

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: 06/30/2021Petition Date: 12/05/2018Months Pending: 31Industry 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

07/27/2021

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	\$6,953,231	
b. Total receipts (net of transfers between accounts)	\$980,976	\$72,523,185
c. Total disbursements (net of transfers between accounts)	\$3,130,108	\$72,995,749
d. Cash balance end of month (a+b-c)	\$4,804,099	
e. Disbursements made by third party for the benefit of the estate	\$0	\$0
f. Total disbursements for quarterly fee calculation (c+e)	\$3,130,108	\$72,995,749

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	\$5,201,367
e. Total assets	\$80,416,449
f. Postpetition payables (excluding taxes)	\$7,906,056
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)	\$7,906,056
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)	\$84,431,898
o. Ending equity/net worth (e-n)	\$-4,015,449

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)	\$2,132,608	
b. Cost of goods sold (inclusive of depreciation, if applicable)	\$0	
c. Gross profit (a-b)	\$2,132,608	
d. Selling expenses	\$0	
e. General and administrative expenses	\$582,338	
f. Other expenses	\$2,142,570	
g. Depreciation and/or amortization (not included in 4b)	\$1,373	
h. Interest	\$0	
i. Taxes (local, state, and federal)	\$0	
j. Reorganization items	\$98,309	
k. Profit (loss)	\$-691,982	\$-9,606,172

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**Part 5: Professional Fees and Expenses**

a.			Approved Current Month	Approved Cumulative	Paid Current Month	Paid Cumulative	
	Debtor's professional fees & expenses (bankruptcy) <i>Aggregate Total</i>		\$98,310	\$10,910,647	\$166,684	\$6,377,354	
	<i>Itemized Breakdown by Firm</i>						
		Firm Name	Role				
	i	Jenner & Block	Lead Counsel	\$0	\$5,759,448	\$65,150	\$3,515,670
	ii	Miller Johnson	Lead Counsel	\$50,771	\$1,879,451	\$18,830	\$1,180,161
	iii	Plews Shadley Racher & Braun	Special Counsel	\$47,539	\$3,058,757	\$79,834	\$1,567,490
iv	Barnes & Thornburg	Special Counsel	\$0	\$212,991	\$2,870	\$114,033	
b.			Approved Current Month	Approved Cumulative	Paid Current Month	Paid Cumulative	
	Debtor's professional fees & expenses (nonbankruptcy) <i>Aggregate Total</i>		\$2,141	\$951,942	\$2,141	\$951,942	
	<i>Itemized Breakdown by Firm</i>						
		Firm Name	Role				
	i	BDO USA, LLP	Financial Professional	\$0	\$201,982	\$0	\$201,982
	ii	APCO Worldwide LLC	Other	\$0	\$388,891	\$0	\$388,891
	iii	Hilder & Associates, PC	Special Counsel	\$2,141	\$361,069	\$2,141	\$361,069
c.	All professional fees and expenses (debtor & committees)		\$101,459	\$15,452,724	\$189,993	\$10,225,283	

**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	\$25,147	\$765,243
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"/> |     |

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**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](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

