

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

----- X

In re: :
: Chapter 11

MODIVCARE, INC., *et al.*, :
: Case No. 25-90309 (ARP)

Reorganized Debtors.¹ :
: (Jointly Administered)

----- X

**SUMMARY OF FINAL FEE APPLICATION OF ERNST & YOUNG LLP
FOR COMPENSATION OF SERVICES RENDERED AS TAX, CONSULTING,
ACCOUNTING, AND VALUATION SERVICES PROVIDER TO THE DEBTORS
FOR THE PERIOD FROM AUGUST 20, 2025, THROUGH DECEMBER 29, 2025**

Name of Applicant:	Ernst & Young LLP (“ <i>EY LLP</i> ”)	
Applicant’s Role in Case:	Tax, Consulting, Accounting, and Valuation Services Provider to the Debtors.	
Docket No. of Employment Order(s):	Docket No. 506	
Interim Application () No. <u>N/A</u> Final Application (X)	First and Final Fee Application	
	Beginning Date	End Date
Time period covered by this Application for which interim compensation has not previously been awarded:	08/20/2025	12/29/2025
Were the services provided necessary to the administration of or beneficial at the time rendered toward the completion of the case? (Yes)		
Were the services performed in a reasonable amount of time commensurate with the complexity, importance and nature of the issues addressed? (Yes)		
Is the requested compensation reasonable based on the customary compensation charged by comparably skilled practitioners in other non-bankruptcy cases? (Yes)		
Do expense reimbursements represent actual and necessary expenses incurred? (Yes)		

¹ A complete list of each of the Reorganized Debtors in these chapter 11 cases (the “*Chapter 11 Cases*”) and the last four digits of each Reorganized Debtor’s taxpayer identification number (if applicable) may be obtained on the website of the Reorganized Debtor’s claims and noticing agent at <https://www.veritaglobal.net/ModivCare>. Reorganized Debtor ModivCare Inc.’s principal place of business and the Reorganized Debtors’ service address in these Chapter 11 Cases is 6900 E. Layton Avenue, Suite 1200, Denver, Colorado 80237.



2590309260209000000000014

Compensation Breakdown for Time Period Covered by this Application	
Total professional fees requested in this Application:	\$1,707,182.80
Total professional hours covered by this Application:	5,990.10
Average hourly rate for professionals:	\$285.00
Total paraprofessional fees requested in this Application:	0
Total paraprofessional hours covered by this Application:	0
Average hourly rate for paraprofessionals:	\$0.00
Total fees requested in this Application:	\$1,707,182.80
Total expense reimbursements requested in this Application:	\$0.00
Total fees and expenses requested in this Application:	\$1,707,182.80
Total fees and expenses awarded in all prior Applications:	\$0.00
Plan Status: On December 15, 2025, the Court entered the <i>Order (I) Confirming Second Amended Joint Chapter 11 Plan of Reorganization of ModivCare Inc. and its Debtor Affiliates and (II) Denying Motions of Official Committee of Unsecured Creditors for Leave, Derivative Standing, and Authority to Commence and Prosecute Certain Causes of Action on Behalf of Debtors' Estates</i> [Docket No. 1055]. The <i>Second Amended Joint Chapter 11 Plan of Reorganization of ModivCare Inc. and its Debtor Affiliates</i> [Docket No. 1055, Ex. A] became effective on December 29, 2025.	
Primary Benefits: EY LLP (as defined below) rendered fresh start valuation and accounting, SOX compliance, and tax compliance services to the Debtors during the Final Fee Period (as defined below). The rendering of these services required a high degree of professional competence, and EY LLP was required to expend substantial time and effort in providing those services. EY LLP performed efficiently, effectively, and economically, and the results obtained have benefited the Debtors, their estates, and creditors by helping the Debtors emerge smoothly from bankruptcy on a compressed timeline.	

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

-----	X	
	:	
In re:	:	Chapter 11
	:	
MODIVCARE, INC., <i>et al.</i> , ¹	:	Case No. 25-90309 (ARP)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
-----	X	

**FINAL FEE APPLICATION OF ERNST & YOUNG LLP
FOR COMPENSATION OF SERVICES RENDERED AS TAX, CONSULTING,
ACCOUNTING, AND VALUATION SERVICES PROVIDER TO THE DEBTORS
FOR THE PERIOD FROM AUGUST 20, 2025, THROUGH DECEMBER 29, 2025**

If you object to the relief requested, you must respond in writing. Unless otherwise directed by the Court, you must file your response electronically at <https://ecf.txsb.uscourts.gov/> within twenty-one days from the date this Application was filed. If you do not have electronic filing privileges, you must file a written objection that is actually received by the clerk within twenty-one days from the date this Application was filed. Otherwise, the Court may treat the pleading as unopposed and grant the relief requested.

Pursuant to sections 330, and 331 of title 11 of the United States Code (the “**Bankruptcy Code**”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and Rule 2016-1 of the Bankruptcy Local Rules for the Southern District of Texas (the “**Bankruptcy Local Rules**”), Ernst & Young LLP (“**EY LLP**”), as tax, consulting, accounting and valuation services provider to ModivCare Inc. and its affiliates as debtors and debtors-in-possession (prior to the Effective Date,² collectively, the “**Debtors**” and after the Effective Date, collectively, the

¹ A complete list of each of the Reorganized Debtors in these chapter 11 cases (the “**Chapter 11 Cases**”) and the last four digits of each Reorganized Debtor’s taxpayer identification number (if applicable) may be obtained on the website of the Reorganized Debtor’s claims and noticing agent at <https://www.veritaglobal.net/ModivCare>. Reorganized Debtor ModivCare Inc.’s principal place of business and Reorganized Debtors’ service address in these Chapter 11 Cases is 6900 E. Layton Avenue, Suite 1200, Denver, Colorado 80237.

² Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Retention Order (as defined herein) or the *Second Amended Joint Chapter 11 Plan of Reorganization of ModivCare Inc. and Its Debtor Affiliates* [Docket No. 1055, Ex. A] (together with all supplemental or supporting documentation related thereto, the “**Plan**”), as applicable.

“*Reorganized Debtors*”) during the pendency of the Chapter 11 Cases, hereby files this final fee application (this “*Final Fee Application*”) seeking entry of an order, substantially in the form attached hereto (the “*Proposed Order*”), allowing, on a final basis, \$1,707,182.80 as compensation to EY LLP for professional services rendered to the Debtors during the period from August 20, 2025 through December 29, 2025 (the “*Final Fee Period*”).³

Jurisdiction

1. The United States Bankruptcy Court for the Southern District of Texas (the “*Court*”) has jurisdiction over this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2).

2. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

3. The bases for the relief requested herein are section 330 of the Bankruptcy Code, Rule 2016 of the Bankruptcy Rules, and Rule 2016-1 of the Bankruptcy Local Rules.

Background

4. On August 20, 2025, the Debtors each filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. During the pendency of the Chapter 11 Cases, the Debtors operated their businesses and managed their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

5. On December 15, 2025, the Court entered the Confirmation Order which, among other things, confirmed the Plan. The Effective Date occurred on December 29, 2025. *See* Docket No. 1134.

³ By this Final Fee Application, EY LLP does not seek reimbursement of any expenses. EY LLP reserves the right to make further Application to this Court for allowance of any expenses that it incurred which are not included herein.

The Debtors' Retention of Ernst & Young LLP

6. On September 19, 2025, the Debtors filed the *Debtors' Application for Entry of an Order (A) Authorizing the Retention and Employment of Ernst & Young LLP as Tax, Consulting, Accounting, and Valuation Services Provider to the Debtors and Debtors in Possession as of the Petition Date; and (B) Granting Related Relief* [Docket No. 342] (the “**Retention Application**”) seeking authority to retain EY LLP as tax, consulting, accounting, and valuation services provider to the Debtors, on matters relating to the Chapter 11 Cases.

