 50.00	Accounting & Auditing
Gordon	1/16/2014	Wells Fargo bank statements review	0.50	\$ 100.00	\$ 50.00	Accounting & Auditing
Gordon	1/16/2014	A/P review and discussion.	1.00	\$ 100.00	\$ 100.00	Accounting & Auditing
Gordon	1/17/2014	Creditor A/P analysis, including Direct TV P/Cs, AFLAC reinstatement	3.00	\$ 100.00	\$ 300.00	Accounting & Auditing
Gordon	1/17/2014	Creditor balances and other issues	1.50	\$ 100.00	\$ 150.00	Accounting & Auditing
Gordon	1/17/2014	various issues with Diocese staff.	2.00	\$ 100.00	\$ 200.00	Accounting & Auditing
Gordon	1/21/2014	Various accounting issues with D Lujan	0.60	\$ 100.00	\$ 60.00	Accounting & Auditing
Gordon	1/21/2014	QuickBooks issues with D Lujan	0.40	\$ 100.00	\$ 40.00	Accounting & Auditing
Gordon	1/22/2014	Work with D Lujan, Donna W re: accounts payable adjustments, QuickBooks issues	1.00	\$ 100.00	\$ 100.00	Accounting & Auditing
Gordon	1/22/2014	P/C with Dcn S Moffit re: San Juan Detention Ctr account issues.	0.50	\$ 100.00	\$ 50.00	Accounting & Auditing
Gordon	1/23/2014	Accounts payable and cash disbursements issues	0.50	\$ 100.00	\$ 50.00	Accounting & Auditing
Linscott	1/23/2014	Work with John on accounting matters	0.30	\$ 235.00	\$ 70.50	Accounting & Auditing
Williams	1/23/2014	Phone call from client and John regarding QB	0.50	\$ 100.00	\$ 50.00	Accounting & Auditing
Gordon	1/24/2014	QuickBooks accounting issues with Donna W.	1.00	\$ 100.00	\$ 100.00	Accounting & Auditing
Williams	1/24/2014	Planning discussion with John	0.40	\$ 100.00	\$ 40.00	Accounting & Auditing
Gordon	1/27/2014	Accounting, reporting and QB issues with Donna W.	0.50	\$ 100.00	\$ 50.00	Accounting & Auditing
Gordon	1/28/2014	Accounts payable and cash disbursements analysis for December and January	1.80	\$ 100.00	\$ 180.00	Accounting & Auditing
Gordon	1/28/2014	attorney payments analysis.	0.70	\$ 100.00	\$ 70.00	Accounting & Auditing
Gordon	1/29/2014	QuickBooks issues with D Lujan re: billing, new company	0.30	\$ 100.00	\$ 30.00	Accounting & Auditing
Gordon	1/29/2014	Diocese employees expense reimbursement review	0.20	\$ 100.00	\$ 20.00	Accounting & Auditing

ITEMIZED CHRONOLOGY OF FEES BY CATEGORY

Staff	WIP Date	Reference	Hours	Rate	Fee	Service Type
Gordon	1/29/2014	health care billing issues, including Affordable Care Act consulting fees and allocation with D Lujan.	0.80	\$ 100.00	\$ 80.00	Accounting & Auditing
Williams	1/29/2014	Called Denise to discuss different issues.	1.30	\$ 100.00	\$ 130.00	Accounting & Auditing
Gordon	1/30/2014	Creditor accounts payable pre- and post-petition analysis.	1.50	\$ 100.00	\$ 150.00	Accounting & Auditing
Williams	1/31/2014	Email client request to send a QB backup for review	0.40	\$ 100.00	\$ 40.00	Accounting & Auditing
Williams	1/31/2014	Review QB for errors	2.50	\$ 100.00	\$ 250.00	Accounting & Auditing
Williams	1/31/2014	Review January 2014	1.40	\$ 100.00	\$ 140.00	Accounting & Auditing
Williams	2/3/2014	Review of client's books for January MOR, email client to call	1.80	\$ 100.00	\$ 180.00	Accounting & Auditing
Gordon	2/4/2014	Restricted account status discussion with D Lujan	0.70	\$ 100.00	\$ 70.00	Accounting & Auditing
Gordon	2/4/2014	accounts payable review and analysis.	0.30	\$ 100.00	\$ 30.00	Accounting & Auditing
Williams	2/4/2014	Spoke with client to go over health premium payments and asked client for QB back up to review for errors	1.20	\$ 100.00	\$ 120.00	Accounting & Auditing
Gordon	2/5/2014	QuickBooks Premier discussions with D Lujan.	0.30	\$ 100.00	\$ 30.00	Accounting & Auditing
Williams	2/5/2014	Help client reconcile their books	3.50	\$ 100.00	\$ 350.00	Accounting & Auditing
Gordon	2/6/2014	Research of restricted funds	2.50	\$ 100.00	\$ 250.00	Accounting & Auditing
Gordon	2/6/2014	P/C with parish outside accountant re: health insurance deposit and consulting fee.	0.20	\$ 100.00	\$ 20.00	Accounting & Auditing
Williams	2/6/2014	Review financials and send client details of discrepancies	1.50	\$ 100.00	\$ 150.00	Accounting & Auditing
Williams	2/6/2014	back up quickbooks and review	1.30	\$ 100.00	\$ 130.00	Accounting & Auditing
Gordon	2/7/2014	Restricted fund analysis incl P/C's with C McCarthy, D Lujan	3.00	\$ 100.00	\$ 300.00	Accounting & Auditing
Gordon	2/7/2014	creditor/accounts payable analysis.	1.00	\$ 100.00	\$ 100.00	Accounting & Auditing
Gordon	2/10/2014	Closing January books with D Lujan.	1.20	\$ 100.00	\$ 120.00	Accounting & Auditing
Gordon	2/12/2014	Bishop's Appeal accounting issues	0.50	\$ 100.00	\$ 50.00	Accounting & Auditing
Gordon	2/12/2014	Pre-petition adjustments and other accounting issues with D Lujan	0.50	\$ 100.00	\$ 50.00	Accounting & Auditing
Gordon	2/12/2014	grant cash analysis	0.50	\$ 100.00	\$ 50.00	Accounting & Auditing
Gordon	2/12/2014	School accounts payable.	0.30	\$ 100.00	\$ 30.00	Accounting & Auditing
Gordon	2/13/2014	Pre- and post-petition accounts payable analysis	1.00	\$ 100.00	\$ 100.00	Accounting & Auditing
Gordon	2/13/2014	expense analysis	0.30	\$ 100.00	\$ 30.00	Accounting & Auditing
Gordon	2/13/2014	January close and QuickBooks.	0.40	\$ 100.00	\$ 40.00	Accounting & Auditing
Williams	2/14/2014	Download QB from portal and restore	1.50	\$ 100.00	\$ 150.00	Accounting & Auditing
Gordon	2/18/2014	Wages, accounts payable, accounts receivable issues discussion and analysis with D Lujan.	0.50	\$ 100.00	\$ 50.00	Accounting & Auditing
Gordon	2/19/2014	School accrued wages and accounts receivable issues discussion with Donna W	0.50	\$ 100.00	\$ 50.00	Accounting & Auditing
Gordon	2/19/2014	Diocese accounts payable review with D Lujan.	0.50	\$ 100.00	\$ 50.00	Accounting & Auditing
Gordon	2/20/2014	Property taxes review and analysis	0.50	\$ 100.00	\$ 50.00	Accounting & Auditing
Gordon	2/20/2014	discussions with D Lujan re: other accounting issues.	0.50	\$ 100.00	\$ 50.00	Accounting & Auditing
Gordon	2/21/2014	Accounts payable / creditor balances analysis.	1.00	\$ 100.00	\$ 100.00	Accounting & Auditing
Williams	2/26/2014	Help Client with QuickBook changes from January MOR	3.60	\$ 100.00	\$ 360.00	Accounting & Auditing
Williams	2/27/2014	Review client's P & L to find discrepancy between MOR P&L and client's	1.60	\$ 100.00	\$ 160.00	Accounting & Auditing
Williams	2/28/2014	Called client back-discussed procedures for tracking pledges in 2014	0.90	\$ 100.00	\$ 90.00	Accounting & Auditing
Gordon	3/3/2014	Pledges receivable discussion and write off with D Lujan	0.50	\$ 100.00	\$ 50.00	Accounting & Auditing
Gordon	3/3/2014	analyze historical uses of cash and cash balances.	0.50	\$ 100.00	\$ 50.00	Accounting & Auditing
Williams	3/3/2014	Download bank statements for February and restore QB from back up	0.70	\$ 100.00	\$ 70.00	Accounting & Auditing

ITEMIZED CHRONOLOGY OF FEES BY CATEGORY

Staff	WIP Date	Reference	Hours	Rate	Fee	Service Type
Gordon	3/4/2014	Diocese A/P review and approval	0.40	\$ 100.00	\$ 40.00	Accounting & Auditing
Gordon	3/4/2014	School A/P review and approve	0.30	\$ 100.00	\$ 30.00	Accounting & Auditing
Gordon	3/4/2014	School cash balance discussion with B Fuhs.	0.30	\$ 100.00	\$ 30.00	Accounting & Auditing
Gordon	3/5/2014	Restricted class QuickBooks questions and discussion with D Lujan.	0.50	\$ 100.00	\$ 50.00	Accounting & Auditing
Williams	3/5/2014	Download QB	0.50	\$ 100.00	\$ 50.00	Accounting & Auditing
Williams	3/5/2014	Save and print bank statements for Feb to f:drive	0.30	\$ 100.00	\$ 30.00	Accounting & Auditing
Williams	3/6/2014	Completed reconciliation of pre petition AP	2.60	\$ 100.00	\$ 260.00	Accounting & Auditing
Gordon	3/7/2014	Pre-petition liability analysis with D Lujan.	0.50	\$ 100.00	\$ 50.00	Accounting & Auditing
Williams	3/10/2014	Finish entering data	2.00	\$ 100.00	\$ 200.00	Accounting & Auditing
Williams	3/10/2014	print and reference for review	2.50	\$ 100.00	\$ 250.00	Accounting & Auditing
Gordon	3/12/2014	Allowance for uncollectible pledges.	0.50	\$ 100.00	\$ 50.00	Accounting & Auditing
Williams	3/12/2014	Answer questions from client	1.00	\$ 100.00	\$ 100.00	Accounting & Auditing
Williams	3/12/2014	download and restore QB to network	0.80	\$ 100.00	\$ 80.00	Accounting & Auditing
Williams	3/12/2014	continue to clear reveiw notes for amended schedule F-NM Entiity	1.40	\$ 100.00	\$ 140.00	Accounting & Auditing
Williams	3/14/2014	A couple of short discussions with John about different issues	0.50	\$ 100.00	\$ 50.00	Accounting & Auditing
Gordon	3/18/2014	Cash balances review and status	0.30	\$ 100.00	\$ 30.00	Accounting & Auditing
Gordon	3/19/2014	Financial statements review for February MOR	0.40	\$ 100.00	\$ 40.00	Accounting & Auditing
Gordon	3/19/2014	Pension Plan accounting transactions review.	0.40	\$ 100.00	\$ 40.00	Accounting & Auditing
Gordon	3/21/2014	SWIF grant accounting	0.20	\$ 100.00	\$ 20.00	Accounting & Auditing
Gordon	3/25/2014	School restricted cash	0.50	\$ 100.00	\$ 50.00	Accounting & Auditing
Gordon	3/25/2014	parish audit fees	0.20	\$ 100.00	\$ 20.00	Accounting & Auditing
Gordon	3/25/2014	Bishop's Appeal restricted gifts accounting issues.	0.30	\$ 100.00	\$ 30.00	Accounting & Auditing
Gordon	3/26/2014	Restricted Bishop's Appeal contributions accounting with M Saucedo	0.20	\$ 100.00	\$ 20.00	Accounting & Auditing
Gordon	3/26/2014	allowance for uncollectible pledges.	0.30	\$ 100.00	\$ 30.00	Accounting & Auditing
Williams	3/27/2014	General review of emails	0.20	\$ 100.00	\$ 20.00	Accounting & Auditing
Gordon	3/31/2014	Adjusting journal entry analysis and discussion with D Lujan, including custodial to unrestricted transfers	0.50	\$ 100.00	\$ 50.00	Accounting & Auditing
Gordon	3/31/2014	update schedule of needed, further pre-petition A/P adjustments.	0.30	\$ 100.00	\$ 30.00	Accounting & Auditing
Gordon	11/13/2013	Benefit cost research and analysis	0.80	\$ 100.00	\$ 80.00	Business Analysis
Gordon	11/13/2013	meeting at Wells Fargo re: services and accounts	1.20	\$ 100.00	\$ 120.00	Business Analysis
Linscott	11/14/2013	Work on utility issues	1.00	\$ 235.00	\$ 235.00	Business Analysis
Linscott	11/14/2013	benefit and pension analysis	2.00	\$ 235.00	\$ 470.00	Business Analysis
Linscott	11/15/2013	Prepare for court hearings and meet with Tom and Susan	1.00	\$ 235.00	\$ 235.00	Business Analysis
Gordon	11/22/2013	CPF grant spending analysis	1.00	\$ 100.00	\$ 100.00	Business Analysis
Gordon	11/25/2013	G/L and F/S matters re: restricted and custodial cash analysis	1.00	\$ 100.00	\$ 100.00	Business Analysis
Gordon	11/25/2013	bankruptcy matters re: workers comp, cash flow projections.	1.00	\$ 100.00	\$ 100.00	Business Analysis
Carrera	11/26/2013	Work on monthly and five year budget forecast	2.75	\$ 35.00	\$ 96.25	Business Analysis
Williams	11/26/2013	Review documents sent from client regarding lease property	1.50	\$ 100.00	\$ 150.00	Business Analysis
Williams	11/27/2013	Review cash to balance and bank reconciliation	0.80	\$ 100.00	\$ 80.00	Business Analysis
Gordon	12/2/2013	cash flow projections	2.00	\$ 100.00	\$ 200.00	Business Analysis
Gordon	12/3/2013	cash flow projections	3.30	\$ 100.00	\$ 330.00	Business Analysis
Gordon	12/4/2013	cash flow projection analysis	2.00	\$ 100.00	\$ 200.00	Business Analysis
Gordon	12/4/2013	meetings with Chris L, Donna & Laura	0.50	\$ 100.00	\$ 50.00	Business Analysis
Gordon	12/5/2013	Medical claim analysis for attorney (E Fella)	1.50	\$ 100.00	\$ 150.00	Business Analysis
Linscott	12/11/2013	Work on budgets	0.20	\$ 235.00	\$ 47.00	Business Analysis
Linscott	12/20/2013	Work on operational matters with John, BAA documents, Cash Flow status	1.00	\$ 235.00	\$ 235.00	Business Analysis



