

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF INDIANA

In Re. USA Gymnastics

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§
§
§Case No. 18-09108Debtor(s)☐ Jointly Administered**Monthly Operating Report**

Chapter 11

Reporting Period Ended: 10/31/2021Petition Date: 12/05/2018Months Pending: 35Industry Classification:

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Reporting Method:

Accrual Basis ☒Cash Basis ☐

Debtor's Full-Time Employees (current):

50

Debtor's Full-Time Employees (as of date of order for relief):

45**Supporting Documentation** (check all that are attached):

(For jointly administered debtors, any required schedules must be provided on a non-consolidated basis for each debtor)

- ☒ Statement of cash receipts and disbursements
- ☒ Balance sheet containing the summary and detail of the assets, liabilities and equity (net worth) or deficit
- ☒ Statement of operations (profit or loss statement)
- ☐ Accounts receivable aging
- ☒ Postpetition liabilities aging
- ☐ Statement of capital assets
- ☒ Schedule of payments to professionals
- ☐ Schedule of payments to insiders
- ☐ All bank statements and bank reconciliations for the reporting period
- ☐ Description of the assets sold or transferred and the terms of the sale or transfer

/s/ Catherine Steege

Signature of Responsible Party

11/19/2021

Date

Catherine Steege, Jenner & Block LLP

Printed Name of Responsible Party

353 N. Clark St.
Chicago, Illinois 60654
 Address

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

Debtor's Name USA Gymnastics

Case No. 18-09108

Part 1: Cash Receipts and Disbursements	Current Month	Cumulative
a. Cash balance beginning of month	\$8,950,708	
b. Total receipts (net of transfers between accounts)	\$2,500,260	\$88,271,614
c. Total disbursements (net of transfers between accounts)	\$1,978,003	\$84,085,794
d. Cash balance end of month (a+b-c)	\$9,472,965	
e. Disbursements made by third party for the benefit of the estate	\$0	\$0
f. Total disbursements for quarterly fee calculation (c+e)	\$1,978,003	\$84,085,794

Part 2: Asset and Liability Status (Not generally applicable to Individual Debtors. See Instructions.)	Current Month
a. Accounts receivable (total net of allowance)	\$0
b. Accounts receivable over 90 days outstanding (net of allowance)	\$0
c. Inventory (Book <input checked="" type="radio"/> Market <input type="radio"/> Other <input type="radio"/> (attach explanation))	\$86,032
d. Total current assets	\$9,558,997
e. Total assets	\$84,722,390
f. Postpetition payables (excluding taxes)	\$14,147,753
g. Postpetition payables past due (excluding taxes)	\$0
h. Postpetition taxes payable	\$0
i. Postpetition taxes past due	\$0
j. Total postpetition debt (f+h)	\$14,147,753
k. Prepetition secured debt	\$0
l. Prepetition priority debt	\$75,000,000
m. Prepetition unsecured debt	\$1,525,842
n. Total liabilities (debt) (j+k+l+m)	\$90,673,595
o. Ending equity/net worth (e-n)	\$-5,951,205

Part 3: Assets Sold or Transferred	Current Month	Cumulative
a. Total cash sales price for assets sold/transferred outside the ordinary course of business	\$0	\$0
b. Total payments to third parties incident to assets being sold/transferred outside the ordinary course of business	\$0	\$0
c. Net cash proceeds from assets sold/transferred outside the ordinary course of business (a-b)	\$0	\$0

Part 4: Income Statement (Statement of Operations) (Not generally applicable to Individual Debtors. See Instructions.)	Current Month	Cumulative
a. Gross income/sales (net of returns and allowances)	\$2,955,884	
b. Cost of goods sold (inclusive of depreciation, if applicable)	\$0	
c. Gross profit (a-b)	\$2,955,884	
d. Selling expenses	\$0	
e. General and administrative expenses	\$1,047,752	
f. Other expenses	\$630,277	
g. Depreciation and/or amortization (not included in 4b)	\$1,373	
h. Interest	\$0	
i. Taxes (local, state, and federal)	\$0	
j. Reorganization items	\$139,566	
k. Profit (loss)	\$1,136,916	\$-11,593,097

Debtor's Name USA Gymnastics

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Part 5: Professional Fees and Expenses

