

UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF INDIANA

In re: USA Gymnastics

Case No. 18-09108  
09/01-09/30/2020

MONTHLY OPERATING REPORT

REQUIRED DOCUMENTS	Form No.	Document Attached	Explanation Attached	Debtor Statement
Schedule of Cash Receipts and Disbursements	MOR-1	X		
Bank Reconciliation (or copies of debtor's bank reconciliations)	MOR-1a			X
Schedule of Professional Fees Paid	MOR-1b	X		
Statement of Operations	MOR-2	X		
Balance Sheet	MOR-3	X		
Status of Post Petition Taxes				X
Summary of Unpaid Postpetition Debts	MOR-4	X		
Listing of Aged Accounts Payable	MOR-4a	X		
Accounts Receivable Reconciliation and Aging	MOR-5	X		
Debtor Questionnaire	MOR-6	X		

I declare under penalty of perjury (28 U.S.C. Section 1746) that the information contained in this monthly operating report (including attached supporting documentation) is true and correct to the best of my knowledge, information and belief.

/s/ Bernadette M. Barron

Signature of Debtor  
Bernadette M. Barron  
Chief Financial Officer

10/15/2020

Date

Note:

The last four digits of the Debtor's federal tax identification number are 7871.

The location of the Debtor's principal office is 130 E. Washington Street, Suite 700, Indianapolis, Indiana 46204.

The information contained herein is provided to fulfill the requirements of the Office of the United States Trustee. All information herein is unaudited and subject to future adjustment. Certain assumptions have been made as noted herein.

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**RELATED DEBTORS**

None

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### **GENERAL NOTES**

The financial statements and supplemental information contained herein are unaudited, preliminary, and may not comply with generally accepted accounting principles ("GAAP") in all material respects. In addition, the financial statements and supplemental information contained herein is provided to fulfill the requirements of the Office of the United States Trustee and have been derived from the books and records of the Debtor existing at the time the Debtor filed its respective petition for relief under chapter 11 of the Bankruptcy Code or based on records. The Debtor cannot guarantee the reliability of the information contained in the general ledgers and other books and records that were prepared by their former management. Further, the amounts included herein may differ materially from the amounts set forth in any of the Debtors' Schedules of Assets and Liabilities and/or the Debtor's Statement of Financial Affairs.

The Debtor is reporting preliminary financial information that may be subject to substantial and material revision based upon further review, year-end analysis and/or tax return adjustments.

The Internal Revenue Service has ruled both the Organization and Foundation qualify under Section 501(c)(3) of the Internal Revenue Code and, are therefore, generally not subject to income taxation under present income tax laws. Payroll taxes are inclusive of the amount collected by Paychex and can be made available by request.

Insurance Receivables and Contingent Liability are recorded in accordance with the 2017 Audited Financial Statements.

The Debtors reserve the right to amend or supplement the information contained in this report.