ITEMIZED CHRONOLOGY OF FEES BY CATEGORY

Staff	WIP Date	Reference	Hours	Rate	Fee	Service Type
Gordon	12/30/2013	Operational and administrative issues with D Lujan, Donna W, E Fella	1.00	\$ 100.00	\$ 100.00	Business Analysis
Gordon	1/2/2014	Inquiries re: frozen WF bank accounts	0.50	\$ 100.00	\$ 50.00	Business Analysis
Gordon	1/3/2014	Frozen WF bank account status update and emails.	0.50	\$ 100.00	\$ 50.00	Business Analysis
Gordon	1/6/2014	Ziegler investment account closing	0.40	\$ 100.00	\$ 40.00	Business Analysis
Gordon	1/6/2014	inquiries re: frozen WF bank accounts	0.80	\$ 100.00	\$ 80.00	Business Analysis
Gordon	1/6/2014	review Court Orders re: First Day Motions.	0.30	\$ 100.00	\$ 30.00	Business Analysis
Gordon	1/7/2014	Budgeting and related discussions with Chris L	0.50	\$ 100.00	\$ 50.00	Business Analysis
Gordon	1/7/2014	cash balance projection.	1.50	\$ 100.00	\$ 150.00	Business Analysis
Gordon	1/9/2014	Fr Bowski proof of claim with Quarles attorney.	0.50	\$ 100.00	\$ 50.00	Business Analysis
Gordon	1/9/2014	First Day Motions review, discuss with staff and creditors.	1.00	\$ 100.00	\$ 100.00	Business Analysis
Gordon	1/10/2014	Jewelry appraisal discussions	0.30	\$ 100.00	\$ 30.00	Business Analysis
Gordon	1/10/2014	Claims research and discussion with attorney A Valenzuela	0.50	\$ 100.00	\$ 50.00	Business Analysis
Gordon	1/13/2014	Jewelry appraisal P/C with C McCarthy	0.30	\$ 100.00	\$ 30.00	Business Analysis
Gordon	1/13/2014	Fr Bowski claim analysis with D Lujan, discuss with attorney L Winkelman.-	0.40	\$ 100.00	\$ 40.00	Business Analysis
Gordon	1/14/2014	Jewelry appraisal status with C McCarthy, L Winkelman.	0.50	\$ 100.00	\$ 50.00	Business Analysis
Gordon	1/16/2014	Ally adequate protection payments analysis, discussion with E Fella, attorney.	0.50	\$ 100.00	\$ 50.00	Business Analysis
Linscott	1/16/2014	Analyze adequate protection payments for Ally	0.10	\$ 235.00	\$ 23.50	Business Analysis
Linscott	1/16/2014	salary adjustments for employees	0.10	\$ 235.00	\$ 23.50	Business Analysis
Gordon	1/17/2014	Ally adequate protection payments analysis, P/C with E Fella.	0.50	\$ 100.00	\$ 50.00	Business Analysis
Gordon	1/20/2014	QuickBooks account analysis and cash balance analysis.	2.00	\$ 100.00	\$ 200.00	Business Analysis
Gordon	1/21/2014	Jewelry value discussion and analysis with C McCarthy.	0.40	\$ 100.00	\$ 40.00	Business Analysis
Gordon	1/21/2014	WF frozen bank account issues discussions with V Placencio, D Lujan.	0.40	\$ 100.00	\$ 40.00	Business Analysis
Gordon	1/22/2014	Creditor phone calls, CPF with H Mosher, D Lujan	2.30	\$ 100.00	\$ 230.00	Business Analysis
Gordon	1/22/2014	WF frozen bank account re: San Juan Detention Ctr, etc.	0.50	\$ 100.00	\$ 50.00	Business Analysis
Gordon	1/23/2014	A/P and cash disbursement analysis	0.50	\$ 100.00	\$ 50.00	Business Analysis
Gordon	1/23/2014	Bishop's Annual Appeal analysis.	0.50	\$ 100.00	\$ 50.00	Business Analysis
Gordon	1/27/2014	Pinnacle Bank checking account and investments analysis re: accounts discovered including Native American Lay Ministry ministry.	1.70	\$ 100.00	\$ 170.00	Business Analysis
Gordon	1/27/2014	WF frozen bank account issues and discussion with Chris L	0.30	\$ 100.00	\$ 30.00	Business Analysis
Gordon	1/27/2014	Pinnacle account identification re: Native American Lay Ministry	0.40	\$ 100.00	\$ 40.00	Business Analysis
Gordon	1/27/2014	jewelry appraisal issues and status discussion with C McCarthy.	0.70	\$ 100.00	\$ 70.00	Business Analysis
Gordon	1/28/2014	Rental income research and analysis	0.40	\$ 100.00	\$ 40.00	Business Analysis
Gordon	1/28/2014	frozen WF accounts inquiries.	0.60	\$ 100.00	\$ 60.00	Business Analysis
Gordon	1/28/2014	WF frozen bank account issues and discussion with Chris L	0.70	\$ 100.00	\$ 70.00	Business Analysis
Gordon	1/28/2014	Rental income communication with attorney K Webster	0.30	\$ 100.00	\$ 30.00	Business Analysis
Gordon	1/28/2014	P/C to E Fella re: payments to attorneys.	0.50	\$ 100.00	\$ 50.00	Business Analysis
Gordon	1/29/2014	Creditor issue analysis with D Lujan.	0.40	\$ 100.00	\$ 40.00	Business Analysis
Gordon	1/30/2014	Cash disbursements issues, including fees paid to attorneys.	0.30	\$ 100.00	\$ 30.00	Business Analysis
Gordon	1/30/2014	P/Cs to attorneys re: reimbursement of attorney fee payments, rental income analysis results.	0.50	\$ 100.00	\$ 50.00	Business Analysis
Gordon	1/31/2014	Pinnacle Bank account analysis	0.30	\$ 100.00	\$ 30.00	Business Analysis

ITEMIZED CHRONOLOGY OF FEES BY CATEGORY

Staff	WIP Date	Reference	Hours	Rate	Fee	Service Type
Gordon	1/31/2014	Native American Lay Ministry, other accounts	0.30	\$ 100.00	\$ 30.00	Business Analysis
Gordon	1/31/2014	P/Cs with Quarles & Brady attorneys re: Pinnacle bank accounts.	0.40	\$ 100.00	\$ 40.00	Business Analysis
Linscott	1/31/2014	Calls with Susan, Elizabeth and John on bank accounts status	0.40	\$ 235.00	\$ 94.00	Business Analysis
Linscott	2/3/2014	Read motions and responses relative to bank accounts and related conversations with Susan and John	1.00	\$ 235.00	\$ 235.00	Business Analysis
Linscott	2/4/2014	Work on restricted fund analysis	0.50	\$ 235.00	\$ 117.50	Business Analysis
Linscott	2/5/2014	Review 2004 document request from Unsecured Creditors' Committee, call with Lori Winkelman and request and bank account data	1.50	\$ 235.00	\$ 352.50	Business Analysis
Linscott	2/7/2014	Work with John on restricted funds analysis	0.50	\$ 235.00	\$ 117.50	Business Analysis
Linscott	2/10/2014	Work with John and Tony on restricted fund analysis	0.50	\$ 235.00	\$ 117.50	Business Analysis
Linscott	2/12/2014	Call regarding 2004 document request with Lori, Susan and John	0.50	\$ 235.00	\$ 117.50	Business Analysis
Linscott	2/13/2014	Work with John on grant letters and discuss with Susan	0.40	\$ 235.00	\$ 94.00	Business Analysis
Gordon	2/17/2014	Rule 2004 production of documents	4.50	\$ 100.00	\$ 450.00	Business Analysis
Gordon	2/17/2014	issues and status re: January MOR.	0.50	\$ 100.00	\$ 50.00	Business Analysis
Linscott	2/17/2014	Work on bank account confirmation and MOR selected parish bank account information	0.40	\$ 235.00	\$ 94.00	Business Analysis
Gordon	2/18/2014	Rule 2004 issues and communications	1.00	\$ 100.00	\$ 100.00	Business Analysis
Gordon	2/18/2014	analysis re: production of documents	2.00	\$ 100.00	\$ 200.00	Business Analysis
Gordon	2/19/2014	Rule 2004 data gathering, analysis and reporting.	2.50	\$ 100.00	\$ 250.00	Business Analysis
Carrera	2/20/2014	Prepare list of banks from department of financial institutions	0.75	\$ 35.00	\$ 26.25	Business Analysis
Gordon	2/20/2014	Information gathering and review re: Rule 2004 production of documents	1.00	\$ 100.00	\$ 100.00	Business Analysis
Gordon	2/20/2014	preparation of liability analysis	0.50	\$ 100.00	\$ 50.00	Business Analysis
Gordon	2/20/2014	January MOR research and changes.	0.50	\$ 100.00	\$ 50.00	Business Analysis
Carrera	2/21/2014	Continue list of banks from dept of financial institutions	3.75	\$ 35.00	\$ 131.25	Business Analysis
Carrera	2/21/2014	save document request items to f drive	0.50	\$ 35.00	\$ 17.50	Business Analysis
Gordon	2/21/2014	Information for Rule 2004 production including bank statements, audited F/S, BAA, salary subsidies	2.50	\$ 100.00	\$ 250.00	Business Analysis
Gordon	2/21/2014	work with Laura C to upload information to attorneys	0.20	\$ 100.00	\$ 20.00	Business Analysis
Gordon	2/21/2014	fee analysis.	0.30	\$ 100.00	\$ 30.00	Business Analysis
Carrera	2/25/2014	Work on bank account confirmation requests	0.50	\$ 35.00	\$ 17.50	Business Analysis
Gordon	2/25/2014	Rule 2004 production of documents	1.50	\$ 100.00	\$ 150.00	Business Analysis
Gordon	2/25/2014	bank statements gathering and review with Vera P.	0.80	\$ 100.00	\$ 80.00	Business Analysis
Gordon	2/26/2014	Rule 2004 production of documents	1.00	\$ 100.00	\$ 100.00	Business Analysis
Carrera	2/27/2014	Continue work on location banks for diocese counties, work on fee app spreadsheet, prepare spreadsheet of banks for mail merge	3.75	\$ 35.00	\$ 131.25	Business Analysis
Gordon	2/27/2014	Rule 2004 production of documents	2.60	\$ 100.00	\$ 260.00	Business Analysis
Gordon	2/27/2014	January bank statement analysis with V Placencio, K Webster.	1.00	\$ 100.00	\$ 100.00	Business Analysis
Linscott	2/27/2014	Work on bank confirmation language and scope	0.30	\$ 235.00	\$ 70.50	Business Analysis
Carrera	2/28/2014	Prepare mail merge list, merge letters and labels, prepare envelopes and return envelopes for mailing	2.25	\$ 35.00	\$ 78.75	Business Analysis
Gordon	2/28/2014	Grant information with C McCarthy, D Lujan for Production of Documents.	1.80	\$ 100.00	\$ 180.00	Business Analysis
Carrera	3/3/2014	prepare memo to file outlining process to compile list of banks to be noticed	0.20	\$ 35.00	\$ 7.00	Business Analysis