7. On October 14, 2025, the Court entered the *Order Authorizing the Retention and Employment of Ernst & Young LLP as Tax, Consulting, Accounting, and Valuation Services Provider* [Docket No. 506] (the “**Retention Order**”) granting the Retention Application. The Retention Order authorized the Debtors to compensate and reimburse EY LLP in accordance with the Engagement Letters (as modified by the Retention Order), the Bankruptcy Code, the Bankruptcy Rules, and the Bankruptcy Local Rules. The Retention Order also authorized the Debtors to compensate EY LLP at EY LLP's hourly and fixed fee rates, as applicable, charged for rendering the Authorized Services (as defined below) and to reimburse EY LLP for EY LLP's actual and necessary out-of-pocket expenses incurred in connection with providing the Authorized Services (as defined below), subject to application to the Court. The Retention Order authorized EY LLP to provide the following services to the Debtors (collectively, the “**Authorized Services**”):

a. Income Tax Compliance Services

- Preparation of the U.S. Federal and State tax returns for the December 31, 2024, tax year; and
- Preparation of the Foundation returns for the December 31, 2024, tax year.

b. Indirect Tax Compliance Services

- Preparation of various property tax returns;
- Preparation of sales and use tax returns; and
- Unclaimed Property tax compliance work.

c. Tax Provision Preparation Services

- Preparation of the Tax Provision calculations for Q3 2025 and Q4 2025.

d. Tax Advisory Services

- R&D Credit and Section 174 Study for the December 31, 2024, tax year;
- Unclaimed Property Advisory work on a potential voluntary disclosure agreement with the state of Delaware;
- Sales and Use tax nexus, taxability, and support services analysis; and
- Tax Advisory services for one-off routine on-call questions.

e. Bankruptcy Tax Structuring and Debt Impacts Services

- Bankruptcy Tax Services – including review of structuring, cancellation of indebtedness, attribute reduction, application of Section 382, etc. for federal and state tax purposes.

f. Consulting Services

- Risk Co-Source – Internal Audit/Sarbanes-Oxley (SOX) – Provide assistance in testing SOX controls on behalf of management. Assist management in coordination of test of control activities with external auditors; and
- IT Compliance Support Services – Provide IT compliance mandate services from an internal control perspective; advise on any control deficiency remediation; evaluate effectiveness of all inputs into the IT control process; and provide advisory support to business unit management, as needed.

g. Accounting and Valuation

- ASC 805 – Fresh Start Accounting valuation assistance – Valuation analysis of the fair value of the tangible and intangible assets and related purchase accounting advisory support in connection with the change of control;
- Ad-Hoc Financial Accounting Advisory Services – Assisting with general and technical accounting matters (including tax accounting matters) around the financial reporting and documentation of various accounting matters and

policies in connection with the preparation of financial statements; provide assistance with the assessment of the accounting impact of emergence from bankruptcy, including income tax accounting, to allow the application of fresh-start accounting in accordance with ASC 852; and

- ASC 350 work – Goodwill Impairment Valuation - Valuation of the 3 ModivCare reporting units for purposes of testing the fair value of each reporting unit to determine if it is in excess of the carrying amount as of June 30, 2025. Reconcile the value of each reporting unit to the overall value of ModivCare considering the market cap and a control premium.

8. During the Final Fee Period, EY LLP performed certain of the Authorized Services for the Debtors. The total time spent by EY LLP with respect to such services for the Debtors was 5,990.1 hours for the Final Fee Period. The blended average hourly rate with respect to such services was \$285.00 during the Final Fee Period.

9. In further support of this Final Fee Application, EY LLP submits: a *Summary by Professional for the Final Fee Period*, attached hereto as **Exhibit A**; a *Summary by Category for the Final Fee Period*, attached hereto as **Exhibit B**; a *Detailed Record of Fees as Tax, Consulting, Accounting, and Valuation Services Provider for the Final Fee Period*, attached hereto as **Exhibit C**; and the *Certification of Matt Lazzeri* attached hereto as **Exhibit D**.

Basis for Relief

11. Section 330(a)(1) of the Bankruptcy Code provides, in relevant part, as follows:

(a) (1) After notice to the parties in interest and the United States Trustee and a hearing, and subject to sections 326, 328, and 329, the court may award to a ... professional person employed under section 327 or 1103 –

(A) reasonable compensation for actual, necessary services rendered by the trustee, examiner, ombudsman, professional person, or attorney and by any paraprofessional person employed by any such person; and

(B) reimbursement for actual, necessary expenses.

11 U.S.C. § 330(a)(1)(A)-(B).

12. Section 330 of the Bankruptcy Code prescribes the general standards for determining the reasonableness of the amount of compensation sought by a professional. *See* 3 COLLIER ON BANKRUPTCY ¶ 330.01 (16th ed. 2026). Congress enacted section 330 of the Bankruptcy Code to liberalize the practice of granting the allowance of compensation to professionals in bankruptcy cases in order to ensure that professionals be reasonably compensated and that future professionals not be deterred from taking bankruptcy cases due to a failure to pay adequate compensation. *See In re Ames Dep't Stores, Inc.*, 76 F.3d 66, 72 (2d Cir. 1996) (quoting *In re UNR Indus., Inc.*, 986 F.2d 207, 208-09 (7th Cir. 1993)).

13. Section 330(a) of the Bankruptcy Code provides for the compensation of reasonable and necessary services rendered by professionals based on the time, the nature, the extent and the value of such services, and the cost of comparable services other than in a case under the Bankruptcy Code. *See* 11 U.S.C. § 330. The test for determining necessity and reasonableness of services focuses on whether the professional's services were reasonably likely to benefit the estate at the time which they were rendered. *See Barron & Newburger, P.C. v. Tex. Skyline, Ltd. (In re Woerner)*, 783 F.3d 266, 276 (5th Cir. 2016). In elaborating on this prospective standard, the Fifth Circuit has stated that "hindsight is irrelevant; retrospect is irrelevant; [and] material benefit to the bankruptcy estate is irrelevant ... [w]hat matters is that, prospectively, the choice to pursue a course of action was reasonable." *Edwards Family P'ship, LP v. Johnson (In re Cmty. Home Fin. Servs., Inc.)*, 990 F.3d 422, 427 (5th Cir. 2021) (internal citation and quotation marks omitted).

14. The compensation sought in this Application is necessary and reasonable. The services that EY LLP rendered to the Debtors during the Final Fee Period required a high degree of professional competence, and EY LLP was required to expend substantial time and effort in

providing those services. EY LLP performed efficiently, effectively, and economically, and the results obtained have benefited the Debtors, their estates, and creditors.

15. Some fees and expenses incurred by EY LLP during the Final Fee Period might not be included in this Application. EY LLP reserves the right to make further applications to this Court for allowance of any such fees and expenses not included herein.

[Remainder of page intentionally left blank.]

WHEREFORE, EY LLP hereby respectfully requests that the Court enter the Proposed Order granting final allowance of fees incurred during the Final Fee Period in the total amount of \$1,707,182.80 and such other and further relief as the Court may deem just and proper.

Dated: February 9, 2026

/s/ Matt Lazzeri

Partner/Principal
Ernst & Young LLP

Certificate of Service

I hereby certify that on February 9, 2026, a true and correct copy of the foregoing Fee Application was served by the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas on those parties registered to receive electronic notices.

/s/ Timothy A. ("Tad") Davidson II

Timothy A. ("Tad") Davidson II

EXHIBIT A
SUMMARY BY PROFESSIONAL FOR THE FINAL FEE PERIOD

FAAS Services (Hourly)				
Name	Rank	Hours	Hourly Rate	Total Fee
Akash Kiran Bhalla	Partner	1.7	\$850.00	\$1,445.00
David Weintraub	Partner	0.5	\$850.00	\$425.00
Matt Lazzeri	Partner	1.2	\$850.00	\$1,020.00
Shannon Henry	Partner	0.5	\$850.00	\$425.00
Thierry Caruso	Partner	19.6	\$850.00	\$16,660.00
David Urwiler	Executive Director	5.1	\$800.00	\$4,080.00
Ilya Zharov	Senior Manager	2.0	\$750.00	\$1,500.00
Colin Harkrider	Manager	56.8	\$650.00	\$36,920.00
Michelle Derrickson	Manager	58.0	\$650.00	\$37,700.00
Sijo Sarah	Manager	11.5	\$650.00	\$7,475.00
Jennifer Fan	Senior	12.2	\$450.00	\$5,490.00
Mary Maguire	Senior	2.5	\$450.00	\$1,125.00
Matthew Jihoon Kim	Staff	64.7	\$350.00	\$22,645.00
Total		236.3		\$136,910.00

Valuation Services (Fixed)				
Name	Rank	Hours	Hourly Rate	Total Fee
Ryan Citro	Partner	57.0	N/A	Fixed Fee
Jim Knightly	Executive Director	2.0	N/A	Fixed Fee
Scott Cullins	Executive Director	1.0	N/A	Fixed Fee
Andrew Johnson	Senior Manager	101.4	N/A	Fixed Fee
Mahendrakumar Gendalal Kolhe	Senior Manager	4.0	N/A	Fixed Fee
Ryan Whitmire	Senior Manager	4.9	N/A	Fixed Fee
Megan Taylor	Manager	33.9	N/A	Fixed Fee
Anshul Jain	Manager	9.5	N/A	Fixed Fee
Disha Vasant Shah	Manager	8.0	N/A	Fixed Fee
Kelci Berger	Manager	72.6	N/A	Fixed Fee
Lauren Kofoet	Manager	3.5	N/A	Fixed Fee
Alex Elizabeth Gibbs	Senior	118.2	N/A	Fixed Fee
Hari Prashanth	Senior	31.0	N/A	Fixed Fee
Ayush Vyas	Senior	6.0	N/A	Fixed Fee
Zack Edward Sherwood	Staff/Assistant	3.0	N/A	Fixed Fee
Daniel Delp	Staff/Assistant	91.3	N/A	Fixed Fee
Sanchita Vinayaka Sharma	Staff/Assistant	15.0	N/A	Fixed Fee
Heather Fischer	Staff/Assistant	3.0	N/A	Fixed Fee
Total		565.3		\$325,000.00

