

**UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF WEST VIRGINIA  
MARTINSBURG DIVISION**

In re: § Case No. 3:24-BK-00053  
§  
RICHARD LEE JOHNSON §  
§  
§  
§  
Debtor §

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**TRUSTEE'S FINAL REPORT (TFR)**

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under chapter 7 of the United States Bankruptcy Code was filed on 01/31/2024. The undersigned trustee was appointed on 01/31/2024.
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. § 704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.
4. The trustee realized gross receipts of \$42,500.00

Funds were disbursed in the following amounts:

Payments made under an interim distribution	<u>\$0.00</u>
Administrative expenses	<u>\$0.00</u>
Bank service fees	<u>\$150.61</u>
Other Payments to creditors	<u>\$0.00</u>
Non-estate funds paid to 3 <sup>rd</sup> Parties	<u>\$0.00</u>
Exemptions paid to the debtor	<u>\$0.00</u>
Other payments to the debtor	<u>\$0.00</u>
Leaving a balance on hand of <sup>1</sup>	<u>\$42,349.39</u>

The remaining funds are available for distribution.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

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<sup>1</sup> The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursements will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. § 326(a) on account of the disbursement of the additional interest.

6. The deadline for filing non-governmental claims in this case was 07/10/2024 and the deadline for filing government claims was 07/10/2024. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.
7. The Trustee's proposed distribution is attached as **Exhibit D**.
8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$5,000.00. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$0.00 as interim compensation and now requests the sum of \$5,000.00, for a total compensation of \$5,000.00<sup>2</sup>. In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$0.00, and now requests reimbursement for expenses of \$14.57, for total expenses of \$14.57.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 02/26/2025

By: /s/ Aaron C. Amore  
Trustee

**STATEMENT:** This Uniform form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

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<sup>2</sup> If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D).

**FORM 1**  
**INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT**  
**ASSET CASES**

Case No.: 24-00053-DLB  
Case Name: JOHNSON, RICHARD LEE  
For the Period Ending: 2/26/2025

Trustee Name:  
Date Filed (f) or Conve:  
§341(a) Meeting Date:  
Claims Bar Date:

1	2	3	4	5
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Value	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA =§ 554(a) abandon.	Sales/Funds Received by the Estate
<b>Ref. #</b>				
1	2013 Kia Soul Mileage: 68,000 Other Information: Fair Condition	\$6,600.00	\$0.00	\$0.00
<b>Asset Notes:</b> Fully exempt.				
2	Misc. Household Goods & Furniture	\$1,500.00	\$0.00	\$0.00
<b>Asset Notes:</b> Fully exempt.				
3	Misc. Electronics	\$500.00	\$0.00	\$0.00
<b>Asset Notes:</b> Fully exempt.				
4	Misc. Clothing	\$100.00	\$0.00	\$0.00
<b>Asset Notes:</b> Fully exempt.				
5	Regular Shares Martinsburg V.A. Center FCU	\$1,009.25	\$0.00	\$0.00
<b>Asset Notes:</b> Fully exempt.				
6	Share Draft Martinsburg V.A. Center FCU	\$830.83	\$0.00	\$0.00
<b>Asset Notes:</b> Fully exempt.				
7	20 acres land in Morgan County, WV (u)	\$70,000.00	\$66,040.08	\$42,500.00
<b>Asset Notes:</b> Debtor owns about 20 acres of land in Morgan County, WV. DA amended on 8/1/24 to list property at value of \$70K and exempt \$33,959.92. Trustee filed a motion for summary judgment on 10/11/24. The Court entered an order approving the compromise on 10/11/24. Funds were received and deposited 11/6/24.				
<b>TOTALS (Excluding unknown value)</b>		<b>\$80,540.08</b>	<b>\$66,040.08</b>	<b>\$42,500.00</b>

**Major Activities affecting case closing:**  
04/09/2024 MAN

Initial Projected Date Of Final Report (TFR): 12/31/2024

Current Projected Date Of Final Report (TFR): 12/31/2024

/s/   
AA

**FORM 2**  
**CASH RECEIPTS AND DISBURSEMENTS RECORD**

Case No. 24-00053-DLB  
Case Name: JOHNSON, RICHARD LEE  
Primary Taxpayer ID #: \*\*\_\*\*\*6166  
Co-Debtor Taxpayer ID #:  
For Period Beginning: 1/31/2024  
For Period Ending: 2/26/2025

Trustee Name:  
Bank Name:  
Checking Acct #:  
Account Title:  
Blanket bond (per case limit)  
Separate bond (if applicable)