ITEMIZED CHRONOLOGY OF FEES BY CATEGORY

Staff	WIP Date	Reference	Hours	Rate	Fee	Service Type
Gordon	3/3/2014	Balance sheet analysis re: historical use of funds and cash balances, including Bishop's Appeal monies	1.20	\$ 100.00	\$ 120.00	Business Analysis
Gordon	3/3/2014	Rule 2004 production of documents.	1.30	\$ 100.00	\$ 130.00	Business Analysis
Gordon	3/4/2014	Pre-petition accounts payable review and revisions with Donna W, Chris L	1.00	\$ 100.00	\$ 100.00	Business Analysis
Gordon	3/4/2014	professional fee projections.	1.50	\$ 100.00	\$ 150.00	Business Analysis
Gordon	3/5/2014	Analysis re: historical use of funds and cash balances	3.00	\$ 100.00	\$ 300.00	Business Analysis
Gordon	3/5/2014	Wells Fargo frozen account bank statements acquisition issues and status with V Placencio	1.00	\$ 100.00	\$ 100.00	Business Analysis
Gordon	3/5/2014	various issues with attorneys	0.50	\$ 100.00	\$ 50.00	Business Analysis
Gordon	3/5/2014	creditor analysis with Conan B, D Lujan.	1.00	\$ 100.00	\$ 100.00	Business Analysis
Gordon	3/6/2014	Creditor analysis with Conan B, D Lujan	0.70	\$ 100.00	\$ 70.00	Business Analysis
Gordon	3/6/2014	letter to Catholic Home Missions	1.00	\$ 100.00	\$ 100.00	Business Analysis
Gordon	3/6/2014	Rule 2004 document production and analysis, including grants and bank statements	1.80	\$ 100.00	\$ 180.00	Business Analysis
Gordon	3/6/2014	cash flow review, budgets review, planning with Chris L.	1.00	\$ 100.00	\$ 100.00	Business Analysis
Gordon	3/7/2014	Rule 2004 document production and analysis, including Cath Extension grants	1.20	\$ 100.00	\$ 120.00	Business Analysis
Gordon	3/7/2014	financial review, cash flow analysis and projection, budgets review	1.50	\$ 100.00	\$ 150.00	Business Analysis
Gordon	3/7/2014	planning for time in Gallup including meetings.	0.80	\$ 100.00	\$ 80.00	Business Analysis
Gordon	3/10/2014	Schedule F pre-petition liability analysis, review and discussion with Donna W.	1.70	\$ 100.00	\$ 170.00	Business Analysis
Gordon	3/11/2014	Pre-petition liability and Sched F review and revision with Donna W, changes discussion with D Lujan	4.50	\$ 100.00	\$ 450.00	Business Analysis
Gordon	3/11/2014	creditor accounts payable analysis	1.00	\$ 100.00	\$ 100.00	Business Analysis
Gordon	3/11/2014	pledges receivable issues and discussion with attorneys.	0.50	\$ 100.00	\$ 50.00	Business Analysis
Gordon	3/13/2014	Schedule revisions with D Lujan, Donna W re: pre-petition A/P, vehicles, jewelry	2.50	\$ 100.00	\$ 250.00	Business Analysis
Gordon	3/13/2014	insurance archives and hiring of archivist discussions	0.50	\$ 100.00	\$ 50.00	Business Analysis
Gordon	3/13/2014	School issues analysis	0.60	\$ 100.00	\$ 60.00	Business Analysis
Gordon	3/13/2014	Wells Fargo frozen bank accounts statements review	0.40	\$ 100.00	\$ 40.00	Business Analysis
Gordon	3/13/2014	creditor analysis re: New Mexico Gas services to School and Diocese	1.50	\$ 100.00	\$ 150.00	Business Analysis
Gordon	3/13/2014	other business analysis activities.	0.50	\$ 100.00	\$ 50.00	Business Analysis
Gordon	3/14/2014	Schedule F review and additions	1.80	\$ 100.00	\$ 180.00	Business Analysis
Gordon	3/14/2014	School cash flow issues discussion with B Fuhs	0.50	\$ 100.00	\$ 50.00	Business Analysis
Gordon	3/14/2014	creditor A/P analysis and payment	3.00	\$ 100.00	\$ 300.00	Business Analysis
Gordon	3/14/2014	Finance Committee minutes	0.30	\$ 100.00	\$ 30.00	Business Analysis
Gordon	3/14/2014	bank accounts	0.30	\$ 100.00	\$ 30.00	Business Analysis
Gordon	3/14/2014	Rule 2004 assemble.	1.50	\$ 100.00	\$ 150.00	Business Analysis
Gordon	3/17/2014	Various issues with attorney L Winkelman	0.30	\$ 100.00	\$ 30.00	Business Analysis
Gordon	3/17/2014	bank statement review and status	1.00	\$ 100.00	\$ 100.00	Business Analysis
Gordon	3/18/2014	Cash flow projections and budgeting for Diocese and school	3.60	\$ 100.00	\$ 360.00	Business Analysis
Gordon	3/18/2014	analysis for meeting with Bishop Wall	1.00	\$ 100.00	\$ 100.00	Business Analysis
Gordon	3/18/2014	frozen bank account issues and discussions	1.00	\$ 100.00	\$ 100.00	Business Analysis
Gordon	3/18/2014	February MOR footnote analysis	0.30	\$ 100.00	\$ 30.00	Business Analysis
Gordon	3/18/2014	document gathering and analysis for Rule 2004 production	0.50	\$ 100.00	\$ 50.00	Business Analysis
Gordon	3/18/2014	various other analysis.	1.10	\$ 100.00	\$ 110.00	Business Analysis
Gordon	3/20/2014	Creditor Continental Divide analysis	0.50	\$ 100.00	\$ 50.00	Business Analysis
Gordon	3/20/2014	Rule 2004 status and issues with V Placencio	0.50	\$ 100.00	\$ 50.00	Business Analysis



ITEMIZED CHRONOLOGY OF FEES BY CATEGORY

Staff	WIP Date	Reference	Hours	Rate	Fee	Service Type
Gordon	3/21/2014	Ally adequate protection payments	0.30	\$ 100.00	\$ 30.00	Business Analysis
Gordon	3/21/2014	Analyze "allocations" in 2012 audit and send response to attorneys	0.50	\$ 100.00	\$ 50.00	Business Analysis
Gordon	3/21/2014	creditor analysis and phone call	1.00	\$ 100.00	\$ 100.00	Business Analysis
Gordon	3/21/2014	various other analysis.	1.50	\$ 100.00	\$ 150.00	Business Analysis
Gordon	3/24/2014	Schedule F pre-petition liability revisions	1.00	\$ 100.00	\$ 100.00	Business Analysis
Gordon	3/24/2014	bank account search status and issues	1.50	\$ 100.00	\$ 150.00	Business Analysis
Gordon	3/24/2014	Rule 2004 document production	1.50	\$ 100.00	\$ 150.00	Business Analysis
Gordon	3/24/2014	various other analysis.	0.50	\$ 100.00	\$ 50.00	Business Analysis
Linscott	3/24/2014	Status meeting with John on 2004 document production, fundraising, MOR	1.00	\$ 235.00	\$ 235.00	Business Analysis
Linscott	3/24/2014	Status call with Lori Winkelman	0.40	\$ 235.00	\$ 94.00	Business Analysis
Gordon	3/25/2014	Schedule F revisions with Donna W.	1.00	\$ 100.00	\$ 100.00	Business Analysis
Gordon	3/25/2014	bank account search-confirmations with Sal H, Laura C	0.50	\$ 100.00	\$ 50.00	Business Analysis
Gordon	3/26/2014	Retirement plans research and analysis	1.50	\$ 100.00	\$ 150.00	Business Analysis
Gordon	3/26/2014	Rule 2004 document gathering and analysis	1.50	\$ 100.00	\$ 150.00	Business Analysis
Gordon	3/26/2014	various other analysis.	0.50	\$ 100.00	\$ 50.00	Business Analysis
Gordon	3/27/2014	Utility bills analysis and communications with City of Gallup and Continental Divide	1.00	\$ 100.00	\$ 100.00	Business Analysis
Gordon	3/27/2014	pension plan contribution review and analysis with D Lujan, Frost Bank	2.00	\$ 100.00	\$ 200.00	Business Analysis
Gordon	3/27/2014	Home Missions 2015 grant analysis and application	1.50	\$ 100.00	\$ 150.00	Business Analysis
Gordon	3/27/2014	various other analysis.	0.50	\$ 100.00	\$ 50.00	Business Analysis
Gordon	3/28/2014	Rule 2004 documents	3.00	\$ 100.00	\$ 300.00	Business Analysis
Gordon	3/28/2014	cash flow analysis including p/c with B Kozeliski	2.00	\$ 100.00	\$ 200.00	Business Analysis
Linscott	3/29/2014	Review 2004 production of documents	0.50	\$ 235.00	\$ 117.50	Business Analysis
Linscott	3/29/2014	Review fundraising concept letter	0.50	\$ 235.00	\$ 117.50	Business Analysis
Gordon	3/31/2014	School cash flow analysis, p/c with B Kozeliski, B Fuhs	1.00	\$ 100.00	\$ 100.00	Business Analysis
Gordon	3/31/2014	Rule 2004 document production and issues discussion with Chris L, L Winkelman, Laura C	1.00	\$ 100.00	\$ 100.00	Business Analysis
Gordon	3/31/2014	pre-petition accounts payable analysis	2.00	\$ 100.00	\$ 200.00	Business Analysis
Gordon	11/13/2013	various meetings with Diocese and School staff re: operational issues.	2.00	\$ 100.00	\$ 200.00	Business Operations
Gordon	11/14/2013	various meetings with Diocese and School staff re: operational issues	2.50	\$ 100.00	\$ 250.00	Business Operations
Gordon	11/15/2013	Meet with Sisters Council reps	1.20	\$ 100.00	\$ 120.00	Business Operations
Gordon	11/15/2013	inquiries re: Wells Fargo accounts, various cash, accounts payable, balance sheet, health cost, custodial fund analysis	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	11/15/2013	various meetings with Diocese and School staff re: operational issues	0.80	\$ 100.00	\$ 80.00	Business Operations
Gordon	11/15/2013	review files of D Hoy	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	11/15/2013	property issues and review of records.	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	11/20/2013	F/S review	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	11/20/2013	P/Cs with Bishop Wall, C McCarthy	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	11/22/2013	various operational issues.	1.50	\$ 100.00	\$ 150.00	Business Operations
Gordon	11/25/2013	various operational matters, including cash advances issues and policy	1.50	\$ 100.00	\$ 150.00	Business Operations
Gordon	11/27/2013	P/C with Wells Fargo	0.30	\$ 100.00	\$ 30.00	Business Operations
Gordon	11/27/2013	operations issues with D Luhan including ordering checks	0.70	\$ 100.00	\$ 70.00	Business Operations
Gordon	12/3/2013	various operational issues.	2.20	\$ 100.00	\$ 220.00	Business Operations
Gordon	12/4/2013	operational issues with Fr Finnegan, D Luhan.	2.00	\$ 100.00	\$ 200.00	Business Operations
Gordon	12/5/2013	operational issues with Debtor personnel.	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	12/6/2013	Accounting software considerations	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	12/6/2013	various operational issues with D Luhan.	2.00	\$ 100.00	\$ 200.00	Business Operations

