

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In re: Boy Scouts of America
Debtor

Case No. 20-10343 (LSS)
Lead Case No. 20-10343 (LSS)
Jointly Administered ✓

MONTHLY OPERATING REPORT

Chapter 11

Reporting Period Ended:	<u>9/30/2021</u>	Petition Date:	<u>2/18/2020</u>
Months Pending:	<u>19</u>	Industry Classification:	<u>7139</u>
Reporting Method:	<u>Accrual Basis</u>		
Debtor's Full-Time Employees (current):	<u>681</u>		
Debtor's Full-Time Employees (as of date of order for relief):	<u>997</u>		

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)

Provided	Supporting Documentation	Schedule
✓	Statement of cash receipts and disbursements	A
✓	Balance sheet containing the summary and detail of the assets, liabilities and equity (net worth) or deficit	B
✓	Statement of operations (profit or loss statement)	C
✓	Accounts receivable aging	D
✓	Postpetition liabilities aging	E
	Statement of capital assets	N/A
✓	Schedule of payments to professionals	F
	Schedule of payments to insiders	N/A
	All bank statements and bank reconciliations for the reporting period	N/A
	Description of the assets sold or transferred and the terms of the sale or transfer	N/A

/s/ Paige N. Topper
Signature of Responsible Party

Paige N. Topper
Printed Name of Responsible Party

November 1, 2021
Date

Wilmington, DE
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

Boy Scouts of America

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Part 1: Cash Receipts and Disbursements

(\$ in thousands)

Current Month Cumulative

a. Cash balance beginning of month	\$ 75,881	
b. Total receipts (net of transfers between accounts)	30,664	528,594
c. Total disbursements (net of transfers between accounts)	28,049	523,335
d. Cash balance end of month (a+b-c)	\$ 78,496	
e. Disbursements made by third party for the benefit of the estate	-	-
f. Total disbursements for quarterly fee calculation (c+e)	\$ 28,476	\$ 527,323

Part 2: Asset and Liability Status

(Not generally applicable to Individual Debtors. See Instructions.)

Current Month

a. Accounts receivable (total net of allowance)	\$ 3,108
b. Accounts receivable over 90 days outstanding (net of allowance)	125
c. Inventory (Book)	40,952
d. Total current assets	319,802
e. Total assets	\$ 910,231
f. Postpetition payables (excluding taxes)	133,382
g. Postpetition payables past due (excluding taxes)	871
h. Postpetition taxes payable	1,372
i. Postpetition taxes past due	-
j. Total postpetition debt (f+h)	\$ 134,754
k. Prepetition secured debt	222,262
l. Prepetition priority debt	(4)
m. Prepetition unsecured debt	251,663
n. Total liabilities (debt) (j+k+l+m)	\$ 608,675
o. Ending equity/net worth (e-n)	\$ 301,556

Part 3: Assets Sold or Transferred**Current Month Cumulative**

a. Total cash sales price for assets sold/transferred outside the ordinary course of business	\$ 1,902	\$ 1,902
b. Total payments to third parties incident to assets being sold/transferred outside the ordinary course of business	-	-
c. Net cash proceeds from assets sold/transferred outside the ordinary course of business (a-b)	\$ 1,902	\$ 1,902

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)	\$ 8,583	
b. Cost of goods sold (inclusive of depreciation, if applicable)	-	
c. Gross profit (a-b)	\$ 8,583	
d. Selling expenses	-	
e. General and administrative expenses	10,248	
f. Other expenses	485	
g. Depreciation and/or amortization (not included in 4b)	228	
h. Interest	598	
i. Taxes (local, state, and federal)	-	
j. Reorganization items	11,623	
k. Profit (loss)	\$ (14,599)	\$ (125,896)

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Part 5: Professional Fees and Expenses