07/27/2021

Date

**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	Total
Beginning Book Cash								
	Opening Book Balance	4,546,745.37	2,674.10	115,919.11	600,000.00	10,007.53	1,677,883.77	6,953,229.88
RECEIPTS								
	Accounts Receivable Collections							0.00
	Interest		0.02	1.72		0.09		1.83
	Merchandise Sales	18,215.08		140,000.15				158,215.23
	Legal Reimbursements							0.00
	Reimbursement due to/(from) USAG State and Regions	(13,050.00)						(13,050.00)
	Membership /Sanctions/ Congress Registration	756,531.24						756,531.24
	Sales / Receipts	79,277.20						79,277.20
	Transfers							0.00
	USOPC Funding/NGF							0.00
TOTAL RECEIPTS		840,973.52	0.02	140,001.87	0.00	0.09	0.00	980,975.50
DISBURSEMENTS								
	Athlete Support/Apparel	55,609.24						55,609.24
	Bank Charges/Fees/Unprocessed Voids	19,062.51		3,971.12				23,033.63
	Computer Related Expenses	12,373.86						12,373.86
	Contract Labor	89,622.65						89,622.65
	Dues/Subscriptions/Licenses	1,534.16						1,534.16
	Employee Retirement Plan Funding							0.00
	Equipment Purchased	18,760.28						18,760.28
	Event & Program Expenses	1,218,656.80						1,218,656.80
	State/Region Rebates							0.00
	Insurance/Employee Benefits	54,510.04						54,510.04
	Misc Administrative Expenses	47,811.86	770.71					48,582.57
	Payroll Including Related Taxes	393,239.90						393,239.90
	Printing/Postage/Freight	58,036.60						58,036.60
	Professional Fees	172,815.05						172,815.05
	Professional Fees - Bankruptcy	186,844.00						186,844.00
	Purchased Services	1,287.00						1,287.00
	Refunds/Returns/Voided Payments							0.00
	Rent - Building/Parking	24,006.25						24,006.25
	Rental Property Equipment	14,800.00						14,800.00
	Repairs and Maintenance	1,723.62						1,723.62
	Supplies	104,960.85						104,960.85
	Transfers							0.00
	Travel and Entertainment	642,641.69						642,641.69
	U.S. Trustee Quarterly Fees	2,609.93						2,609.93
	Utilities/Telephone	4,457.43						4,457.43
TOTAL DISBURSEMENTS		3,125,363.72	770.71	3,971.12	0.00	0.00	0.00	3,130,105.55
NET CASH FLOW (Receipts Less Disbursements)		(2,284,390.20)	(770.69)	136,030.75	0.00	0.09	0.00	(2,149,130.05)
CASH - END OF MONTH		2,262,355.17	1,903.41	251,949.86	600,000.00	10,007.62	1,677,883.77	4,804,099.83
Special Purpose Funds					600,000.00	10,007.62	1,677,883.77	2,287,891.39
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		2,262,355.17	1,903.41	251,949.86	600,000.00	10,007.62	1,677,883.77	4,804,099.83
BANK BALANCE		3,237,393.56	1,903.41	251,949.86	600,000.00	10,007.62	1,677,883.77	5,779,138.22
(+ ) DEPOSITS IN TRANSIT		0.00	0.00	0.00	0.00	0.00	0.00	0.00
(- ) OUTSTANDING CHECKS		(975,038.39)	0.00	0.00	0.00	0.00	0.00	(975,038.39)
OTHER (ATTACH EXPLANATION)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADJUSTED BANK BALANCE*		2,262,355.17	1,903.41	251,949.86	600,000.00	10,007.62	1,677,883.77	4,804,099.83
*Adjusted bank balance must equal balance per books.								
DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES								
TOTAL DISBURSEMENTS								3,130,105.55
Less: Transfers								0.00
Plus: Estate Disbursements Made by Outside Source								0.00
TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES								3,130,105.55

<b>In re: USA Gymnastics</b>				Case No. 18-09108
				06/01-06/30/2021
			<b>BALANCE SHEET</b>	
<b>ASSETS</b>				
Current Assets				<b>LIABILITIES AND NET ASSETS</b>
Cash: Operating		2,516,208		Liabilities
Cash: Special Purpose		2,287,891		Accounts Payable-Prepetition
Total Cash		4,804,099		Accounts Payable-Post-Petition
				Contingent Liability
Accounts Receivable		-		Deferred Revenues
Prepaid Expenses		311,236		Accrued Liabilities
Inventory		86,032		PPP Loan
Total Current Assets		5,201,367		Total Liabilities
Furniture, Fixtures, and Equipment				Retained Earnings
Property, Plant and Equipment		1,654,030		(4,015,449)
Accumulated Depreciation		(1,438,948)		
Net Furniture, Fixtures, and Equipment		215,082		
Insurance Receivable		75,000,000		
Total Other Assets		75,000,000		
<b>Total Assets</b>		<b>80,416,449</b>		<b>Total Liabilities and Equity</b>
				<b>80,416,449</b>