1	2	3	4	5	
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$
11/06/2024	(7)	ANGELA R. SENSEL CNB Bank Cashier's Check	partial payment to purchase debtor's excess equity per order entered 10/11/24.	1110-000	\$9,000.00
11/06/2024	(7)	GREGORY L JOHNSON	partial payment to purchase debtor's excess equity per order entered 10/11/24.	1110-000	\$10,625.00
11/06/2024	(7)	FERGIE & LUCINDA FERGUSON	partial payment to purchase debtor's excess equity per order entered 10/11/24.	1110-000	\$21,250.00
11/06/2024	(7)	CINDY FERGUSON USPS Postal Money Order	partial payment to purchase debtor's excess equity per order entered 10/11/24.	1110-000	\$1,000.00
11/06/2024	(7)	CINDY FERGUSON USPS Postal Money Order	partial payment to purchase debtor's excess equity per order entered 10/11/24.	1110-000	\$625.00
11/29/2024		Pinnacle Bank	Service Charge	2600-000	
12/31/2024		Pinnacle Bank	Service Charge	2600-000	
01/31/2025		Pinnacle Bank	Service Charge	2600-000	

<b>TOTALS:</b>	\$42,500.00
<b>Less: Bank transfers/CDs</b>	\$0.00
<b>Subtotal</b>	\$42,500.00
<b>Less: Payments to debtors</b>	\$0.00
<b>Net</b>	\$42,500.00

**For the period of 1/31/2024 to 2/26/2025**

Total Compensable Receipts:	\$42,500.00
Total Non-Compensable Receipts:	\$0.00
Total Comp/Non Comp Receipts:	\$42,500.00
Total Internal/Transfer Receipts:	\$0.00

Total Compensable Disbursements:	\$150.61
Total Non-Compensable Disbursements:	\$0.00
Total Comp/Non Comp Disbursements:	\$150.61
Total Internal/Transfer Disbursements:	\$0.00

**For the entire history of the account between 09/**

Total Compensable Receipts:	
Total Non-Compensable Receipts:	
Total Comp/Non Comp Receipts:	
Total Internal/Transfer Receipts:	

Total Compensable Disbursements:	
Total Non-Compensable Disbursements:	
Total Comp/Non Comp Disbursements:	
Total Internal/Transfer Disbursements:	

**FORM 2**  
**CASH RECEIPTS AND DISBURSEMENTS RECORD**

Case No. 24-00053-DLB  
 Case Name: JOHNSON, RICHARD LEE  
 Primary Taxpayer ID #: \*\*\_\*\*\*6166  
 Co-Debtor Taxpayer ID #:  
 For Period Beginning: 1/31/2024  
 For Period Ending: 2/26/2025

Trustee Name:  
 Bank Name:  
 Checking Acct #:  
 Account Title:  
 Blanket bond (per case limit)  
 Separate bond (if applicable)

1	2	3	4	5	
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$

TOTAL - ALL ACCOUNTS

NET DEPOSITS

\$42,500.00

**For the period of 1/31/2024 to 2/26/2025**

Total Compensable Receipts:	\$42,500.00
Total Non-Compensable Receipts:	\$0.00
Total Comp/Non Comp Receipts:	<u>\$42,500.00</u>
Total Internal/Transfer Receipts:	\$0.00
Total Compensable Disbursements:	\$150.61
Total Non-Compensable Disbursements:	\$0.00
Total Comp/Non Comp Disbursements:	<u>\$150.61</u>
Total Internal/Transfer Disbursements:	\$0.00

**For the entire history of the case between 01/31/**

Total Compensable Receipts:	
Total Non-Compensable Receipts:	
Total Comp/Non Comp Receipts:	
Total Internal/Transfer Receipts:	
Total Compensable Disbursements:	
Total Non-Compensable Disbursements:	
Total Comp/Non Comp Disbursements:	
Total Internal/Transfer Disbursements:	

/s/ AARON C. AMORE  
AARON C. AMORE

CLAIM ANALYSIS REPORT

Case No. 24-00053-DLB  
 Case Name: JOHNSON, RICHARD LEE  
 Claims Bar Date: 07/10/2024

Trustee Name:  
 Date:

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid
	AARON C. AMORE P.O. Box 386 Charles Town WV 25414	08/01/2024	Trustee Expenses	Allowed	2200-000	\$0.00	\$14.57	\$14.57	\$0.00
	AARON C. AMORE P.O. Box 386 Charles Town WV 25414	11/12/2024	Trustee Compensation	Allowed	2100-000	\$0.00	\$5,000.00	\$5,000.00	\$0.00
	LARRY STRAUSS, CPA, ESQ 2310 Smith Avenue Baltimore MD 21209	12/05/2024	Accountant for Trustee Fees (Other Firm)	Allowed	3410-000	\$0.00	\$2,717.50	\$2,717.50	\$0.00
	LARRY STRAUSS, CPA, ESQ 2310 Smith Avenue Baltimore MD 21209	12/05/2024	Accountant for Trustee Expenses (Other Firm)	Allowed	3992-000	\$0.00	\$100.00	\$100.00	\$0.00
1	WILLOW TREE NURSING 1263 S. George Street Charles Town WV 25414	06/12/2024	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$39,821.00	\$39,821.00	\$0.00

