

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF INDIANA

In Re. USA Gymnastics

Case No. 18-09108

Debtor(s)

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Jointly Administered

Monthly Operating Report

Chapter 11

Reporting Period Ended: 03/31/2022

Petition Date: 12/05/2018

Months Pending: 40

Industry Classification:

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Reporting Method: Accrual Basis

Cash Basis

Debtor's Full-Time Employees (current):

52

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

04/15/2022

Date

Catherine Steege, Jenner & Block LLP

Printed Name of Responsible Party

353 N. Clark St.
Chicago, IL 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

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Part 1: Cash Receipts and Disbursements		Current Month	Cumulative
a.	Cash balance beginning of month	\$5,950,266	
b.	Total receipts (net of transfers between accounts)	\$306,302	\$92,050,520
c.	Total disbursements (net of transfers between accounts)	\$2,133,960	\$93,215,057
d.	Cash balance end of month (a+b-c)	\$4,122,608	
e.	Disbursements made by third party for the benefit of the estate	\$0	\$0
f.	Total disbursements for quarterly fee calculation (c+e)	\$2,133,960	\$93,215,057
Part 2: Asset and Liability Status		Current Month	
(Not generally applicable to Individual Debtors. See Instructions.)			
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	\$4,240,124	
e.	Total assets	\$79,396,653	
f.	Postpetition payables (excluding taxes)	\$12,529,106	
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)	\$12,529,106	
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)	\$89,054,948	
o.	Ending equity/net worth (e-n)	\$-9,658,295	
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)		Current Month	Cumulative
(Not generally applicable to Individual Debtors. See Instructions.)			
a.	Gross income/sales (net of returns and allowances)	\$1,213,421	
b.	Cost of goods sold (inclusive of depreciation, if applicable)	\$0	
c.	Gross profit (a-b)	\$1,213,421	
d.	Selling expenses	\$0	
e.	General and administrative expenses	\$917,798	
f.	Other expenses	\$1,221,626	
g.	Depreciation and/or amortization (not included in 4b)	\$1,373	
h.	Interest	\$0	
i.	Taxes (local, state, and federal)	\$0	
j.	Reorganization items	\$363,636	
k.	Profit (loss)	\$-1,291,012	\$-15,300,187

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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>		\$363,636	\$14,498,996	\$0	\$6,768,254
	<i>Itemized Breakdown by Firm</i>					
	Firm Name	Role				
i	Jenner & Block	Lead Counsel	\$225,273	\$8,604,223	\$0	\$3,705,870
ii	Miller Johnson	Lead Counsel	\$84,727	\$2,220,164	\$0	\$1,242,861
iii	Plews Shadley Racher & Braun	Special Counsel	\$53,636	\$3,461,618	\$0	\$1,697,090
iv	Barnes & Thornburg	Special Counsel	\$0	\$212,991	\$0	\$122,433
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			Approved Current Month	Approved Cumulative	Paid Current Month	Paid Cumulative
b.	Debtor's professional fees & expenses (nonbankruptcy) <i>Aggregate Total</i>		\$0	\$974,340	\$0	\$974,340
	<i>Itemized Breakdown by Firm</i>					
	Firm Name	Role				
i	BDO USA, LLP	Financial Professional	\$0	\$214,732	\$0	\$214,732
ii	APCO Worldwide LLC	Other	\$0	\$388,891	\$0	\$388,891
iii	Hilder & Associates, PC	Special Counsel	\$0	\$370,717	\$0	\$370,717
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c.	All professional fees and expenses (debtor & committees)			\$365,036	\$19,500,873	\$1,400	\$11,017,490

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	\$41,348	\$1,012,552
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
- 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

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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"/>

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).

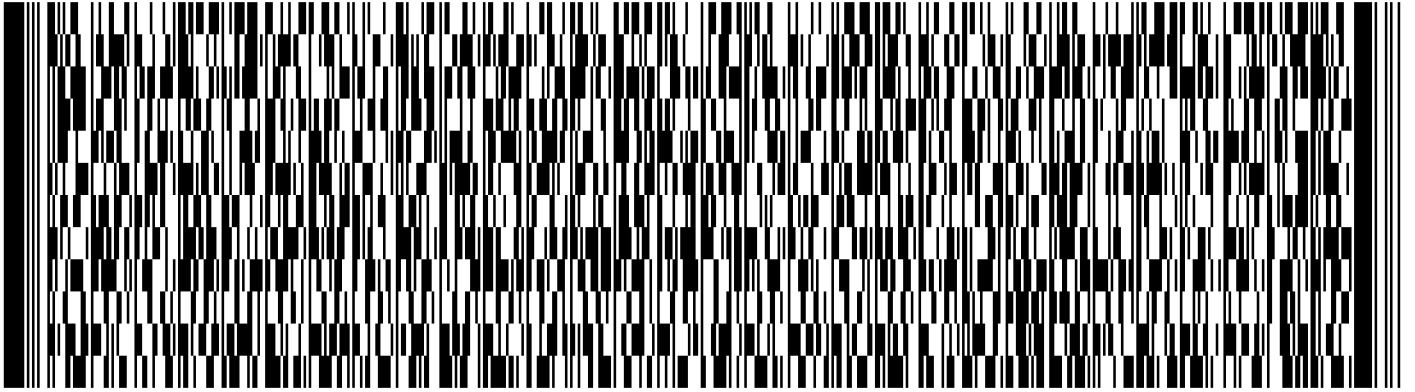
I declare under penalty of perjury that the foregoing Monthly Operating Report and its supporting documentation are true and correct and that I have been authorized to sign this report on behalf of the estate.