In re: USA Gymnastics								Case No. 18-09108 09/01-09/30/2020
MOR-1 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	BMO Bank Acct #7259	Total
<b>Beginning Book Cash</b>								
Opening Book Balance	4,569,407.92	3,425.21	34,327.91	600,000.00	535,469.31	1,677,883.77	0.00	7,420,514.12
<b>RECEIPTS</b>								
Accounts Receivable Collections	105,000.00							105,000.00
Interest		0.07	0.90		13.20			14.17
Merchandise Sales	11.87		5,242.15					5,254.02
Legal Reimbursements								0.00
Reimbursement from USAG State and Regions								0.00
Membership /Sanctions/ Congress Registration	2,244,417.84							2,244,417.84
Sales / Receipts	72,806.25							72,806.25
Transfers								0.00
SBA PPP Funding								0.00
USOPC Funding/NGF								0.00
<b>TOTAL RECEIPTS</b>	<b>2,422,235.96</b>	<b>0.07</b>	<b>5,243.05</b>	<b>0.00</b>	<b>13.20</b>	<b>0.00</b>	<b>0.00</b>	<b>2,427,492.28</b>
<b>DISBURSEMENTS</b>								
Athlete Support/Apparel	6,194.18							6,194.18
Bank Charges/Fees/Unprocessed Voids	31,643.84		2,058.10					33,701.94
Computer Related Expenses	18,139.83							18,139.83
Contract Labor	21,024.99							21,024.99
Dues/Subscriptions/Licenses	1,407.63							1,407.63
Employee Retirement Plan Funding								0.00
Equipment Purchased	2,649.71							2,649.71
Event Related Expenses	23,549.69							23,549.69
Expenses Paid on Behalf of State/Region								0.00
Insurance/Employee Benefits	339,292.12							339,292.12
Misc Administrative Expenses	6,010.33							6,010.33
Payroll Including Related Taxes	486,385.94	734.58						487,120.52
Printing/Postage/Freight	7,866.20							7,866.20
Professional Fees	32,892.53							32,892.53
Professional Fees - Bankruptcy	19,547.40							19,547.40
Purchased Services	88,414.11							88,414.11
Refunds>Returns/Voided Payments								0.00
Rent - Building/Parking	29,444.56							29,444.56
Rental Property Equipment	401.81							401.81
Repairs and Maintenance								0.00
Supplies	688.84							688.84
Transfers								0.00
Travel and Entertainment	2,972.27							2,972.27
U.S. Trustee Quarterly Fees								0.00
Utilities/Telephone	7,725.13							7,725.13
<b>TOTAL DISBURSEMENTS</b>	<b>1,126,251.11</b>	<b>734.58</b>	<b>2,058.10</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,129,043.79</b>
<b>NET CASH FLOW (Receipts Less Disbursements)</b>	<b>1,295,984.85</b>	<b>(734.51)</b>	<b>3,184.95</b>	<b>0.00</b>	<b>13.20</b>	<b>0.00</b>	<b>0.00</b>	<b>1,298,448.49</b>
<b>CASH - END OF MONTH</b>	<b>5,865,392.77</b>	<b>2,690.70</b>	<b>37,512.86</b>	<b>600,000.00</b>	<b>535,482.51</b>	<b>1,677,883.77</b>	<b>0.00</b>	<b>8,718,962.61</b>
Special Purpose Funds				600,000.00	535,482.51	1,677,883.77		2,813,366.28
<b>BANK RECONCILIATIONS</b>								
	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
<b>BALANCE PER BOOKS</b>	<b>5,865,392.77</b>	<b>2,690.70</b>	<b>37,512.86</b>	<b>600,000.00</b>	<b>535,482.51</b>	<b>1,677,883.77</b>	<b>0.00</b>	<b>8,718,962.61</b>
BANK BALANCE	6,240,792.19	2,690.70	37,512.86	600,000.00	535,482.51	1,677,883.77	0.00	9,094,362.03
(+) DEPOSITS IN TRANSIT								0.00
(-) OUTSTANDING CHECKS	(375,399.42)							(375,399.42)
OTHER (ATTACH EXPLANATION)								0.00
<b>ADJUSTED BANK BALANCE*</b>	<b>5,865,392.77</b>	<b>2,690.70</b>	<b>37,512.86</b>	<b>600,000.00</b>	<b>535,482.51</b>	<b>1,677,883.77</b>	<b>0.00</b>	<b>8,718,962.61</b>
*Adjusted bank balance must equal balance per books.								
<b>DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES</b>								
<b>TOTAL DISBURSEMENTS</b>								<b>1,129,043.79</b>
Less: Transfers								0.00
Plus: Estate Disbursements Made by Outside Source								
<b>TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES</b>								<b>1,129,043.79</b>

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**MOR-1a**  
**DECLARATION REGARDING THE BANK RECONCILIATION**

Bernadette M. Barron, hereby declares and states:

I am the Chief Financial Officer for the above-captioned debtor. In this capacity, I am familiar with the day-to-day operations, business affairs and books and records.

Except as otherwise indicated, all facts set forth in this declaration are based upon my personal knowledge of the operations and finances of USA Gymnastics and information learned from my review. All statements in the Declaration are based on my personal knowledge, my review of the relevant documents and discussions with certain employees of the Debtor.

To the best of my knowledge, all of the Debtor's bank balances are reconciled in an accurate and timely manner.

Dated: 10/15/20

/s/ Bernadette M. Barron

Bernadette M. Barron  
Chief Financial Officer

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**MOR-1b**  
**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES PAID**

This schedule is to include all retained professional payments from case inception to current month.