			Approved Current Month	Approved Cumulative	Paid Current Month	Paid Cumulative
a.	Debtor's professional fees & expenses (bankruptcy) <i>Aggregate Total</i>		\$121,098	\$12,553,012	\$130,300	\$6,768,254
	<i>Itemized Breakdown by Firm</i>					
	Firm Name	Role				
i	Jenner & Block	Lead Counsel	\$0	\$7,087,633	\$63,400	\$3,705,870
ii	Miller Johnson	Lead Counsel	\$42,850	\$2,022,126	\$20,900	\$1,242,861
iii	Plews Shadley Racher & Braun	Special Counsel	\$78,248	\$3,230,262	\$43,200	\$1,697,090
iv	Barnes & Thornburg	Special Counsel	\$0	\$212,991	\$2,800	\$122,433

			Approved Current Month	Approved Cumulative	Paid Current Month	Paid Cumulative
b.	Debtor's professional fees & expenses (nonbankruptcy) <i>Aggregate Total</i>		\$6,250	\$974,340	\$6,693	\$974,340
	<i>Itemized Breakdown by Firm</i>					
	Firm Name	Role				
i	BDO USA, LLP	Financial Professional	\$6,250	\$214,732	\$6,250	\$214,732
ii	APCO Worldwide LLC	Other	\$0	\$388,891	\$0	\$388,891
iii	Hilder & Associates, PC	Special Counsel	\$0	\$370,717	\$443	\$370,717
c.	All professional fees and expenses (debtor & committees)		\$224,521	\$17,245,627	\$235,398	\$10,807,353

Part 6: Postpetition Taxes

	Current Month	Cumulative
a. Postpetition income taxes accrued (local, state, and federal)	\$0	\$0
b. Postpetition income taxes paid (local, state, and federal)	\$0	\$0
c. Postpetition employer payroll taxes accrued	\$0	\$0
d. Postpetition employer payroll taxes paid	\$28,823	\$875,755
e. Postpetition property taxes paid	\$0	\$0
f. Postpetition other taxes accrued (local, state, and federal)	\$0	\$0
g. Postpetition other taxes paid (local, state, and federal)	\$0	\$0

Part 7: Questionnaire - During this reporting period:

- a. Were any payments made on prepetition debt? (if yes, see Instructions) Yes ☐ No ☒
- b. Were any payments made outside the ordinary course of business without court approval? (if yes, see Instructions) Yes ☐ No ☒
- c. Were any payments made to or on behalf of insiders? Yes ☐ No ☒
- d. Are you current on postpetition tax return filings? Yes ☒ No ☐
- e. Are you current on postpetition estimated tax payments? Yes ☒ No ☐
- f. Were all trust fund taxes remitted on a current basis? Yes ☒ No ☐
- g. Was there any postpetition borrowing, other than trade credit? (if yes, see Instructions) Yes ☐ No ☒
- h. Were all payments made to or on behalf of professionals approved by the court? Yes ☒ No ☐ N/A ☐

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- i. Do you have: Worker's compensation insurance? Yes ☒ No ☐
 If yes, are your premiums current? Yes ☒ No ☐ N/A ☐ (if no, see Instructions)
 Casualty/property insurance? Yes ☒ No ☐
 If yes, are your premiums current? Yes ☒ No ☐ N/A ☐ (if no, see Instructions)
 General liability insurance? Yes ☒ No ☐
 If yes, are your premiums current? Yes ☒ No ☐ N/A ☐ (if no, see Instructions)
- j. Has a plan of reorganization been filed with the court? Yes ☒ No ☐
- k. Has a disclosure statement been filed with the court? Yes ☒ No ☐
- l. Are you current with quarterly U.S. Trustee fees as set forth under 28 U.S.C. § 1930? Yes ☒ No ☐

Part 8: Individual Chapter 11 Debtors (Only)

