

**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>10/31/2021</u>	Petition Date:	<u>2/18/2020</u>
Months Pending:	<u>20</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

December 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

Case No.

20-10343 (LSS)

Part 1: Cash Receipts and Disbursements

(\$ in thousands)

	Current Month	Cumulative
a. Cash balance beginning of month	\$ 78,496	
b. Total receipts (net of transfers between accounts)	27,520	556,113
c. Total disbursements (net of transfers between accounts)	31,497	554,832
d. Cash balance end of month (a+b-c)	\$ 74,518	
e. Disbursements made by third party for the benefit of the estate	-	-
f. Total disbursements for quarterly fee calculation (c+e)	\$ 31,668	\$ 558,991

Part 2: Asset and Liability Status

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

	Current Month
a. Accounts receivable (total net of allowance)	\$ 2,957
b. Accounts receivable over 90 days outstanding (net of allowance)	117
c. Inventory (Book)	38,907
d. Total current assets	312,196
e. Total assets	\$ 905,433
f. Postpetition payables (excluding taxes)	149,109
g. Postpetition payables past due (excluding taxes)	1,111
h. Postpetition taxes payable	1,295
i. Postpetition taxes past due	-
j. Total postpetition debt (f+h)	\$ 150,404
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)	\$ 624,325
o. Ending equity/net worth (e-n)	\$ 281,108

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
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

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)	\$ 11,181	
b. Cost of goods sold (inclusive of depreciation, if applicable)	-	
c. Gross profit (a-b)	\$ 11,181	
d. Selling expenses	-	
e. General and administrative expenses	166	
f. Other expenses	326	
g. Depreciation and/or amortization (not included in 4b)	228	
h. Interest	642	
i. Taxes (local, state, and federal)	-	
j. Reorganization items	30,267	
k. Profit (loss)	\$ (20,448)	\$ (146,344)

Debtor's Name **Boy Scouts of America**

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Part 5: Professional Fees and Expenses

(\$ in thousands)

			Approved Current Month	Approved Cumulative	Paid Current Month	Paid Cumulative	
a.	Debtor's professional fees & expenses (bankruptcy) <i>Aggregate Total</i>		\$ 4,252	\$ 76,180	\$ 7,752	\$ 67,287	
	<i>Itemized Breakdown by Firm</i>						
		Firm Name	Role				
	1	OMNI MANAGEMENT GROUP INC	Claims Agent	402	17,806	1,092	17,735
	2	WHITE & CASE LLP	Counsel	2,504	18,429	4,413	14,757
	3	SIDLEY AUSTIN LLP	Counsel	-	11,333	-	10,723
	4	ALVAREZ & MARSAL HOLDINGS LLC	Financial Advisor	555	11,178	1,008	9,529
	5	BATES WHITE LLC	Claims Advisor	453	6,255	786	5,062
	6	HAYNES & BOONE LLP	Insurance Advisor	315	4,709	253	3,925
	7	OGLETREE DEAKINS NASH SMOAK & STEWART PC	Claims Advisor	-	2,275	-	2,008
	8	MORRIS NICHOLS ARSHT & TUNNELL	Local Delaware Counsel	-	1,854	97	1,656
	9	KCIC LLC	Other	24	1,817	104	1,458
	10	PRICEWATERHOUSE COOPERS LLP	Auditor	-	360	-	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>		\$ 265	\$ 4,399	\$ 265	\$ 4,399	
	<i>Itemized Breakdown by Firm</i>						
		Firm Name	Role				
	1	FTI CONSULTING INC	Strategic Communications and Public Relations	139	1,270	139	1,270
	2	WILLIS TOWERS WATSON INC	Pension / Health & Benefits	27	642	27	642
	3	STEPTOE & JOHNSON PLLC	Corporate Counsel	12	451	12	451
	4	FOX ROTHSCHILD LLP	Counsel - IP Matters	32	334	32	334
	5	BAX ADVISORS LLC	General Counsel Advisor	-	302	-	302
	6	HARPER AND PEARSON	Audit and Financial Statement Preparation	-	156	-	156
	7	WIGGIN & DANA LLP	Defense Counsel	3	148	3	148
	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	-	88	-	88
	11	JONES SKELTON & HOCHULI PLC	Defense Counsel	-	74	-	74
	12	WILSON ELSER MOSKOWITZ	Defense Counsel	0	65	0	65
	13	SAUL EWING LLP	Defense Counsel	4	60	4	60
	14	LEWIS BRISBOIS BISGAARD & SMITH	Defense Counsel	0	58	0	58
	15	COVINGTON & BURLING	Counsel - Investigations	-	54	-	54
	16	VERNIS & BOWLING OF THE FL KEYS	Defense Counsel	24	54	24	54
	17	MELICK PORTER LLP	Defense Counsel	1	44	1	44
	18	NORTON ROSE FULBRIGHT LLP	Asia Trademark Counsel	-	38	-	38
	19	DENTONS US LLP	Defense Counsel	1	34	1	34
	20	Milliman USA Inc	Actuary - Insurance Reserves	-	31	-	31
	21	SCHEPER KIM & HARRIS LLP	Defense Counsel	-	29	-	29
	22	WHITE AND WILLIAMS LLP	Defense Counsel	-	27	-	27
	23	MCGUIRE WOODS LLP	Defense Counsel	11	25	11	25
	24	CIVILLE & TANG PLLC	Defense Counsel	4	23	4	23
	25	MARKOWITZ HERBOLD GLADE AND MEHLHAF PC	Defense Counsel	1	20	1	20
	26	CLARKE SLIVERGLATE PA	Defense Counsel	1	17	1	17
	27	FREDRIKSON & BYRON PA	Defense Counsel	0	16	0	16
	28	HEPLERBROOM LLC	Defense Counsel	-	14	-	14
	29	BAKER & HOSTETLER LLP	Counsel - Data Privacy	-	14	-	14
	30	MCLANE MIDDLETON PROF ASSOC	Defense Counsel	-	12	-	12
	31	JASON AMSEL	Counsel - IP Matters	2	11	2	11
	32	KELEHER & MCLEOD PA, ATTORNEYS AT LAW	Defense Counsel	-	10	-	10
	33	BOONE KARLBERG PC	Defense Counsel	0	9	0	9
	34	FLOYD PFLUEGER & RINGER	Defense Counsel	1	8	1	8
	35	KIPP AND CHRISTIAN PC	Defense Counsel	-	8	-	8
	36	BAYS LUNG ROSE HOLMA ATTORNEYS AT LAW	Defense Counsel	-	7	-	7
	37	HINSHAW & CULBERTSON LLP	Defense Counsel	-	6	-	6
	38	MITCHELL, WILLIAMS, SELIG, GATES	Defense Counsel	1	5	1	5
	39	HUESTON HENNIGAN	Defense Counsel	0	4	0	4
	40	WICKER, SMITH, O'HARA, MCCOY, & FORD PA	Defense Counsel	-	4	-	4
	41	HAWLEY TROXELL ENNIS & HAWLEY LLP	Defense Counsel	0	3	0	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)		\$ 6,788	\$ 129,491	\$ 10,763	\$ 113,788	