Payee	Period Covered	Amount Approved	Payor	Check Number	Date	Amount Paid		Inception-To-Date	
						Fees	Expenses	Fees	Expenses
Jenner & Block	12/5/18-07/31/20	5,073,820	USAG					2,711,085	111,471
Miller Johnson	12/5/18-08/31/20	1,419,147	USAG					830,747	37,970
Pachulski, Stang, Ziehl &	12/5/18-04/30/20	2,433,516	USAG					1,774,064	43,578
Plews Shadley Racher &	12/5/18-08/31/20	2,386,933	USAG					1,078,157	50,099
Barnes & Thornburg	12/5/18-07/31/20	211,332	USAG					75,964	1,682
Rubin & Levin	12/5/18-8/31/20	362,467	USAG					255,666	7,134
Development Specialists, Inc.	5/15/19-03/31/20	141,683	USAG					118,351	123
FrankGecker LLP	5/28/19-07/31/20	121,032	USAG	92092	9/22/20	19,547		103,769	326
<b>Totals</b>		<b>12,149,931</b>				<b>19,547</b>	<b>0</b>	<b>6,947,803</b>	<b>252,383</b>

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**MOR-2**  
**STATEMENT OF OPERATIONS**

<b>REVENUE</b>		<b>EXPENSES</b>	
Marketing		Marketing	
Events		Events: American Cup	
		Event Refund: Pac Rim	
Total Marketing and Events	-	Total Marketing and Events	-
Communications		Membership	
New Media	10,610	Congress	3,648
Total Communications	10,610	Education	19,764
Women	-	Merchandising	282
Men		Safe Sport	55,214
T&T		Total Member Services	78,908
RSG	2,489	Communications	
Sports Acro		Content	
Multit-Discipline		New Media	5,521
Gym for all		Total Communications	5,521
Total Program	2,489	Women	54,221
Membership	700,000	Men	28,091
Congress		T&T	6,083
Education	50,212	Rhythmic	6,613
Merchandising	5,254	Sports Acro	1,500
Total Member Services	755,466	Multi Discipline	69
Grant Inc-USOPC and NGF	50,347	Medical	2,577
Admin	58,199	Gym For All	1,500
<b>Total Revenue</b>	<b>877,111</b>	Total Program	100,654
		International Relations	
		Governance	
		Administrative	620,392
		Legal	187,628
		Insurance	344,939
		Depreciation	11,973
		Total Admin	1,164,932
		<b>Total Expenses</b>	<b>1,350,015</b>
		<b>TOTAL NET INCOME</b>	<b>(472,904)</b>

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<b>MOR-3</b>			
<b>BALANCE SHEET</b>			
<b>ASSETS</b>		<b>LIABILITIES AND NET ASSETS</b>	
Current Assets		Liabilities	
Cash: Operating	5,905,597	Accounts Payable-Prepetition	1,952,579
Cash: Special Purpose	2,813,367	Accounts Payable-Post-Petition	4,925,715
Total Cash	8,718,964	Contingent Liability	75,000,000
Accounts Receivable	55,356	Deferred Revenues	6,267,613
Prepaid Expenses	264,681	Total Liabilities	88,145,907
Inventory	97,245		
Insurance Receivable	75,000,000	Retained Earnings	(3,763,489)
Total Current Assets	84,136,246		
		<b>Total Liabilities and Equity</b>	<b>84,382,418</b>
Furniture, Fixtures, and Equipment			
Property, Plant and Equipment	2,142,584		
Accumulated Depreciation	(1,896,412)		
Net Furniture, Fixtures, and Equipment	246,172		
<b>Total Assets</b>	<b>84,382,418</b>		

**MOR-1a**  
**DECLARATION REGARDING STATUS OF POST PETITION TAXES**

Bernadette M. Barron, hereby declares and states:

I am the Chief Financial Officer for the above-captioned debtor. In this capacity, I am familiar with the day to day tax operations of USA Gymnastics.

Except as otherwise indicated, all facts set forth in this declaration are based upon my personal knowledge of the operations and finances of USA Gymnastics, information learned from my review of relevant documents and information that I have received from other members of management and/or the Debtor's advisors. I am authorized to submit this declaration on behalf of USA Gymnastics and, if I were called upon to testify, I could and would testify competently to the facts set forth herein. I submit this declaration under penalty of perjury pursuant to 28 U.S.C. Section 1746.

To the best of my knowledge, the Debtor has filed all necessary federal, state and local tax returns and made all required post-petition tax payments in connection therewith on a timely basis or have promptly remediated any late filings or payments that may have occurred due to unintentional oversights.