- | | | |
|--|---|-----|
| a. Gross income (receipts) from salary and wages | _____ | \$0 |
| b. Gross income (receipts) from self-employment | _____ | \$0 |
| c. Gross income from all other sources | _____ | \$0 |
| d. Total income in the reporting period (a+b+c) | _____ | \$0 |
| e. Payroll deductions | _____ | \$0 |
| f. Self-employment related expenses | _____ | \$0 |
| g. Living expenses | _____ | \$0 |
| h. All other expenses | _____ | \$0 |
| i. Total expenses in the reporting period (e+f+g+h) | _____ | \$0 |
| j. Difference between total income and total expenses (d-i) | _____ | \$0 |
| k. List the total amount of all postpetition debts that are past due | _____ | \$0 |
| l. Are you required to pay any Domestic Support Obligations as defined by 11 U.S.C § 101(14A)? | Yes <input type="radio"/> No <input checked="" type="radio"/> | |
| m. If yes, have you made all Domestic Support Obligation payments? | Yes <input type="radio"/> No <input type="radio"/> N/A <input checked="" type="radio"/> | |

Debtor's Name USA Gymnastics

Case No. 18-09108

Privacy Act Statement

28 U.S.C. § 589b authorizes the collection of this information, and provision of this information is mandatory under 11 U.S.C. §§ 704, 1106, and 1107. The United States Trustee will use this information to calculate statutory fee assessments under 28 U.S.C. § 1930(a)(6). The United States Trustee will also use this information to evaluate a chapter 11 debtor's progress through the bankruptcy system, including the likelihood of a plan of reorganization being confirmed and whether the case is being prosecuted in good faith. This information may be disclosed to a bankruptcy trustee or examiner when the information is needed to perform the trustee's or examiner's duties or to the appropriate federal, state, local, regulatory, tribal, or foreign law enforcement agency when the information indicates a violation or potential violation of law. Other disclosures may be made for routine purposes. For a discussion of the types of routine disclosures that may be made, you may consult the Executive Office for United States Trustee's systems of records notice, UST-001, "Bankruptcy Case Files and Associated Records." See 71 Fed. Reg. 59,818 et seq. (Oct. 11, 2006). A copy of the notice may be obtained at the following link: http://www.justice.gov/ust/eo/rules_regulations/index.htm. Failure to provide this information could result in the dismissal or conversion of your bankruptcy case or other action by the United States Trustee. 11 U.S.C. § 1112(b)(4)(F).

I declare under penalty of perjury that the foregoing Monthly Operating Report and its supporting documentation are true and correct and that I have been authorized to sign this report on behalf of the estate.