ITEMIZED CHRONOLOGY OF FEES BY CATEGORY

Staff	WIP Date	Reference	Hours	Rate	Fee	Service Type
Gordon	12/9/2013	various operational issues with D Luhan	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	12/12/2013	Various operational issues re: Diocese and School	1.50	\$ 100.00	\$ 150.00	Business Operations
Gordon	12/13/2013	various operational issues	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	12/16/2013	various operational issues.	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	12/17/2013	various operational issues	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	12/18/2013	Bishop's Appeal review and issues discussions	2.00	\$ 100.00	\$ 200.00	Business Operations
Gordon	12/18/2013	various bankruptcy and operational issues.	2.50	\$ 100.00	\$ 250.00	Business Operations
Gordon	12/19/2013	Bishop's Appeal issues discussions with Chancery staff	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	12/19/2013	various operational issues.	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	12/20/2013	Various financial, operational issues	2.00	\$ 100.00	\$ 200.00	Business Operations
Gordon	12/20/2013	review open issues with Chris L	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	12/23/2013	Various bankruptcy and operational issues discussions/communications with Vera P, Denise L, Chris L, Donna W	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	12/26/2013	P/C's re: Waste Management deposit payment, etc.	0.30	\$ 100.00	\$ 30.00	Business Operations
Gordon	1/2/2014	BAA brochure	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	1/2/2014	various creditor inquires, P/C's re: both pre- and post-petition A/P	2.00	\$ 100.00	\$ 200.00	Business Operations
Gordon	1/2/2014	various discussions with Diocese staff.	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	1/2/2014	Various operational issues	0.50	\$ 100.00	\$ 50.00	Business Operations
Linscott	1/2/2014	Work with John and Susan on Bishops Annual Appeal language	0.50	\$ 235.00	\$ 117.50	Business Operations
Gordon	1/3/2014	BAA brochure revision	1.20	\$ 100.00	\$ 120.00	Business Operations
Gordon	1/3/2014	Wells Fargo P/Cs re: credit cards	0.30	\$ 100.00	\$ 30.00	Business Operations
Gordon	1/3/2014	various creditor inquires, P/C's re: A/P	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	1/3/2014	WF P/C re: ACH debit capability	0.30	\$ 100.00	\$ 30.00	Business Operations
Gordon	1/3/2014	various discussions with Diocese staff.	1.20	\$ 100.00	\$ 120.00	Business Operations
Gordon	1/3/2014	Fr Bowski claim analysis with Fr Finnegan, D Lujan	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	1/4/2014	Various phone calls to obtain propane deliveries from Ferrellgas	1.50	\$ 100.00	\$ 150.00	Business Operations
Gordon	1/6/2014	Utility bill research, analysis and phone calls	2.00	\$ 100.00	\$ 200.00	Business Operations
Gordon	1/6/2014	School donation questions	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	1/6/2014	QBooks issues with Donna W, D Lujan	0.70	\$ 100.00	\$ 70.00	Business Operations
Gordon	1/6/2014	BAA 2014 brochure revision with S Hammons	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	1/6/2014	propane order issues.	0.80	\$ 100.00	\$ 80.00	Business Operations
Gordon	1/7/2014	Property tax exemption renewal with C McCarthy	0.40	\$ 100.00	\$ 40.00	Business Operations
Gordon	1/7/2014	health insurance deposit P/C's and memo	1.80	\$ 100.00	\$ 180.00	Business Operations
Gordon	1/7/2014	School education expense donation with B Fuhs	0.30	\$ 100.00	\$ 30.00	Business Operations
Gordon	1/7/2014	credit cards discussions	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	1/7/2014	various other operational issues.	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	1/8/2014	Health care issues including W-2 considerations	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	1/8/2014	Fr Finnegan re: HVAC repairs	0.30	\$ 100.00	\$ 30.00	Business Operations
Gordon	1/8/2014	Ferrellgas phone calls	0.70	\$ 100.00	\$ 70.00	Business Operations
Gordon	1/8/2014	various other operational matters.	2.50	\$ 100.00	\$ 250.00	Business Operations
Gordon	1/9/2014	Creditor phone calls	2.00	\$ 100.00	\$ 200.00	Business Operations
Gordon	1/9/2014	various other operational matters.	1.50	\$ 100.00	\$ 150.00	Business Operations
Gordon	1/10/2014	Creditor phone calls	1.50	\$ 100.00	\$ 150.00	Business Operations
Gordon	1/10/2014	credit cards with WF	0.30	\$ 100.00	\$ 30.00	Business Operations
Gordon	1/10/2014	P/C Fr Kassis	0.30	\$ 100.00	\$ 30.00	Business Operations
Gordon	1/10/2014	various other operational issues.	1.30	\$ 100.00	\$ 130.00	Business Operations
Gordon	1/13/2014	Creditor inquiries and analysis including Retreat Center issues discussion with Sr Rene Backe	1.50	\$ 100.00	\$ 150.00	Business Operations
Gordon	1/13/2014	Fr Kassis bills analysis	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	1/13/2014	various other operational issues.	0.30	\$ 100.00	\$ 30.00	Business Operations

ITEMIZED CHRONOLOGY OF FEES BY CATEGORY

Staff	WIP Date	Reference	Hours	Rate	Fee	Service Type
Gordon	1/14/2014	Credit/debit card update discussions	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	1/14/2014	petty cash use and increase	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	1/14/2014	various other operational issues.	1.50	\$ 100.00	\$ 150.00	Business Operations
Gordon	1/15/2014	P/C's re: Duenzl property donation offer and valuation	0.80	\$ 100.00	\$ 80.00	Business Operations
Gordon	1/15/2014	debit/credit cards	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	1/15/2014	creditor P/C's	1.50	\$ 100.00	\$ 150.00	Business Operations
Gordon	1/15/2014	A/P discussion and review	0.40	\$ 100.00	\$ 40.00	Business Operations
Gordon	1/15/2014	utility service issues	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	1/15/2014	plan for cash disbursements approval in Fr Finnegan's absence	0.40	\$ 100.00	\$ 40.00	Business Operations
Gordon	1/15/2014	various other operational issues.	0.60	\$ 100.00	\$ 60.00	Business Operations
Gordon	1/16/2014	Creditor account analysis and phone calls	0.90	\$ 100.00	\$ 90.00	Business Operations
Gordon	1/16/2014	Wells Fargo portal information review	0.20	\$ 100.00	\$ 20.00	Business Operations
Gordon	1/16/2014	WF bank statments analysis	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	1/16/2014	Accounts payable issues	0.30	\$ 100.00	\$ 30.00	Business Operations
Gordon	1/16/2014	Catholic People's Foundation contribution inquiries	0.30	\$ 100.00	\$ 30.00	Business Operations
Gordon	1/16/2014	priest wages and raise discussions	0.30	\$ 100.00	\$ 30.00	Business Operations
Gordon	1/16/2014	Utility bills analysis: CentruryLink, etc.	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	1/20/2014	Creditor account and invoice review and phone calls	2.00	\$ 100.00	\$ 200.00	Business Operations
Gordon	1/20/2014	operations planning and priorities	0.70	\$ 100.00	\$ 70.00	Business Operations
Gordon	1/20/2014	various operational issues.	1.30	\$ 100.00	\$ 130.00	Business Operations
Gordon	1/21/2014	Debit/credit card issues	0.40	\$ 100.00	\$ 40.00	Business Operations
Gordon	1/21/2014	creditor issues, including utilities, Safeway	0.40	\$ 100.00	\$ 40.00	Business Operations
Gordon	1/21/2014	BAA issues with M Saucedo	0.30	\$ 100.00	\$ 30.00	Business Operations
Gordon	1/21/2014	meeting with Fr D Jamison re: Native American Lay Ministry	0.80	\$ 100.00	\$ 80.00	Business Operations
Gordon	1/21/2014	school savings accounts issues.	0.30	\$ 100.00	\$ 30.00	Business Operations
Gordon	1/22/2014	Bishop's Annual Appeal issues with D Lujan, M Saucedo	1.90	\$ 100.00	\$ 190.00	Business Operations
Gordon	1/22/2014	creditor phone calls re: disconnect notices	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	1/22/2014	S Hammons re: communications issues	0.30	\$ 100.00	\$ 30.00	Business Operations
Gordon	1/22/2014	CPF issues discussions with H Mosher, D Lujan	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	1/22/2014	various other operational matters.	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	1/23/2014	Catholic Peoples Foundation (CPF) issues	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	1/23/2014	Wells Fargo account issues	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	1/23/2014	creditor issues	1.50	\$ 100.00	\$ 150.00	Business Operations
Gordon	1/23/2014	meeting with Bishop Wall, including BAA issues discussion	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	1/23/2014	various other operational issues.	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	1/24/2014	CPF issues, including P/C with Dcn J Hoy	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	1/24/2014	School issues, including savings and checking account discussions with B Fuhs and WF (A Kinney)	2.00	\$ 100.00	\$ 200.00	Business Operations
Gordon	1/24/2014	WF debit cards	0.30	\$ 100.00	\$ 30.00	Business Operations
Gordon	1/24/2014	other operational matters.	1.70	\$ 100.00	\$ 170.00	Business Operations
Gordon	1/27/2014	CPF P/C with H Mosher re: basis of distributions to Diocese	0.30	\$ 100.00	\$ 30.00	Business Operations
Gordon	1/27/2014	Native American Lay Ministry issues	0.40	\$ 100.00	\$ 40.00	Business Operations
Gordon	1/28/2014	P/C with Dcn R Copeland re: Engaged Encounter ministry program and issues	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	1/28/2014	BAA issues with M Saucedo	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	1/28/2014	rental income discussion with R Farrell, Dcn J Hoy	0.30	\$ 100.00	\$ 30.00	Business Operations
Gordon	1/28/2014	open Pinnacle Bank account issues with V Placencio.	0.90	\$ 100.00	\$ 90.00	Business Operations

ITEMIZED CHRONOLOGY OF FEES BY CATEGORY

Staff	WIP Date	Reference	Hours	Rate	Fee	Service Type
Gordon	1/29/2014	Creditor issues discussions with D Lujan	0.60	\$ 100.00	\$ 60.00	Business Operations
		parish issues with R Farrell, including rental income and financial results	0.70	\$ 100.00	\$ 70.00	Business Operations
Gordon	1/29/2014	grant application issues with C McCarthy	0.30	\$ 100.00	\$ 30.00	Business Operations
Gordon	1/29/2014	health care issues	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	1/29/2014	creditor issues, including P/C's to utilities re: disconnect notices.	2.20	\$ 100.00	\$ 220.00	Business Operations
		Discussions with D Lujan and P/Cs to creditors (including Continental Divide Elec) re: delinquencies	2.00	\$ 100.00	\$ 200.00	Business Operations
Gordon	1/30/2014	rental income issue	0.20	\$ 100.00	\$ 20.00	Business Operations
		CPF correspondence re: various CPF funds and monies available	0.30	\$ 100.00	\$ 30.00	Business Operations
Gordon	1/30/2014	various operational matters with Diocese personnel.	0.70	\$ 100.00	\$ 70.00	Business Operations
		Vendor (FedEx, Pit Bowes, etc) terms and conditions with M Saucedo, D Lujan	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	2/3/2014	Pinnacle bank accounts w/ Fr D Jamison	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	2/3/2014	property review with Supt J Suter	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	2/3/2014	attorney payment reimbursement actions	0.80	\$ 100.00	\$ 80.00	Business Operations
Gordon	2/3/2014	various operational matters.	1.00	\$ 100.00	\$ 100.00	Business Operations
		Bank account review and analysis, incl Four Corners/Rachel's Vinyard	1.20	\$ 100.00	\$ 120.00	Business Operations
Gordon	2/4/2014	A/P review & analysis re: current week payments, county taxes, FedEx, 1099's filed	1.80	\$ 100.00	\$ 180.00	Business Operations
Gordon	2/4/2014	IRS notice re: missing tax returns	0.50	\$ 100.00	\$ 50.00	Business Operations
		QBooks custodial classes, incl Good Shepherd status	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	2/5/2014	Various accounting issues.	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	2/5/2014	Creditor analysis and phone calls	3.50	\$ 100.00	\$ 350.00	Business Operations
Gordon	2/5/2014	School A/P review and analysis	0.60	\$ 100.00	\$ 60.00	Business Operations
		Bishop's Annual Appeal planning, letters with Bishop, V Placencio, M Saucedo	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	2/6/2014	restricted fund research	0.70	\$ 100.00	\$ 70.00	Business Operations
Gordon	2/6/2014	FedEx draft agreement	0.50	\$ 100.00	\$ 50.00	Business Operations
		discussions re: allocation of health care consulting fee	0.30	\$ 100.00	\$ 30.00	Business Operations
Gordon	2/7/2014	Rachel's Vinyard account closing	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	2/7/2014	grant applications and approvals	1.50	\$ 100.00	\$ 150.00	Business Operations
Gordon	2/7/2014	Bishop's Appeal allocations	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	2/7/2014	P/C's with creditors re: past due balances	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	2/10/2014	Plan and prioritize issues	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	2/10/2014	prepare letters for Bishop's Appeal applicants	0.50	\$ 100.00	\$ 50.00	Business Operations
		grant applications (SWIF, Home Missions) with Cathy Mc Carthy	1.20	\$ 100.00	\$ 120.00	Business Operations
Gordon	2/10/2014	utility creditor analysis	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	2/10/2014	restricted fund analysis	0.30	\$ 100.00	\$ 30.00	Business Operations
Gordon	2/10/2014	various other operational issues.	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	2/11/2014	Issues summary for Fr Finnegan, Bishop Wall	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	2/11/2014	grants application work with C McCarthy	2.00	\$ 100.00	\$ 200.00	Business Operations
Gordon	2/11/2014	Wells Fargo training discussion	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	2/11/2014	School A/P review	0.30	\$ 100.00	\$ 30.00	Business Operations
Gordon	2/11/2014	policy and procedures review	2.00	\$ 100.00	\$ 200.00	Business Operations
		review and search for bank accts with V Placencio	0.30	\$ 100.00	\$ 30.00	Business Operations
Gordon	2/11/2014	Wells Fargo debit card issues	0.30	\$ 100.00	\$ 30.00	Business Operations
Gordon	2/11/2014	various other operational issues.	4.60	\$ 100.00	\$ 460.00	Business Operations
Gordon	2/12/2014	Prep for meeting with Bishop	0.80	\$ 100.00	\$ 80.00	Business Operations
Gordon	2/12/2014	restricted cash issues	0.30	\$ 100.00	\$ 30.00	Business Operations