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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	336	8,191
d. Postpetition employer payroll taxes paid	342	9,039
e. Postpetition property taxes paid	0	123
f. Postpetition other taxes accrued (local, state, and federal)	327	4,435
g. Postpetition other taxes paid (local, state, and federal)	421	4,278

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/ Stephanie L. Phillips
Signature of Responsible Party

Stephanie L. Phillips
Printed Name of Responsible Party

VP Controller and Risk Management
Title

December 1, 2021
Date

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Schedule A: Statement of cash receipts and disbursements

(\$ in thousands)

Unrestricted Cash Management System		
Total Beginning Unrestricted Cash Balance	\$ 78,496	
RECEIPTS		
<u>Operating Receipts</u>		
Registrations	4,873	
Supply	8,097	
High-Adventure Bases	4,943	
A/R Receipts	6,377	
Other Operating Receipts	1,088	
National Jamboree Fees	-	
Other	1,297	
Total Operating Receipts	<u>26,675</u>	
Transfers from Investments & Rest. Accounts, Net	839	
Other Collections / Distributions	5	
Total Receipts	<u>27,520</u>	
DISBURSEMENTS		
Total Trade AP	(5,928)	
Total Payroll and Benefits	(12,209)	
Other Expenses	-	
Total Operating Disbursements	<u>(18,138)</u>	
NON-OPERATING CASH FLOWS		
GLIP	(112)	
Capex (BSA)	(106)	
Capex (Summit)	-	
Total Non-Operating Expenses	<u>(218)</u>	
BANKRUPTCY-RELATED DISBURSEMENTS		
Restructuring Professionals	(10,888)	
Adequate Protection Payments	(635)	
Other - Solicitation & Noticing Program / Utility Deposit	(1,619)	
Pre-Petition Vendor Payments	-	
Total Bankruptcy Related Expenses	<u>(13,142)</u>	
Total Disbursements	<u>(31,497)</u>	
Net Cash Flow Before Endowment Contributions	<u>(3,977)</u>	
Funding Sources (Endowment Transfers)	-	
Total Ending Unrestricted Cash Balance - BSA	<u>74,518</u>	
Unrestricted Endowment Balance	-	
Unrestricted RBT Balance	66,457	
Total Ending Unrestricted Liquidity - BSA	<u>\$ 140,975</u>	
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	<u>\$ 1,902</u>	