/s/ Bernadette M. Barron

Signature of Responsible Party

Chief Financial Officer

Title

Bernadette M. Barron

Printed Name of Responsible Party

11/15/2021

Date

		PNC Bank Acct #7647	PNC Bank Acct #8792	PNC Bank Acct #0228	PNC Bank Acct #2009	PNC Bank Acct #2326	PNC Bank Acct #6923	Total
Beginning Book Cash								
	Opening Book Balance	6,277,255.69	11,554.45	374,006.50	600,000.00	10,007.87	1,677,883.77	8,950,708.28
RECEIPTS								
	Interest	-	0.09	3.07		0.08		3.24
	Merchandise Sales	-		23,004.19				23,004.19
	Legal Reimbursements	-						0.00
	Reimbursement due to/(from) USAG State and Regions	-						0.00
	Membership /Sanctions/ Congress Registration	1,246,419.23						1,246,419.23
	Sales / Receipts	228,582.90						228,582.90
	Transfers	-	-					0.00
	USOPC Funding/NGF	1,002,250.00						1,002,250.00
TOTAL RECEIPTS		2,477,252.13	0.09	23,007.26	0.00	0.08	0.00	2,500,259.56
DISBURSEMENTS								
	Athlete Support/Apparel	4,252.19						4,252.19
	Bank Charges/Fees/Unprocessed Voids	41,570.55		3,781.72				45,352.27
	Computer Related Expenses	11,741.98						11,741.98
	Contract Labor	71,406.48						71,406.48
	Dues/Subscriptions/Licenses	13,951.80						13,951.80
	Employee Retirement Plan Funding	-						0.00
	Equipment Purchased	1,550.21						1,550.21
	Event & Program Expenses	170,051.90						170,051.90
	State/Region Rebates	-						0.00
	Insurance/Employee Benefits	503,401.36						503,401.36
	Misc Administrative Expenses	21,960.17	1,293.48					23,253.65
	Payroll Including Related Taxes	372,088.02						372,088.02
	Printing/Postage/Freight	146,343.54						146,343.54
	Professional Fees	85,397.91						85,397.91
	Professional Fees - Bankruptcy	150,000.00						150,000.00
	Purchased Services	954.50						954.50
	Refunds/Returns/Voided Payments	(106,966.80)						(106,966.80)
	Rent - Building/Parking	25,358.19						25,358.19
	Rental Property and Equipment	-						0.00
	Repairs and Maintenance	809.89						809.89
	Supplies	15,284.13						15,284.13
	Transfers	-						0.00
	Travel and Entertainment	432,364.17						432,364.17
	U.S. Trustee Quarterly Fees	-						0.00
	Utilities/Telephone	11,407.81						11,407.81
TOTAL DISBURSEMENTS		1,972,928.00	1,293.48	3,781.72	0.00	0.00	0.00	1,978,003.20
NET CASH FLOW (Receipts Less Disbursements)		504,324.13	(1,293.39)	19,225.54	0.00	0.08	0.00	522,256.36
CASH - END OF MONTH		6,781,579.82	10,261.06	393,232.04	600,000.00	10,007.95	1,677,883.77	9,472,964.64
Special Purpose Funds					600,000.00	10,007.95	1,677,883.77	2,287,891.72
BANK RECONCILIATIONS								
		PNC Bank Acct #7647	PNC Bank Acct #8792	PNC Bank Acct #0228	PNC Bank Acct #2326	PNC Bank Acct #2010	PNC Bank Acct #3829	Total
BALANCE PER BOOKS		6,781,579.82	10,261.06	393,232.04	600,000.00	10,007.95	1,677,883.77	9,472,964.64
BANK BALANCE		6,979,232.41	10,261.06	393,232.04	600,000.00	10,007.95	1,677,883.77	9,670,617.23
(+) DEPOSITS IN TRANSIT		72,822.34	0.00	0.00	0.00	0.00	0.00	72,822.34
(-) OUTSTANDING CHECKS		(270,474.93)	0.00	0.00	0.00	0.00	0.00	(270,474.93)
OTHER (ATTACH EXPLANATION)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADJUSTED BANK BALANCE*		6,781,579.82	10,261.06	393,232.04	600,000.00	10,007.95	1,677,883.77	9,472,964.64
*Adjusted bank balance must equal balance per books.								
DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES								
TOTAL DISBURSEMENTS								1,978,003.20
Less: Transfers								0.00
Plus: Estate Disbursements Made by Outside Source								0.00
TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES								1,978,003.20

In re: USA Gymnastics			Case No. 18-09108
			10/01-10/31/2021
		BALANCE SHEET	
ASSETS			
Current Assets			
Cash: Operating	7,185,073		1,525,842
Cash: Special Purpose	2,287,892		6,480,372
Total Cash	9,472,965		75,000,000
Accounts Receivable	-		7,321,495
Prepaid Expenses	-		345,886
Inventory	86,032		90,673,595
Total Current Assets	9,558,997		
Furniture, Fixtures, and Equipment		Retained Earnings	(5,951,205)
Property, Plant and Equipment	1,654,030		
Accumulated Depreciation	(1,490,637)		
Net Furniture, Fixtures, and Equipment	163,393		
Insurance Receivable	75,000,000		
Total Other Assets	75,000,000		
Total Assets	84,722,390	Total Liabilities and Equity	84,722,390

In re: USA Gymnastics

Case No. 18-09108
10/01-10/31/2021

STATEMENT OF OPERATIONS

REVENUE		EXPENSES	
Marketing	178,740	Marketing	-
Events	6,500	Events, net of refunds	(91,332)
Total Marketing and Events	185,240	Total Marketing and Events	(91,332)
Communications	-	Communications	1,199
Creative/New Media	28,036	Creative/New Media	8,223
Total Communications	28,036	Total Communications	9,422
Women	24,133	Women	273,679
Men	11,350	Men	91,222
Trampoline & Tumbling, net of refunds	(1,513)	Trampoline & Tumbling	70,809
Rhythmic	165	Rhythmic	92,624
Sports Acro	60	Sports Acro	2,574
Multit-Discipline	15	Multi Discipline	283
Gym for All	-	Olympics	5,658
Total Program	34,210	Emerging Disciplines	67
		Gym for All	-
		Medical	61,756
		Total Program	598,672
Membership	700,000		
Congress	-	Congress	600
Education	116,409	Education	22,554
Merchandising	23,007	Merchandising	13,324
Total Member Services	839,416	Safe Sport	77,037
		Total Member Services	113,515
Grant Income - USOPC and NGF	1,002,250		
Administrative / PPP Loan Forgiveness	866,732	International Relations	15,055
Total Revenue	2,955,884	State & Region Rebates	-
		Administrative	580,886
		Legal	139,566
		Insurance	451,811
		Depreciation	1,373
		Total Admin	1,188,691
		Total Expenses	1,818,968
		TOTAL NET INCOME	1,136,916