ITEMIZED CHRONOLOGY OF FEES BY CATEGORY

Staff	WIP Date	Reference	Hours	Rate	Fee	Service Type
Gordon	2/12/2014	meeting with Bishop Wall	0.60	\$ 100.00	\$ 60.00	Business Operations
Gordon	2/12/2014	issues review and analysis re: Dcn Hoy	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	2/12/2014	grant cash analysis: Cath Home Missions	1.20	\$ 100.00	\$ 120.00	Business Operations
Gordon	2/12/2014	2004 information with V Placencio, C Mc Carthy, D Lujan	1.50	\$ 100.00	\$ 150.00	Business Operations
Gordon	2/12/2014	WF debit cards with A Kinney	0.30	\$ 100.00	\$ 30.00	Business Operations
Gordon	2/12/2014	School A/P	0.30	\$ 100.00	\$ 30.00	Business Operations
Gordon	2/12/2014	Bishop's Annual Appeal awards and letters re: restricted funds	0.70	\$ 100.00	\$ 70.00	Business Operations
Gordon	2/13/2014	Accounts payable analysis	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	2/13/2014	BAA applicant schedule with M Saucedo and BAA letters to plliants	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	2/13/2014	prep letters to Catholic Charities	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	2/13/2014	bank account search	0.60	\$ 100.00	\$ 60.00	Business Operations
Gordon	2/14/2014	Catholic Charities letters	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	2/17/2014	Fr Finnegan re: pool car rental	0.30	\$ 100.00	\$ 30.00	Business Operations
Gordon	2/17/2014	BAA distribution schedule finalize with M Saucedo	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	2/17/2014	draft request letter to banks in Diocese area	1.20	\$ 100.00	\$ 120.00	Business Operations
Gordon	2/17/2014	various other operational issues.	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	2/18/2014	Accounts payable review for payments	0.30	\$ 100.00	\$ 30.00	Business Operations
Gordon	2/18/2014	Catholic Home Missions analysis, P/C with K Ong	2.00	\$ 100.00	\$ 200.00	Business Operations
Gordon	2/18/2014	creditor analysis and P/C's	2.00	\$ 100.00	\$ 200.00	Business Operations
Gordon	2/18/2014	various other operational issues.	0.70	\$ 100.00	\$ 70.00	Business Operations
Gordon	2/19/2014	St John's parish issues and analysis including P/C's with Fr Finnegan, et al	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	2/19/2014	Direct TV analysis and communication	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	2/19/2014	Bishop's Annual Appeal issues analysis and discussions with M Saucedo, V Placencio	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	2/19/2014	School cash issues with B Fuhs	0.30	\$ 100.00	\$ 30.00	Business Operations
Gordon	2/19/2014	supply order review with M Saucedo	0.30	\$ 100.00	\$ 30.00	Business Operations
Gordon	2/19/2014	bank account search with R Farrell, V Placencio	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	2/19/2014	P/C's to creditors	1.40	\$ 100.00	\$ 140.00	Business Operations
Gordon	2/20/2014	Catholic People's Foundation issues and discussion with D Lujan	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	2/20/2014	bank statement information with D Lujan, V Placencio	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	2/20/2014	St John's information review	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	2/20/2014	creditor inquiries	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	2/20/2014	BAA report gathering	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	2/20/2014	various other operational issues.	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	2/21/2014	School bill payment discussions with B Kozelinski, B Fuhs	0.70	\$ 100.00	\$ 70.00	Business Operations
Gordon	2/21/2014	School cash flow projection discussion	0.60	\$ 100.00	\$ 60.00	Business Operations
Gordon	2/21/2014	School phone service issues	0.30	\$ 100.00	\$ 30.00	Business Operations
Gordon	2/21/2014	Priests Retirement Plan "audit" issues discussions with Fr K Finnegan, Adam L	0.70	\$ 100.00	\$ 70.00	Business Operations
Gordon	2/21/2014	creditor research and P/C re: reestablishing service: DirectTV	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	2/21/2014	St John's information from R Farrell	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	2/21/2014	various other operational issues.	1.20	\$ 100.00	\$ 120.00	Business Operations
Gordon	2/24/2014	Creditor P/C's and analysis with D Lujan, attorney E Fella	1.40	\$ 100.00	\$ 140.00	Business Operations
Gordon	2/24/2014	bank account status with V Placencio	0.60	\$ 100.00	\$ 60.00	Business Operations
Gordon	2/24/2014	Retirement Plan procedures planning with Chris L, Fr K Finnegan	0.80	\$ 100.00	\$ 80.00	Business Operations
Gordon	2/24/2014	fees budget and analysis	1.20	\$ 100.00	\$ 120.00	Business Operations
Gordon	2/24/2014	various other operational issues.	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	2/25/2014	Creditors A/P status analysis and P/C's	0.60	\$ 100.00	\$ 60.00	Business Operations



ITEMIZED CHRONOLOGY OF FEES BY CATEGORY

Staff	WIP Date	Reference	Hours	Rate	Fee	Service Type
Gordon	2/25/2014	review and approval of cash and accounts payable, cash disbursements	0.40	\$ 100.00	\$ 40.00	Business Operations
Gordon	2/25/2014	bank statements update with Vera P	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	2/25/2014	review and respond to letter from past BAA contributor	0.80	\$ 100.00	\$ 80.00	Business Operations
Gordon	2/25/2014	Rule 2004 re: Bishop's Annual Appeal	0.70	\$ 100.00	\$ 70.00	Business Operations
Gordon	2/26/2014	Catholic Mutual annual policy review prelim discussions and scheduling	1.50	\$ 100.00	\$ 150.00	Business Operations
Gordon	2/26/2014	accounts payable issues, including "Voice" issues with S Hammons	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	2/26/2014	P/C with FerrellGas	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	2/26/2014	various other operational issues.	2.30	\$ 100.00	\$ 230.00	Business Operations
Gordon	2/27/2014	Creditor P/C's and discussions with D Lujan	2.00	\$ 100.00	\$ 200.00	Business Operations
Gordon	2/27/2014	various other operational issues.	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	2/28/2014	Request letters to banks: finalize with attorneys, work with Laura C to send	1.50	\$ 100.00	\$ 150.00	Business Operations
Gordon	2/28/2014	Bishop's Annual Appeal distributions analysis and discussions with M Saucedo and P/C from Fr Tim Farrell	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	2/28/2014	summary re: use of donations	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	2/28/2014	Voice newsletter P/C to printer re: payment terms	0.30	\$ 100.00	\$ 30.00	Business Operations
Gordon	2/28/2014	St John's engagement analysis	0.40	\$ 100.00	\$ 40.00	Business Operations
Gordon	2/28/2014	various other operational issues.	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	3/3/2014	Loring Trust estate gift	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	3/3/2014	insurance renewal issues, schedule meeting	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	3/3/2014	Priests Retirement Plan P/C with Fr T Farrell, review information form R Farrell	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	3/3/2014	review use of Bishop's Appeal funds	1.50	\$ 100.00	\$ 150.00	Business Operations
Gordon	3/3/2014	Priests Retirement Plan P/C with Fr T Farrell, review information form R Farrell	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	3/4/2014	various other operational issues.	4.00	\$ 100.00	\$ 400.00	Business Operations
Bardwell	3/5/2014	Helping John with Utility past due	2.00	\$ 125.00	\$ 250.00	Business Operations
Gordon	3/5/2014	Review use of cash, including BAA monies.	1.50	\$ 100.00	\$ 150.00	Business Operations
Gordon	3/6/2014	Catholic Home Missions grant review and letter to K Ong	1.30	\$ 100.00	\$ 130.00	Business Operations
Gordon	3/6/2014	historical use of cash and BAA monies, discuss with Chris L	0.70	\$ 100.00	\$ 70.00	Business Operations
Gordon	3/6/2014	various other operational issues.	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	3/7/2014	Catholic Home Missions grant review and letter to K Ong	1.50	\$ 100.00	\$ 150.00	Business Operations
Gordon	3/7/2014	time analysis	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	3/7/2014	review Conhistorical use of cash and BAA monies, discuss with Chris L	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	3/7/2014	various other operational issues.	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	3/10/2014	Creditor bill review and phone calls	2.50	\$ 100.00	\$ 250.00	Business Operations
Gordon	3/10/2014	repairs communication with Fr Finnegan and D Lujan	0.30	\$ 100.00	\$ 30.00	Business Operations
Gordon	3/10/2014	Catholic Extension with C McCarthy	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	3/10/2014	review A/P and weekly payments with D Lujan	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	3/10/2014	Priests Retirement Plan with Fr T Farrell	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	3/11/2014	Catholic Extension Diocesan Financial Survey requirements, discussion with grantor	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	3/11/2014	P/C with fr T Ferrell re: Retirement Plan	0.20	\$ 100.00	\$ 20.00	Business Operations
Gordon	3/11/2014	discussions re: requests to stop bankruptcy mailings	0.30	\$ 100.00	\$ 30.00	Business Operations
Gordon	3/12/2014	School A/P review	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	3/12/2014	Ally adequate protection payments discussion	0.30	\$ 100.00	\$ 30.00	Business Operations
Gordon	3/12/2014	BAA uncollected pledges review and discussions	0.50	\$ 100.00	\$ 50.00	Business Operations

ITEMIZED CHRONOLOGY OF FEES BY CATEGORY

Staff	WIP Date	Reference	Hours	Rate	Fee	Service Type
Gordon	3/12/2014	auto issues including sale options	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	3/12/2014	creditor analysis and phone calls	2.20	\$ 100.00	\$ 220.00	Business Operations
Gordon	3/13/2014	School questions and issues, including utility service disruption, unrestricted vs restricted cash	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	3/13/2014	accounts payable insurance with D Lujan	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	3/14/2014	Seminarian travel review and approval	0.30	\$ 100.00	\$ 30.00	Business Operations
Gordon	3/14/2014	School issues incl registration fee policy	0.30	\$ 100.00	\$ 30.00	Business Operations
Gordon	3/14/2014	issues review for meetings in Gallup	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	3/17/2014	Home Missions grant including explanation to attorneys	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	3/17/2014	review Diocese A/P for payment approval	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	3/17/2014	investigate utility disconnect issues	2.00	\$ 100.00	\$ 200.00	Business Operations
Gordon	3/17/2014	various other operational issues.	0.70	\$ 100.00	\$ 70.00	Business Operations
Gordon	3/18/2014	Meeting with Bishop Wall and Fr. K Finnegan	0.80	\$ 100.00	\$ 80.00	Business Operations
Gordon	3/18/2014	Bishop's Annual Appeal issues	1.20	\$ 100.00	\$ 120.00	Business Operations
Gordon	3/18/2014	Priests' Pension Plan issues	0.70	\$ 100.00	\$ 70.00	Business Operations
Gordon	3/18/2014	various other operational issues.	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	3/19/2014	Meet with Dcn P Endtner re: safety and Vertus convention and budget	0.30	\$ 100.00	\$ 30.00	Business Operations
Gordon	3/19/2014	R Farrell re: retreat center flooding and insurance claim, parish review procedures and issues	0.70	\$ 100.00	\$ 70.00	Business Operations
Gordon	3/19/2014	status of open issues	2.90	\$ 100.00	\$ 290.00	Business Operations
Gordon	3/19/2014	pension plan activity analysis	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	3/19/2014	Blackbaud software service interruption issues	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	3/19/2014	grant requests, timing and approvals with C McCarthy	2.00	\$ 100.00	\$ 200.00	Business Operations
Gordon	3/19/2014	complete and submit Financial Survey and financial info to Cath Extension Society	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	3/19/2014	various other operational issues.	1.60	\$ 100.00	\$ 160.00	Business Operations
Gordon	3/20/2014	Blackbaud issues and service renewal	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	3/20/2014	retreat center insurance claim	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	3/20/2014	IT server and file backup capabilities discussion with S Hammons	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	3/20/2014	utility invoice review	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	3/20/2014	Fr Kassis moving issues	0.30	\$ 100.00	\$ 30.00	Business Operations
Gordon	3/20/2014	Wells Fargo phone calls	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	3/20/2014	vehicle value	0.30	\$ 100.00	\$ 30.00	Business Operations
Gordon	3/21/2014	Blackbaud contract review and discussions	0.60	\$ 100.00	\$ 60.00	Business Operations
Gordon	3/21/2014	School A/P review and approval	0.20	\$ 100.00	\$ 20.00	Business Operations
Gordon	3/21/2014	Home Missions information and communications	0.30	\$ 100.00	\$ 30.00	Business Operations
Gordon	3/21/2014	Wells Fargo training and limit settings	1.40	\$ 100.00	\$ 140.00	Business Operations
Gordon	3/24/2014	Wells Fargo issues re: wire transfer	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	3/24/2014	status of various issues	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	3/24/2014	accounts payable questions and discussion	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	3/25/2014	Bishop's Appeal distribution	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	3/25/2014	restricted gifts	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	3/25/2014	Financial Edge renewal	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	3/25/2014	fund-raising research examples and options, discuss with Chris L	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	3/26/2014	Computer for Fr K Finnegan	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	3/26/2014	Catholic Home Missions communications and issues	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	3/26/2014	creditor communications	1.50	\$ 100.00	\$ 150.00	Business Operations
Gordon	3/26/2014	various other operational issues.	0.50	\$ 100.00	\$ 50.00	Business Operations
Linscott	3/26/2014	Review USCCB grant	0.20	\$ 235.00	\$ 47.00	Business Operations
Gordon	3/27/2014	Grant analysis and application completion with C McCarthy, D Lujan	1.00	\$ 100.00	\$ 100.00	Business Operations

