

**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>7/31/2021</u>	Petition Date:	<u>2/18/2020</u>
Months Pending:	<u>17</u>	Industry Classification:	<u>7139</u>
Reporting Method:	<u>Accrual Basis</u>		
Debtor's Full-Time Employees (current):	<u>682</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

August 30, 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

Case No.

20-10343 (LSS)

**Part 1: Cash Receipts and Disbursements**

(\$ in thousands)

**Current Month****Cumulative**

a. Cash balance beginning of month	\$ 80,797	
b. Total receipts (net of transfers between accounts)	36,776	481,495
c. Total disbursements (net of transfers between accounts)	29,754	466,912
d. Cash balance end of month (a+b-c)	\$ 87,820	
e. Disbursements made by third party for the benefit of the estate	-	-
f. Total disbursements for quarterly fee calculation (c+e)	\$ 29,860	\$ 470,112

**Part 2: Asset and Liability Status**

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

**Current Month**

a. Accounts receivable (total net of allowance)	\$ 2,730
b. Accounts receivable over 90 days outstanding (net of allowance)	135
c. Inventory (Book)	45,351
d. Total current assets	342,364
e. Total assets	\$ 933,273
f. Postpetition payables (excluding taxes)	130,033
g. Postpetition payables past due (excluding taxes)	1,241
h. Postpetition taxes payable	1,484
i. Postpetition taxes past due	-
j. Total postpetition debt (f+h)	\$ 131,517
k. Prepetition secured debt	222,262
l. Prepetition priority debt	(2)
m. Prepetition unsecured debt	251,664
n. Total liabilities (debt) (j+k+l+m)	\$ 605,441
o. Ending equity/net worth (e-n)	\$ 327,832

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

a. Total cash sales price for assets sold/transferred outside the ordinary course of business	\$ -	\$ -
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)	\$ -	\$ -

**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)	\$ 12,193	
b. Cost of goods sold (inclusive of depreciation, if applicable)	-	
c. Gross profit (a-b)	\$ 12,193	
d. Selling expenses	-	
e. General and administrative expenses	9,474	
f. Other expenses	349	
g. Depreciation and/or amortization (not included in 4b)	232	
h. Interest	599	
i. Taxes (local, state, and federal)	-	
j. Reorganization items	8,390	
k. Profit (loss)	\$ (6,851)	\$ (99,620)