Consulting Services (Fixed)				
Name	Rank	Hours	Hourly Rate	Total Fee
Shannon Henry	Partner	6.4	N/A	Fixed Fee
Jesse James Mina Jacob	Senior Manager	11.0	N/A	Fixed Fee
Margie Jancik	Senior Manager	6.4	N/A	Fixed Fee
Balakumar Adhikesaven	Manager	42.0	N/A	Fixed Fee
Caroline Wyckoff	Manager	26.1	N/A	Fixed Fee
Jaime Moore	Manager	122.1	N/A	Fixed Fee
Mitch Ridley	Manager	125.2	N/A	Fixed Fee
Rekha Krishnan	Manager	30.0	N/A	Fixed Fee
Sean Knepper	Manager	91.2	N/A	Fixed Fee
Kathy Desupida	Manager	18.0	N/A	Fixed Fee
Angelica Jasmine Reyes Benosa	Senior	86.0	N/A	Fixed Fee
Caitlyn Anne Clark	Senior	50.5	N/A	Fixed Fee
Emily Pearl Kitz	Senior	4.0	N/A	Fixed Fee
Katie Sawyer	Senior	103.8	N/A	Fixed Fee
KURUVA MALLESH	Senior	151.0	N/A	Fixed Fee
Ma. Eliza Lyka Celpo Santos	Senior	131.2	N/A	Fixed Fee
Kensington Nicole Knowling	Senior	66.5	N/A	Fixed Fee
Trixie Yupano Villatura	Senior	139.0	N/A	Fixed Fee
Alexis Kate Reyes Miranda	Staff/Assistant	32.0	N/A	Fixed Fee
Matthew Khyle Haase Herrera	Staff/Assistant	65.0	N/A	Fixed Fee
Bria Imari James	Staff/Assistant	22.1	N/A	Fixed Fee
Luke Sirilan Mabale	Staff/Assistant	138.1	N/A	Fixed Fee
Renz Joseph Cabangon Cantara	Staff/Assistant	251.0	N/A	Fixed Fee
Ronita Das	Staff/Assistant	296.1	N/A	Fixed Fee
Total		2,014.7		\$360,252.80

Tax Services - Various (Hourly)				
Name	Rank	Hours	Hourly Rate	Total Individual Fees
Brian Peabody	Partner - Restructuring	0.5	\$1,550.00	\$775.00
Marc Countryman	Partner - Restructuring	1.7	\$1,550.00	\$2,635.00
Richard Fung	Partner - Restructuring	70.6	\$1,550.00	\$109,430.00
Matt Lazzeri	Partner - Restructuring	70.7	\$1,550.00	\$109,585.00
Matt Lazzeri	Partner - ROCA	3.3	\$765.00	\$2,524.50
Rachel Quintana	Partner - SUT ROCA	0.3	\$765.00	\$229.50
Jared Malman	Executive Director - Restructuring	2.6	\$1,400.00	\$3,640.00
Traci Mitchell	Executive Director - Restructuring	1.9	\$1,400.00	\$2,660.00
Allison Somphou	Executive Director - Restructuring	0.5	\$1,400.00	\$700.00
Zane Tominna	Executive Director - Restructuring	7.7	\$1,400.00	\$10,780.00
Mathew Urbina	Executive Director - ROCA	6.6	\$720.00	\$4,752.00

Tax Services - Various (Hourly)				
Name	Rank	Hours	Hourly Rate	Total Individual Fees
Rachel Roman	Senior Manager - Restructuring	21.9	\$1,100.00	\$24,090.00
Rachel Roman	Senior Manager - ROCA	0.8	\$675.00	\$540.00
Thai Quoc Tran	Senior Manager - Restructuring	36.8	\$1,100.00	\$40,480.00
Katie Gatt	Senior Manager - Restructuring	0.8	\$1,100.00	\$880.00
Ali Cook	Senior Manager	2.0	\$675.00	\$1,350.00
Ashley Cannon	Manager - OOS & ROCA	16.8	\$585.00	\$9,828.00
Ashley Cannon	Manager - Restructuring	11.3	\$950.00	\$10,735.00
Jessica Marsh	Manager - OOS	1.9	\$585.00	\$1,111.50
Anthony Gomez	Manager - Restructuring	117.4	\$950.00	\$111,530.00
Janani R S	Manager - Restructuring	4.2	\$950.00	\$3,990.00
Rebekah Ramocan	Manager - SUT ROCA	1.4	\$585.00	\$819.00
Jacinda Danielle Butler	Senior	3.0	\$405.00	\$1,215.00
Harikrishnan B	Senior	10.0	\$405.00	\$4,050.00
Thad Reeser	Senior - OOS & ROCA	41.4	\$405.00	\$16,767.00
Thad Reeser	Senior - Restructuring	1.4	\$700.00	\$980.00
Chaitra E V	Senior - Restructuring	15.3	\$700.00	\$10,710.00
Elizabeth Lee	Senior - Restructuring	28.5	\$700.00	\$19,950.00
Lalit Kumar Kandoi	Senior - Restructuring	1.0	\$700.00	\$700.00
Rahel Sharlet Kotian	Senior - Restructuring	77.3	\$700.00	\$54,110.00
Rashmitha .	Senior - Restructuring	79.3	\$700.00	\$55,510.00
Jake Ryan Christenson	Senior - Restructuring	0.5	\$700.00	\$350.00
Nathan William Barrett	Staff/Assistant - ROCA	0.2	\$315.00	\$63.00
Phillip Zelaya	Staff/Assistant - ROCA	5.5	\$315.00	\$1,732.50
Riya Agrawal	Staff/Assistant - ROCA	21.0	\$315.00	\$6,615.00
Sonny Smith	Staff/Assistant - ROCA	2.4	\$315.00	\$756.00
Ursula Morrison	Staff/Assistant - Restructuring	6.7	\$500.00	\$3,350.00
Jessica Brewer	Staff/Assistant - ROCA	37.6	\$315.00	\$11,844.00
Skye Busse	Staff/Assistant - ROCA	28.3	\$315.00	\$8,914.50
Skye Busse	Staff/Assistant - Restructuring	7.7	\$500.00	\$3,850.00
Steven Gu	Staff/Assistant - ROCA	13.1	\$315.00	\$4,126.50
K.Anvitha Kamath	Staff/Assistant - Restructuring	13.4	\$500.00	\$6,700.00
Keneth John J.P	Staff/Assistant - Restructuring	1.1	\$500.00	\$550.00
Radhika Jindal	Staff/Assistant - Restructuring	3.3	\$500.00	\$1,650.00
Sridevi S	Staff/Assistant - Restructuring	8.0	\$500.00	\$4,000.00
Trent Berens	Staff/Assistant - Restructuring	1.8	\$500.00	\$900.00
Total		789.5		\$672,458.00