/s/ Bernadette M. Barron
 Signature of Responsible Party
Chief Financial Officer
 Title

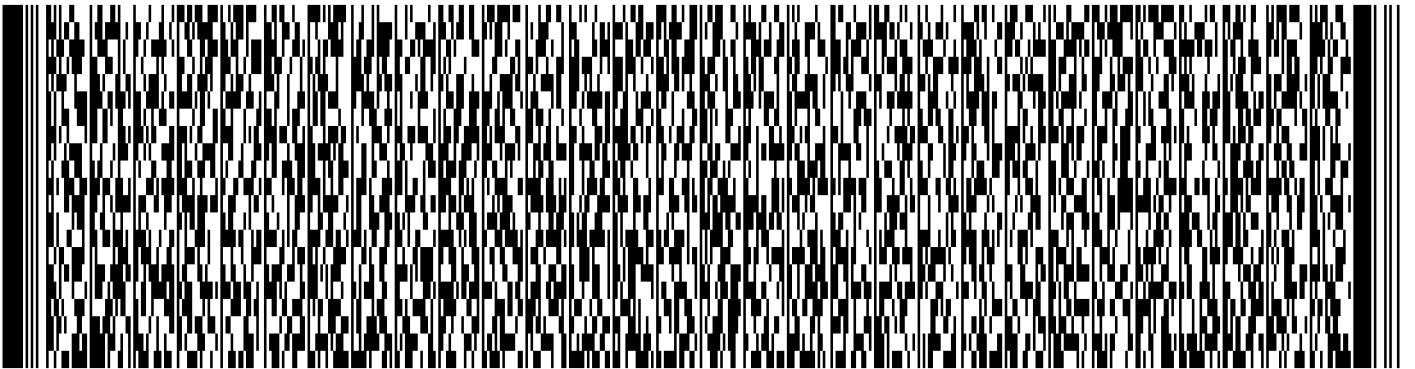
Bernadette M. Barron
 Printed Name of Responsible Party
04/13/2022
 Date