Debtor's Name **Boy Scouts of America**Case No. **20-10343 (LSS)****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>		\$ 3,956	\$ 61,355	\$ 1,790	\$ 52,253
	<i>Itemized Breakdown by Firm</i>					
	Firm Name	Role				
	1 OMNI MANAGEMENT GROUP INC	Claims Agent	622	16,222	57	14,409
	2 SIDLEY AUSTIN LLP	Counsel	-	11,333	-	10,723
	3 WHITE & CASE LLP	Counsel	-	10,219	-	8,177
	4 ALVAREZ & MARSAL HOLDINGS LLC	Financial Advisor	1,605	9,225	632	7,311
	5 BATES WHITE LLC	Claims Advisor	647	4,708	518	3,825
	6 HAYNES & BOONE LLP	Insurance Advisor	729	3,651	584	3,076
	7 OGLETREE DEAKINS NASH SMOAK&STEWART PC	Claims Advisor	225	2,275	-	1,829
	8 KCIC LLC	Other	-	1,688	-	1,355
	9 MORRIS NICHOLS ARSHT & TUNNELL	Local Delaware Counsel	129	1,509	-	1,274
	10 PRICEWATERHOUSE COOPERS LLP	Auditor	-	360	-	109
	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>		\$ 328	\$ 3,567	\$ 328	\$ 3,567
	<i>Itemized Breakdown by Firm</i>					
	Firm Name	Role				
	1 FTI CONSULTING INC	Strategic Communications and Public Relations	47	897	47	897
	2 WILLIS TOWERS WATSON INC	Pension / Health & Benefits	25	523	25	523
	3 STEPTOE & JOHNSON PLLC	Corporate Counsel	10	408	10	408
	4 FOX ROTHSCHILD LLP	Counsel - IP Matters	28	287	28	287
	5 BAX ADVISORS LLC	General Counsel Advisor	8	204	8	204
	6 HARPER AND PEARSON	Audit and Financial Statement Preparation	78	156	78	156
	7 WIGGIN & DANA LLP	Defense Counsel	10	129	10	129
	8 STITES & HARBISON PLLC	Defense Counsel	-	122	-	122
	9 HECHT SPENCER & ASSOCIATES INC	Government Relations / Lobbyist	-	95	-	95
	10 LCG ASSOCIATES INC	Match Savings Plan Consulting	25	88	25	88
	11 LEWIS BRISBOIS BISGAARD & SMITH	Defense Counsel	1	55	1	55
	12 COVINGTON & BURLING	Counsel - Investigations	-	54	-	54
	13 JONES SKELTON & HOCHULI PLC	Defense Counsel	49	53	49	53
	14 WILSON ELSER MOSKOWITZ	Defense Counsel	5	49	5	49
	15 SAUL EWING LLP	Defense Counsel	4	47	4	47
	16 MELICK PORTER LLP	Defense Counsel	0	40	0	40
	17 NORTON ROSE FULBRIGHT LLP	Asia Trademark Counsel	24	37	24	37
	18 Milliman USA Inc	Actuary - Insurance Reserves	-	31	-	31
	19 SCHEPER KIM & HARRIS LLP	Defense Counsel	-	29	-	29
	20 DENTONS US LLP	Defense Counsel	-	29	-	29
	21 VERNIS & BOWLING OF THE FL KEYS	Defense Counsel	1	29	1	29
	22 WHITE AND WILLIAMS LLP	Defense Counsel	0	27	0	27
	23 CIVILLE & TANG PLLC	Defense Counsel	-	18	-	18
	24 MARKOWITZ HERBOLD GLADE AND MEHLHAF PC	Defense Counsel	4	17	4	17
	25 FREDRIKSON & BYRON PA	Defense Counsel	-	15	-	15
	26 BAKER & HOSTETLER LLP	Counsel - Data Privacy	-	14	-	14
	27 CLARKE SLIVERGLATE PA	Defense Counsel	-	13	-	13
	28 MCGUIRE WOODS LLP	Defense Counsel	4	13	4	13
	29 HEPLERBROOM LLC	Defense Counsel	0	13	0	13
	30 MCLANE MIDDLETON PROF ASSOC	Defense Counsel	-	12	-	12
	31 KELEHER & MCLEOD PA, ATTORNEYS AT LAW	Defense Counsel	-	9	-	9
	32 KIPP AND CHRISTIAN PC	Defense Counsel	-	8	-	8
	33 BOONE KARLBERG PC	Defense Counsel	0	7	0	7
	34 FLOYD PFLUEGER & RINGER	Defense Counsel	1	7	1	7
	35 BAYS LUNG ROSE HOLMA ATTORNEYS AT LAW	Defense Counsel	-	6	-	6
	36 HINSHAW & CULBERTSON LLP	Defense Counsel	-	5	-	5
	37 MITCHELL, WILLIAMS, SELIG, GATES	Defense Counsel	2	4	2	4
	38 HUESTON HENNIGAN	Defense Counsel	-	4	-	4
	39 WICKER, SMITH, O'HARA, MCCOY, & FORD PA	Defense Counsel	-	4	-	4
	40 MILLER JOHNSON SNELL & CUMMISKEY PLC	Defense Counsel	-	3	-	3
	41 HAWLEY TROXELL ENNIS & HAWLEY LLP	Defense Counsel	2	2	2	2
	42 STICH ANGELL KREIDLER UNKE & SCATTERGOOD	Investigations Counsel	-	1	-	1
	43 KAMM & MCCONNELL LLC	Investigations Counsel	-	0	-	0
	44 NICHOLAS W MULICK PA	Defense Counsel	-	0	-	0
c.	All professional fees and expenses (debtor & committees)		\$ 9,326	\$ 105,569	\$ 4,683	\$ 90,100

Debtor's Name

Boy Scouts of America

Case No.

20-10343 (LSS)

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	513	7,027
d. Postpetition employer payroll taxes paid	513	7,836
e. Postpetition property taxes paid	1	104
f. Postpetition other taxes accrued (local, state, and federal)	447	3,525
g. Postpetition other taxes paid (local, state, and federal)	468	3,178

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?	✓		

Debtor's Name

Boy Scouts of America

Case No.