ITEMIZED CHRONOLOGY OF FEES BY CATEGORY

Staff	WIP Date	Reference	Hours	Rate	Fee	Service Type
Gordon	3/27/2014	tax exemption application issues and status	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	3/27/2014	various other operational issues.	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	3/28/2014	Pledges status and allowance for doubtful pledges adjustment discussion with M Saucedo	0.50	\$ 100.00	\$ 50.00	Business Operations
Gordon	3/28/2014	fund-raising ideas and research	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	3/28/2014	various other operational issues.	1.00	\$ 100.00	\$ 100.00	Business Operations
Gordon	3/31/2014	Diocese accounts payable review	0.70	\$ 100.00	\$ 70.00	Business Operations
Gordon	3/31/2014	creditor invoice analysis and p/c's	1.50	\$ 100.00	\$ 150.00	Business Operations
Linscott	3/31/2014	Meet with John on 2004 production requests, school operating budget, related call with Lori	0.80	\$ 235.00	\$ 188.00	Business Operations
Carrera	11/13/2013	Planning meeting with Donna, Chris, John	1.00	\$ 35.00	\$ 35.00	Case Administration
Gordon	11/13/2013	petition filing issues	1.00	\$ 100.00	\$ 100.00	Case Administration
Gordon	11/13/2013	various meetings with Diocese and School staff re: bankruptcy issues.	1.50	\$ 100.00	\$ 150.00	Case Administration
Linscott	11/13/2013	Action plan meeting with John, Donna, Laura on next steps, financials, Statements and Schedules	1.00	\$ 235.00	\$ 235.00	Case Administration
Williams	11/13/2013	Planning meeting with Chris, John and Laura	3.50	\$ 100.00	\$ 350.00	Case Administration
Williams	11/13/2013	organize file for meeting	1.10	\$ 100.00	\$ 110.00	Case Administration
Gordon	11/14/2013	various meetings with Diocese and School staff re: bankruptcy issues	0.50	\$ 100.00	\$ 50.00	Case Administration
Gordon	11/14/2013	EIN number research.	0.50	\$ 100.00	\$ 50.00	Case Administration
Gordon	11/15/2013	petition filing issues	0.60	\$ 100.00	\$ 60.00	Case Administration
Gordon	11/15/2013	various meetings with Diocese and School staff re: bankruptcy issues	0.60	\$ 100.00	\$ 60.00	Case Administration
Gordon	11/15/2013	bankruptcy hearing discussion	0.30	\$ 100.00	\$ 30.00	Case Administration
Linscott	11/15/2013	Attend court for first day hearings and meeting with UST	3.00	\$ 235.00	\$ 705.00	Case Administration
Williams	11/15/2013	Miscellaneous phone calls and emails requesting information needed	1.30	\$ 100.00	\$ 130.00	Case Administration
Carrera	11/18/2013	Work on SOFA and Schedules	1.25	\$ 35.00	\$ 43.75	Case Administration
Gordon	11/18/2013	Balance sheet clean-up and related analysis	2.50	\$ 100.00	\$ 250.00	Case Administration
Gordon	11/18/2013	meetings with Chris L, Donna W.	0.50	\$ 100.00	\$ 50.00	Case Administration
Williams	11/18/2013	General organization	0.50	\$ 100.00	\$ 50.00	Case Administration
Williams	11/18/2013	review emails and messages form client	0.40	\$ 100.00	\$ 40.00	Case Administration
Williams	11/18/2013	Help client with QuickBooks	1.90	\$ 100.00	\$ 190.00	Case Administration
Carrera	11/19/2013	meet with donna re sofa & schedules	0.25	\$ 35.00	\$ 8.75	Case Administration
Carrera	11/19/2013	work on finalizing sofa and statements and schedules	4.50	\$ 35.00	\$ 157.50	Case Administration
Gordon	11/19/2013	Statements and schedules issues	3.70	\$ 100.00	\$ 370.00	Case Administration
Williams	11/19/2013	Continued work on preparing statements and schedules	1.00	\$ 100.00	\$ 100.00	Case Administration
Williams	11/19/2013	Continued work on statements and schedules	9.00	\$ 100.00	\$ 900.00	Case Administration
Carrera	11/20/2013	Work on finalizing SOFA Schedules	4.50	\$ 35.00	\$ 157.50	Case Administration
Gordon	11/20/2013	Statements and schedules with Donna W	3.20	\$ 100.00	\$ 320.00	Case Administration
Gordon	11/20/2013	email to attorneys.	0.30	\$ 100.00	\$ 30.00	Case Administration
Williams	11/20/2013	Various emails and phone calls with client	0.30	\$ 100.00	\$ 30.00	Case Administration
Williams	11/20/2013	discussion with John about Balance sheet for Diocese	0.70	\$ 100.00	\$ 70.00	Case Administration
Williams	11/20/2013	Work with client and KLK to prepare statements and schedules for court	6.40	\$ 100.00	\$ 640.00	Case Administration
Carrera	11/21/2013	Work on finalizing SOFA Schedules	5.75	\$ 35.00	\$ 201.25	Case Administration
Gordon	11/21/2013	Statements and schedules issues, analysis and updates	4.00	\$ 100.00	\$ 400.00	Case Administration
Gordon	11/21/2013	meetings with Chris L, Donna W	1.50	\$ 100.00	\$ 150.00	Case Administration
Linscott	11/21/2013	Work on Statements and Schedules	6.50	\$ 235.00	\$ 1,527.50	Case Administration
Williams	11/21/2013	Continued work on getting the SOFA and statements and schedules in order	9.00	\$ 100.00	\$ 900.00	Case Administration
Carrera	11/22/2013	Work on finalizing SOFA Schedules	5.75	\$ 35.00	\$ 201.25	Case Administration



ITEMIZED CHRONOLOGY OF FEES BY CATEGORY

Staff	WIP Date	Reference	Hours	Rate	Fee	Service Type
Gordon	11/22/2013	Statements and schedules analysis, review and verification with D Lujan, Donna W, Laura C, Chris L	2.50	\$ 100.00	\$ 250.00	Case Administration
Gordon	11/22/2013	US Trustee Financial Requirements Checklist	1.00	\$ 100.00	\$ 100.00	Case Administration
Gordon	11/22/2013	meetings with Chris L, Donna W	0.50	\$ 100.00	\$ 50.00	Case Administration
Linscott	11/22/2013	Work on Statements and Schedules	4.50	\$ 235.00	\$ 1,057.50	Case Administration
Williams	11/22/2013	Final work on Statements and Schedules and SOFA for court reporting	7.00	\$ 100.00	\$ 700.00	Case Administration
Williams	11/24/2013	Review emails from Attorney and forward them on to Laura with an explanation of what we need to do.	0.50	\$ 100.00	\$ 50.00	Case Administration
Carrera	11/25/2013	Work on finalizing SOFA Schedules	1.75	\$ 35.00	\$ 61.25	Case Administration
Gordon	11/25/2013	Statements and schedules matters, including lease issues	3.00	\$ 100.00	\$ 300.00	Case Administration
Linscott	11/25/2013	Meeting with Bishop, Susan and Lori to review Statements and Schedules.	4.00	\$ 235.00	\$ 940.00	Case Administration
Linscott	11/25/2013	Review Statements and Schedules in preparation for meeting with Bishop, create open items list.	0.50	\$ 235.00	\$ 117.50	Case Administration
Williams	11/25/2013	General emails and phone calls back and forth from client	2.50	\$ 100.00	\$ 250.00	Case Administration
Williams	11/25/2013	answer questions from Chris and client	1.60	\$ 100.00	\$ 160.00	Case Administration
Gordon	11/26/2013	School workers comp, including P/C's to New Mexico Mutual.	0.80	\$ 100.00	\$ 80.00	Case Administration
Linscott	11/26/2013	Work on Statements and Schedules	2.50	\$ 235.00	\$ 587.50	Case Administration
Gordon	11/27/2013	P/C with attorneys	0.30	\$ 100.00	\$ 30.00	Case Administration
Gordon	11/27/2013	Financial Requirements Checklist	1.00	\$ 100.00	\$ 100.00	Case Administration
Gordon	11/27/2013	School workers comp, including P/C's to New Mexico Mutual.	0.20	\$ 100.00	\$ 20.00	Case Administration
Linscott	11/27/2013	Work on UST packet	0.50	\$ 235.00	\$ 117.50	Case Administration
Williams	11/27/2013	Print detail of properties related to 1099 lease income	0.90	\$ 100.00	\$ 90.00	Case Administration
Gordon	12/2/2013	Financial Requirements Checklist analysis and schedules.	3.00	\$ 100.00	\$ 300.00	Case Administration
Linscott	12/2/2013	Work on UST Checklist information	1.00	\$ 235.00	\$ 235.00	Case Administration
Carrera	12/3/2013	Create school budget spreadsheet	0.25	\$ 35.00	\$ 8.75	Case Administration
Carrera	12/3/2013	print and save bank statements	0.50	\$ 35.00	\$ 17.50	Case Administration
Carrera	12/3/2013	work on diocese budget spreadsheets	0.50	\$ 35.00	\$ 17.50	Case Administration
Carrera	12/3/2013	work on diocese certifications and declarations	3.00	\$ 35.00	\$ 105.00	Case Administration
Gordon	12/3/2013	Financial Requirements Checklist with D Luhan, Donna W, Laura C, Chris L	4.00	\$ 100.00	\$ 400.00	Case Administration
Linscott	12/3/2013	Work on UST Checklist packet including financial statements	1.80	\$ 235.00	\$ 423.00	Case Administration
Carrera	12/4/2013	Input info for balance sheet, income statement, aged a/r	5.50	\$ 35.00	\$ 192.50	Case Administration
Carrera	12/4/2013	create certifications checklist for arizona entity	0.50	\$ 35.00	\$ 17.50	Case Administration
Carrera	12/4/2013	work on property list and insurance documents for checklist	4.00	\$ 35.00	\$ 140.00	Case Administration
Linscott	12/4/2013	Work on UST Checklist packet	7.00	\$ 235.00	\$ 1,645.00	Case Administration
Carrera	12/5/2013	Edits to UST checklist, scan & pdf to attorneys	0.70	\$ 35.00	\$ 24.50	Case Administration
Carrera	12/5/2013	Create AZ entity MOR and prepare binder with filings	0.30	\$ 35.00	\$ 10.50	Case Administration
Gordon	12/5/2013	Trustee checklist item completion	2.80	\$ 100.00	\$ 280.00	Case Administration
Gordon	12/5/2013	P/C with Quarles attorneys	0.20	\$ 100.00	\$ 20.00	Case Administration
Linscott	12/5/2013	Work on UST Checklist	0.60	\$ 235.00	\$ 141.00	Case Administration
Linscott	12/5/2013	Call with Lori and Susan to review UST Checklist	1.50	\$ 235.00	\$ 352.50	Case Administration
Williams	12/5/2013	Planning meeting with John and Chris fro November MOR	2.50	\$ 100.00	\$ 250.00	Case Administration
Carrera	12/6/2013	Make edits to checklist	0.25	\$ 35.00	\$ 8.75	Case Administration
Gordon	12/6/2013	Trustee checklist revisions	2.00	\$ 100.00	\$ 200.00	Case Administration
Linscott	12/6/2013	Work on final UST Checklist items	2.00	\$ 235.00	\$ 470.00	Case Administration