Tax Services - Various (Fixed)				
Name	Rank	Hours	Hourly Rate	Total Individual Fees
Matt Lazzeri	Partner	11.8	N/A	Fixed Fee
Jamison Meredith	Partner	0.5	N/A	Fixed Fee
Chandrakanth Arugula	Executive Director	0.5	N/A	Fixed Fee
Scott Norton	Executive Director	1.0	N/A	Fixed Fee
Stephen Clarke	Executive Director	0.3	N/A	Fixed Fee
Jessica Montgomery	Senior Manager	3.0	N/A	Fixed Fee
Voula Spyridis	Senior Manager	2.0	N/A	Fixed Fee
Pragati Gupta	Senior Manager	3.0	N/A	Fixed Fee
Rachel Roman	Senior Manager	26.8	N/A	Fixed Fee
Kelsey Havens	Senior Manager	2.2	N/A	Fixed Fee
Kinuko Arai	Senior Manager	6.0	N/A	Fixed Fee
Ashley Cannon	Manager	103.0	N/A	Fixed Fee
Jessica Marsh	Manager	48.5	N/A	Fixed Fee
Rajesh T P	Manager	127.9	N/A	Fixed Fee
Vidhi S Manot	Manager	77.5	N/A	Fixed Fee
Sarina Tu	Manager	0.5	N/A	Fixed Fee
John Conway Mayson	Manager	8.0	N/A	Fixed Fee
Sean Clayton	Senior	0.9	N/A	Fixed Fee
Suddhapally Sairam	Senior	3.8	N/A	Fixed Fee
Bhavya Rajeev	Senior	0.1	N/A	Fixed Fee
DIVYA MOL	Senior	0.7	N/A	Fixed Fee
Gabrielle Brandwene	Senior	38.5	N/A	Fixed Fee
George Steev	Senior	84.0	N/A	Fixed Fee
Nizamuddin Mohammed	Senior	150.5	N/A	Fixed Fee
Priya Soni	Senior	22.0	N/A	Fixed Fee
Thad Reeser	Senior	329.1	N/A	Fixed Fee
Catherine Sheeba	Senior	0.2	N/A	Fixed Fee
MaKayla Kohler	Senior	11.8	N/A	Fixed Fee
Tyler Fagler	Senior	19.3	N/A	Fixed Fee
Harikrishnan B	Senior	37.0	N/A	Fixed Fee
Jacinda Danielle Butler	Senior	10.7	N/A	Fixed Fee
JT Yang	Senior	3.0	N/A	Fixed Fee
Kelly Tran	Senior	20.0	N/A	Fixed Fee
Sujay M	Senior	1.3	N/A	Fixed Fee
Anna Dominic	Senior	0.0	N/A	Fixed Fee
Daniela Altamirano	Senior	42.3	N/A	Fixed Fee
Gopichand Chebrolu	Senior	54.3	N/A	Fixed Fee
Javan L. Cole	Senior	0.5	N/A	Fixed Fee
Ramya N	Senior	45.2	N/A	Fixed Fee
Bhaskara M A	Staff/Assistant	1.0	N/A	Fixed Fee
Mihul .	Staff/Assistant	52.9	N/A	Fixed Fee
Ravikumar B K	Staff/Assistant	11.5	N/A	Fixed Fee
ARNAV ANAND	Staff/Assistant	9.6	N/A	Fixed Fee
Goutam Gourish Vaidya	Staff/Assistant	66.8	N/A	Fixed Fee

Tax Services - Various (Fixed)				
Name	Rank	Hours	Hourly Rate	Total Individual Fees
Kezia Merlin Mathew	Staff/Assistant	48.0	N/A	Fixed Fee
Maria Varghese	Staff/Assistant	143.5	N/A	Fixed Fee
Mitzi Nakamura	Staff/Assistant	4.0	N/A	Fixed Fee
Pavan Kalyan G	Staff/Assistant	1.7	N/A	Fixed Fee
Shay M Firsty	Staff/Assistant	38.0	N/A	Fixed Fee
Skye Busse	Staff/Assistant	186.7	N/A	Fixed Fee
Sonny Smith	Staff/Assistant	3.3	N/A	Fixed Fee
Steven Gu	Staff/Assistant	114.6	N/A	Fixed Fee
Ursula Morrison	Staff/Assistant	76.3	N/A	Fixed Fee
Adwoa Wireko	Staff/Assistant	31.5	N/A	Fixed Fee
Emma Mitchell	Staff/Assistant	12.0	N/A	Fixed Fee
Lenis K	Staff/Assistant	0.2	N/A	Fixed Fee
Manthan Roy G.P	Staff/Assistant	0.4	N/A	Fixed Fee
Nuha Ahmed	Staff/Assistant	9.5	N/A	Fixed Fee
Santiago Allende	Staff/Assistant	11.0	N/A	Fixed Fee
Jessica Brewer	Staff/Assistant	109.7	N/A	Fixed Fee
Phillip Zelaya	Staff/Assistant	34.0	N/A	Fixed Fee
Riya Agrawal	Staff/Assistant	63.0	N/A	Fixed Fee
Jeevan Kumar GS	Staff/Assistant	35.5	N/A	Fixed Fee
Total		2,362.4		\$207,087.00

Fee Application Preparation				
Name	Rank	Hours	Hourly Rate	Total Individual Fees
Duncker, D.	Staff	21.9	\$250.00	\$5,475.00

Total Hours	5,990.1
Total Fee	\$1,707,182.80

EXHIBIT B
SUMMARY BY CATEGORY FOR THE FINAL FEE PERIOD

Project Category	Category Descriptions	Total Hours	Total Fees
FAAS Services (Hourly Fee)	Develop a comprehensive engagement project plan for bankruptcy and fresh start accounting, including key phases and compliance considerations. Review the docket in the Chapter 11 Cases to gather material documents and prepare analyses such as the breakout of the plan of reorganization and summary of potential accounting issues.	236.3	\$136,910.00
Valuation Services (Fixed Fee)	Perform valuation and impairment analysis. Conduct detailed comparisons of projected financial information (PFI) and implement quality review feedback into models. Support preparation of valuation models, illustrative sensitivity analyses, and discussion materials. Manage research on market data, prior acquisitions, and legal entity considerations, while ensuring timely updates to project timelines and execution plans.	565.3	\$325,000.00
Consulting Services (Fixed Fee)	Execute SOX compliance activities, including IT General Controls (ITGC) and Business Process (BP) testing for interim and roll-forward phases across multiple systems and processes such as access provisioning/deprovisioning, user access reviews, change management, and revenue, payroll, expense, and financial reporting controls. Manage engagement planning for future phases, ensuring timely completion of testing and adherence to SOX compliance requirements.	2,014.7	\$360,252.80
Tax Services (Fixed Fee)	Prepare and review federal, state, and local tax returns for multiple entities, manage apportionment and allocation analyses, and reconcile fixed assets. Calculate and document research and development tax credits, support tax modeling and compliance for restructuring and bankruptcy, and prepare quarterly tax provisions. Provide technical tax advice, conduct sales and use tax compliance and filings, and manage property tax compliance, including preparing renditions, reviewing tax bills, and processing notices of value across various jurisdictions.	789.5	\$672,458.00

Project Category	Category Descriptions	Total Hours	Total Fees
Tax Services (Hourly)	Prepare and review federal, state, and local tax returns for multiple entities, manage apportionment and allocation analyses, and reconcile fixed assets. Calculate and document research and development tax credits, support tax modeling and compliance for restructuring and bankruptcy, and prepare quarterly tax provisions. Provide technical tax advice, conduct sales, and use tax compliance and filings, and manage property tax compliance, including preparing renditions, reviewing tax bills, and processing notices of value across various jurisdictions.	2,362.4	\$207,087.00
Preparation of Fee Applications	Preparation of the First Combined Monthly Fee Statement (covering 8/20/25 through 11/30/25).	21.9	\$5,475.00
	Total	5,990.1	\$1,707,182.80

EXHIBIT C
DETAILED TIME ENTRIES

Tax Compliance (Fixed Fee)