(\$ in thousands)

a.			Approved Current Month	Approved Cumulative	Paid Current Month	Paid Cumulative
	Debtor's professional fees & expenses (bankruptcy) <i>Aggregate Total</i>		\$ 7,912	\$ 71,928	\$ 3,649	\$ 59,535
	<i>Itemized Breakdown by Firm</i>					
	Firm Name	Role				
	1 OMNI MANAGEMENT GROUP INC	Claims Agent	746	17,404	-	16,643
	2 SIDLEY AUSTIN LLP	Counsel	-	11,333	-	10,723
	3 WHITE & CASE LLP	Counsel	5,706	15,925	2,168	10,345
	4 ALVAREZ & MARSAL HOLDINGS LLC	Financial Advisor	704	10,623	-	8,521
	5 BATES WHITE LLC	Claims Advisor	530	5,802	451	4,276
	6 HAYNES & BOONE LLP	Insurance Advisor	-	4,393	596	3,672
	7 OGLETREE DEAKINS NASH SMOAK&STEWART PC	Claims Advisor	-	2,275	95	2,008
	8 MORRIS NICHOLS ARSHT & TUNNELL	Local Delaware Counsel	120	1,854	182	1,559
	9 KCIC LLC	Other	106	1,794	-	1,355
	10 PRICEWATERHOUSE COOPERS LLP	Auditor	-	360	158	266
	11 HOTEL & LEISURE ADVISORS LLC	Appraiser	-	99	-	99
	12 FLORIDA KEYS APPRAISAL SERVICES	Appraiser	-	25	-	25
	13 JAMES F WELLES	Appraiser	-	18	-	18
	14 DAWN M POWELL APPRAISALS INC	Appraiser	-	9	-	9
	15 FI SALTER REAL ESTATE INC	Appraiser	-	8	-	8
	16 BW FERGUSON & ASSOCIATES LTD	Appraiser	-	6	-	6
b.	Debtor's professional fees & expenses (nonbankruptcy) <i>Aggregate Total</i>		\$ 428	\$ 4,134	\$ 428	\$ 4,134
	<i>Itemized Breakdown by Firm</i>					
	Firm Name	Role				
	1 FTI CONSULTING INC	Strategic Communications and Public Relations	234	1,131	234	1,131
	2 WILLIS TOWERS WATSON INC	Pension / Health & Benefits	40	615	40	615
	3 STEPTOE & JOHNSON PLLC	Corporate Counsel	16	439	16	439
	4 BAX ADVISORS LLC	General Counsel Advisor	95	302	95	302
	5 FOX ROTHSCHILD LLP	Counsel - IP Matters	-	302	-	302
	6 HARPER AND PEARSON	Audit and Financial Statement Preparation	-	156	-	156
	7 WIGGIN & DANA LLP	Defense Counsel	9	145	9	145
	8 STITES & HARBISON PLLC	Defense Counsel	0	122	0	122
	9 HECHT SPENCER & ASSOCIATES INC	Government Relations / Lobbyist	-	95	-	95
	10 LCG ASSOCIATES INC	Match Savings Plan Consulting	-	88	-	88
	11 JONES SKELTON & HOCHULI PLC	Defense Counsel	7	74	7	74
	12 WILSON ELSER MOSKOWITZ	Defense Counsel	7	65	7	65
	13 LEWIS BRISBOIS BISGAARD & SMITH	Defense Counsel	3	58	3	58
	14 SAUL EWING LLP	Defense Counsel	5	56	5	56
	15 COVINGTON & BURLING	Counsel - Investigations	-	54	-	54
	16 MELICK PORTER LLP	Defense Counsel	1	43	1	43
	17 NORTON ROSE FULBRIGHT LLP	Asia Trademark Counsel	1	38	1	38
	18 DENTONS US LLP	Defense Counsel	3	33	3	33
	19 Milliman USA Inc	Actuary - Insurance Reserves	-	31	-	31
	20 VERNIS & BOWLING OF THE FL KEYS	Defense Counsel	-	30	-	30
	21 SCHEPER KIM & HARRIS LLP	Defense Counsel	-	29	-	29
	22 WHITE AND WILLIAMS LLP	Defense Counsel	-	27	-	27
	23 MARKOWITZ HERBOLD GLADE AND MEHLHAF PC	Defense Counsel	1	19	1	19
	24 CIVILLE & TANG PLLC	Defense Counsel	-	18	-	18
	25 FREDRIKSON & BYRON PA	Defense Counsel	-	15	-	15
	26 CLARKE SLIVERGLATE PA	Defense Counsel	1	15	1	15
	27 MCGUIRE WOODS LLP	Defense Counsel	-	14	-	14
	28 HEPLERBROOM LLC	Defense Counsel	1	14	1	14
	29 BAKER & HOSTETLER LLP	Counsel - Data Privacy	-	14	-	14
	30 MCLANE MIDDLETON PROF ASSOC	Defense Counsel	-	12	-	12
	31 KELEHER & MCLEOD PA, ATTORNEYS AT LAW	Defense Counsel	1	10	1	10
	32 JASON AMSEL	Counsel - IP Matters	-	9	-	9
	33 BOONE KARLBERG PC	Defense Counsel	0	8	0	8
	34 KIPP AND CHRISTIAN PC	Defense Counsel	-	8	-	8
	35 FLOYD PFLUEGER & RINGER	Defense Counsel	-	8	-	8
	36 BAYS LUNG ROSE HOLMA ATTORNEYS AT LAW	Defense Counsel	1	7	1	7
	37 HINSHAW & CULBERTSON LLP	Defense Counsel	1	6	1	6
	38 MITCHELL, WILLIAMS, SELIG, GATES	Defense Counsel	-	5	-	5
	39 HUESTON HENNIGAN	Defense Counsel	-	4	-	4
	40 WICKER,SMITH,O'HARA,MCCOY,&FORD PA	Defense Counsel	-	4	-	4
	41 HAWLEY TROXELL ENNIS & HAWLEY LLP	Defense Counsel	1	3	1	3
	42 MILLER JOHNSON SNELL & CUMMISKEY PLC	Defense Counsel	-	3	-	3
	43 STICH ANGELL KREIDLER UNKE & SCATTERGOOD	Investigations Counsel	-	1	-	1
	44 KAMM & MCCONNELL LLC	Investigations Counsel	-	0	-	0
	45 NICHOLAS W MULICK PA	Defense Counsel	-	0	-	0
	46 GREFE & SIDNEY PLC	Defense Counsel	-	0	-	0
c.	All professional fees and expenses (debtor & committees)		\$ 11,858	\$ 122,703	\$ 5,798	\$ 103,025