In re: USA Gymnastics			Case No. 18-09108	
			10/01-10/31/2021	
LISTING OF AGED ACCOUNTS PAYABLE				
Invoice Date	Days Outstanding	Vendor	Description	Amount
10/31/2020	365	Rubin & Levin	Professional Fees	2,569.00
9/30/2020	396	Miller Johnson Snell & Cummiskey	Professional Fees	29,346.08
9/30/2020	396	Miller Johnson Snell & Cummiskey	Professional Fees	7,324.90
9/30/2020	396	Miller Johnson Snell & Cummiskey	Professional Fees	6,093.00
9/30/2020	396	Miller Johnson Snell & Cummiskey	Professional Fees	1,499.20
9/30/2020	396	Plews Shadley Racher & Braun LLP	Professional Fees	108,994.05
9/30/2020	396	Plews Shadley Racher & Braun LLP	Professional Fees	27,082.60
9/30/2020	396	Rubin & Levin	Professional Fees	5,834.88
9/30/2020	396	Rubin & Levin	Professional Fees	1,453.10
8/31/2020	426	Jenner & Block	Professional Fees	146,654.48
8/31/2020	426	Jenner & Block	Professional Fees	187,094.74
8/31/2020	426	Miller Johnson Snell & Cummiskey	Professional Fees	49,890.00
8/31/2020	426	Miller Johnson Snell & Cummiskey	Professional Fees	12,463.40
8/31/2020	426	Miller Johnson Snell & Cummiskey	Professional Fees	62,353.40
8/31/2020	426	Plews Shadley Racher & Braun LLP	Professional Fees	138,482.95
8/31/2020	426	Plews Shadley Racher & Braun LLP	Professional Fees	34,003.60
7/31/2020	457	Rubin & Levin	Professional Fees	619.30
7/31/2020	457	Rubin & Levin	Professional Fees	2,480.50
6/30/2020	488	Jenner & Block	Professional Fees	279,654.02
6/30/2020	488	Miller Johnson Snell & Cummiskey	Professional Fees	44,152.78
6/30/2020	488	Plews Shadley Racher & Braun LLP	Professional Fees	57,382.27
6/30/2020	488	Plews Shadley Racher & Braun LLP	Professional Fees	9,015.95
6/30/2020	488	Rubin & Levin	Professional Fees	889.40
6/30/2020	488	Rubin & Levin	Professional Fees	2,645.50
5/31/2020	518	Jenner & Block	Professional Fees	43,622.19
5/31/2020	518	Jenner & Block	Professional Fees	175,187.04
5/31/2020	518	Plews Shadley Racher & Braun LLP	Professional Fees	113,380.60
5/31/2020	518	Plews Shadley Racher & Braun LLP	Professional Fees	28,337.20
5/31/2020	518	Rubin & Levin	Professional Fees	11,856.97
5/31/2020	518	Rubin & Levin	Professional Fees	2,940.10
4/30/2020	549	Barnes & Thornburg	Professional Fees	1,078.00
4/30/2020	549	Jenner & Block	Professional Fees	125,272.44
4/30/2020	549	Jenner & Block	Professional Fees	35,595.54
4/30/2020	549	Jenner & Block	Professional Fees	143,642.01
4/30/2020	549	Pachulski Stang Ziehl & Jones LLP	Professional Fees	26,970.96
4/30/2020	549	Pachulski Stang Ziehl & Jones LLP	Professional Fees	6,573.40
4/30/2020	549	Plews Shadley Racher & Braun LLP	Professional Fees	18,508.70
4/30/2020	549	Plews Shadley Racher & Braun LLP	Professional Fees	74,075.45
4/30/2020	549	Rubin & Levin	Professional Fees	17,035.95
3/31/2020	579	Barnes & Thornburg	Professional Fees	7,915.59
3/31/2020	579	Development Specialists, Inc	Professional Fees	2,357.09
3/31/2020	579	FrankGecker	Professional Fees	8,802.25
3/31/2020	579	Fred Caruso	Professional Fees	5,472.00