20-10343 (LSS)

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](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

Chief Financial Officer  
Title

Michael A. Ashline  
Printed Name of Responsible Party

August 30, 2021  
Date

Debtor's Name

Boy Scouts of America

Case No.

20-10343 (LSS)

**Schedule A: Statement of cash receipts and disbursements**

(\$ in thousands)

Unrestricted Cash Management System	
<b>Total Beginning Unrestricted Cash Balance</b>	<b>\$ 80,797</b>
<b>RECEIPTS</b>	
<u>Operating Receipts</u>	
Registrations	1,365
Supply	4,874
High-Adventure Bases	3,341
A/R Receipts	6,202
Other Operating Receipts	980
National Jamboree Fees	-
Other	17
Total Operating Receipts	16,779
Transfers from Investments & Rest. Accounts, Net	670
Other Collections / Distributions	5
<b>Total Receipts</b>	<b>17,454</b>
<b>DISBURSEMENTS</b>	
Total Trade AP	(7,592)
Total Payroll and Benefits	(13,972)
Other Expenses	(2,599)
Total Operating Disbursements	(24,163)
<b>NON-OPERATING CASH FLOWS</b>	
GLIP	(145)
Capex (BSA)	(8)
Capex (Summit)	(14)
Total Non-Operating Expenses	(167)
<b>BANKRUPTCY-RELATED DISBURSEMENTS</b>	
Restructuring Professionals	(4,662)
Adequate Protection Payments	(762)
Other - Noticing Program / Utility Deposit	-
Pre-Petition Vendor Payments	-
Total Bankruptcy Related Expenses	(5,423)
<b>Total Disbursements</b>	<b>(29,754)</b>
<b>Net Cash Flow Before Endowment Contributions</b>	<b>(12,300)</b>
Funding Sources (Endowment Transfers)	19,322
<b>Total Ending Unrestricted Cash Balance - BSA</b>	<b>87,820</b>
Unrestricted Endowment Balance	9
Unrestricted RBT Balance	66,417
<b>Total Ending Unrestricted Liquidity - BSA</b>	<b>\$ 154,245</b>

Restricted Cash Management System	
<b>Beginning Restricted Liquidity Balance</b>	<b>\$ 141,392</b>
Receipts	420
Disbursements	(106)
Change in BSA's Investment in Commingled Endowment Fund L.P.	1,559
Transfers (to) / from Unrestricted Cash Management System	(481)
<b>Ending Restricted Liquidity Balance</b>	<b>\$ 142,784</b>

Footnotes:

- (1) Receipts and disbursements reflect activity for the post-petition period of July 3, 2021 through July 31, 2021. Actual cash flow results are recorded on a weekly basis for reporting consistent with the Cash Collateral Order and, therefore, capture actual results beginning 7/3/21 instead of 7/1/21.
- (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:	
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 29,860</b>
LESS: TRANSFERS TO DEBTOR IN POSSESSION ACCOUNTS	-
PLUS: ESTATE DISBURSEMENTS MADE BY OUTSIDE SOURCES (i.e. from escrow accounts)	-
<b>TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES</b>	<b>\$ 29,860</b>

Debtor's Name

Boy Scouts of America

Case No.

20-10343 (LSS)

**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)	\$ 180,190	\$ 174,612
Investments, at fair value	180,933	203,514
Accounts Receivable (Net)	2,730	15,396
Pledge Receivable (Net)	15,088	33,011
Other Receivables	8,677	19,275
Intercompany Receivable	363,211	350,318
Gift Annuities	5,534	7,099
Inventories	45,351	67,343
Prepaid & Deferred Expenses	38,883	60,597
Professional Retainers	139	2,934
Land, Building, and equipment, net	86,919	101,878
Other	5,618	6,233
<b>TOTAL ASSETS</b>	<b>\$ 933,273</b>	<b>\$ 1,042,210</b>