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Part 6: Postpetition Taxes

(\$ in thousands)

Current Month**Cumulative**

a. Postpetition income taxes accrued (local, state, and federal)	\$	-	\$	-
b. Postpetition income taxes paid (local, state, and federal)		-		-
c. Postpetition employer payroll taxes accrued		361		7,855
d. Postpetition employer payroll taxes paid		364		8,698
e. Postpetition property taxes paid		0		120
f. Postpetition other taxes accrued (local, state, and federal)		402		4,109
g. Postpetition other taxes paid (local, state, and federal)		307		3,853

Part 7: Questionnaire - During this reporting period:**Yes****No****N/A**

a. Were any payments made on prepetition debt? (if yes, see Instructions)	✓		
b. Were any payments made outside the ordinary course of business without court approval? (if yes, see Instructions)		✓	
c. Were any payments made to or on behalf of insiders?	✓		
d. Are you current on postpetition tax return filings?	✓		
e. Are you current on postpetition estimated tax payments?	✓		
f. Were all trust fund taxes remitted on a current basis?	✓		
g. Was there any postpetition borrowing, other than trade credit? (if yes, see Instructions)		✓	
h. Were all payments made to or on behalf of professionals approved by the court?	✓		
i. Do you have:			
Worker's compensation insurance?	✓		
If yes, are your premiums current?	✓		
Casualty/property insurance?	✓		
If yes, are your premiums current?	✓		
General liability insurance?	✓		
If yes, are your premiums current?	✓		
(if not current on any premiums, see Instructions)			
j. Has a plan of reorganization been filed with the court?	✓		
k. Has a disclosure statement been filed with the court?	✓		
l. Are you current with quarterly U.S. Trustee fees as set forth under 28 U.S.C. § 1930?	✓		