In re: USA Gymnastics

Case No. 18-09108  
06/01-06/30/2021

## STATEMENT OF OPERATIONS

REVENUE		EXPENSES	
Marketing	2,778	Marketing	5,947
Events	423,255	Events	1,112,991
Total Marketing and Events	426,033	Total Marketing and Events	1,118,938
Communications	-	Communications	8,950
Creative/New Media	22,904	Creative/New Media	18,508
Total Communications	22,904	Total Communications	27,458
Women	132,604	Women	330,532
Men	25,864	Men	169,327
Trampoline & Tumbling	11,176	Trampoline & Tumbling	56,113
Rhythmic	802	Rhythmic	162,468
Sports Acro	3,975	Sports Acro (Net of Refunds)	(50,875)
Multidiscipline	-	Multi Discipline	15,987
Gym for All	-	Olympics	-
Total Program	174,421	Emerging Disciplines	-
		Gym for All	-
		Medical	89,582
		Total Program	773,134
Membership	1,119,296		
Congress	118,366	Congress	74,843
Education	42,775	Education	13,483
Merchandising	141,426	Merchandising	5,751
Total Member Services	1,421,863	Safe Sport	128,963
		Total Member Services	223,040
Grant Income - USOPC and NGF	45,696		
Administrative	41,691	International Relations	2,229
<b>Total Revenue</b>	<b>2,132,608</b>	State & Region Rebates	-
		Administrative	569,370
		Legal	107,566
		Insurance	1,482
		Depreciation	1,373
		Total Admin	682,020
		<b>Total Expenses</b>	<b>2,824,590</b>
		<b>TOTAL NET INCOME</b>	<b>(691,982)</b>



In re: USA Gymnastics			Case No. 18-09108	
			06/01-06/30/2021	
LISTING OF AGED ACCOUNTS PAYABLE				
Invoice Date	Days Outstanding	Vendor	Description	Amount
6/30/21	0	Plews Shadley Racher & Braun LLP	Professional Fees	47,538.59
6/30/21	0	Miller Johnson Snell & Cummiskey	Professional Fees	50,771.12
4/30/21	61	Plews Shadley Racher & Braun LLP	Professional Fees	56,306.00
4/30/21	61	Miller Johnson Snell & Cummiskey	Professional Fees	47,027.40
3/31/21	91	Miller Johnson Snell & Cummiskey	Professional Fees	59,686.00
3/31/21	91	Plews Shadley Racher & Braun LLP	Professional Fees	36,844.00
3/31/21	91	Rubin & Levin	Professional Fees	6,317.07
1/31/21	150	Fred Caruso	Professional Fees	5,000.00
1/21/21	160	Miller Johnson Snell & Cummiskey	Professional Fees	38,276.00
1/11/21	170	Rubin & Levin	Professional Fees	4,715.12
12/31/20	181	Development Specialists, Inc	Professional Fees	1,700.00
12/31/20	181	FrankGecker	Professional Fees	800.00
12/31/20	181	Jenner & Block	Professional Fees	124,939.00
12/30/20	182	Miller Johnson Snell & Cummiskey	Professional Fees	44,980.50
12/30/20	182	Miller Johnson Snell & Cummiskey	Professional Fees	150,105.00
12/16/20	196	Plews Shadley Racher & Braun LLP	Professional Fees	124,662.50
12/16/20	196	Plews Shadley Racher & Braun LLP	Professional Fees	109,870.00
12/9/20	203	Rubin & Levin	Professional Fees	1,281.50
12/9/20	203	Rubin & Levin	Professional Fees	8,326.00
11/30/20	212	Jenner & Block	Professional Fees	96,720.91
11/30/20	212	Jenner & Block	Professional Fees	121,261.00
11/30/20	212	Miller Johnson Snell & Cummiskey	Professional Fees	45,085.61
11/30/20	212	Pachulski Stang Ziehl & Jones LLP	Professional Fees	295,221.00
11/30/20	212	Plews Shadley Racher & Braun LLP	Professional Fees	113,119.27
11/30/20	212	Rubin & Levin	Professional Fees	4,466.60
10/31/20	242	Jenner & Block	Professional Fees	155,712.00
10/31/20	242	Rubin & Levin	Professional Fees	2,569.00
9/30/20	273	Miller Johnson Snell & Cummiskey	Professional Fees	29,346.08
9/30/20	273	Miller Johnson Snell & Cummiskey	Professional Fees	7,324.90
9/30/20	273	Miller Johnson Snell & Cummiskey	Professional Fees	6,093.00
9/30/20	273	Miller Johnson Snell & Cummiskey	Professional Fees	1,499.20
9/30/20	273	Plews Shadley Racher & Braun LLP	Professional Fees	108,994.05
9/30/20	273	Plews Shadley Racher & Braun LLP	Professional Fees	27,082.60
9/30/20	273	Rubin & Levin	Professional Fees	5,834.88
9/30/20	273	Rubin & Levin	Professional Fees	1,453.10
8/31/20	303	Jenner & Block	Professional Fees	146,654.48
8/31/20	303	Jenner & Block	Professional Fees	187,094.74
8/31/20	303	Miller Johnson Snell & Cummiskey	Professional Fees	49,890.00
8/31/20	303	Miller Johnson Snell & Cummiskey	Professional Fees	12463..4
8/31/20	303	Miller Johnson Snell & Cummiskey	Professional Fees	62,353.40
8/31/20	303	Plews Shadley Racher & Braun LLP	Professional Fees	138,482.95
8/31/20	303	Plews Shadley Racher & Braun LLP	Professional Fees	34,003.60
7/31/20	334	Rubin & Levin	Professional Fees	619.30
7/31/20	334	Rubin & Levin	Professional Fees	2,480.50