Dated: 10/15/2020

/s/ Bernadette M. Barron

Bernadette M. Barron

Chief Financial Officer

In re: USA Gymnastics

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<b>Accounts Receivable Reconciliation</b>	<b>Amount</b>
Total Accounts Receivable at the beginning of the reporting period	155,356.37
+ Amounts billed during the period	5,000.00
- Amounts collected during billing period	(105,000.00)
Total Accounts Receivable at the end of the reporting period	55,356.37
<b>Accounts Receivable Aging</b>	<b>Amount</b>
0-30 days old	
31-60 days old	3,000.00
61-90 days old	-
90+ days old	52,356.37
Total Accounts Receivable	55,356.37

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LISTING OF AGED ACCOUNTS PAYABLE				
Invoice Date	Days Outstanding	Vendor	Description	Amount
2/28/19	580	Rubin & Levin	Professional Fees	2,570.70
3/31/19	549	Rubin & Levin	Professional Fees	4,898.60
4/30/19	519	Pachulski Stang Ziehl & Jones LLP	Professional Fees	25,739.60
4/30/19	519	Rubin & Levin	Professional Fees	5,143.10
5/31/19	488	Miller Johnson Snell & Cummiskey	Professional Fees	18,086.00
5/31/19	488	Pachulski Stang Ziehl & Jones LLP	Professional Fees	46,600.10
6/30/19	458	Miller Johnson Snell & Cummiskey	Professional Fees	19,151.60
6/30/19	458	Development Specialists, Inc	Professional Fees	5,986.50
6/30/19	458	Fred Caruso	Professional Fees	5,019.00
6/30/19	458	Pachulski Stang Ziehl & Jones LLP	Professional Fees	36,486.40
6/30/19	458	Rubin & Levin	Professional Fees	8,549.40
7/31/19	427	Miller Johnson Snell & Cummiskey	Professional Fees	8,626.70
7/31/19	427	Development Specialists, Inc	Professional Fees	1,417.00
7/31/19	427	Fred Caruso	Professional Fees	5,418.00
7/31/19	427	Pachulski Stang Ziehl & Jones LLP	Professional Fees	50,819.10
7/31/19	427	Rubin & Levin	Professional Fees	848.20
8/30/19	397	Development Specialists, Inc	Professional Fees	409.50
8/30/19	397	Fred Caruso	Professional Fees	812.00
8/30/19	397	Miller Johnson Snell & Cummiskey	Professional Fees	12,225.70
8/30/19	397	Pachulski Stang Ziehl & Jones LLP	Professional Fees	30,725.40
8/30/19	397	Plews Shadley Racher & Braun LLP	Professional Fees	11,850.20
9/30/19	366	Jenner & Block	Professional Fees	74,681.07
9/30/19	366	Miller Johnson Snell & Cummiskey	Professional Fees	11,845.90
9/30/19	366	Pachulski Stang Ziehl & Jones LLP	Professional Fees	7,772.10
9/30/19	366	Plews Shadley Racher & Braun LLP	Professional Fees	19,844.20
9/30/19	366	Rubin & Levin	Professional Fees	3,857.20
10/31/19	335	Jenner & Block	Professional Fees	64,630.19
10/31/19	335	Miller Johnson Snell & Cummiskey	Professional Fees	12,987.10
10/31/19	335	Pachulski Stang Ziehl & Jones LLP	Professional Fees	4,719.20
10/31/19	335	Plews Shadley Racher & Braun LLP	Professional Fees	19,327.40
10/31/19	335	Plews Shadley Racher & Braun LLP	Professional Fees	77,309.60
11/30/19	305	Jenner & Block	Professional Fees	60,124.28
11/30/19	305	Miller Johnson Snell & Cummiskey	Professional Fees	8,679.10
11/30/19	305	Pachulski Stang Ziehl & Jones LLP	Professional Fees	18,036.60
11/30/19	305	Plews Shadley Racher & Braun LLP	Professional Fees	25,069.60
11/30/19	305	Plews Shadley Racher & Braun LLP	Professional Fees	100,278.40
12/31/19	274	Development Specialists, Inc	Professional Fees	1,183.00
12/31/19	274	Fred Caruso	Professional Fees	1,008.00
12/31/19	274	Jenner & Block	Professional Fees	39,644.38
12/31/19	274	Jenner & Block	Professional Fees	158,577.52
12/31/19	274	Miller Johnson Snell & Cummiskey	Professional Fees	6,679.30
12/31/19	274	Pachulski Stang Ziehl & Jones LLP	Professional Fees	11,840.70
12/31/19	274	Plews Shadley Racher & Braun LLP	Professional Fees	13,402.90