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Part 8: Individual Chapter 11 Debtors (Only)

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

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/ Michael A. Ashline

Signature of Responsible Party

Michael A. Ashline

Printed Name of Responsible Party

Chief Financial Officer

Title

November 1, 2021

Date

Debtor's Name

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Schedule A: Statement of cash receipts and disbursements

(\$ in thousands)

Unrestricted Cash Management System	
Total Beginning Unrestricted Cash Balance	\$ 75,881
RECEIPTS	
<u>Operating Receipts</u>	
Registrations	4,743
Supply	11,109
High-Adventure Bases	4,769
A/R Receipts	6,508
Other Operating Receipts	1,359
National Jamboree Fees	-
Other	767
Total Operating Receipts	29,255
Transfers from Investments & Rest. Accounts, Net	1,402
Other Collections / Distributions	7
Total Receipts	30,664
DISBURSEMENTS	
Total Trade AP	(8,013)
Total Payroll and Benefits	(13,576)
Other Expenses	-
Total Operating Disbursements	(21,590)
NON-OPERATING CASH FLOWS	
GLIP	(66)
Capex (BSA)	-
Capex (Summit)	(16)
Total Non-Operating Expenses	(81)
BANKRUPTCY-RELATED DISBURSEMENTS	
Restructuring Professionals	(5,699)
Adequate Protection Payments	(680)
Other - Noticing Program / Utility Deposit	-
Pre-Petition Vendor Payments	-
Total Bankruptcy Related Expenses	(6,379)
Total Disbursements	(28,049)
Net Cash Flow Before Endowment Contributions	2,615
Funding Sources (Endowment Transfers)	-
Total Ending Unrestricted Cash Balance - BSA	78,496
Unrestricted Endowment Balance	-
Unrestricted RBT Balance	66,528
Total Ending Unrestricted Liquidity - BSA	\$ 145,024

Funds Set Aside for the Settlement Trust

Beginning Settlement Trust Funds Balance	\$ 1,902	Represents net proceeds from the sale of the Solano ("Scouting U") building that are held in a segregated account for the Settlement Trust
Receipts	-	
Ending Settlement Trust Funds Balance	\$ 1,902	

Restricted Cash Management System	
Beginning Restricted Liquidity Balance	\$ 143,203
Receipts	426
Disbursements	(427)
Change in BSA's Investment in Commingled Endowment Fund L.P.	2,613
Transfers (to) / from Unrestricted Cash Management System	(1,079)
Ending Restricted Liquidity Balance	\$ 144,736

Footnotes:

- (1) Receipts and disbursements reflect activity for the post-petition period of August 30, 2021 through October 1, 2021. Actual cash flow results are recorded on a weekly basis for reporting consistent with the Cash Collateral Order and, therefore, capture actual results through 10/1/21 instead of 9/30/21.
- (2) All information contained herein is unaudited and subject to future adjustment.
- (3) Excludes approximately \$63 million of cash, which is restricted for accounting purposes, in the L/C Cash Collateral Account that collateralizes a standby letter of credit. Includes both cash and money market funds.
- (4) Does not include results for non-debtor entities controlled by the Debtors and therefore do not represent the consolidated financial results of the Boy Scouts of America.

DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES:

TOTAL DISBURSEMENTS	\$ 28,476
LESS: TRANSFERS TO DEBTOR IN POSSESSION ACCOUNTS	-
PLUS: ESTATE DISBURSEMENTS MADE BY OUTSIDE SOURCES (i.e. from escrow accounts)	-
TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES	\$ 28,476

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Schedule B:**Balance sheet containing the summary and detail of the assets, liabilities and equity (net worth) or deficit**

(\$ In Thousands)

ASSETS	BOOK VALUE AT END OF CURRENT REPORTING MONTH	BOOK VALUE ON PETITION DATE
Cash and Cash equivalents (1)	\$ 170,363	\$ 174,612
Investments, at fair value	180,644	203,514
Accounts Receivable (Net)	3,108	15,396
Pledge Receivable (Net)	15,088	33,011
Other Receivables	9,786	19,275
Intercompany Receivable	365,249	350,318
Gift Annuities	5,534	7,099
Inventories	40,952	67,343
Prepaid & Deferred Expenses	29,136	60,597
Professional Retainers	139	2,934
Land, Building, and equipment, net	84,614	101,878
Other	5,618	6,233
TOTAL ASSETS	\$ 910,231	\$ 1,042,210

LIABILITIES AND OWNER EQUITY <i>LIABILITIES NOT SUBJECT TO COMPROMISE (Postpetition)</i>	BOOK VALUE AT END OF CURRENT REPORTING MONTH	BOOK VALUE ON PETITION DATE
Accounts Payable and Accrued Liabilities	\$ 88,494	\$ 73,131
Gift Annuities	5,534	7,099
Unearned Fees and Subscriptions	34,265	51,066
Insurance Reserves	6,461	2,464
Intercompany Payable	-	-
TOTAL POSTPETITION LIABILITIES	\$ 134,754	\$ 133,760
<i>LIABILITIES SUBJECT TO COMPROMISE (Pre-Petition)</i>		
Secured Debt	\$ 222,262	\$ 222,262
Priority Debt	(4)	3,349
Unsecured Debt	251,663	255,387
TOTAL PRE-PETITION LIABILITIES	\$ 473,921	\$ 480,998
TOTAL LIABILITIES	\$ 608,675	\$ 614,758
NET ASSETS		
Net Assets without Donor Restrictions	\$ 161,612	\$ 300,535
Net Assets with Donor Restrictions	139,944	126,917
TOTAL NET ASSETS	\$ 301,556	\$ 427,452
TOTAL LIABILITIES AND NET ASSETS	\$ 910,231	\$ 1,042,210

Footnotes:

(1) The Cash and Cash equivalents includes all cash, including unrestricted cash, donor restricted cash, cash collateral backing standby letters of credit that are restricted for accounting purposes, and cash held in trust for other purposes. The cash balance in Part 1 reflects unrestricted cash balance only and includes activity through 10/1/21.

**"Insider" is defined in 11 U.S.C. Section 101(31).

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Boy Scouts of America
Schedule C: Statement of operations (profit or loss statement)
(Income Statement)

(\$ In Thousands)

	September 30, 2021	Cumulative Filing to Date
REVENUES		
Registration Fees	\$ 4,596	\$ 100,450
National Service Fees	828	14,551
Event Fees	184	1,657
Supply Net Operations	3,605	(11,545)
Investment-related Revenues	(2,346)	28,591
High-adventure Base Net Operations	(2,883)	(6,032)
Other Revenues	864	15,219
GLIP Insurance Premiums	3,066	51,118
Contributions-Non Summit	669	15,810
Contributions-Summit Development	-	-
Total Revenues	8,583	209,819
EXPENSES		
Salary	2,389	52,802
Benefits	654	19,376
Other Benefits	16	568
Outsourcing/External Services	1,178	16,196
Travel	5	804
Operating	245	5,893
Information Technology	695	14,120
Office Expense	42	567
Insurance (GLIP, Property and Casualty, Workers' Comp., etc.)	2,928	75,593
Facilities and Equipment	153	2,889
Depreciation	228	5,546
World Bureau Fees	-	1,404
General Liability Insurance	2,885	42,942
Legal Fees	59	5,952
Interest and Line of Credit Fees	598	11,265
Other Expenses (1)	485	(43,186)
Insider Compensation	129	2,412
Allocated Expenses	(1,130)	(29,771)
Total Expenses	11,559	185,372
Excess/(Deficiency) of Revenues over/under Expenses Before Reorganization Items	\$ (2,976)	\$ 24,447
Professional Fees	10,021	129,559
U.S. Trustee Quarterly Fees	250	1,750
Other Reorganization Expenses	1,352	19,034
Gain/(Loss) from Sale of Equipment	-	-
Total Reorganization Expenses	11,623	150,343
Excess (Deficiency) of Revenues over/under Expenses	\$ (14,599)	\$ (125,896)