In re: USA Gymnastics			Case No. 18-09108	
			06/01-06/30/2021	
LISTING OF AGED ACCOUNTS PAYABLE				
Invoice Date	Days Outstanding	Vendor	Description	Amount
6/30/20	365	Jenner & Block	Professional Fees	279,654.02
6/30/20	365	Miller Johnson Snell & Cummiskey	Professional Fees	45,726.41
6/30/20	365	Miller Johnson Snell & Cummiskey	Professional Fees	9,172.38
6/30/20	365	Plews Shadley Racher & Braun LLP	Professional Fees	57,382.27
6/30/20	365	Plews Shadley Racher & Braun LLP	Professional Fees	9,015.95
6/30/20	365	Rubin & Levin	Professional Fees	889.40
6/30/20	365	Rubin & Levin	Professional Fees	2,645.50
5/31/20	395	Jenner & Block	Professional Fees	43,622.19
5/31/20	395	Jenner & Block	Professional Fees	175,187.04
5/31/20	395	Miller Johnson Snell & Cummiskey	Professional Fees	51,953.99
5/31/20	395	Plews Shadley Racher & Braun LLP	Professional Fees	113,380.60
5/31/20	395	Plews Shadley Racher & Braun LLP	Professional Fees	28,337.20
5/31/20	395	Rubin & Levin	Professional Fees	11,856.97
5/31/20	395	Rubin & Levin	Professional Fees	2,940.10
4/30/20	426	Barnes & Thornburg	Professional Fees	1,078.00
4/30/20	426	Jenner & Block	Professional Fees	125,272.44
4/30/20	426	Jenner & Block	Professional Fees	35,595.54
4/30/20	426	Jenner & Block	Professional Fees	143,642.01
4/30/20	426	Pachulski Stang Ziehl & Jones LLP	Professional Fees	26,970.96
4/30/20	426	Pachulski Stang Ziehl & Jones LLP	Professional Fees	6,573.40
4/30/20	426	Plews Shadley Racher & Braun LLP	Professional Fees	18,508.70
4/30/20	426	Plews Shadley Racher & Braun LLP	Professional Fees	74,075.45
4/30/20	426	Rubin & Levin	Professional Fees	17,035.95
3/31/20	456	Barnes & Thornburg	Professional Fees	7,915.59
3/31/20	456	Development Specialists, Inc	Professional Fees	2,357.09
3/31/20	456	FrankGecker	Professional Fees	8,802.25
3/31/20	456	Fred Caruso	Professional Fees	5,472.00
3/31/20	456	Jenner & Block	Professional Fees	31,318.11
3/31/20	456	Jenner & Block	Professional Fees	155,848.16
3/31/20	456	Pachulski Stang Ziehl & Jones LLP	Professional Fees	55,021.38
3/31/20	456	Pachulski Stang Ziehl & Jones LLP	Professional Fees	208,729.28
3/31/20	456	Plews Shadley Racher & Braun LLP	Professional Fees	18,208.40
3/31/20	456	Plews Shadley Racher & Braun LLP	Professional Fees	72,833.60
3/31/20	456	Rubin & Levin	Professional Fees	6,577.00
2/28/20	488	FrankGecker	Professional Fees	18,556.80
2/28/20	488	Jenner & Block	Professional Fees	57,362.04
2/28/20	488	Plews Shadley Racher & Braun LLP	Professional Fees	17,323.10
2/28/20	488	Plews Shadley Racher & Braun LLP	Professional Fees	69,292.40
2/28/20	488	Rubin & Levin	Professional Fees	6,412.98
1/31/20	516	Jenner & Block	Professional Fees	363,894.48
1/31/20	516	Plews Shadley Racher & Braun LLP	Professional Fees	19,747.10
1/31/20	516	Plews Shadley Racher & Braun LLP	Professional Fees	78,988.40
1/19/20	528	Plews Shadley Racher & Braun LLP	Professional Fees	79,341.87
12/31/19	547	Barnes & Thornburg	Professional Fees	4,687.94