Name	Rank	Date	Project Category	Hours Charged	Description
Steven Gu	Staff/Assistant	25-Aug-25	Tax Return Services	1.9	Rework payroll factor for state A&A for ModivCare Inc and Subs after client provided updated PBCs
Thad Reeser	Senior	25-Aug-25	Tax Return Services	2.0	Review Individual Federal Workpaper Templates - Day 1
Ashley Cannon	Manager	25-Aug-25	Tax Return Services	1.0	Send bankruptcy team items. Resume and e-mail compliance team tasks.
Maria Varghese	Staff/Assistant	25-Aug-25	Tax Return Services	4.0	Update and reprint federal return taxable income workpapers for All Metro entities per the federal return workpaper update - 2024 Returns.
Jessica Brewer	Staff/Assistant	25-Aug-25	Tax Return Services	1.3	Meeting internal updates and review client files for use on the Form 8858 workpaper.
Thad Reeser	Senior	26-Aug-25	Tax Return Services	2.0	Filing Analysis to decide what returns actually needed to be filed for 2024.- 2024 Returns.
Jessica Marsh	Manager	26-Aug-25	Tax Return Services	0.9	Meeting with Skye Busse and Steven Gu to discuss state modifications 8/26/2025
Thad Reeser	Senior	26-Aug-25	Tax Return Services	3.0	Updating state credit information in the Federal Return Workbook - 2024 Returns.
Thad Reeser	Senior	26-Aug-25	Tax Return Services	4.0	Review Individual Federal Workpaper Templates - Day 2
Skye Busse	Staff/Assistant	26-Aug-25	Tax Return Services	1.4	Discuss state modifications and related workpaper with Steven Gu and Jessica Marsh.
Sonny Smith	Staff/Assistant	26-Aug-25	Tax Return Services	2.0	Initial prepare 2024 Federal Consolidated Return FBARs - 2024 Returns.
Ashley Cannon	Manager	26-Aug-25	Tax Return Services	4.5	Distribute bankruptcy polling questions for compliance. Review federal return workbook. of Compliance return review- 2024 Returns.
Vidhi S Manot	Manager	26-Aug-25	Tax Return Services	3.5	Review federal return workpapers - day 1 - 2024 Returns.
DIVYA MOL	Senior	26-Aug-25	Tax Return Services	0.7	Review client opportunity in Mercury system for ModivCare, Inc. Setup bankruptcy opportunity.
Rajesh T P	Manager	26-Aug-25	Tax Return Services	1.6	Review of updated federal taxable income workpaper for various entities.
Maria Varghese	Staff/Assistant	26-Aug-25	Tax Return Services	2.2	Update federal tax return workpaper for Barney's Medical Alert-Ers, Inc. and A.E. Medical Alert, Inc - 2024 Returns.
Maria Varghese	Staff/Assistant	26-Aug-25	Tax Return Services	2.8	Update and reprint federal returns for Helping Hands, New England Emergency Response Systems and Auditory Response Systems - 2024 Returns.
Jessica Brewer	Staff/Assistant	26-Aug-25	Tax Return Services	4.5	Update Form 8858 workbook updates for new client files and fixed asset workpapers for Ashley's comments. Assign and walkthrough staff task to Sonny.
Pavan Kalyan G	Staff/Assistant	26-Aug-25	Tax Return Services	0.5	Work on creating internal opportunity in Mercury for client ModivCare, Inc.
Pavan Kalyan G	Staff/Assistant	26-Aug-25	Tax Return Services	1.0	Work on PACE Assessment for client ModivCare, Inc.
Jessica Marsh	Manager	26-Aug-25	Tax Return Services	0.4	2024 New York consolidated return updates.
Skye Busse	Staff/Assistant	27-Aug-25	Tax Return Services	1.7	Updating state payments, New York and New York City extension for 2024 returns.
Jessica Marsh	Manager	27-Aug-25	Tax Return Services	3.2	Review apportionment meeting with Skye Busse and Steven Gu 8/27/2025
Thad Reeser	Senior	27-Aug-25	Tax Return Services	1.0	Review state notices from Virginia and Abington Township and respond to client and update payment workbook for information from the notices.
Maria Varghese	Staff/Assistant	27-Aug-25	Tax Return Services	0.5	Update payment amounts in OIT per the updated payment workpaper received with changes due to state notices.
Rajesh T P	Manager	27-Aug-25	Tax Return Services	2.2	Fix the state listing in GTP for all entities to ensure accuracy after discovery that not all necessary states were listed.
Thad Reeser	Senior	27-Aug-25	Tax Return Services	3.5	Update deferred temporary adjustments in the Federal Return Workbook- 2024 Returns.
Thad Reeser	Senior	27-Aug-25	Tax Return Services	4.0	Review Individual Federal Workpaper Templates - Day 3
Sonny Smith	Staff/Assistant	27-Aug-25	Tax Return Services	1.0	Prepare Higi Health PC's state return (California 100)- 2024 Returns.
Sonny Smith	Staff/Assistant	27-Aug-25	Tax Return Services	0.3	Prepare Higi Health LLC's state return (California 568)- 2024 Returns.
Steven Gu	Staff/Assistant	27-Aug-25	Tax Return Services	0.2	Review offshore team scheduling updates.
Vidhi S Manot	Manager	27-Aug-25	Tax Return Services	4.5	Review federal return workpapers - day 2 - 2024 Returns.
Nizamuddin Mohammed	Senior	27-Aug-25	Tax Return Services	1.0	Work on 8858 form, go through the workpaper and prior-year forms.
George Steev	Senior	27-Aug-25	Tax Return Services	4.0	Associated Home Services, Inc. Federal return workpaper preparation - 2024 Returns.
Rajesh T P	Manager	27-Aug-25	Tax Return Services	1.5	Review of Federal Proforma and federal taxable income workpaper. Project Management 8/27/2025
Goutam Gourish Vaidya	Staff/Assistant	27-Aug-25	Tax Return Services	2.9	Meeting with internal team 8/27/25 and prepare Am Holdco federal return - 2024 Returns.
Ramya N	Senior	27-Aug-25	Tax Return Services	2.0	Prepare federal workpaper for Am Intermediate Holdco and All Metro CGA Payroll Services
Maria Varghese	Staff/Assistant	27-Aug-25	Tax Return Services	4.8	Update extension and quarter payments of all the entities in locator.
Thad Reeser	Senior	28-Aug-25	Tax Return Services	6.0	Review Individual Federal Workpaper Templates - Day 4
Ashley Cannon	Manager	28-Aug-25	Tax Return Services	4.0	Meeting Bankruptcy calls with Lori and Latham on Modivcare Tax Restructure. Meeting with internal compliance team - 1 hour.

Tax Compliance (Fixed Fee)

Name	Rank	Date	Project Category	Hours Charged	Description
Vidhi S Manot	Manager	28-Aug-25	Tax Return Services	3.0	Review federal return workpapers - day 3 - 2024 Returns.
George Steev	Senior	28-Aug-25	Tax Return Services	6.0	All Metro federal entities federal return workpaper preparation - 2024 Returns.
Rajesh T P	Manager	28-Aug-25	Tax Return Services	2.1	Review of Federal Proforma and federal taxable income workpaper. Project Management 8/28/2025
Ramya N	Senior	28-Aug-25	Tax Return Services	3.0	Prepare federal workpaper for Arsens and CGA Holdco, Inc.
Skye Busse	Staff/Assistant	28-Aug-25	Tax Return Services	0.2	Prepare Consolidated New York and New York City return extensions - 2024 Returns.
Thad Reeser	Senior	29-Aug-25	Tax Return Services	3.0	Review Individual Federal Workpaper Templates - Day 5
Nizamuddin Mohammed	Senior	29-Aug-25	Tax Return Services	9.0	Work on Form 8858 changes, re-run 10 federal returns for taxable income updates in federal return workpaper, All Metro Health Care Services, Inc. federal tax issue, and update comments from US team - 2024 Returns.
George Steev	Senior	29-Aug-25	Tax Return Services	1.0	CGA Holdco, Inc and Higi SH Holdings federal return workpaper updates - 2024 Returns.
Ashley Cannon	Manager	29-Aug-25	Tax Return Services	2.0	Review of federal tax returns - 2024 Returns.
Vidhi S Manot	Manager	29-Aug-25	Tax Return Services	0.5	Review federal return workpapers - day 4 - 2024 Returns.
Nizamuddin Mohammed	Senior	29-Aug-25	Tax Return Services	6.0	Work on 8858 changes, re-run federal proformas for All Metro Health Care Services, Inc from US team comments.
Rajesh T P	Manager	29-Aug-25	Tax Return Services	2.5	Review of Form 8858s and review of federal taxable income workpaper for various entities
Thad Reeser	Senior	30-Aug-25	Tax Return Services	3.8	Review Federal Returns (Higi Entities) - Day 1- 2024 Returns.
Vidhi S Manot	Manager	30-Aug-25	Tax Return Services	1.5	Review Higi SH Holdings federal return - 2024 Returns.
Nizamuddin Mohammed	Senior	30-Aug-25	Tax Return Services	6.0	Update comments received by US team on form 8858, re-run 3 entities federal proforma, make changes in Global Tax Platform for one entity, clear differences in locator.
Vidhi S Manot	Manager	31-Aug-25	Tax Return Services	1.0	Review Higi Professionals of Delaware PC federal return and workpapers 8/31/2025- 2024 Returns.
Rajesh T P	Manager	31-Aug-25	Tax Return Services	1.5	Review Federal Proforma and its input into GTP for VRI Intermediate Holdings and Valued Relationships- 2024 Returns
Thad Reeser	Senior	1-Sep-25	Tax Return Services	2.1	Update accruals in Federal Return Workpaper - 2024 Returns.
Rajesh T P	Manager	1-Sep-25	Tax Return Services	1.8	Review Federal Proforma and its input into GTP for ModivCare, ModivCare Solutions, and Circulation - 2024 Returns
George Steev	Senior	1-Sep-25	Tax Return Services	1.0	Multicultural Home Care and Independence Home Care federal return workpaper preparation - 2024 Returns.
Ramya N	Senior	1-Sep-25	Tax Return Services	1.0	Prepare Federal Return for Independence Healthcare Corporation - 2024 Returns.
Thad Reeser	Senior	1-Sep-25	Tax Return Services	6.6	Review Federal Returns (Higi Entities) - Day 2- 2024 Returns.
George Steev	Senior	1-Sep-25	Tax Return Services	1.0	Multicultural Home Care and Independence Home Care federal return preparation - 2024 Returns.
Vidhi S Manot	Manager	1-Sep-25	Tax Return Services	1.0	Update Healthcom, Inc federal return taxable workpaper - 2024 Returns.
Bhavya Rajeev	Senior	1-Sep-25	Tax Return Services	0.1	Meeting internal with offshore managers for engagement management system filings.
Nizamuddin Mohammed	Senior	1-Sep-25	Tax Return Services	4.0	Update review comments in Onesource for multiple states, send for review and update comments.
Vidhi S Manot	Manager	2-Sep-25	Tax Return Services	3.0	Review updated federal taxable income workpapers and federal proformas for Higi SH Holdings, All Metro Associate Payroll Services, and Healthcom
Maria Varghese	Staff/Assistant	2-Sep-25	Tax Return Services	1.2	Update Modivcare Solutions federal return taxable workpaper with US team comments - 2024 Returns.
Maria Varghese	Staff/Assistant	2-Sep-25	Tax Return Services	0.5	Update AM Holdco, Inc federal return taxable workpaper with US team comments - 2024 Returns.
Thad Reeser	Senior	2-Sep-25	Tax Return Services	1.0	Internal status update meeting for ModivCare Inc and Subs federal returns. Attendees were Ashley Cannon, Jessica Brewer, Skye Busse, and Rachel Roman.
Thad Reeser	Senior	2-Sep-25	Tax Return Services	0.5	Internal status update meeting for ModivCare Inc and Subs federal return. Attendees were Ashley Cannon, Jessica Brewer, Skye Busse, Steven Gu, and Rachel Roman.
Rajesh T P	Manager	2-Sep-25	Tax Return Services	1.2	Review Federal Proforma and its input into GTP for Health Trans, Red Top Transportation, Am Holdco, and All Metro Management and Payroll- 2024 Returns
George Steev	Senior	2-Sep-25	Tax Return Services	2.0	All Metro Home Care Services of New York and Multicultural Home Care, Inc federal return workpaper preparation - 2024 Returns.
Maria Varghese	Staff/Assistant	2-Sep-25	Tax Return Services	1.2	Update AM Holdco, Inc federal return with US team comments - 2024 Returns.
Maria Varghese	Staff/Assistant	2-Sep-25	Tax Return Services	1.2	Prepare federal tax return for All Metro Payroll Services Corporation- 2024 Returns.
Vidhi S Manot	Manager	2-Sep-25	Tax Return Services	3.0	Review Valued Relationships, Inc federal return - 2024 Returns.
Ramya N	Senior	2-Sep-25	Tax Return Services	2.0	Prepare Federal Return for Secura Home Health and Higi SH Holdings- 2024 Returns.