LIABILITIES AND OWNER EQUITY	BOOK VALUE AT END OF CURRENT REPORTING MONTH	BOOK VALUE ON PETITION DATE
<b>LIABILITIES NOT SUBJECT TO COMPROMISE (Postpetition)</b>		
Accounts Payable and Accrued Liabilities	\$ 82,872	\$ 73,131
Gift Annuities	5,534	7,099
Unearned Fees and Subscriptions	36,617	51,066
Insurance Reserves	6,494	2,464
Intercompany Payable	-	-
<b>TOTAL POSTPETITION LIABILITIES</b>	<b>\$ 131,517</b>	<b>\$ 133,760</b>
<b>LIABILITIES SUBJECT TO COMPROMISE (Pre-Petition)</b>		
Secured Debt	\$ 222,262	\$ 222,262
Priority Debt	(2)	3,349
Unsecured Debt	251,664	255,387
<b>TOTAL PRE-PETITION LIABILITIES</b>	<b>\$ 473,924</b>	<b>\$ 480,998</b>
<b>TOTAL LIABILITIES</b>	<b>\$ 605,441</b>	<b>\$ 614,758</b>
<b>NET ASSETS</b>		
Net Assets without Donor Restrictions	\$ 187,123	\$ 300,535
Net Assets with Donor Restrictions	140,709	126,917
<b>TOTAL NET ASSETS</b>	<b>\$ 327,832</b>	<b>\$ 427,452</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 933,273</b>	<b>\$ 1,042,210</b>

## 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 7/2/21.

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

Debtor's Name

Boy Scouts of America

Case No.

20-10343 (LSS)

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

(\$ In Thousands)

	<b>July 31, 2021</b>	<b>Cumulative Filing to Date</b>
<b>REVENUES</b>		
Registration Fees	\$ 1,190	\$ 94,212
National Service Fees	818	12,895
Event Fees	-	1,473
Supply Net Operations	119	(15,986)
Investment-related Revenues	755	28,465
High-adventure Base Net Operations	6,336	(925)
Summit Net Operations	-	-
Other Revenues	474	12,539
GLIP Insurance Premiums	2,311	45,661
Contributions-Non Summit	190	14,862
Contributions-Summit Development	-	-
Total Revenues	12,193	193,196
<b>EXPENSES</b>		
Salary	2,294	48,336
Benefits	794	17,976
Other Benefits	56	551
Outsourcing/External Services	725	14,257
Travel	(31)	772
Operating	272	4,767
Information Technology	624	12,691
Office Expense	27	496
Insurance (GLIP, Property and Casualty, Workers' Comp., etc.)	2,859	69,588
Facilities and Equipment	141	2,549
Depreciation	232	5,089
World Bureau Fees	350	1,404
General Liability Insurance	2,128	37,827
Legal Fees	56	5,782
Interest and Line of Credit Fees	599	10,067
Other Expenses (1)	349	(44,152)
Insider Compensation	127	2,156
Allocated Expenses	(948)	(27,564)
Total Expenses	10,654	162,592
Excess/(Deficiency) of Revenues over/under Expenses Before Reorganization Items	\$ 1,539	\$ 30,604
Professional Fees	7,005	111,053
U.S. Trustee Quarterly Fees	-	1,500
Other Reorganization Expenses	1,385	17,671
Gain/(Loss) from Sale of Equipment	-	-
Total Reorganization Expenses	8,390	130,224
Excess (Deficiency) of Revenues over/under Expenses	\$ (6,851)	\$ (99,620)

**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.



Debtor's Name

Boy Scouts of America

Case No.

20-10343 (LSS)

**Schedule D: Accounts receivable aging**

(\$ In Thousands)

<b>Accounts Receivable Reconciliation</b>		<b>June 30, 2021</b>	<b>July 31, 2021</b>
Total Accounts Receivable at the beginning of the reporting period		\$3,406	\$3,430
+ Amounts billed during the period		8,296	7,449
- Amounts collected during the period		(8,272)	(7,958)
Total Accounts Receivable at the end of the reporting period		\$3,430	\$2,921
<b>Accounts Receivable Aging</b>		<b>June 30, 2021</b>	<b>July 31, 2021</b>
0 - 30 days old		\$3,211	\$2,645
31 - 60 days old		60	119
61 - 90 days old		8	22
91+ days old		151	135
Total Accounts Receivable		\$3,430	2,921
Amount considered uncollectible (Bad Debt)		(217)	(191)
Accounts Receivable (Net)		\$3,213	\$2,730

Debtor's Name

Boy Scouts of America

Case No.