Restricted Cash Management System	
Beginning Restricted Liquidity Balance	\$ 144,736
Receipts	342
Disbursements	(171)
Change in BSA's Investment in Commingled Endowment Fund L.P.	(2,408)
Transfers (to) / from Unrestricted Cash Management System	(204)
Ending Restricted Liquidity Balance	<u>\$ 142,296</u>

Footnotes:

- Receipts and disbursements reflect activity for the post-petition period of October 2, 2021 through October 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 10/2/21 instead of 10/1/21.
- All information contained herein is unaudited and subject to future adjustment.
- 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.
- 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	\$ 31,668
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	<u>\$ 31,668</u>

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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)	\$ 168,728	\$ 174,612
Investments, at fair value	183,412	203,514
Accounts Receivable (Net)	2,957	15,396
Pledge Receivable (Net)	15,088	33,011
Other Receivables	10,752	19,275
Intercompany Receivable	365,941	350,318
Gift Annuities	5,406	7,099
Inventories	38,907	67,343
Prepaid & Deferred Expenses	24,611	60,597
Professional Retainers	139	2,934
Land, Building, and equipment, net	83,909	101,878
Other	5,583	6,233
TOTAL ASSETS	\$ 905,433	\$ 1,042,210

LIABILITIES AND OWNER EQUITY	BOOK VALUE AT END OF CURRENT REPORTING MONTH	BOOK VALUE ON PETITION DATE
LIABILITIES NOT SUBJECT TO COMPROMISE (Postpetition)		
Accounts Payable and Accrued Liabilities	\$ 97,628	\$ 73,131
Gift Annuities	5,406	7,099
Unearned Fees and Subscriptions	40,921	51,066
Insurance Reserves	6,449	2,464
Intercompany Payable	-	-
TOTAL POSTPETITION LIABILITIES	\$ 150,404	\$ 133,760
LIABILITIES SUBJECT TO COMPROMISE (Pre-Petition)		
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	\$ 624,325	\$ 614,758
NET ASSETS		
Net Assets without Donor Restrictions	\$ 138,445	\$ 300,535
Net Assets with Donor Restrictions	142,663	126,917
TOTAL NET ASSETS	\$ 281,108	\$ 427,452
TOTAL LIABILITIES AND NET ASSETS	\$ 905,433	\$ 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 10/31/21.

*"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)

	October 31, 2021	Cumulative Filing to Date
REVENUES		
Registration Fees	\$ 3,702	\$ 104,152
National Service Fees	828	15,379
Event Fees	(149)	1,508
Supply Net Operations	2,387	(9,158)
Investment-related Revenues	2,802	31,393
High-adventure Base Net Operations	(2,199)	(8,231)
Other Revenues	577	15,796
GLIP Insurance Premiums	3,063	54,181
Contributions-Non Summit	170	15,980
Contributions-Summit Development	-	-
Total Revenues	11,181	221,000
EXPENSES		
Salary	2,197	54,999
Benefits	732	20,108
Other Benefits	37	605
Outsourcing/External Services	1,131	17,327
Travel	45	849
Operating	320	6,213
Information Technology	696	14,816
Office Expense	12	579
Insurance (GLIP, Property and Casualty, Workers' Comp., etc.) (2)	(7,153)	68,440
Facilities and Equipment	135	3,024
Depreciation	228	5,774
World Bureau Fees	-	1,404
General Liability Insurance	2,861	45,803
Legal Fees	101	6,053
Interest and Line of Credit Fees	642	11,907
Other Expenses (1)	326	(42,860)
Insider Compensation	129	2,541
Allocated Expenses	(1,077)	(30,848)
Total Expenses	1,362	186,734
Excess/(Deficiency) of Revenues over/under Expenses Before Reorganization Items	\$ 9,819	\$ 34,266
Professional Fees	18,089	147,648
U.S. Trustee Quarterly Fees	-	1,750
Other Reorganization Expenses (2)	12,178	31,212
Gain/(Loss) from Sale of Equipment	-	-
Total Reorganization Expenses	30,267	180,610
Excess (Deficiency) of Revenues over/under Expenses	\$ (20,448)	\$ (146,344)

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.
- (2) Reflects a \$10 million expense reclassification related to a letter of credit draw that converted to funded debt from GLIP to other reorganization expenses