Debtor's Name USA Gymnastics

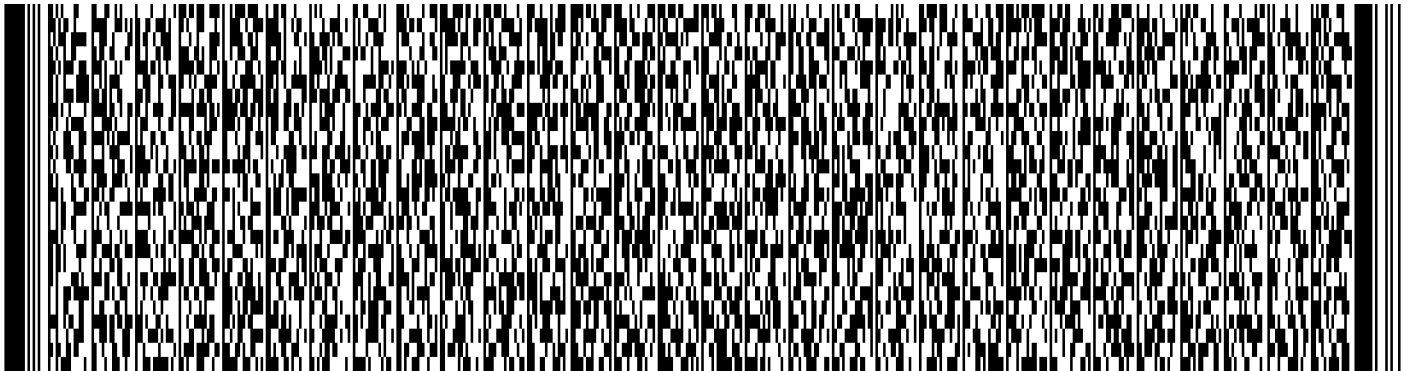
Case No. 18-09108



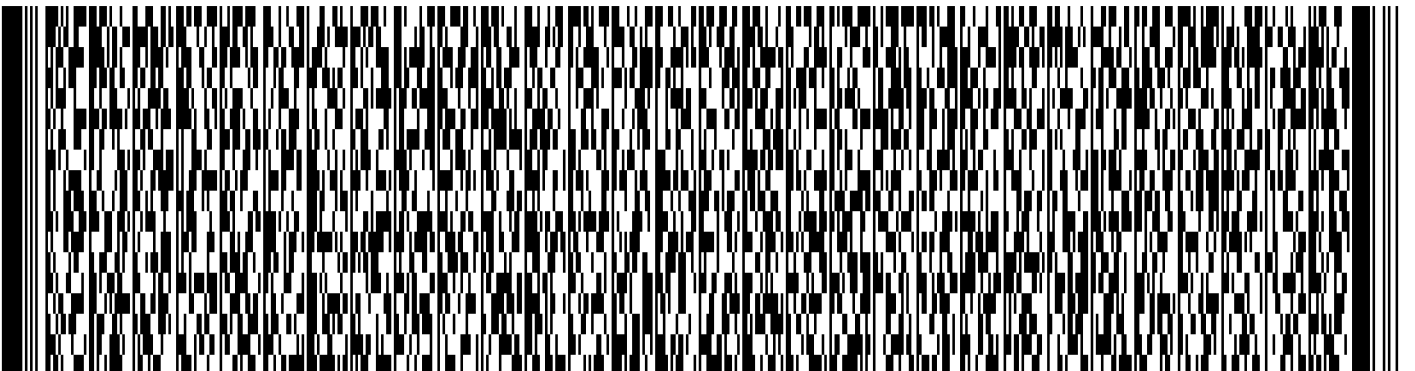
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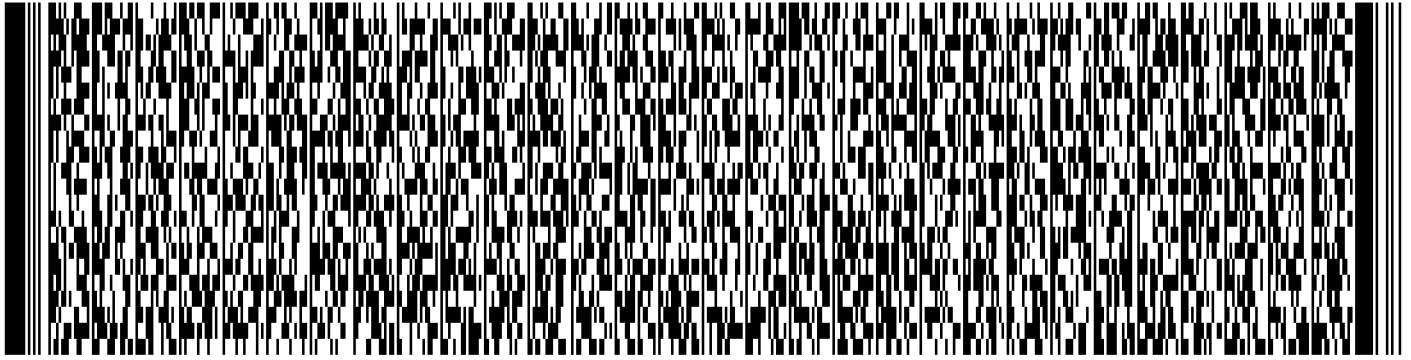
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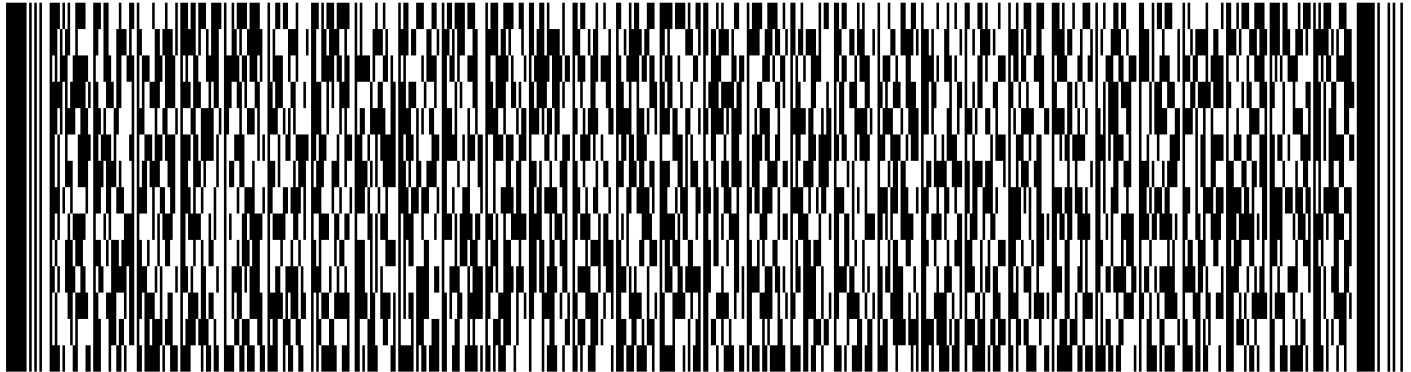
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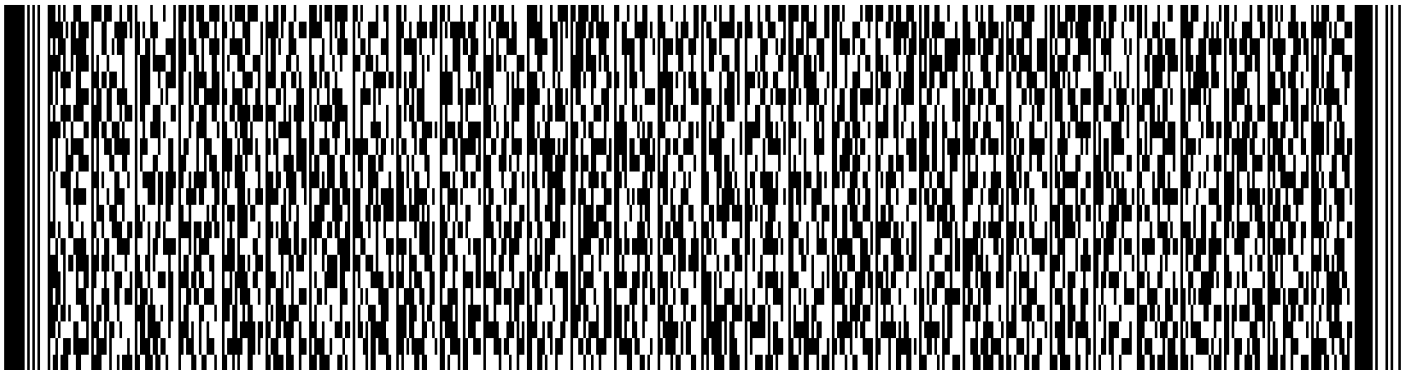
Case No. 18-09108