Tax Compliance (Fixed Fee)

Name	Rank	Date	Project Category	Hours Charged	Description
Thad Reeser	Senior	2-Sep-25	Tax Return Services	4.9	Review Federal Returns (Higi Entities) - Day 3- 2024 Returns.
Thad Reeser	Senior	2-Sep-25	Tax Return Services	3.9	Return Workbook client comments 9/2/25 - 2024 Returns.
Nizamuddin Mohammed	Senior	2-Sep-25	Tax Return Services	4.0	Update comments received from US team, generate Audit Resource Package report, review details from Global Tax Platform and Proforma for 4 entities and send for manager review.
Jessica Marsh	Manager	3-Sep-25	Tax Return Services	1.5	EY internal discussion for State Income Tax Breakout with Steven Gu, Jessica Brewer, Thad Reeser, Ashley Cannon, and Skye Busse
Skye Busse	Staff/Assistant	3-Sep-25	Tax Return Services	2.5	Update State Modifications workpaper for manager comments.
Jessica Marsh	Manager	3-Sep-25	Tax Return Services	0.5	Meeting with Skye Busse and Steven Gu to discuss state modifications
Ursula Morrison	Staff/Assistant	3-Sep-25	Tax Return Services	3.4	clearing comments on federal proformas for VRI Intermediate Holdings, Valued Relationships, and Circulation.
Thad Reeser	Senior	3-Sep-25	Tax Return Services	2.8	Update Federal Return Workbook for client comments 9/3/25 - 2024 Returns.
Goutam Gourish Vaidya	Staff/Assistant	3-Sep-25	Tax Return Services	1.1	Clear comments on Personal In-Home Services, Inc. and CGA Holdco, Inc. federal proformas
Goutam Gourish Vaidya	Staff/Assistant	3-Sep-25	Tax Return Services	3.0	Prepare Arsens Home Care, Inc. and Personal In-Home Services, Inc. federal proformas
Vidhi S Manot	Manager	3-Sep-25	Tax Return Services	1.0	Review Higi Health, PC federal return and workpapers 9/3/2025- 2024 Returns.
Skye Busse	Staff/Assistant	3-Sep-25	Tax Return Services	0.5	Update Virginia and Bington Township payment amounts in payment workpaper for state notices received
Skye Busse	Staff/Assistant	3-Sep-25	Tax Return Services	2.0	Preparing state tax modification WB
Rajesh T P	Manager	3-Sep-25	Tax Return Services	2.6	Review Federal Proforma and its input into GTP for All Metro Field Service Workers Payroll, All Metro Aids, All Metro Home Care Services of Florida, All Metro Home Care Services of New Jersey, and All Metro Home Care Services of New York - 2024 Returns
Maria Varghese	Staff/Assistant	3-Sep-25	Tax Return Services	2.0	Update Health Trans and Modivcare Inc federal return taxable workpaper with US team comments - 2024 Returns.
Thad Reeser	Senior	3-Sep-25	Tax Return Services	8.9	Review Federal Returns (Higi Entities) - Day 4- 2024 Returns.
Nizamuddin Mohammed	Senior	3-Sep-25	Tax Return Services	0.5	Update for comments received from US team on All Metro Health Care Services, Inc. generated Audit Report Package report from Global Tax Platform and sent for review.
Vidhi S Manot	Manager	4-Sep-25	Tax Return Services	0.5	Review All Metro Associate Payroll Services federal return workpaper - 2024 Returns.
Rajesh T P	Manager	4-Sep-25	Tax Return Services	1.2	Review and update state modification workpaper for changes in state taxes amount for ModivCare Solutions, LLC
Jessica Marsh	Manager	4-Sep-25	Tax Return Services	0.9	Meeting with Steven Gu and Skye Busse on state tax workbook preparation 9/4/2025
Skye Busse	Staff/Assistant	4-Sep-25	Tax Return Services	2.0	Prepare New York and New York City extension - 2024 Returns
Nizamuddin Mohammed	Senior	4-Sep-25	Tax Return Services	2.0	Update state modification workpaper for changes to state tax expense
Steven Gu	Staff/Assistant	4-Sep-25	Tax Return Services	3.5	State modification workpaper preparation to begin preparing all state returns- 2024 Returns.
George Steev	Senior	4-Sep-25	Tax Return Services	3.0	Presentational updates to State Taxable Income Workpaper - day 1.
Vidhi S Manot	Manager	4-Sep-25	Tax Return Services	1.0	Call with Rajesh T P, George Steev, Pragati Gupta, Goutam Gourish Vaidya, and Nizamuddin Mohammed to review input of state tax expense into STIW 9/4/2025
Thad Reeser	Senior	4-Sep-25	Tax Return Services	1.2	Meeting with Lori Lundrigan, Stephanie Reed, Ashley Cannon, and Rachel Roman on 9/4/25 to discuss status of federal and state tax returns.
Thad Reeser	Senior	4-Sep-25	Tax Return Services	0.5	State and local tax call with Skye Busse, Steven Gu, and Jessica Marsh September 4th
Rajesh T P	Manager	4-Sep-25	Tax Return Services	0.6	Review Federal Proforma and its input into GTP for Caregivers on Call, Multicultural Home Care, and Independence Healthcare Corporation- 2024 Returns
Goutam Gourish Vaidya	Staff/Assistant	4-Sep-25	Tax Return Services	3.1	Prepare Federal Tax Workpaper for All Metro Management and Payroll, All Metro Home Care Services of New York, Healthcom, Inc.
Maria Varghese	Staff/Assistant	4-Sep-25	Tax Return Services	1.6	Update All Metro Management And Payroll federal return with US team comments - 2024 Returns.
Maria Varghese	Staff/Assistant	4-Sep-25	Tax Return Services	0.5	Prepare federal tax return workpaper for All Metro Associate Payroll Services - 2024 Returns.
Maria Varghese	Staff/Assistant	4-Sep-25	Tax Return Services	1.0	Update federal return of All Metro Associate Payroll Services entity - 2024 Returns.
Thad Reeser	Senior	4-Sep-25	Tax Return Services	7.2	Review Federal Returns (Higi Entities) - Day 5- 2024 Returns.
Jessica Marsh	Manager	4-Sep-25	Tax Return Services	0.2	New York and New York City 2nd extension review