20-10343 (LSS)

**Schedule E: Postpetition liabilities aging**

(\$ In Thousands)

	Number of Days Past Due					
	Current	0-30	31-60	61-90	Over 90	Total
Accounts Payable	\$ 2,804	\$ 891	\$ 75	\$ 40	\$ 235	\$ 4,045
Wages Payable	4,573	-	-	-	-	4,573
Taxes Payable	1,484	-	-	-	-	1,484
Secured Debt/Adequate Protection Payments	634	-	-	-	-	634
Professional Fees	33,658	-	-	-	-	33,658
Amounts Due to Insiders*	133	-	-	-	-	133
<b>Total Postpetition Debts</b>	<b>\$ 43,286</b>	<b>\$ 891</b>	<b>\$ 75</b>	<b>\$ 40</b>	<b>\$ 235</b>	<b>\$ 44,527</b>

**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).

## Schedule F

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)		\$ 3,956	\$ 61,355	\$ 1,790	\$ 52,253
b.	Debtor's professional fees & expenses (nonbankruptcy) (1)		328	3,567	328	3,567
	Committees' professional fees & expenses (bankruptcy)					
	<i>Itemized Breakdown by Firm</i>					
	Firm Name	Role				
1	PACHULSKI STANG ZIEHL & JONES	TCC Counsel	1,152	9,410	-	7,274
2	KRAMER LEVIN NAFTAILS & FRANKE	UCC Counsel	-	4,548	-	4,126
3	BERKELEY RESEARCH GROUP	TCC Financial Advisor	1,712	4,662	1,370	3,867
4	ALIX PARTNERS LLP	UCC Financial Advisor	-	3,807	-	3,390
5	PJT PARTNERS LP	Lender Financial Advisor	175	2,978	175	2,978
6	NORTON ROSE FULBRIGHT US LLP	Lender Counsel	39	2,225	39	2,225
7	GILBERT LLP	FCR Insurance Counsel	315	2,401	252	1,950
8	YOUNG CONWAY STARGATT & TAYLOR	FCR Counsel	747	2,383	305	1,700
9	PASICH LLP	TCC Insurance Counsel	-	1,617	-	1,294
10	CBRE INC	TCC Appraiser	-	1,454	-	1,163
11	COMMONWEALTH MEDIATION & CONCILIATION INC	Mediator	89	1,066	89	1,066
12	HOGAN LOVELLS US LLP	Mediator	421	1,128	231	938
13	THE GALLAGHER LAW GROUP	Mediator	-	664	-	664
14	ANKURA CONSULTING GROUP LLC	FCR Consultant	114	800	59	551
15	YOUNG CONWAY STARGATT & TAYLOR (James Patton)	FCR Legal Representative	163	666	32	444
16	REED SMITH LLP	UCC Local Delaware Counsel	-	178	-	178
17	JUSTIN H RUCKI	Fee Examiner	-	217	-	173
18	WOMBLE BOND DICKINSON (US) LLP	Lender Local Delaware Counsel	-	153	11	153
19	ROCK CREEK ADVISORS	TCC Pension Financial Advisor	114	260	-	117
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>		5,042	40,647	2,565	34,279
c.	All professional fees and expenses (debtor & committees)		\$ 9,326	\$ 105,569	\$ 4,683	\$ 90,100