Footnotes:

- (1) The credit to other expense is due to the reduction in accrued liability for self-insured medical and dental claims as a result of updating the estimate of unpaid and incurred but not reported claims following the dissolution of the Employee Welfare Benefits Trust, a voluntary employees' beneficiary association (VEBA) trust, which was exhausted in 2nd quarter 2020.

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Schedule D: Accounts receivable aging

(\$ In Thousands)

Accounts Receivable Reconciliation		August 31, 2021	September 30, 2021
Total Accounts Receivable at the beginning of the reporting period		\$2,921	\$2,887
+ Amounts billed during the period		7,726	8,176
- Amounts collected during the period		(7,760)	(7,764)
Total Accounts Receivable at the end of the reporting period		\$2,887	\$3,299
Accounts Receivable Aging		August 31, 2021	September 30, 2021
0 - 30 days old		\$2,555	\$3,115
31 - 60 days old		167	41
61 - 90 days old		41	18
91+ days old		124	125
Total Accounts Receivable		2,887	3,299
Amount considered uncollectible (Bad Debt)		(191)	(191)
Accounts Receivable (Net)		\$2,696	3,108

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Schedule E: Postpetition liabilities aging

(\$ In Thousands)

	Number of Days Past Due						Total
	Current	0-30	31-60	61-90	Over 90		
Accounts Payable	\$ 1,857	\$ 538	\$ 20	\$ 12	\$ 301		\$ 2,728
Wages Payable	3,531	-	-	-	-		3,531
Taxes Payable	1,372	-	-	-	-		1,372
Secured Debt/Adequate Protection Payments	648	-	-	-	-		648
Professional Fees	40,784	-	-	-	-		40,784
Amounts Due to Insiders*	176	-	-	-	-		176
Total Postpetition Debts	\$ 48,368	\$ 538	\$ 20	\$ 12	\$ 301		\$ 49,239

Explain how and when the Debtor intends to pay any past-due postpetition debts.

The majority of AP past due 60 days or more relates to parties with outstanding past due receivables and thus payment is being withheld. Any other past-due amounts will be cured in near-term payment runs

Detail of post-petition Accounts Payable is not attached to this monthly operating report, however upon request, the Debtor will provide a status update to the U.S. Trustee

*"Insider" is defined in 11 U.S.C. Section 101(31).

Debtor's Name **Boy Scouts of America**Case No. **20-10343 (LSS)****Schedule F: Schedule of payments to professionals**
(\$ in thousands)