Claim Notes: (1-1) unsecured

**\$47,653.07      \$47,653.07      \$0.00**

Case No. 24-00053-DLB  
Case Name: JOHNSON, RICHARD LEE  
Claims Bar Date: 07/10/2024

Trustee Name:  
Date:

## CLAIM CLASS SUMMARY TOTALS

Claim Class	Claim Amount	Amount Allowed	Amount Paid	Interest
Accountant for Trustee Expenses (Other Firm)	\$100.00	\$100.00	\$0.00	\$0.00
Accountant for Trustee Fees (Other Firm)	\$2,717.50	\$2,717.50	\$0.00	\$0.00
General Unsecured § 726(a)(2)	\$39,821.00	\$39,821.00	\$0.00	\$0.00
Trustee Compensation	\$5,000.00	\$5,000.00	\$0.00	\$0.00
Trustee Expenses	\$14.57	\$14.57	\$0.00	\$0.00

**TRUSTEE’S PROPOSED DISTRIBUTION**

Case No.: 3:24-BK-00053  
 Case Name: RICHARD LEE JOHNSON  
 Trustee Name: Aaron C. Amore

Balance on hand: \$42,349.39

Claims of secured creditors will be paid as follows: NONE

Total to be paid to secured creditors: \$0.00  
 Remaining balance: \$42,349.39

Applications for chapter 7 fees and administrative expenses have been filed as follows:

<b>Reason/Applicant</b>	<b>Total Requested</b>	<b>Interim Payments to Date</b>	<b>Proposed Payment</b>
Aaron C. Amore, Trustee Fees	\$5,000.00	\$0.00	\$5,000.00
Aaron C. Amore, Trustee Expenses	\$14.57	\$0.00	\$14.57
Larry Strauss, CPA, ESQ, Accountant for Trustee Fees	\$2,717.50	\$0.00	\$2,717.50
Other: Larry Strauss, CPA, ESQ, Other Professional Expenses	\$100.00	\$0.00	\$100.00

Total to be paid for chapter 7 administrative expenses: \$7,832.07  
 Remaining balance: \$34,517.32

Applications for prior chapter fees and administrative expenses have been filed as follows:  
 NONE

Total to be paid to prior chapter administrative expenses: \$0.00  
 Remaining balance: \$34,517.32

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$0.00 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are: NONE



Total to be paid to priority claims:                                 \$0.00  
 Remaining balance:                                 \$34,517.32

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$39,821.00 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 86.7 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

<b>Claim No.</b>	<b>Claimant</b>	<b>Allowed Amt. of Claim</b>	<b>Interim Payments to Date</b>	<b>Proposed Amount</b>
1	Willow Tree Nursing	\$39,821.00	\$0.00	\$34,517.32

Total to be paid to timely general unsecured claims:                                 \$34,517.32  
 Remaining balance:                                 \$0.00

Tardily filed claims of general (unsecured) creditors totaling \$0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows: NONE

Total to be paid to tardily filed general unsecured claims:                                 \$0.00  
 Remaining balance:                                 \$0.00

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent, plus interest (if applicable).

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows: NONE

Total to be paid for subordinated claims:                                 \$0.00  
 Remaining balance:                                 \$0.00

**UNITED STATES BANKRUPTCY COURT FOR THE  
NORTHERN DISTRICT OF WEST VIRGINIA  
MARTINSBURG DIVISION**

IN RE: RICHARD LEE JOHNSON   Debtor.	CHAPTER 7  CASE NO. 3:24-BK-00053  HONORABLE David L Bissett
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**TRUSTEE'S APPLICATION FOR COMPENSATION  
AND REIMBURSEMENT OF EXPENSES**

Pursuant to 11 U.S.C. Section 330, the undersigned Trustee hereby requests compensation in the amount of \$5,000.00 and reimbursement of expenses in the amount of \$14.57 for this case. The Trustee has, by prior authorization, received no such compensation and no such reimbursement of expenses.