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Schedule D: Accounts receivable aging

(\$ In Thousands)

Accounts Receivable Reconciliation	September 30, 2021	October 31, 2021
Total Accounts Receivable at the beginning of the reporting period	\$2,887	\$3,299
+ Amounts billed during the period	8,176	7,795
- Amounts collected during the period	(7,764)	(7,946)
Total Accounts Receivable at the end of the reporting period	\$3,299	\$3,148
Accounts Receivable Aging	September 30, 2021	October 31, 2021
0 - 30 days old	\$3,115	\$2,930
31 - 60 days old	41	76
61 - 90 days old	18	25
91+ days old	125	117
Total Accounts Receivable	3,299	3,148
Amount considered uncollectible (Bad Debt)	(191)	(191)
Accounts Receivable (Net)	\$3,108	2,957

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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	\$ 1,456	\$ 509	\$ 67	\$ 17	\$ 518	\$ 2,567
Wages Payable	3,545	-	-	-	-	3,545
Taxes Payable	1,295	-	-	-	-	1,295
Secured Debt/Adequate Protection Payments	656	-	-	-	-	656
Professional Fees	49,303	-	-	-	-	49,303
Amounts Due to Insiders*	200	-	-	-	-	200
Total Postpetition Debts	\$ 56,455	\$ 509	\$ 67	\$ 17	\$ 518	\$ 57,566

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).

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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)		\$ 4,252	\$ 76,180	\$ 7,752	\$ 67,287	
b.	Debtor's professional fees & expenses (nonbankruptcy) (1)		265	4,399	265	4,399	
Committees' professional fees & expenses (bankruptcy)							
<i>Itemized Breakdown by Firm</i>							
	Firm Name	Role					
1	PACHULSKI STANG ZIEHL & JONES	TCC Counsel	-	12,184	1,258	10,433	
2	KRAMER LEVIN NAFTAILS & FRANKE	UCC Counsel	139	5,009	104	4,384	
3	BERKELEY RESEARCH GROUP	TCC Financial Advisor	-	4,662	-	3,867	
4	ALIX PARTNERS LLP	UCC Financial Advisor	566	4,373	-	3,390	
5	PJT PARTNERS LP	Lender Financial Advisor	175	3,503	-	3,328	
6	GILBERT LLP	FCR Insurance Counsel	371	3,441	297	2,785	
7	YOUNG CONWAY STARGATT & TAYLOR	FCR Counsel	363	3,044	292	2,527	
8	NORTON ROSE FULBRIGHT US LLP	Lender Counsel	100	2,565	-	2,465	
9	PASICH LLP	TCC Insurance Counsel	231	2,084	185	1,668	
10	HOGAN LOVELLS US LLP	Mediator	108	1,451	285	1,451	
11	CBRE INC	TCC Appraiser	-	1,469	12	1,175	
12	COMMONWEALTH MEDIATION & CONCILIATION INC	Mediator	-	1,163	-	1,163	
13	THE GALLAGHER LAW GROUP	Mediator	119	1,035	119	1,035	
14	ANKURA CONSULTING GROUP LLC	FCR Consultant	-	950	51	762	
15	YOUNG CONWAY STARGATT & TAYLOR (James Patton)	FCR Legal Representative	98	835	78	678	
16	ROCK CREEK ADVISORS	TCC Pension Financial Advisor	-	535	65	428	
17	WOMBLE BOND DICKINSON (US) LLP	Lender Local Delaware Counsel	-	183	-	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>	2,271	48,912	2,746	42,102
c.	All professional fees and expenses (debtor & committees)		\$ 6,788	\$ 129,491	\$ 10,763	\$ 113,788	

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
STATE OF UTAH	10/8/2021	\$ 10	Pursuant to Taxes Order
State Of Minnesota	10/8/2021	3	Pursuant to Taxes Order
TREASURER STATE OF MAINE	10/8/2021	3	Pursuant to Taxes Order
OREGON DEPARTMENT OF JUSTICE	10/8/2021	3	Pursuant to Taxes Order
COLORADO SECRETARY OF STATE	10/8/2021	3	Pursuant to Taxes Order
W V SECRETARY OF STATE	10/8/2021	2	Pursuant to Taxes Order
MISSISSIPPI SOS	10/27/2021	7	Pursuant to Taxes Order
Treasurer of Virginia	10/27/2021	4	Pursuant to Taxes Order
Commonwealth of Pennsylvania	10/27/2021	2	Pursuant to Taxes Order
Total Prepetition Payments in Month Ending Oct 31, 2021		\$ 35	