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Invoice Date	Days Outstanding	Vendor	Description	Amount
12/31/19	274	Plews Shadley Racher & Braun LLP	Professional Fees	53,611.60
12/31/19	274	Rubin & Levin	Professional Fees	1,544.80
1/31/20	243	Barnes & Thornburg	Professional Fees	40,135.91
1/31/20	243	Barnes & Thornburg	Professional Fees	69,556.58
1/31/20	243	Jenner & Block	Professional Fees	67,235.76
1/31/20	243	Jenner & Block	Professional Fees	268,943.04
1/31/20	243	Miller Johnson Snell & Cummiskey	Professional Fees	40,323.00
1/31/20	243	Pachulski Stang Ziehl & Jones LLP	Professional Fees	25,618.30
1/31/20	243	Plews Shadley Racher & Braun LLP	Professional Fees	19,747.10
1/31/20	243	Plews Shadley Racher & Braun LLP	Professional Fees	78,988.40
1/31/20	243	Rubin & Levin	Professional Fees	2,960.10
2/1/20	242	Jenner & Block	Professional Fees	31,318.11
2/28/20	215	Jenner & Block	Professional Fees	125,272.44
2/28/20	215	Jenner & Block	Professional Fees	57,362.04
2/28/20	215	Miller Johnson Snell & Cummiskey	Professional Fees	50,358.00
2/28/20	215	Pachulski Stang Ziehl & Jones LLP	Professional Fees	26,783.30
2/28/20	215	Plews Shadley Racher & Braun LLP	Professional Fees	17,323.10
2/28/20	215	Plews Shadley Racher & Braun LLP	Professional Fees	69,292.40
2/28/20	215	Rubin & Levin	Professional Fees	6,962.40
3/31/20	183	Development Specialists, Inc	Professional Fees	588.00
3/31/20	183	Fred Caruso	Professional Fees	1,368.00
3/31/20	183	Jenner & Block	Professional Fees	229,448.16
3/31/20	183	Miller Johnson Snell & Cummiskey	Professional Fees	52,243.00
3/31/20	183	Pachulski Stang Ziehl & Jones LLP	Professional Fees	57,360.20
3/31/20	183	Pachulski Stang Ziehl & Jones LLP	Professional Fees	239,829.28
3/31/20	183	Plews Shadley Racher & Braun LLP	Professional Fees	18,208.40
3/31/20	183	Plews Shadley Racher & Braun LLP	Professional Fees	72,833.60
3/31/20	183	Rubin & Levin	Professional Fees	6,577.00
4/30/20	153	Jenner & Block	Professional Fees	35,595.54
4/30/20	153	Jenner & Block	Professional Fees	143,642.01
4/30/20	153	Miller Johnson Snell & Cummiskey	Professional Fees	54,486.40
4/30/20	153	Miller Johnson Snell & Cummiskey	Professional Fees	13,366.60
4/30/20	153	Pachulski Stang Ziehl & Jones LLP	Professional Fees	26,970.96
4/30/20	153	Pachulski Stang Ziehl & Jones LLP	Professional Fees	6,573.40
4/30/20	153	Plews Shadley Racher & Braun LLP	Professional Fees	18,508.70
4/30/20	153	Plews Shadley Racher & Braun LLP	Professional Fees	74,075.45
4/30/20	153	Rubin & Levin	Professional Fees	17,035.95
5/31/20	122	Barnes & Thornburg	Professional Fees	1,578.63
5/31/20	122	Barnes & Thornburg	Professional Fees	862.40
5/31/20	122	Jenner & Block	Professional Fees	43,622.19
5/31/20	122	Jenner & Block	Professional Fees	175,187.04
5/31/20	122	Miller Johnson Snell & Cummiskey	Professional Fees	57,096.89
5/31/20	122	Miller Johnson Snell & Cummiskey	Professional Fees	13,687.10
5/31/20	122	Plews Shadley Racher & Braun LLP	Professional Fees	113,380.60