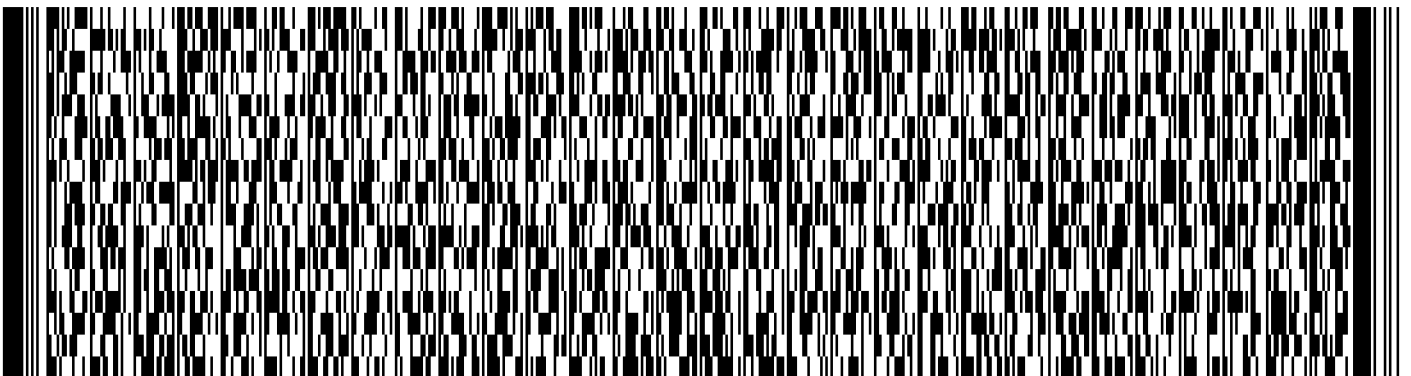
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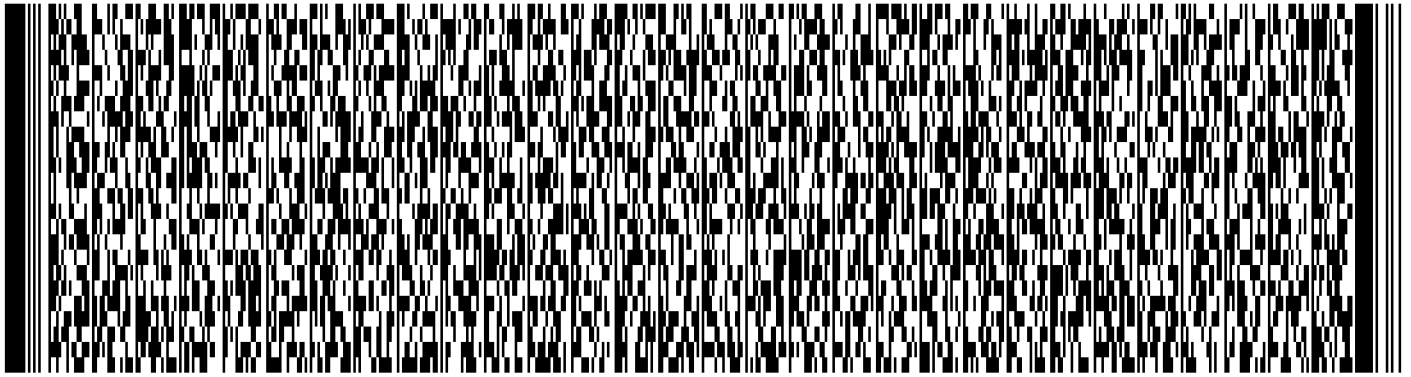
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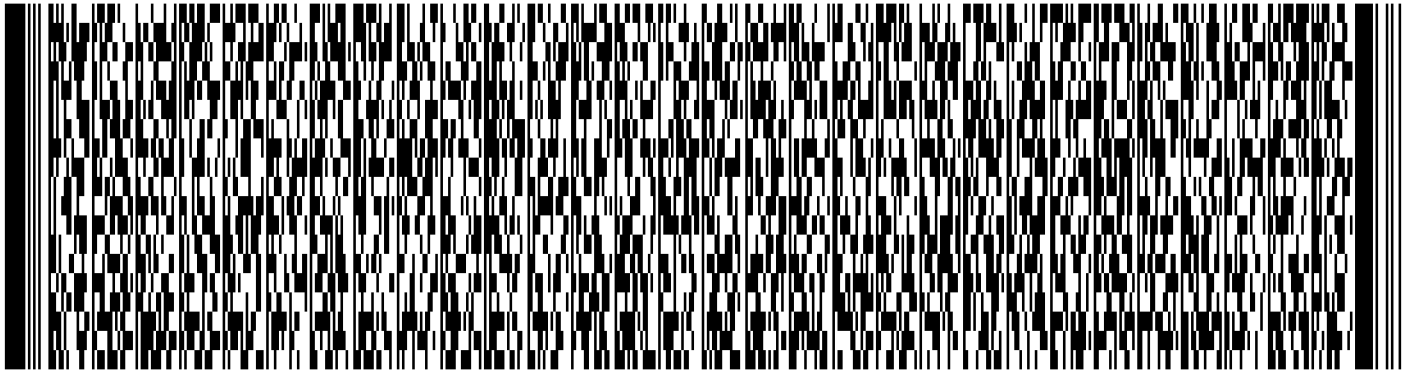
NonBankruptcy51to100