In re: USA Gymnastics			Case No. 18-09108	
			10/01-10/31/2021	
LISTING OF AGED ACCOUNTS PAYABLE				
Invoice Date	Days Outstanding	Vendor	Description	Amount
10/31/2021	0	Miller Johnson Snell & Cummiskey	Professional Fees	42,850.19
10/31/2021	0	Plews Shadley Racher & Braun LLP	Professional Fees	78,248.23
10/31/2021	0	FrankGecker	Professional Fees	18,467.50
9/30/2021	31	Plews Shadley Racher & Braun LLP	Professional Fees	24,555.32
9/30/2021	31	Miller Johnson Snell & Cummiskey	Professional Fees	26,383.22
9/30/2021	31	Jenner & Block	Professional Fees	245,825.58
8/31/2021	61	Plews Shadley Racher & Braun LLP	Professional Fees	32,495.50
8/31/2021	61	Miller Johnson Snell & Cummiskey	Professional Fees	32,129.20
8/31/2021	61	Jenner & Block	Professional Fees	118,950.42
7/31/2021	92	Plews Shadley Racher & Braun LLP	Professional Fees	36,205.95
7/31/2021	92	Miller Johnson Snell & Cummiskey	Professional Fees	41,312.50
7/31/2021	92	Jenner & Block	Professional Fees	98,950.05
6/30/2021	123	Plews Shadley Racher & Braun LLP	Professional Fees	47,538.59
6/30/2021	123	Miller Johnson Snell & Cummiskey	Professional Fees	50,771.12
6/30/2021	123	Jenner & Block	Professional Fees	92,278.51
5/31/2021	153	Jenner & Block	Professional Fees	278,724.97
4/30/2021	184	Plews Shadley Racher & Braun LLP	Professional Fees	56,306.00
4/30/2021	184	Miller Johnson Snell & Cummiskey	Professional Fees	47,027.40
4/30/2021	184	Jenner & Block	Professional Fees	126,441.25
3/31/2021	214	Miller Johnson Snell & Cummiskey	Professional Fees	59,686.00
3/31/2021	214	Plews Shadley Racher & Braun LLP	Professional Fees	36,844.00
3/31/2021	214	Rubin & Levin	Professional Fees	6,317.07
3/31/2021	214	Jenner & Block	Professional Fees	155,364.05
2/28/2021	245	Jenner & Block	Professional Fees	211,650.05
1/31/2021	273	Fred Caruso	Professional Fees	5,000.00
1/21/2021	283	Miller Johnson Snell & Cummiskey	Professional Fees	38,276.00
1/11/2021	293	Rubin & Levin	Professional Fees	4,715.12
12/31/2020	304	Development Specialists, Inc	Professional Fees	1,700.00
12/31/2020	304	FrankGecker	Professional Fees	800.00
12/31/2020	304	Jenner & Block	Professional Fees	124,939.00
12/30/2020	305	Miller Johnson Snell & Cummiskey	Professional Fees	44,980.50
12/30/2020	305	Miller Johnson Snell & Cummiskey	Professional Fees	150,105.00
12/16/2020	319	Plews Shadley Racher & Braun LLP	Professional Fees	124,662.50
12/16/2020	319	Plews Shadley Racher & Braun LLP	Professional Fees	109,870.00
12/9/2020	326	Rubin & Levin	Professional Fees	1,281.50
12/9/2020	326	Rubin & Levin	Professional Fees	8,326.00
11/30/2020	335	Jenner & Block	Professional Fees	96,720.91
11/30/2020	335	Jenner & Block	Professional Fees	121,261.00
11/30/2020	335	Miller Johnson Snell & Cummiskey	Professional Fees	45,085.61
11/30/2020	335	Pachulski Stang Ziehl & Jones LLP	Professional Fees	295,221.00
11/30/2020	335	Plews Shadley Racher & Braun LLP	Professional Fees	113,119.27
11/30/2020	335	Rubin & Levin	Professional Fees	4,466.60
10/31/2020	365	Jenner & Block	Professional Fees	155,712.00