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LISTING OF AGED ACCOUNTS PAYABLE				
Invoice Date	Days Outstanding	Vendor	Description	Amount
5/31/20	122	Plews Shadley Racher & Braun LLP	Professional Fees	28,337.20
5/31/20	122	Rubin & Levin	Professional Fees	11,856.97
5/31/20	122	Rubin & Levin	Professional Fees	2,940.10
6/30/20	92	Jenner & Block	Professional Fees	57,127.41
6/30/20	92	Jenner & Block	Professional Fees	231,701.46
6/30/20	92	Plews Shadley Racher & Braun LLP	Professional Fees	95,310.60
6/30/20	92	Plews Shadley Racher & Braun LLP	Professional Fees	23,414.60
6/30/20	92	Rubin & Levin	Professional Fees	10,889.40
6/30/20	92	Rubin & Levin	Professional Fees	2,645.50
6/30/20	92	Miller Johnson Snell & Cummiskey	Professional Fees	51,278.45
6/30/20	92	Miller Johnson Snell & Cummiskey	Professional Fees	12,328.60
6/30/20	92	Jenner & Block	Professional Fees	(9,173.98)
6/30/20	92	Miller Johnson Snell & Cummiskey	Professional Fees	(3,156.22)
6/30/20	92	Plews Shadley Racher & Braun LLP	Professional Fees	(14,398.65)
6/30/20	92	Pachulski Stang Ziehl & Jones LLP	Professional Fees	(37,928.33)
6/30/20	92	Rubin & Levin	Professional Fees	(10,000.00)
6/30/20	92	FrankGecker	Professional Fees	(4,529.90)
7/31/20	61	FrankGecker	Professional Fees	12,419.97
7/31/20	61	FrankGecker	Professional Fees	4,516.50
7/31/20	61	Rubin & Levin	Professional Fees	619.30
7/31/20	61	Rubin & Levin	Professional Fees	2,480.50
8/31/20	30	Miller Johnson Snell & Cummiskey	Professional Fees	49,890.00
8/31/20	30	Miller Johnson Snell & Cummiskey	Professional Fees	12463.4
8/31/20	30	Miller Johnson Snell & Cummiskey	Professional Fees	62,353.40
8/31/20	30	Jenner & Block	Professional Fees	146,654.48
8/31/20	30	FrankGecker	Professional Fees	22,969.55
8/31/20	30	Plews Shadley Racher & Braun LLP	Professional Fees	138,482.95
8/31/20	30	Plews Shadley Racher & Braun LLP	Professional Fees	34,003.60
9/1/20	29	US Center for Safe Sport	Professional Fees	90,460.38
9/21/20	9	Rubicon	Administrative	10,000.00
9/23/20	7	ReiterBurns	Professional Fees	14,313.78
9/30/20	0	Expense Reimbursements	Administrative	19,880.52
9/30/20	0	Miller Johnson Snell & Cummiskey	Professional Fees	29,346.08
9/30/20	0	Miller Johnson Snell & Cummiskey	Professional Fees	7,324.90
9/30/20	0	Miller Johnson Snell & Cummiskey	Professional Fees	6,093.00
9/30/20	0	Miller Johnson Snell & Cummiskey	Professional Fees	1,499.20
9/30/20	0	Plews Shadley Racher & Braun LLP	Professional Fees	108,994.05
9/30/20	0	Plews Shadley Racher & Braun LLP	Professional Fees	27,082.60
9/30/20	0	Rubin & Levin	Professional Fees	5,834.88
9/30/20	0	Rubin & Levin	Professional Fees	1,453.10
9/30/20	0	AON	Administrative	110,056.59
		Total Post Petition		4,925,714.96
		Includes 20% holdback on professional fees		

In re: USA Gymnastics

Case No. 18-09108  
09/01-09/30/2020

**SUMMARY OF UNPAID POST ACCOUNTS PAYABLE**

<b>Accounts Payable Reconciliation</b>	
Total Accounts Payable at the beginning of the reporting period	4,882,493
+ Amounts billed during the period	1,172,266
- Amounts paid during billing period	(1,129,044)
Total Accounts Payable at the end of the reporting period	4,925,715
<b>Accounts Payable Aging</b>	
0-30 days old	886,693
31-60 days old	
61-90 days old	20,036
90+ days old	4,018,986
Total Accounts Payable	4,925,715

In re: USA Gymnastics

Case No. 18-09108  
09/01-09/30/2020

**MOR-6**  
**DEBTOR QUESTIONNAIRE**

Must be completed each month		Yes	No
1	Have any assets been sold or transferred outside the normal course of business this reporting period? If yes, provide an explanation below.		X
2	Have any funds been disbursed from any accounts other than a debtor in possession account this reporting period? If yes, provide an explanation below.		X
3	Have all postpetition tax returns been timely filed? If no, provide an explanation below.	X	
4	Are workers compensation, general liability and other necessary insurance coverages in effect? If no, provide an explanation below.	X	
5	Has any bank account been opened during the reporting period? If yes, provide documentation identifying the opened account(s).		X