Debtor's Name USA Gymnastics

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In re: USA Gymnastics Case No. 18-09108
3/01-3/31/2022

RECEIPTS & DISBURSEMENTS REPORT

	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	3,228,825.07	9,951.45	423,602.50	599,995.00	10,008.29	1,677,883.77	5,950,266.08
RECEIPTS							
Interest	-	0.08	3.64		0.08		3.80
Merchandise Sales	3,963.30		9,907.25				13,870.55
Legal Reimbursements	-						0.00
Reimbursement due to/(from) USAG State and Regions	(264.62)						(264.62)
Membership /Sanctions/ Congress Registration	226,739.81						226,739.81
Sales / Receipts	65,952.44						65,952.44
Transfers	-	-					0.00
USOPC Funding/NGF	-						0.00
TOTAL RECEIPTS	296,390.93	0.08	9,910.89	0.00	0.08	0.00	306,301.98
DISBURSEMENTS							
Athlete Support/Apparel	136,955.89						136,955.89
Bank Charges/Fees/Unprocessed Voids	7,860.33		2,732.18				10,592.51
Computer Related Expenses	22,781.82						22,781.82
Contract Labor	62,359.25						62,359.25
Dues/Subscriptions/Licenses	4,248.22						4,248.22
Employee Retirement Plan Funding	-						0.00
Equipment Purchased	24,251.09						24,251.09
Event & Program Expenses	315,333.77						315,333.77
State/Region Rebates	-						0.00
Insurance/Employee Benefits	216,820.39						216,820.39
Misc Administrative Expenses	28,000.07	906.30		5.00			28,911.37
Payroll Including Related Taxes	595,562.54	-					595,562.54
Printing/Postage/Freight	21,330.86						21,330.86
Professional Fees	92,348.81						92,348.81
Professional Fees - Bankruptcy	-						0.00
Purchased Services	829.00						829.00
Refunds>Returns/Voided Payments	(2,650.00)	-		(10.00)			(2,660.00)
Rent - Building/Parking	21,054.41						21,054.41
Rental Property and Equipment	1,173.93						1,173.93
Repairs and Maintenance	1,825.55						1,825.55
Supplies	8,357.00						8,357.00
Transfers	-						0.00
Travel and Entertainment	561,481.92						561,481.92
U.S. Trustee Quarterly Fees	-						0.00
Utilities/Telephone	10,401.46						10,401.46
TOTAL DISBURSEMENTS	2,130,326.31	906.30	2,732.18	(5.00)	0.00	0.00	2,133,959.79
NET CASH FLOW (Receipts Less Disbursements)	(1,833,935.38)	(906.22)	7,178.71	5.00	0.08	0.00	(1,827,657.81)
CASH - END OF MONTH	1,394,889.69	9,045.23	430,781.21	600,000.00	10,008.37	1,677,883.77	4,122,608.27
Special Purpose Funds				600,000.00	10,008.37	1,677,883.77	2,287,892.14
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	1,394,889.69	9,045.23	430,781.21	600,000.00	10,008.37	1,677,883.77	4,122,608.27
BANK BALANCE	1,684,989.25	9,045.23	430,781.21	600,000.00	10,008.37	1,677,883.77	4,412,707.83
(+) DEPOSITS IN TRANSIT	13,951.33	0.00	0.00	0.00	0.00	0.00	13,951.33
(-) OUTSTANDING CHECKS	(304,050.89)	0.00	0.00	0.00	0.00	0.00	(304,050.89)
OTHER (ATTACH EXPLANATION)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADJUSTED BANK BALANCE*	1,394,889.69	9,045.23	430,781.21	600,000.00	10,008.37	1,677,883.77	4,122,608.27
*Adjusted bank balance must equal balance per books.							
DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES							
TOTAL DISBURSEMENTS							2,133,959.79
Less: Transfers							0.00
Plus: Estate Disbursements Made by Outside Source							0.00
TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES							2,133,959.79