COMPUTATION OF COMPENSATION AND EXPENSES

Total disbursements to other than debtor will be \$42,500.00

Pursuant to 11 U.S.C. Section 326, compensation to the trustee is computed as follows:

(For cases filed on or after October 23, 1994)

Receipts	<u>\$42,500.00</u>	25% of first 5,000	<u>\$1,250.00</u>
Less	-5,000.00	(\$1250.00 Max)	
Balance	<u>\$37,500.00</u>	10% of next 45,000	<u>\$3,750.00</u>
Less	-45,000.00	(\$4500.00 Max)	
Balance	<u>\$0.00</u>	5% of next 950,000	<u>\$0.00</u>
Less	-950,000.00	(\$47,500.00 Max)	
Balance	<u>\$0.00</u>	3% of balance	<u>\$0.00</u>

TOTAL COMPENSATION REQUESTED \$5,000.00

TRUSTEE EXPENSES (ITEMIZED):

Postage	3.00 @ \$0.73	<u>\$2.19</u>
Postage	1.00 @ \$1.50	<u>\$1.50</u>
Postage	2.00 @ \$2.04	<u>\$4.08</u>
Other	2.00 @ \$3.40	<u>\$6.80</u>

TOTAL EXPENSES CLAIMED \$14.57

TOTAL REQUESTED FEES AND EXPENSES \$5,014.57

WHEREFORE, the Trustee request this application be approved by the Court and that the Trustee be awarded \$5,000.00 as compensation and \$14.57 for reimbursement of expenses. The Trustee certifies that no payments have been made or promised to him/her for services rendered in any capacity in this case. No agreement or understanding exists between the Trustee and any other person or entity, other than his/her law firm, for sharing compensation or to be received.

Dated: February 05, 2025

/s/ Aaron C. Amore

Aaron C. Amore, Trustee  
Chapter 7 Trustee  
P.O. Box 386  
Charles Town, WV 25414  
Telephone: (304) 885-4111

**UNITED STATES BANKRUPTCY COURT FOR THE  
NORTHERN DISTRICT OF WEST VIRGINIA  
MARTINSBURG DIVISION**

IN RE: RICHARD LEE JOHNSON   Debtor.	CHAPTER 7  CASE NO. 3:24-BK-00053  HONORABLE David L Bissett
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**ACCOUNTANT’S APPLICATION FOR COMPENSATION  
AND REIMBURSEMENT OF EXPENSES**

On a day prior came Aaron C. Amore, Trustee, in the above-referenced case with an application to employ Larry Strauss, ESQ, CPA (“Strauss”), an Accountant with the firm of Larry Strauss, ESQ, CPA & Assoc., Inc. The Court approved the employment of Strauss as accountant for the estate upon the terms and conditions set forth in the motion to employ.

Strauss has prepared both the state and federal tax returns for the Bankruptcy Estate, has filed the same and requested a tax clearance letter from the IRS for the bankruptcy estate. Strauss has expended time and incurred costs as set forth in **EXHIBIT A** totaling \$2,817.50 with \$2,717.50 in fees and \$100.00 in expenses.

Strauss and the Trustee ask this Court to approve his fee application.

/s/ Aaron C. Amore  
Aaron C. Amore, Trustee  
WVSB No. 6455  
206 W. Liberty St., P.O. Box 386  
Charles Town, WV 25414  
Phone: 304-885-4111; FAX: 866-417-8796  
E-mail: aaron@amorelaw.com

# EXHIBIT A

410-484-2142

FAX (443)352-3282

**LARRY STRAUSS, CPA, MST, CIRA**  
**2310 SMITH AVENUE**  
**BALTIMORE, MARYLAND 21209**

**Johnson Bankruptcy Estate**  
**c/o Aaron Amore, Trustee**  
**206 W Liberty Street**  
**Charles Town, WV 25414**

Invoice number 550  
 12/2/2024

For Professional Services:	Hours	Rate		
11/12/2024 1040, 1041 and wv returns	Shoob 2.80	\$ 175.00	490.00	
11/13/2024 review	Sussman 0.70	\$ 365.00	255.50	
11/13/2024 WV return and 505b letter	Shoob 2.30	\$ 175.00	402.50	
11/14/2024 review	Sussman 1.80	\$ 365.00	657.00	
11/18/2024 updated returns, processing	Sussman 2.50	\$ 365.00	912.50	
	10.10		2717.50	

Computer charge and mail if applicable \$ 100.00

Amount due \$ 2,817.50

<u>Biller</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Amount</u>
Larry Strauss	\$ 525.00	0.00	\$ -
Orly Silver	\$ 410.00	0.00	\$ -
Sholom dov Sussman	\$ 365.00	5.00	\$ 1,825.00
Michael Shoob	\$ 175.00	5.10	\$ 892.50
			\$ 2,717.50
		10.10	
	Blended rate		\$ 269.06