ITEMIZED CHRONOLOGY OF FEES BY CATEGORY

Staff	WIP Date	Reference	Hours	Rate	Fee	Service Type
Gordon	12/9/2013	Trustee checklist research and revisions	2.50	\$ 100.00	\$ 250.00	Case Administration
Gordon	12/9/2013	monthly operating reports planning	0.50	\$ 100.00	\$ 50.00	Case Administration
Linscott	12/9/2013	Call with Susan on UST Initial Debtor Interview	0.70	\$ 235.00	\$ 164.50	Case Administration
Linscott	12/9/2013	Meeting with John and Donna on MOR preparation and conversion of accounting system to Quick Books	0.80	\$ 235.00	\$ 188.00	Case Administration
Linscott	12/9/2013	Review November MOR for AZ entity	0.20	\$ 235.00	\$ 47.00	Case Administration
Williams	12/9/2013	AZ entity-1st MOR	1.00	\$ 100.00	\$ 100.00	Case Administration
Williams	12/9/2013	November MOR - NM entity	5.00	\$ 100.00	\$ 500.00	Case Administration
Gordon	12/10/2013	review open issues.	0.50	\$ 100.00	\$ 50.00	Case Administration
Linscott	12/10/2013	Meeting with UST for Initial Debtor Interview	2.50	\$ 235.00	\$ 587.50	Case Administration
Gordon	12/11/2013	review open issues.	0.50	\$ 100.00	\$ 50.00	Case Administration
Linscott	12/11/2013	Finalize AZ entity MOR	0.20	\$ 235.00	\$ 47.00	Case Administration
Williams	12/11/2013	Start preparation of November MOR NM entity	8.40	\$ 100.00	\$ 840.00	Case Administration
Gordon	12/12/2013	November MOR with D Lujan (in Tucson) and Donna W	2.00	\$ 100.00	\$ 200.00	Case Administration
Williams	12/12/2013	Preparation of November MOR	4.00	\$ 100.00	\$ 400.00	Case Administration
Gordon	12/13/2013	MOR issues with D Lujan (in Tucson) and Donna W	1.20	\$ 100.00	\$ 120.00	Case Administration
Gordon	12/13/2013	emails to attorneys.	0.30	\$ 100.00	\$ 30.00	Case Administration
Gordon	12/16/2013	November Monthly Operating Report (MOR) work with Donna W and D Lujan	2.70	\$ 100.00	\$ 270.00	Case Administration
Gordon	12/16/2013	issues discussion with Chris L	0.30	\$ 100.00	\$ 30.00	Case Administration
Linscott	12/16/2013	Work on November MOR	0.20	\$ 235.00	\$ 47.00	Case Administration
Williams	12/16/2013	Review where we left off last Friday and meet with John regarding status update	8.20	\$ 100.00	\$ 820.00	Case Administration
Gordon	12/17/2013	emails to attorney E Fella	0.30	\$ 100.00	\$ 30.00	Case Administration
Gordon	12/17/2013	planning.	0.70	\$ 100.00	\$ 70.00	Case Administration
Linscott	12/17/2013	Work on November MOR	1.00	\$ 235.00	\$ 235.00	Case Administration
Williams	12/17/2013	Preparation of November NM MOR	3.00	\$ 100.00	\$ 300.00	Case Administration
Williams	12/17/2013	Planning and organizing	0.70	\$ 100.00	\$ 70.00	Case Administration
Bardwell	12/18/2013	Helping Donna with MOR reveiw notes/balance sheet creation	1.00	\$ 125.00	\$ 125.00	Case Administration
Carrera	12/18/2013	Work on November MOR for Donna	0.75	\$ 35.00	\$ 26.25	Case Administration
Gordon	12/18/2013	Review Nov MOR draft	3.00	\$ 100.00	\$ 300.00	Case Administration
Linscott	12/18/2013	Review November MOR	1.50	\$ 235.00	\$ 352.50	Case Administration
Williams	12/18/2013	Continued work on November MOR for NM	7.30	\$ 100.00	\$ 730.00	Case Administration
Gordon	12/19/2013	Review Nov MOR notes and discuss with Chris L, Donna W	2.00	\$ 100.00	\$ 200.00	Case Administration
Williams	12/19/2013	Wokring on review notes for November NM MOR	9.70	\$ 100.00	\$ 970.00	Case Administration
Gordon	12/20/2013	MOR issues discussion.	1.00	\$ 100.00	\$ 100.00	Case Administration
Linscott	12/20/2013	Work on November MOR	2.00	\$ 235.00	\$ 470.00	Case Administration
Williams	12/20/2013	NM MOR for Diocese	7.70	\$ 100.00	\$ 770.00	Case Administration
Gordon	12/23/2013	Various bankruptcy issues, discussions / communications with attorney E Fella	1.00	\$ 100.00	\$ 100.00	Case Administration
Gordon	12/26/2013	P/C's re: Waste Management deposit payment, etc.	0.30	\$ 100.00	\$ 30.00	Case Administration
Gordon	12/30/2013	Operational and administrative issues with D Lujan, Donna W, E Fella	0.50	\$ 100.00	\$ 50.00	Case Administration
Gordon	12/30/2013	bankruptcy issues including Pinnacle Bank account closure status.	0.50	\$ 100.00	\$ 50.00	Case Administration
Carrera	1/8/2014	work on billing spreadsheets and set up budget format	3.00	\$ 35.00	\$ 105.00	Case Administration
Gordon	1/10/2014	Issues re: December MOR, questions from attorney.	0.80	\$ 100.00	\$ 80.00	Case Administration
Gordon	1/16/2014	December MOR status and issues	0.30	\$ 100.00	\$ 30.00	Case Administration
Williams	1/16/2014	Answer general client questions	2.00	\$ 100.00	\$ 200.00	Case Administration
Williams	1/16/2014	download QuickBooks and start my review for December MOR NM Entity	5.90	\$ 100.00	\$ 590.00	Case Administration

ITEMIZED CHRONOLOGY OF FEES BY CATEGORY

Staff	WIP Date	Reference	Hours	Rate	Fee	Service Type
Williams	1/17/2014	Start to prepare MOR for December for NM entity	8.50	\$ 100.00	\$ 850.00	Case Administration
Williams	1/18/2014	December MOR for NM entity	7.20	\$ 100.00	\$ 720.00	Case Administration
Gordon	1/19/2014	Review of December Monthly Operating Report	1.00	\$ 100.00	\$ 100.00	Case Administration
Carrera	1/20/2014	prepare MOR binder	0.30	\$ 35.00	\$ 10.50	Case Administration
Gordon	1/20/2014	December MOR review and discussions with D Williams	1.50	\$ 100.00	\$ 150.00	Case Administration
Linscott	1/20/2014	Review December MOR	1.50	\$ 235.00	\$ 352.50	Case Administration
Williams	1/20/2014	Continued work on December MOR	3.00	\$ 100.00	\$ 300.00	Case Administration
Williams	1/20/2014	Review notes from John	2.50	\$ 100.00	\$ 250.00	Case Administration
Linscott	1/21/2014	Review of December MOR	1.50	\$ 235.00	\$ 352.50	Case Administration
Williams	1/21/2014	December MOR for NM entity	10.00	\$ 100.00	\$ 1,000.00	Case Administration
Linscott	1/22/2014	Finalize December MOR	0.50	\$ 235.00	\$ 117.50	Case Administration
Williams	1/22/2014	continue with December MOR review notes and corrections	6.00	\$ 100.00	\$ 600.00	Case Administration
Williams	1/30/2014	Phone call wil both school and Diocese regarding MOR issues and follow up	0.80	\$ 100.00	\$ 80.00	Case Administration
Linscott	2/14/2014	Work on January MOR matters	0.20	\$ 235.00	\$ 47.00	Case Administration
Williams	2/17/2014	Start process for January MOR-NM Entity	4.50	\$ 100.00	\$ 450.00	Case Administration
Williams	2/17/2014	January MOR for Arizona Entity	0.50	\$ 100.00	\$ 50.00	Case Administration
Williams	2/17/2014	January 2014 MOR NM Entity	6.00	\$ 100.00	\$ 600.00	Case Administration
Gordon	2/18/2014	Review of January Monthly Operating Report	1.50	\$ 100.00	\$ 150.00	Case Administration
Williams	2/18/2014	January MOR NM entity	5.00	\$ 100.00	\$ 500.00	Case Administration
Gordon	2/19/2014	Discuss January Monthly Operating Report issues with Donna W, Chris L.	0.50	\$ 100.00	\$ 50.00	Case Administration
Linscott	2/19/2014	Review January MOR	2.00	\$ 235.00	\$ 470.00	Case Administration
Williams	2/19/2014	Clear review notes on January MOR	5.00	\$ 100.00	\$ 500.00	Case Administration
Williams	2/19/2014	Meet with John regarding issues	2.00	\$ 100.00	\$ 200.00	Case Administration
Williams	2/20/2014	Clear Chris' review notes for January DOG MOR	3.00	\$ 100.00	\$ 300.00	Case Administration
Gordon	2/21/2014	January Monthly Operating Report changes with Laura C.	0.50	\$ 100.00	\$ 50.00	Case Administration
Gordon	2/25/2014	January MOR bank statements accumulation and review.	0.20	\$ 100.00	\$ 20.00	Case Administration
Linscott	2/25/2014	Make final edits to January MOR	0.20	\$ 235.00	\$ 47.00	Case Administration
Gordon	2/26/2014	January MOR changes and acquire further needed bank statements.	0.20	\$ 100.00	\$ 20.00	Case Administration
Gordon	2/27/2014	Discuss status and issues re: January MOR with Laura C, attorney L Winkelman, Chris L.	0.40	\$ 100.00	\$ 40.00	Case Administration
Linscott	2/27/2014	Work on January MOR for parish accounts	0.20	\$ 235.00	\$ 47.00	Case Administration
Gordon	2/28/2014	January MOR changes with L Winkelman, Laura C.	0.50	\$ 100.00	\$ 50.00	Case Administration
Carrera	3/4/2014	updates to amended schedule f	0.50	\$ 35.00	\$ 17.50	Case Administration
Williams	3/4/2014	Work with client to amend schedule F	4.30	\$ 100.00	\$ 430.00	Case Administration
Williams	3/5/2014	Continued work on getting Schedule F data from clients so we can amend	2.10	\$ 100.00	\$ 210.00	Case Administration
Williams	3/5/2014	work with clients to send back up of QuickBooks so we can proceed with February MOR	0.90	\$ 100.00	\$ 90.00	Case Administration
Williams	3/5/2014	Review and make corrections to tie to monthly MOR	1.80	\$ 100.00	\$ 180.00	Case Administration
Williams	3/9/2014	Update Schedule F for Amending	1.80	\$ 100.00	\$ 180.00	Case Administration
Carrera	3/11/2014	work on amended schedule f	0.30	\$ 35.00	\$ 10.50	Case Administration
Williams	3/11/2014	Review with John..Schedule F (Amended)	1.00	\$ 100.00	\$ 100.00	Case Administration
Williams	3/11/2014	Clear review notes	1.00	\$ 100.00	\$ 100.00	Case Administration
Williams	3/13/2014	Final review of amended schedule F	0.80	\$ 100.00	\$ 80.00	Case Administration
Williams	3/13/2014	Short meeting with John regarding other schedules that need to be amended for NM entity	0.40	\$ 100.00	\$ 40.00	Case Administration
Williams	3/13/2014	Prepare forms for February MOR	1.00	\$ 100.00	\$ 100.00	Case Administration
Williams	3/13/2014	Prepare February MOR for AZ entity	0.50	\$ 100.00	\$ 50.00	Case Administration
Williams	3/17/2014	February MOR/NM Entity	9.00	\$ 100.00	\$ 900.00	Case Administration
Williams	3/18/2014	Help client with questions and a journal entry	1.00	\$ 100.00	\$ 100.00	Case Administration

ITEMIZED CHRONOLOGY OF FEES BY CATEGORY

Staff	WIP Date	Reference	Hours	Rate	Fee	Service Type
Williams	3/18/2014	continued work on February MOR/NM Entity	3.50	\$ 100.00	\$ 350.00	Case Administration
Gordon	3/19/2014	February MOR footnote	0.20	\$ 100.00	\$ 20.00	Case Administration
Williams	3/19/2014	Review and answer John's email	0.50	\$ 100.00	\$ 50.00	Case Administration
Williams	3/19/2014	work back and forth with Denise to clear up issue with financials/NM Entity	2.10	\$ 100.00	\$ 210.00	Case Administration
Williams	3/20/2014	Review and reference February MOR/NM Entity	2.00	\$ 100.00	\$ 200.00	Case Administration
Linscott	3/22/2014	Review Amended Schedule F	0.20	\$ 235.00	\$ 47.00	Case Administration
Carrera	3/24/2014	edits to MOR	0.25	\$ 35.00	\$ 8.75	Case Administration
Carrera	3/24/2014	phone calls and website registration for bank	0.25	\$ 35.00	\$ 8.75	Case Administration
Gordon	3/24/2014	Review of February monthly operating report.	1.00	\$ 100.00	\$ 100.00	Case Administration
Gordon	3/25/2014	February MOR issues discussions and changes.	0.50	\$ 100.00	\$ 50.00	Case Administration
Linscott	3/25/2014	Review of February MOR	1.00	\$ 235.00	\$ 235.00	Case Administration
Williams	3/25/2014	Clear review notes/NM Entity	2.90	\$ 100.00	\$ 290.00	Case Administration
Carrera	3/26/2014	edits to MOR	0.50	\$ 35.00	\$ 17.50	Case Administration
Carrera	3/26/2014	2nd request letters to banks and calls to banks re: accounts	1.00	\$ 35.00	\$ 35.00	Case Administration
Gordon	3/26/2014	February MOR issues discussions with attorney, L Carrera.	0.50	\$ 100.00	\$ 50.00	Case Administration
Williams	3/26/2014	Revise and file corrected pages in February MOR, NM entity	0.30	\$ 100.00	\$ 30.00	Case Administration
Gordon	2/3/2014	P/C with Court re: Emergency Motion	1.00	\$ 100.00	\$ 100.00	Claims Administration
Gordon	2/3/2014	case admin issues.	0.40	\$ 100.00	\$ 40.00	Claims Administration
Gordon	2/4/2014	Creditor research and phone calls.	0.50	\$ 100.00	\$ 50.00	Claims Administration
Gordon	2/5/2014	Rule 2004 production and discussions with Chris and RCCDG staff	2.00	\$ 100.00	\$ 200.00	Claims Administration
Gordon	2/5/2014	jewelry appraisal with C McCarthy	0.30	\$ 100.00	\$ 30.00	Claims Administration
Gordon	2/5/2014	issues discussion with attorneys.	0.80	\$ 100.00	\$ 80.00	Claims Administration
Gordon	2/6/2014	Email S Boswell re: unrestricted nature of Native Amer. Lay Ministry funds	0.50	\$ 100.00	\$ 50.00	Claims Administration
Gordon	2/6/2014	2004 exam draft issues review.	1.30	\$ 100.00	\$ 130.00	Claims Administration
Gordon	2/10/2014	Creditor issues re: utilities	0.50	\$ 100.00	\$ 50.00	Claims Administration
Gordon	2/10/2014	salary subsidy issues.	0.30	\$ 100.00	\$ 30.00	Claims Administration
Gordon	2/11/2014	Review and search for bank accounts	0.30	\$ 100.00	\$ 30.00	Claims Administration
Gordon	2/11/2014	Ally adequate protection stipulation status.	0.20	\$ 100.00	\$ 20.00	Claims Administration
Gordon	2/12/2014	Rule 2004 review and P/C	0.80	\$ 100.00	\$ 80.00	Claims Administration
Gordon	2/12/2014	pre-petition liability adjustments.	0.70	\$ 100.00	\$ 70.00	Claims Administration
Gordon	2/13/2014	Rule 2004 production	0.40	\$ 100.00	\$ 40.00	Claims Administration
Gordon	2/13/2014	January MOR prep.	0.20	\$ 100.00	\$ 20.00	Claims Administration
Keegan	2/25/2014	Phone calls with IRS agent assigned to bankruptcy to discuss claim filed, discussions with Chris Linscott re: what we need to do to get claim taken care of.	0.75	\$ 235.00	\$ 176.25	Claims Administration
Linscott	2/25/2014	Work on IRS proof of claim issues	0.40	\$ 235.00	\$ 94.00	Claims Administration
Linscott	2/3/2014	Attend hearing on cash issues related to unknown bank accounts, appear telephonically	1.20	\$ 235.00	\$ 282.00	Court appearance
Gordon	12/5/2013	accounting software issues, research, analysis and conversion considerations	3.00	\$ 100.00	\$ 300.00	Data Analysis
Gordon	12/6/2013	Trustee checklist revisions	2.50	\$ 100.00	\$ 250.00	Data Analysis
Gordon	12/9/2013	Trustee checklist research and revisions	2.00	\$ 100.00	\$ 200.00	Data Analysis
Gordon	12/9/2013	meeting with Chris L, Donna W, Conan B.	0.50	\$ 100.00	\$ 50.00	Data Analysis
Gordon	12/12/2013	November MOR	1.00	\$ 100.00	\$ 100.00	Data Analysis
Gordon	12/12/2013	meet with Chris L re: various matters.	1.00	\$ 100.00	\$ 100.00	Data Analysis
Gordon	12/13/2013	QBooks set-up issues	0.70	\$ 100.00	\$ 70.00	Data Analysis
Gordon	12/13/2013	MOR issues	0.80	\$ 100.00	\$ 80.00	Data Analysis
Gordon	12/17/2013	bankruptcy issues with Fr Finnegan and D Lujan	0.50	\$ 100.00	\$ 50.00	Data Analysis
Gordon	12/17/2013	emails to various KLK and Diocese staff	1.00	\$ 100.00	\$ 100.00	Data Analysis
Gordon	2/5/2014	Rule 2004 production review and evaluation.	1.00	\$ 100.00	\$ 100.00	Data Analysis
Gordon	2/6/2014	2004 exam issues review	0.50	\$ 100.00	\$ 50.00	Data Analysis