In re: USA Gymnastics		Case No. 18-09108	
			3/01-3/31/2022
BALANCE SHEET			
ASSETS			
Current Assets			
Cash: Operating	1,834,716		1,525,842
Cash: Special Purpose	2,287,892		8,506,010
Total Cash	4,122,608		75,000,000
Accounts Receivable	-		3,701,087
Prepaid Expenses	31,484		322,009
Inventory	86,032		89,054,948
Total Current Assets	4,240,124		
Furniture, Fixtures, and Equipment			
Property, Plant and Equipment	1,654,030		(9,658,295)
Accumulated Depreciation	(1,497,501)		
Net Furniture, Fixtures, and Equipment	156,529		
Insurance Receivable			
Total Other Assets	75,000,000		
	75,000,000		
Total Assets	79,396,653	Total Liabilities and Equity	79,396,653
LIABILITIES AND NET ASSETS			
Liabilities			
Accounts Payable-Prepetition			1,525,842
Accounts Payable-Post-Petition			8,506,010
Contingent Liability			75,000,000
Deferred Revenues			3,701,087
Accrued Liabilities			322,009
Total Liabilities			89,054,948
Retained Earnings			(9,658,295)

In re: USA Gymnastics

Case No. 18-09108
3/01-3/31/2022

STATEMENT OF OPERATIONS

REVENUE		EXPENSES	
Marketing	8,963	Marketing	1,210
Events, net	(1,080)	Events	115,338
Total Marketing and Events	7,883	Total Marketing and Events	116,548
Communications	-	Communications	5,867
Creative/New Media	41,647	Creative/New Media	34,565
Total Communications	41,647	Total Communications	40,432
Women	9,550	Women	272,862
Men	7,665	Men	151,185
Trampoline & Tumbling	37,900	Trampoline & Tumbling	234,976
Rhythmic	8,411	Rhythmic	122,526
Sports Acro	2,983	Sports Acro	24,966
Mult-Discipline	15	Multi Discipline	31,665
Emerging Disciplines	161	Olympics	-
Gym for All	-	Emerging Disciplines	-
Total Program	66,685	Gym for All	-
		Medical	89,227
		Total Program	927,407
Membership	919,000		
Congress	76,870	Congress	-
Education	33,845	Education	13,443
Merchandising	9,911	Merchandising	7,663
Safe Sport	-	Safe Sport	116,133
Total Member Services	1,039,626	Total Member Services	137,239
Grant Income - USOPC and NGF	39,933	International Relations	-
Administrative	17,647	State & Region Rebates	-
Total Revenue	1,213,421	Administrative	752,440
		Legal	363,636
		Insurance	165,358
		Depreciation	1,373
		Total Admin	1,282,807
		Total Expenses	2,504,433
		TOTAL NET INCOME	(1,291,012)

In re: USA Gymnastics		Case No. 18-09108		
		3/01-3/31/2022		
LISTING OF AGED ACCOUNTS PAYABLE				
Invoice Date	Days Outstanding	Vendor	Description	Amount
3/31/22	0	Jenner & Block	Professional Fees	225,273.34
3/31/22	0	Plews Shadley Racher & Braun LLP	Professional Fees	53,635.52
3/31/22	0	Miller Johnson Snell & Cummiskey	Professional Fees	84,726.86
2/28/22	31	Jenner & Block	Professional Fees	85,798.86
2/28/22	31	Plews Shadley Racher & Braun LLP	Professional Fees	37,154.90
1/31/22	59	Jenner & Block	Professional Fees	364,664.11
1/31/22	59	Plews Shadley Racher & Braun LLP	Professional Fees	62,586.55
1/31/22	59	Rubin & Levin	Professional Fees	30,103.02
12/31/21	90	FrankGecker	Professional Fees	23,119.49
12/31/21	90	Jenner & Block	Professional Fees	181,761.11
12/31/21	90	Miller Johnson Snell & Cummiskey	Professional Fees	37,331.36
12/31/21	90	Miller Johnson Snell & Cummiskey	Professional Fees	49,907.01
12/31/21	90	Plews Shadley Racher & Braun LLP	Professional Fees	27,798.48
12/31/21	90	Rubin & Levin	Professional Fees	45,901.99
11/30/21	121	Miller Johnson Snell & Cummiskey	Professional Fees	26,072.95
11/30/21	121	Jenner & Block	Professional Fees	356,935.09
11/30/21	121	Plews Shadley Racher & Braun LLP	Professional Fees	50,179.90
10/31/21	151	Miller Johnson Snell & Cummiskey	Professional Fees	42,850.19
10/31/21	151	Jenner & Block	Professional Fees	302,157.96
10/31/21	151	Plews Shadley Racher & Braun LLP	Professional Fees	78,248.23
10/31/21	151	FrankGecker	Professional Fees	18,467.50
9/30/21	182	Plews Shadley Racher & Braun LLP	Professional Fees	24,555.32
9/30/21	182	Miller Johnson Snell & Cummiskey	Professional Fees	26,383.22
9/30/21	182	Jenner & Block	Professional Fees	245,825.58
8/31/21	212	Plews Shadley Racher & Braun LLP	Professional Fees	32,495.50
8/31/21	212	Miller Johnson Snell & Cummiskey	Professional Fees	32,129.20
8/31/21	212	Jenner & Block	Professional Fees	118,950.42
7/31/21	243	Plews Shadley Racher & Braun LLP	Professional Fees	36,205.95
7/31/21	243	Miller Johnson Snell & Cummiskey	Professional Fees	41,312.50
7/31/21	243	Jenner & Block	Professional Fees	98,950.05
6/30/21	274	Plews Shadley Racher & Braun LLP	Professional Fees	47,538.59
6/30/21	274	Miller Johnson Snell & Cummiskey	Professional Fees	50,771.12
6/30/21	274	Jenner & Block	Professional Fees	92,278.51
5/31/21	304	Jenner & Block	Professional Fees	278,724.97
4/30/21	335	Plews Shadley Racher & Braun LLP	Professional Fees	56,306.00
4/30/21	335	Miller Johnson Snell & Cummiskey	Professional Fees	47,027.40
4/30/21	335	Jenner & Block	Professional Fees	126,441.25
3/31/21	365	Miller Johnson Snell & Cummiskey	Professional Fees	59,686.00
3/31/21	365	Plews Shadley Racher & Braun LLP	Professional Fees	36,844.00
3/31/21	365	Rubin & Levin	Professional Fees	6,317.07
3/31/21	365	Jenner & Block	Professional Fees	155,364.05
2/28/21	396	Jenner & Block	Professional Fees	211,650.05
1/31/21	424	Fred Caruso	Professional Fees	5,000.00
1/21/21	434	Miller Johnson Snell & Cummiskey	Professional Fees	38,276.00