In re: USA Gymnastics			Case No. 18-09108	
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LISTING OF AGED ACCOUNTS PAYABLE				
Invoice Date	Days Outstanding	Vendor	Description	Amount
12/31/19	547	Development Specialists, Inc	Professional Fees	2,868.12
12/31/19	547	FrankGecker	Professional Fees	4,915.90
12/31/19	547	Fred Caruso	Professional Fees	2,666.00
11/30/19	578	Barnes & Thornburg	Professional Fees	5,032.00
10/31/19	608	Barnes & Thornburg	Professional Fees	4,403.00
9/30/19	639	Barnes & Thornburg	Professional Fees	20,725.55
8/31/19	669	Barnes & Thornburg	Professional Fees	7,579.45
7/31/19	700	Barnes & Thornburg	Professional Fees	6,554.90
6/30/19	731	Barnes & Thornburg	Professional Fees	8,532.95
5/31/19	761	Barnes & Thornburg	Professional Fees	6,354.31
4/30/19	792	Barnes & Thornburg	Professional Fees	17,391.54
2/28/19	853	Barnes & Thornburg	Professional Fees	8,702.56
5/31/21	0	Administrative	Administrative	52,881.78
		Total Post Petition		5,280,322.47
		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
<b>Debtor's Bankruptcy</b>					
Jenner & Block	Lead Counsel		5,759,448	65,150	3,515,670
Miller Johnson	Lead Counsel	50,771	1,879,451	18,830	1,180,161
Plews Shadley Racher & Braum	Special Counsel	47,539	3,058,757	79,834	1,567,490
Barnes & Thornburg	Special Counsel		212,991	2,870	114,033
Subtotal Debtor's Bankruptcy		98,310	10,910,647	166,684	6,377,354
<b>Debtor's Non-Bankruptcy</b>					
BDO USA, LLC	Financial Professional		201,982		201,982
APCO Worldwide	Other		388,891		388,891
Hilder & Associates PC	Special Counsel	2,141	361,069	2,141	361,069
Subtotal Debtor's Non-Bankruptcy		2,141	951,942	2,141	951,942
<b>Other Professionals Bankruptcy</b>					
Pachulski, Stang, Ziehl & Jones	Creditors Committee		2,623,837	16,100	2,069,249
Rubin & Levin	Creditors Committee		381,817	2,510	295,396
Development Specialists, Inc.	Future Claimants' Representative		148,527	590	128,464
FrankGecker LLP	Future Claimants' Representative		149,130	960	116,054
Omni Management Group	Other - Claims Agent	1,008	286,824	1,008	286,824
Subtotal Other Professionals		1,008	3,590,135	21,168	2,895,987
<b>Totals</b>		<b>101,459</b>	<b>15,452,724</b>	<b>189,993</b>	<b>10,225,283</b>