## 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
New Jersey Div Of Consumer Affairs	7/8/2021	\$ 12	Pursuant to Taxes Order
TENNESSEE SECRETARY OF STATE	7/8/2021	10	Pursuant to Taxes Order
MICHIGAN DEPT OF LICENSING & REG AFFAIRS	7/8/2021	3	Pursuant to Taxes Order
MONTANA CNCL #315	7/14/2021	369	Pursuant to Shared Services Order (Local Council)
WI DEPT OF FINC INSTITUTIONS	7/27 & 7/28/2021	14	Pursuant to Taxes Order
OHIO STATE UNIVERSITY	7/29/2021	5,000	Pursuant to Public Programs Order
NORTHERN NEW JERSEY CNCL #333	7/29/2021	4,611	Pursuant to Shared Services Order (Local Council)
BRIGHAM YOUNG UNIVERSITY	7/29/2021	3,060	Pursuant to Public Programs Order
LONGHORN COUNCIL #662	7/29/2021	2,198	Pursuant to Shared Services Order (Local Council)
THREE HARBORS CNCL #636	7/29/2021	2,000	Pursuant to Shared Services Order (Local Council)
HOOSIER TRAILS CNCL #145	7/29/2021	1,973	Pursuant to Shared Services Order (Local Council)
CAPITOL AREA CNCL #564	7/29/2021	1,205	Pursuant to Shared Services Order (Local Council)
WEST TENNESSEE CNCL #559	7/29/2021	1,186	Pursuant to Shared Services Order (Local Council)
PIEDMONT CNCL #420	7/29/2021	1,105	Pursuant to Shared Services Order (Local Council)
LINCOLN HERITAGE CNCL #205	7/29/2021	505	Pursuant to Shared Services Order (Local Council)
TRANSATLANTIC CNCL #802	7/29/2021	500	Pursuant to Shared Services Order (Local Council)
GOLDEN GATE AREA CNCL #23	7/29/2021	469	Pursuant to Shared Services Order (Local Council)
WESTERN LOS ANGELES COUNTY CNCL #51	7/29/2021	464	Pursuant to Shared Services Order (Local Council)
NORTH FLORIDA CNCL #87	7/29/2021	406	Pursuant to Shared Services Order (Local Council)
DANIEL WEBSTER CNCL #330	7/29/2021	393	Pursuant to Shared Services Order (Local Council)
GRAND CANYON CNCL #10	7/29/2021	300	Pursuant to Shared Services Order (Local Council)
THREE FIRES CNCL #127	7/29/2021	248	Pursuant to Shared Services Order (Local Council)
MICHIGAN CROSSROADS COUNCIL 780	7/29/2021	240	Pursuant to Shared Services Order (Local Council)
NORTHEAST GEORGIA CNCL #101	7/29/2021	236	Pursuant to Shared Services Order (Local Council)
CASCADE PACIFIC CNCL NO 492	7/29/2021	203	Pursuant to Shared Services Order (Local Council)
CIRCLE TEN CNCL 571	7/29/2021	200	Pursuant to Shared Services Order (Local Council)
PATRIOTS' PATH CNCL #358	7/29/2021	168	Pursuant to Shared Services Order (Local Council)
CENTRAL GEORGIA CNCL #96	7/29/2021	150	Pursuant to Shared Services Order (Local Council)
NORTHERN STAR COUNCIL #250	7/29/2021	150	Pursuant to Shared Services Order (Local Council)
ALLEGHENY HIGHLANDS CNCL #382	7/29/2021	100	Pursuant to Shared Services Order (Local Council)
MORAINES TRAILS CNCL #500	7/29/2021	56	Pursuant to Shared Services Order (Local Council)
VERDUGO HILLS CNCL #58	7/29/2021	42	Pursuant to Shared Services Order (Local Council)
TECUMSEH CNCL #439	7/29/2021	35	Pursuant to Shared Services Order (Local Council)
RIO GRANDE CNCL #775	7/29/2021	30	Pursuant to Shared Services Order (Local Council)
GREEN MOUNTAIN CNCL NO 592	7/29/2021	30	Pursuant to Shared Services Order (Local Council)
SAN DIEGO-IMPERIAL CNCL #49	7/29/2021	24	Pursuant to Shared Services Order (Local Council)
SIMON KENTON CNCL #441	7/29/2021	13	Pursuant to Shared Services Order (Local Council)
MINSI TRAILS CNCL #502	7/29/2021	12	Pursuant to Shared Services Order (Local Council)
CROSSROADS OF AMERICA COUNCIL No 160	7/29/2021	10	Pursuant to Shared Services Order (Local Council)
NORTHWEST TEXAS CNCL #587	7/29/2021	6	Pursuant to Shared Services Order (Local Council)
DENVER AREA CNCL NO 61	7/29/2021	4	Pursuant to Shared Services Order (Local Council)
<b>Total Prepetition Payments in Month Ending Jul 31, 2021</b>		<b>\$ 27,739</b>	