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LISTING OF AGED ACCOUNTS PAYABLE				
Invoice Date	Days Outstanding	Vendor	Description	Amount
1/11/21	444	Rubin & Levin	Professional Fees	4,715.12
12/31/20	455	Development Specialists, Inc	Professional Fees	1,700.00
12/31/20	455	FrankGecker	Professional Fees	800.00
12/31/20	455	Jenner & Block	Professional Fees	124,939.00
12/30/20	456	Miller Johnson Snell & Cummiskey	Professional Fees	44,980.50
12/30/20	456	Miller Johnson Snell & Cummiskey	Professional Fees	150,105.00
12/16/20	470	Plews Shadley Racher & Braun LLP	Professional Fees	124,662.50
12/16/20	470	Plews Shadley Racher & Braun LLP	Professional Fees	109,870.00
12/9/20	477	Rubin & Levin	Professional Fees	1,281.50
12/9/20	477	Rubin & Levin	Professional Fees	8,326.00
11/30/20	486	Jenner & Block	Professional Fees	96,720.91
11/30/20	486	Jenner & Block	Professional Fees	121,261.00
11/30/20	486	Miller Johnson Snell & Cummiskey	Professional Fees	45,085.61
11/30/20	486	Pachulski Stang Ziehl & Jones LLP	Professional Fees	295,221.00
11/30/20	486	Plews Shadley Racher & Braun LLP	Professional Fees	113,119.27
11/30/20	486	Rubin & Levin	Professional Fees	4,466.60
10/31/20	516	Jenner & Block	Professional Fees	155,712.00
10/31/20	516	Rubin & Levin	Professional Fees	2,569.00
9/30/20	547	Miller Johnson Snell & Cummiskey	Professional Fees	29,346.08
9/30/20	547	Miller Johnson Snell & Cummiskey	Professional Fees	7,324.90
9/30/20	547	Miller Johnson Snell & Cummiskey	Professional Fees	6,093.00
9/30/20	547	Miller Johnson Snell & Cummiskey	Professional Fees	1,499.20
9/30/20	547	Plews Shadley Racher & Braun LLP	Professional Fees	108,994.05
9/30/20	547	Plews Shadley Racher & Braun LLP	Professional Fees	27,082.60
9/30/20	547	Rubin & Levin	Professional Fees	5,834.88
9/30/20	547	Rubin & Levin	Professional Fees	1,453.10
8/31/20	577	Jenner & Block	Professional Fees	146,654.48
8/31/20	577	Jenner & Block	Professional Fees	187,094.74
8/31/20	577	Miller Johnson Snell & Cummiskey	Professional Fees	49,890.00
8/31/20	577	Miller Johnson Snell & Cummiskey	Professional Fees	12,463.40
8/31/20	577	Miller Johnson Snell & Cummiskey	Professional Fees	62,353.40
8/31/20	577	Plews Shadley Racher & Braun LLP	Professional Fees	138,482.95
8/31/20	577	Plews Shadley Racher & Braun LLP	Professional Fees	34,003.60
7/31/20	608	Rubin & Levin	Professional Fees	619.30
7/31/20	608	Rubin & Levin	Professional Fees	2,480.50
6/30/20	639	Jenner & Block	Professional Fees	279,654.02
6/30/20	639	Miller Johnson Snell & Cummiskey	Professional Fees	44,152.78
6/30/20	639	Plews Shadley Racher & Braun LLP	Professional Fees	57,382.27
6/30/20	639	Plews Shadley Racher & Braun LLP	Professional Fees	9,015.95
6/30/20	639	Rubin & Levin	Professional Fees	889.40
6/30/20	639	Rubin & Levin	Professional Fees	2,645.50
5/31/20	669	Jenner & Block	Professional Fees	43,622.19
5/31/20	669	Jenner & Block	Professional Fees	175,187.04
5/31/20	669	Plews Shadley Racher & Braun LLP	Professional Fees	113,380.60