In re: USA Gymnastics			Case No. 18-09108	
			10/01-10/31/2021	
LISTING OF AGED ACCOUNTS PAYABLE				
Invoice Date	Days Outstanding	Vendor	Description	Amount
3/31/2020	579	Jenner & Block	Professional Fees	31,318.11
3/31/2020	579	Jenner & Block	Professional Fees	155,848.16
3/31/2020	579	Pachulski Stang Ziehl & Jones LLP	Professional Fees	55,021.38
3/31/2020	579	Pachulski Stang Ziehl & Jones LLP	Professional Fees	161,629.28
3/31/2020	579	Plews Shadley Racher & Braun LLP	Professional Fees	18,208.40
3/31/2020	579	Plews Shadley Racher & Braun LLP	Professional Fees	72,833.60
3/31/2020	579	Rubin & Levin	Professional Fees	5,789.98
2/28/2020	611	FrankGecker	Professional Fees	18,556.80
2/28/2020	611	Jenner & Block	Professional Fees	57,362.04
2/28/2020	611	Plews Shadley Racher & Braun LLP	Professional Fees	17,323.10
2/28/2020	611	Plews Shadley Racher & Braun LLP	Professional Fees	69,292.40
1/31/2020	639	Jenner & Block	Professional Fees	173,694.48
1/31/2020	639	Plews Shadley Racher & Braun LLP	Professional Fees	19,747.10
1/31/2020	639	Plews Shadley Racher & Braun LLP	Professional Fees	28,730.27
12/31/2019	670	Barnes & Thornburg	Professional Fees	4,687.94
12/31/2019	670	Development Specialists, Inc	Professional Fees	1,968.12
12/31/2019	670	FrankGecker	Professional Fees	2,215.90
12/31/2019	670	Fred Caruso	Professional Fees	1,466.00
11/30/2019	701	Barnes & Thornburg	Professional Fees	5,032.00
10/31/2019	731	Barnes & Thornburg	Professional Fees	4,403.00
9/30/2019	762	Barnes & Thornburg	Professional Fees	20,725.55
8/31/2019	792	Barnes & Thornburg	Professional Fees	7,579.45
7/31/2019	823	Barnes & Thornburg	Professional Fees	6,554.90
6/30/2019	854	Barnes & Thornburg	Professional Fees	8,532.95
5/31/2019	884	Barnes & Thornburg	Professional Fees	6,354.31
4/30/2019	915	Barnes & Thornburg	Professional Fees	17,391.54
2/28/2019	976	Barnes & Thornburg	Professional Fees	302.56
10/31/2021	0	Administrative	Administrative	29,635.15
		Total Post Petition		6,480,371.73
		Includes 20% Holdback on Professional fees		

In re: USA GymnasticsCase No. 18-09108
10/01-10/31/2021**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES PAID**

Payee	Role	Approved Current Month	Approved Cumulative	Paid Current Month	Paid Cumulative
Debtor's Bankruptcy					
Jenner & Block	Lead Counsel	-	7,087,633	63,400	3,705,870
Miller Johnson	Lead Counsel	42,850	2,022,126	20,900	1,242,861
Plews Shadley Racher & Braum	Special Counsel	78,248	3,230,262	43,200	1,697,090
Barnes & Thornburg	Special Counsel	-	212,991	2,800	122,433
Subtotal Debtor's Bankruptcy		121,098	12,553,012	130,300	6,768,254
Debtor's Non-Bankruptcy					
BDO USA, LLC	Financial Professional	6,250	214,732	6,250	214,732
APCO Worldwide	Other	-	388,891	-	388,891
Hilder & Associates PC	Special Counsel	-	370,717	443	370,717
Subtotal Debtor's Non-Bankruptcy		6,250	974,340	6,693	974,340
Other Professionals Bankruptcy					
Pachulski, Stang, Ziehl & Jones	Creditors Committee	-	2,623,837	15,700	2,116,349
Rubin & Levin	Creditors Committee	-	381,817	2,400	302,596
Development Specialists, Inc.	Future Claimants' Representative	-	148,527	700	130,564
FrankGecker LLP	Future Claimants' Representative	18,468	167,598	900	118,754
Omni Management Group	Other - Claims Agent	78,705	396,496	78,705	396,496
Subtotal Other Professionals		97,173	3,718,275	98,405	3,064,759
Totals		224,521	17,245,627	235,398	10,807,353