Tax Compliance (Fixed Fee)

Name	Rank	Date	Project Category	Hours Charged	Description
Jessica Marsh	Manager	5-Sep-25	Tax Return Services	0.5	SALT status update call with Steven Gu and Skye Busse 9/5/2025
Skye Busse	Staff/Assistant	5-Sep-25	Tax Return Services	0.4	SALT status update call with Steven Gu and Jessica Marsh 9/5/2025
Skye Busse	Staff/Assistant	5-Sep-25	Tax Return Services	2.0	Update Federal Return - Arsens Home Care, Inc - 2024 Returns.
Thad Reeser	Senior	5-Sep-25	Tax Return Services	3.8	Review Federal Returns (Higi Entities) - Day 6- 2024 Returns.
Vidhi S Manot	Manager	5-Sep-25	Tax Return Services	2.0	Review federal return for the All Metro Entities for Section 174 changes - 2024 Returns.
George Steev	Senior	6-Sep-25	Tax Return Services	2.5	Presentational updates to State Taxable Income Workpaper - day 2.
Jessica Brewer	Staff/Assistant	6-Sep-25	Tax Return Services	6.2	Clear comments on federal proformas for ModivCare, ModivCare Solutions, and Circulation - 2024 returns
Rajesh T P	Manager	6-Sep-25	Tax Return Services	2.5	Review of staff and senior updates to state modification workpaper
Steven Gu	Staff/Assistant	6-Sep-25	Tax Return Services	1.7	Working with Thad on the tax accounting system report and verifying data exported on the report with PBCs and workpapers 9/6/2025
Nizamuddin Mohammed	Senior	6-Sep-25	Tax Return Services	6.0	Update state modification workpaper for Philadelphia Home Care Agency Inc and Associated Home Services
George Steev	Senior	6-Sep-25	Tax Return Services	1.0	Update All Metro Home Care Services Of Florida federal return workpaper preparation with US Comments - 2024 Returns.
Rajesh T P	Manager	6-Sep-25	Tax Return Services	1.6	Review of federal taxable income workpaper and Proforma Returns for All Metro Management and Payroll, Arsens Home Care, and Helping Hand Home Health Care Agency- 2024 Returns.
George Steev	Senior	6-Sep-25	Tax Return Services	2.0	All Metro Home Care Services Of Florida federal return workpaper preparation - 2024 Returns.
Thad Reeser	Senior	6-Sep-25	Tax Return Services	6.0	Review Federal Returns (VRI Entities) - Day 1- 2024 Returns.
Rajesh T P	Manager	7-Sep-25	Tax Return Services	0.5	Review of state modification workpaper for All Metro Associate Payroll Services
Ashley Cannon	Manager	7-Sep-25	Tax Return Services	6.0	Review of ModivCare Inc and Subs Federal return and Taxable income workpapers 9/7/25 - 2024 Returns.
Skye Busse	Staff/Assistant	7-Sep-25	Tax Return Services	2.0	Update Federal Return - Secura Home Health Holdings- 2024 Returns.
Thad Reeser	Senior	7-Sep-25	Tax Return Services	4.6	Review Federal Returns (VRI Entities) - Day 2- 2024 Returns.
Goutam Gourish Vaidya	Staff/Assistant	8-Sep-25	Tax Return Services	1.7	Completed Helping Hand Home Health Care Agency- Pennsylvania income tax return - 2024 Returns
George Steev	Senior	8-Sep-25	Tax Return Services	3.5	Updates for VRI Intermediate Holdings, LLC and CGA Holdco federal proformas
ARNAV ANAND	Staff/Assistant	8-Sep-25	Tax Return Services	9.6	Create 8 opportunities and process of acceptance reports for the client ModivCare, Inc. to ensure the client complies with our independence regulations and framework.
Ashley Cannon	Manager	8-Sep-25	Tax Return Services	4.0	State modification workpaper review 9/8/2025
Rajesh T P	Manager	8-Sep-25	Tax Return Services	0.6	Assist staff for preparing Pennsylvania returns for All Metro Associate Payroll Services and All Metro Management and Payroll, and Maryland return for All Metro Management and Payroll - 2024 Returns.
Skye Busse	Staff/Assistant	8-Sep-25	Tax Return Services	2.2	Meeting to discuss depreciation state modifications and their input in the state modifications WB with Steven Gu and Jessica Marsh
Ursula Morrison	Staff/Assistant	8-Sep-25	Tax Return Services	1.0	Requalify federal returns for ModivCare Inc and Subs, Higi Health PC, and Higi Professionals of Delaware PC for e-filing in OIT - 2024 Returns.
Ashley Cannon	Manager	8-Sep-25	Tax Return Services	1.0	Review Higi Professionals of Delaware PC Federal return 9/8/25 - 2024 Returns.
George Steev	Senior	8-Sep-25	Tax Return Services	3.0	All Metro Home Care Services of New York and VRI Intermediate Holdings, LLC federal tax return workpaper updates - 2024 Returns.
Skye Busse	Staff/Assistant	8-Sep-25	Tax Return Services	7.2	Update Federal Return - A&B Homecare Solutions, LLC and Panhandle Support Services, Inc - 2024 Returns.
Maria Varghese	Staff/Assistant	8-Sep-25	Tax Return Services	3.8	Update Federal Return workpaper and Federal return of Modivcare, Inc - 2024 Returns.
Thad Reeser	Senior	8-Sep-25	Tax Return Services	9.8	Review Federal Returns (VRI Entities) - Day 3- 2024 Returns.
Jessica Marsh	Manager	9-Sep-25	Tax Return Services	1.8	meeting with Mike O'Brien, Steven Gu, and Skye Busse to discuss and receive partner sign-off on A&A for state returns. 9/9/2025
George Steev	Senior	9-Sep-25	Tax Return Services	1.5	Prepare State 174 (amortization of R&D expenditures) Workpaper for ModivCare Inc and Subs.
Nizamuddin Mohammed	Senior	9-Sep-25	Tax Return Services	1.0	Started Philadelphia Home Care Agency state workpaper preparation
Goutam Gourish Vaidya	Staff/Assistant	9-Sep-25	Tax Return Services	3.4	Completed All Metro Associate Payroll Services Tennessee return and Arsens Home Care, Inc. Pennsylvania return - 2024 Returns.
Maria Varghese	Staff/Assistant	9-Sep-25	Tax Return Services	2.5	Prepare Georgia and Maryland return of All Metro Associate Payroll Services entity - 2024 Returns.

Tax Compliance (Fixed Fee)