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LISTING OF AGED ACCOUNTS PAYABLE				
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5/31/20	669	Plews Shadley Racher & Braun LLP	Professional Fees	28,337.20
5/31/20	669	Rubin & Levin	Professional Fees	11,856.97
5/31/20	669	Rubin & Levin	Professional Fees	2,940.10
4/30/20	700	Barnes & Thornburg	Professional Fees	1,078.00
4/30/20	700	Jenner & Block	Professional Fees	125,272.44
4/30/20	700	Jenner & Block	Professional Fees	35,595.54
4/30/20	700	Jenner & Block	Professional Fees	143,642.01
4/30/20	700	Pachulski Stang Ziehl & Jones LLP	Professional Fees	26,970.96
4/30/20	700	Pachulski Stang Ziehl & Jones LLP	Professional Fees	6,573.40
4/30/20	700	Plews Shadley Racher & Braun LLP	Professional Fees	18,508.70
4/30/20	700	Plews Shadley Racher & Braun LLP	Professional Fees	74,075.45
4/30/20	700	Rubin & Levin	Professional Fees	17,035.95
3/31/20	730	Barnes & Thornburg	Professional Fees	7,915.59
3/31/20	730	Development Specialists, Inc	Professional Fees	2,357.09
3/31/20	730	FrankGecker	Professional Fees	8,802.25
3/31/20	730	Fred Caruso	Professional Fees	5,472.00
3/31/20	730	Jenner & Block	Professional Fees	31,318.11
3/31/20	730	Jenner & Block	Professional Fees	155,848.16
3/31/20	730	Pachulski Stang Ziehl & Jones LLP	Professional Fees	55,021.38
3/31/20	730	Pachulski Stang Ziehl & Jones LLP	Professional Fees	161,629.28
3/31/20	730	Plews Shadley Racher & Braun LLP	Professional Fees	18,208.40
3/31/20	730	Plews Shadley Racher & Braun LLP	Professional Fees	72,833.60
3/31/20	730	Rubin & Levin	Professional Fees	5,789.98
2/28/20	762	FrankGecker	Professional Fees	18,556.80
2/28/20	762	Jenner & Block	Professional Fees	57,362.04
2/28/20	762	Plews Shadley Racher & Braun LLP	Professional Fees	17,323.10
2/28/20	762	Plews Shadley Racher & Braun LLP	Professional Fees	69,292.40
1/31/20	790	Jenner & Block	Professional Fees	173,694.48
1/31/20	790	Plews Shadley Racher & Braun LLP	Professional Fees	19,747.10
1/31/20	790	Plews Shadley Racher & Braun LLP	Professional Fees	28,730.27
12/31/19	821	Barnes & Thornburg	Professional Fees	4,687.94
12/31/19	821	Development Specialists, Inc	Professional Fees	1,968.12
12/31/19	821	FrankGecker	Professional Fees	2,215.90
12/31/19	821	Fred Caruso	Professional Fees	1,466.00
11/30/19	852	Barnes & Thornburg	Professional Fees	5,032.00
10/31/19	882	Barnes & Thornburg	Professional Fees	4,403.00
9/30/19	913	Barnes & Thornburg	Professional Fees	20,725.55
8/31/19	943	Barnes & Thornburg	Professional Fees	7,579.45
7/31/19	974	Barnes & Thornburg	Professional Fees	6,554.90
6/30/19	1005	Barnes & Thornburg	Professional Fees	8,532.95
5/31/19	1035	Barnes & Thornburg	Professional Fees	6,354.31
4/30/19	1066	Barnes & Thornburg	Professional Fees	17,391.54
2/28/19	1127	Barnes & Thornburg	Professional Fees	302.56

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LISTING OF AGED ACCOUNTS PAYABLE				
Invoice Date	Days Outstanding	Vendor	Description	Amount
3/31/22	0	Administrative	Administrative	10,165.14
		Total Post Petition		8,506,010.22
		Includes 20% Holdback on Professional fees		

In re: USA Gymnastics

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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	225,273	8,604,223	-	3,705,870
Miller Johnson	Lead Counsel	84,727	2,220,164	-	1,242,861
Plews Shadley Racher & Braum	Special Counsel	53,636	3,461,618	-	1,697,090
Barnes & Thornburg	Special Counsel	-	212,991	-	122,433
Subtotal Debtor's Bankruptcy		363,636	14,498,996	-	6,768,254
Debtor's Non-Bankruptcy					
BDO USA, LLC	Financial Professional	-	214,732	-	214,732
APCO Worldwide	Other	-	388,891	-	388,891
Hilder & Associates PC	Special Counsel	-	370,717	-	370,717
Subtotal Debtor's Non-Bankruptcy		-	974,340	-	974,340
Other Professionals Bankruptcy					
Pachulski, Stang, Ziehl & Jones	Creditors Committee	-	2,623,837	-	2,116,349
Rubin & Levin	Creditors Committee	-	457,822	-	302,596
Development Specialists, Inc.	Future Claimants' Representative	-	148,527	-	130,564
FrankGecker LLP	Future Claimants' Representative	-	190,718	-	118,754
Omni Management Group	Other - Claims Agent	1,400	606,633	1,400	606,633
Subtotal Other Professionals		1,400	4,027,537	1,400	3,274,896
Totals		365,036	19,500,873	1,400	11,017,490