			Approved Current Month	Approved Cumulative	Paid Current Month	Paid Cumulative
a.	Debtor's professional fees & expenses (bankruptcy) (1)		\$ 7,912	\$ 71,928	\$ 3,649	\$ 59,535
b.	Debtor's professional fees & expenses (nonbankruptcy) (1)		428	4,134	428	4,134
	Committees' professional fees & expenses (bankruptcy)					
	<i>Itemized Breakdown by Firm</i>					
	Firm Name	Role				
	1 PACHULSKI STANG ZIEHL & JONES	TCC Counsel	1,561	12,184	-	9,175
	2 KRAMER LEVIN NAFTAILS & FRANKE	UCC Counsel	128	4,869	154	4,281
	3 BERKELEY RESEARCH GROUP	TCC Financial Advisor	-	4,662	-	3,867
	4 ALIX PARTNERS LLP	UCC Financial Advisor	-	3,807	-	3,390
	5 PJT PARTNERS LP	Lender Financial Advisor	350	3,328	350	3,328
	6 GILBERT LLP	FCR Insurance Counsel	313	3,071	251	2,488
	7 NORTON ROSE FULBRIGHT US LLP	Lender Counsel	240	2,465	240	2,465
	8 YOUNG CONWAY STARGATT & TAYLOR	FCR Counsel	298	2,681	240	2,235
	9 PASICH LLP	TCC Insurance Counsel	-	1,853	-	1,483
	10 HOGAN LOVELLS US LLP	Mediator	177	1,343	-	1,166
	11 CBRE INC	TCC Appraiser	15	1,469	-	1,163
	12 COMMONWEALTH MEDIATION & CONCILIATION INC	Mediator	84	1,163	84	1,163
	13 THE GALLAGHER LAW GROUP	Mediator	120	916	173	916
	14 ANKURA CONSULTING GROUP LLC	FCR Consultant	64	950	-	711
	15 YOUNG CONWAY STARGATT & TAYLOR (James Patton)	FCR Legal Representative	71	737	57	599
	16 ROCK CREEK ADVISORS	TCC Pension Financial Advisor	81	535	155	363
	17 WOMBLE BOND DICKINSON (US) LLP	Lender Local Delaware Counsel	17	183	17	183
	18 REED SMITH LLP	UCC Local Delaware Counsel	-	178	-	178
	19 JUSTIN H RUCKI	Fee Examiner	-	217	-	173
	20 SUMMIT INVESTMENT MANAGEMENT LLC	TCC Appraiser	-	17	-	17
	21 JON R CONTE PHD INC	TCC Consultant	-	14	-	11
	Committees' professional fees & expenses (bankruptcy)	<i>Aggregate Total</i>	3,518	46,641	1,721	39,356
c.	All professional fees and expenses (debtor & committees)		\$ 11,858	\$ 122,703	\$ 5,798	\$ 103,025

Footnote:

(1) Refer to Part 5 for payments to debtor professionals

Debtor's Name

Boy Scouts of America

Case No.

20-10343 (LSS)

Part 7: Questionnaire Report**Question a. Payment of Prepetition Debts**

(\$ In Actuals)

Payee Name	Date	Amount	Description
NORTHWESTERN UNIVERSITY	9/1/2021	\$ 5,000	Pursuant to Public Programs Order
RAYMOND LEASING CORPORATION	9/1/2021	293	Pursuant to Taxes Order
UTAH STATE UNIVERSITY	9/1/2021	5,000	Pursuant to Public Programs Order
NORTHERN LIGHTS CNCL #429	9/8/2021	73	Pursuant to Shared Services Order (Local Council)
HARVARD UNIVERSITY	9/15/2021	2,500	Pursuant to Public Programs Order
UNIVERSITY OF MISSOURI-COLUMBIA	9/15/2021	5,000	Pursuant to Public Programs Order
CALCASIEU AREA CNCL #209	9/23/2021	219	Pursuant to Shared Services Order (Local Council)
RCG GLOBAL SERVICES INC	9/23/2021	1,466	Pursuant to Wages Order
WELLS FARGO VENDOR FIN SERV	9/23/2021	4	Pursuant to Taxes Order
LOUISIANA DEPT. OF JUSTICE	9/30/2021	3	Pursuant to Taxes Order
STANFORD UNIVERSITY	9/30/2021	3,125	Pursuant to Public Programs Order
UNIVERSITY OF ILLINOIS	9/30/2021	2,500	Pursuant to Public Programs Order
UNIVERSITY OF WASHINGTON	9/30/2021	6,250	Pursuant to Public Programs Order
Total Prepetition Payments in Month Ending Sep 30, 2021		\$ 31,433	