ITEMIZED CHRONOLOGY OF FEES BY CATEGORY

Staff	WIP Date	Reference	Hours	Rate	Fee	Service Type
Gordon	2/12/2014	2004 document discussions and information with V Placencio, C McCarthy, D Lujan.	1.00	\$ 100.00	\$ 100.00	Data Analysis
Gordon	2/13/2014	Rule 2004 production	0.60	\$ 100.00	\$ 60.00	Data Analysis
Gordon	2/14/2014	Rule 2004 production	1.00	\$ 100.00	\$ 100.00	Data Analysis
Gordon	2/24/2014	School cash flow projection analysis and discussion with B Fuhs.	0.50	\$ 100.00	\$ 50.00	Data analysis
Linscott	3/6/2014	Work with John on Home Missions and Bishops Appeal funding	1.00	\$ 235.00	\$ 235.00	Data analysis
Linscott	12/9/2013	Work on November fee application information	0.40	\$ 235.00	\$ 94.00	Fee Application
Linscott	1/7/2014	Work on KLK budget	0.50	\$ 235.00	\$ 117.50	Fee Application
Linscott	1/7/2014	Work on November and December fee application information	0.50	\$ 235.00	\$ 117.50	Fee Application
Gordon	1/8/2014	Budgeting analysis and discussions with Laura C, Donna W, Chris L.	1.50	\$ 100.00	\$ 150.00	Fee Application
Linscott	1/11/2014	Finalize KLK budget for client	0.20	\$ 235.00	\$ 47.00	Fee Application
Gordon	1/14/2014	90-day budget revision and copy to L Winkelman.	0.50	\$ 100.00	\$ 50.00	Fee Application
Linscott	2/13/2014	Preparation of January fee application information	1.00	\$ 235.00	\$ 235.00	Fee application
Carrera	2/17/2014	Update KLK budget and pivot table for three month period	0.50	\$ 35.00	\$ 17.50	Fee Application
Linscott	2/18/2014	Work on KLK budget	0.20	\$ 235.00	\$ 47.00	Fee application
Carrera	2/24/2014	Update pivot table with KLK budget v actual	1.25	\$ 35.00	\$ 43.75	Fee Application
Carrera	2/26/2014	Update and make edits to pivot table	0.50	\$ 35.00	\$ 17.50	Fee Application
Linscott	3/4/2014	Review first 90 day budget to actual and review second 90 day budget	0.40	\$ 235.00	\$ 94.00	Fee application
Linscott	3/6/2014	Work on February fee application information	0.40	\$ 235.00	\$ 94.00	Fee application
Linscott	12/18/2013	Meet with Bishop and counsel and prepare for 341 Hearing	5.50	\$ 235.00	\$ 1,292.50	Meeting of Creditors
Linscott	12/19/2013	Review files and meet with counsel to prepare for 341 Hearing	2.00	\$ 235.00	\$ 470.00	Meeting of Creditors
Linscott	12/19/2013	Testify at 341 Hearing	4.00	\$ 235.00	\$ 940.00	Meeting of Creditors
Selke	1/31/2014	Prepare letter in response to IRS notice regarding failure to file Forms 990 & 990-T	1.00	\$ 125.00	\$ 125.00	Tax
Linscott	11/14/2013	Travel to Albuquerque for first day hearings	4.00	\$ 167.50	\$ 670.00	Travel
Gordon	11/15/2013	Gallup, NM to Tucson, AZ (Oro Valley)	6.00	\$ 92.50	\$ 555.00	Travel
Linscott	11/15/2013	Travel home from Albuquerque to Tucson	4.00	\$ 167.50	\$ 670.00	Travel
Linscott	11/25/2013	Travel to Phoenix round trip for meeting with Bishop on Statements and Schedules.	4.00	\$ 167.50	\$ 670.00	Travel
Linscott	12/10/2013	Travel to/from Tucson and Albuquerque for meeting with UST	8.00	\$ 167.50	\$ 1,340.00	Travel
Gordon	12/17/2013	Tucson, AZ (Oro Valley) to Gallup, NM	6.50	\$ 92.50	\$ 601.25	Travel
Linscott	12/18/2013	Travel from Tucson to Albuquerque	3.50	\$ 167.50	\$ 586.25	Travel
Gordon	12/19/2013	Gallup, NM to Tucson, AZ (Oro Valley)	6.00	\$ 92.50	\$ 555.00	Travel
Linscott	12/19/2013	Travel time back to Tucson from Albuquerque	3.50	\$ 167.50	\$ 586.25	Travel
Gordon	1/21/2014	Tucson to Gallup, NM	6.50	\$ 92.50	\$ 601.25	Travel
Gordon	1/23/2014	Gallup, NM to Tucson	6.00	\$ 92.50	\$ 555.00	Travel
Gordon	2/10/2014	Tucson to Gallup, NM	6.00	\$ 92.50	\$ 555.00	Travel
Gordon	2/13/2014	Gallup, NM to Tucson	6.00	\$ 92.50	\$ 555.00	Travel
Gordon	3/17/2014	Oro Valley, AZ to Gallup, NM	6.00	\$ 92.50	\$ 555.00	Travel
Gordon	3/20/2014	Gallup, NM to Oro Valley, AZ	6.00	\$ 92.50	\$ 555.00	Travel
			1255.25		\$ 135,293.75	

# **EXHIBIT "E"**



In re: Roman Catholic Church of the Diocese of Gallup  
Case No. 13-13676-t11  
Keegan, Linscott & Kenon, P.C.  
First Interim Application for November 12, 2013 - March 31, 2014

<u>Project Category</u>	<u>BUDGET</u>		<u>ACTUAL</u>		<u>VARIANCE</u>	
	<u>Estimated Hours</u>	<u>Estimated Fee</u>	<u>Actual Hours</u>	<u>Actual Fees</u>	<u>Hours</u>	<u>Fees</u>
Accounting/Auditing	365.90	\$37,475.00	292.90	\$30,011.50	(73.00)	(\$7,463.50)
Business Analysis	144.55	\$18,168.25	169.65	\$17,888.75	25.10	(\$279.50)
Business Operations	217.00	\$21,700.00	273.00	\$27,552.50	56.00	\$5,852.50
Case Administration	403.40	\$46,422.50	386.20	\$42,711.50	(17.20)	(\$3,711.00)
Claims Administration	14.00	\$1,400.00	11.35	\$1,290.25	(2.65)	(\$109.75)
Court Appearance	0.00	\$0.00	1.20	\$282.00	1.20	\$282.00
Data Analysis	39.00	\$3,900.00	18.60	\$1,995.00	(20.40)	(\$1,905.00)
Fee Application	4.40	\$1,034.00	7.85	\$1,124.75	3.45	\$90.75
Meeting of Creditors	17.50	\$4,112.50	11.50	\$2,702.50	(6.00)	(\$1,410.00)
Tax	0.00	\$0.00	1.00	\$125.00	1.00	\$125.00
Travel	97.50	\$10,223.75	82.00	\$9,610.00	(15.50)	(\$613.75)
<b>TOTAL</b>	<b>1303.25</b>	<b>\$144,436.00</b>	<b>1255.25</b>	<b>\$135,293.75</b>	<b>(48.00)</b>	<b>(\$9,142.25)</b>

\*Amounts in parenthesis reflect instances in which KKK was under budget.

As indicated by the Budget to Actual Comparison, KKK came in under its proposed budget provided to the client - by an amount of approximately \$9,100. Within that, there were four of eleven categories where KKK went over budget. In two of those matters, time was billed for matters on which KKK had not set a budget (court appearance and tax). While the time entries were entered into these categories, they could have been billed to other categories and been within budget (e.g., case administration or claims administration). Court appearance was not budgeted because the hearing on the parish bank accounts unforeseen (as was the entire issue). Tax was not budgeted, but time had to be spent when the IRS filed a proof of claim for funds not owed. The fact that the time was billed to such categories as opposed to another category which would have been within budget should not make a difference when the overall "under budget" amount is approximately \$9,100.

KKK was also over budget in the fee application category due to creating a separate budget that they had not originally anticipated preparing, and KKK was over in business operations because, as noted in the Application, the Debtors required an unforeseen amount of assistance, including being set up with Quickbooks, training staff, and implementing various accounting systems, procedures, and checks that were not previously in place.

# **EXHIBIT "F"**



### COSTS AND DISBURSEMENTS

11/13/2013 Breakfast & lunch items for the week	\$ 7.48
11/14/2013 Dinner at Phoenix airport	\$ 12.00
11/14/2013 Taxi from airport to hotel in Albuquerque	\$ 23.00
11/15/2013 Mileage, Gallup to Tucson	\$ 180.80
11/15/2013 hotel for Linscott in Gallup	\$ 145.77
11/15/2013 Dinner at Phoenix airport	\$ 7.34
11/15/2013 Breakfast	\$ 10.03
12/10/2013 Airfare to Gallup	\$ 343.80
12/10/2013 Tucson-Phx airport round trip mileage	\$ 124.30
12/17/2013 Mileage, Tucson to Gallup	\$ 180.80
12/17/2013 Meals in Gallup	\$ 18.49
12/18/2013 Airfare to Gallup	\$ 263.80
12/18/2013 Tucson-Phx airport round trip mileage	\$ 124.30
12/19/2013 Mileage, Gallup to Tucson	\$ 180.80
12/19/2013 Meals in Gallup	\$ 7.30
1/2/2014 Airport parking 12/18	\$ 50.00
1/3/2014 Airfare change for 12/18 trip	\$ 137.00
1/3/2014 hotel for Linscott in Gallup 12/18	\$ 157.07
1/21/2014 Mileage, Tucson to Gallup	\$ 179.20
1/23/2014 Meals in Gallup	\$ 36.63
1/23/2014 Mileage, Gallup to Tucson	\$ 179.20
2/10/2014 Mileage, Tucson to Gallup	\$ 179.20
2/13/2014 Mileage, Gallup to Tucson	\$ 179.20
2/14/2014 Meals in Gallup	\$ 27.13
3/17/2014 Mileage, Tucson to Gallup	\$ 179.20
3/20/2014 Meals in Gallup	\$ 25.72
3/20/2014 Mileage, Gallup to Tucson	\$ 179.20
	<u>\$ 3,138.76</u>