Name	Rank	Date	Project Category	Hours Charged	Description
Ursula Morrison	Staff/Assistant	9-Sep-25	Tax Return Services	2.9	Clear manager's comments on Federal ModivCare Inc and Subs Draft return and update the federal proformas for changes made when clearing comments at the consolidated level. Day 1- 2024 Returns.
Ashley Cannon	Manager	9-Sep-25	Tax Return Services	2.0	Review State and local modifications workpaper for accuracy 9/9/2025
Rajesh T P	Manager	9-Sep-25	Tax Return Services	2.1	Review of state modifications workpaper changes for Metro Associate Payroll Services for accuracy
Skye Busse	Staff/Assistant	9-Sep-25	Tax Return Services	1.8	meeting with Mike O'Brien, Steven Gu, and Jessica Marsh to discuss and receive partner sign-off on A&A for state returns. 9/9/2025
Skye Busse	Staff/Assistant	9-Sep-25	Tax Return Services	1.8	Preparing special depreciation state modifications in state modifications WB
Ashley Cannon	Manager	9-Sep-25	Tax Return Services	3.0	Review Higi Professionals of Delaware PC Federal return 9/9/25 - 2024 Returns.
Jessica Brewer	Staff/Assistant	9-Sep-25	Tax Return Services	6.7	Clearing comments on Modivcare, Inc. federal proforma - 2024 Returns
Skye Busse	Staff/Assistant	9-Sep-25	Tax Return Services	2.4	Update Federal Return - CGA Holdco, Inc - 2024 Returns.
Thad Reeser	Senior	9-Sep-25	Tax Return Services	10.4	Review Federal Returns (VRI Entities) - Day 4- 2024 Returns.
Vidhi S Manot	Manager	9-Sep-25	Tax Return Services	1.5	Review state returns and North Carolina work paper - 2024 Returns.
Skye Busse	Staff/Assistant	10-Sep-25	Tax Return Services	2.5	Update Federal Return - Personal In-Home Services, Inc - 2024 Returns.
Maria Varghese	Staff/Assistant	10-Sep-25	Tax Return Services	1.0	Prepare North Carolina Schedule C (calculation of North Carolina net worth) workpaper.
Maria Varghese	Staff/Assistant	10-Sep-25	Tax Return Services	0.8	Updated state modification workpaper for North Carolina Schedule C (calculation of North Carolina net worth)- 2024 Returns.
Maria Varghese	Staff/Assistant	10-Sep-25	Tax Return Services	2.0	Prepare North Carolina and Pennsylvania returns of All Metro Associate Payroll Services entity - 2024 Returns
Nizamuddin Mohammed	Senior	10-Sep-25	Tax Return Services	6.0	Prepare Philadelphia Home Care Agency Inc., and Associated Home Services state workpapers
Ursula Morrison	Staff/Assistant	10-Sep-25	Tax Return Services	4.5	Clear manager's comments on Federal ModivCare Inc and Subs Draft return and update the federal proformas for changes made when clearing comments at the consolidated level. Day 2- 2024 Returns.
Ashley Cannon	Manager	10-Sep-25	Tax Return Services	2.0	review State and local modifications WB for accuracy 9/10/2025
Jessica Marsh	Manager	10-Sep-25	Tax Return Services	0.5	Review section 174 (amortization of R&D expenditures) adjustment for state returns for accuracy
Rajesh T P	Manager	10-Sep-25	Tax Return Services	1.2	Review of State Amortization workpaper for accuracy
Steven Gu	Staff/Assistant	10-Sep-25	Tax Return Services	0.3	Modivcare SALT status update meeting with Skye Busse, Thad Reeser, Jessica Brewer, and Jessica Marsh.
Thad Reeser	Senior	10-Sep-25	Tax Return Services	9.0	Review Federal Returns (Modivcare Solutions Entities) - Day 1- 2024 Returns.
Vidhi S Manot	Manager	10-Sep-25	Tax Return Services	1.5	Review ModivCare Inc and Subs federal return for accuracy and provide comments to staff - 2024 Returns.
Ashley Cannon	Manager	10-Sep-25	Tax Return Services	4.0	Review Higi Health PC Federal return 9/10/25 - 2024 Returns.
Maria Varghese	Staff/Assistant	10-Sep-25	Tax Return Services	0.5	Reprint Georgia, Maryland, North Carolina and Pennsylvania returns of All Metro Associate Payroll Services entity as signature information got updated - 2024 Returns.
Vidhi S Manot	Manager	10-Sep-25	Tax Return Services	1.5	Review Pennsylvania state returns, updated tracker- 2024 Returns.
Skye Busse	Staff/Assistant	11-Sep-25	Tax Return Services	0.9	Update Federal Return - Helping Hand Home Health Care Agency- 2024 Returns.
Maria Varghese	Staff/Assistant	11-Sep-25	Tax Return Services	1.4	Update Federal Return workpaper and Federal return of the All Metro Home Care Services of New York - 2024 Returns.
Thad Reeser	Senior	11-Sep-25	Tax Return Services	7.5	Review Federal Returns (All Metro entities) - Day 1- 2024 Returns.
Ursula Morrison	Staff/Assistant	11-Sep-25	Tax Return Services	4.5	Clear manager's comments on Federal ModivCare Inc and Subs Draft return and update the federal proformas for changes made when clearing comments at the consolidated level. Day 3- 2024 Returns.
Thad Reeser	Senior	11-Sep-25	Tax Return Services	0.6	Federal Staff Planning Call 9/11/25 with Ashley Cannon, Jessica Brewer, Rachel Roman, Skye Busse, and Ursula Morrison
Ashley Cannon	Manager	11-Sep-25	Tax Return Services	2.0	Review Higi Health PC and Higi Professionals of Delaware PC Federal returns 9/11/25 - 2024 Returns.
Jessica Brewer	Staff/Assistant	11-Sep-25	Tax Return Services	0.3	Federal Staff Planning Call 9/11/25 with Ashley Cannon, Thad Reeser, Rachel Roman, Skye Busse, and Ursula Morrison
Steven Gu	Staff/Assistant	11-Sep-25	Tax Return Services	2.2	Preparing state depreciation modifications, specifically figuring out Illinois special modifications
Steven Gu	Staff/Assistant	11-Sep-25	Tax Return Services	0.7	Entering Modivcare Inc modifications flowing from DREs to state modifications WP
Nizamuddin Mohammed	Senior	11-Sep-25	Tax Return Services	1.2	Review federal return with trial balance for Higi Professional of Delaware PC - 2024 returns
Nizamuddin Mohammed	Senior	11-Sep-25	Tax Return Services	2.8	Prepare Delaware return for Higi Professionals of Delaware PC and call with OIT support agent for Form 8879 (IRS e-file Signature Authorization) issues - 2024 Returns
Jessica Marsh	Manager	11-Sep-25	Tax Return Services	0.1	New York and New York City 2nd extensions review
Thad Reeser	Senior	12-Sep-25	Tax Return Services	2.7	Review Federal Returns (All Metro entities) - Day 2- 2024 Returns.
Jessica Marsh	Manager	12-Sep-25	Tax Return Services	1.0	SALT Touchpoint meeting with Steven Gu, Thad Reeser, Gabrielle Brandwene, Shay Firsty, Skye Busse, Ashley Cannon, Jessica Brewer, and Ursula Morrison

Tax Compliance (Fixed Fee)

Name	Rank	Date	Project Category	Hours Charged	Description
Ashley Cannon	Manager	12-Sep-25	Tax Return Services	1.5	SALT Touchpoint meeting with Steven Gu, Thad Reeser, Gabrielle Brandwene, Shay Firsty, Jessica Marsh, Skye Busse, Jessica Brewer, and Ursula Morrison
Maria Varghese	Staff/Assistant	12-Sep-25	Tax Return Services	1.5	Update State modification workpaper 9/12/2025
Ursula Morrison	Staff/Assistant	12-Sep-25	Tax Return Services	0.5	SALT Touchpoint meeting with Steven Gu, Thad Reeser, Gabrielle Brandwene, Shay Firsty, Jessica Marsh, Skye Busse, Jessica Brewer, and Ashley Cannon
Steven Gu	Staff/Assistant	12-Sep-25	Tax Return Services	1.0	SALT Touchpoint meeting with Ursula Morrison, Thad Reeser, Gabrielle Brandwene, Shay Firsty, Jessica Marsh, Skye Busse, Jessica Brewer, and Ashley Cannon
Steven Gu	Staff/Assistant	12-Sep-25	Tax Return Services	0.3	Going over Illinois special depreciation with Skye Busse 9/12/2025
Maria Varghese	Staff/Assistant	12-Sep-25	Tax Return Services	5.0	Prepare draft federal ModivCare Inc and Subs tax return - 2024 Returns.
Thad Reeser	Senior	13-Sep-25	Tax Return Services	4.9	Review Federal Returns (All Metro entities) - Day 3- 2024 Returns.
Rajesh T P	Manager	13-Sep-25	Tax Return Services	2.5	Review of state adjustments updates in state workpapers for all entities
Ashley Cannon	Manager	13-Sep-25	Tax Return Services	2.0	Federal ModivCare Inc and Subs return review 9/13/25 - 2024 Returns.
George Steev	Senior	13-Sep-25	Tax Return Services	3.0	Update ModivCare Inc and Subs Federal return for taxable income changes. Prepare Form 8879 (e-file Signature Authorization). - 2024 Returns.
Skye Busse	Staff/Assistant	14-Sep-25	Tax Return Services	0.4	Reorganizing state modification workpapers by removing tabs we don't need, clearing comments/notes, etc. 9/14/2025
Ursula Morrison	Staff/Assistant	15-Sep-25	Tax Return Services	0.8	Prepare North Carolina return for Valued Relationships - 2024 Returns.
Jessica Marsh	Manager	15-Sep-25	Tax Return Services	2.4	meeting with Steven Gu for state modification workpaper questions and review 9/15/2025
Rajesh T P	Manager	15-Sep-25	Tax Return Services	5.2	Review and updated Georgia and North Carolina returns for All Metro Associate Payroll Services- 2024 Returns.
Ursula Morrison	Staff/Assistant	15-Sep-25	Tax Return Services	0.7	Clear Georgia and Delaware return comments for ModivCare Solutions. - 2024 Returns
Skye Busse	Staff/Assistant	15-Sep-25	Tax Return Services	1.1	Prepare reconciliation of Federal Form 4797s (Sales of Business Property) and 4562s (Depreciation and Amortization) to match Federal Proforma returns for all entities. - 2024 Returns.
Maria Varghese	Staff/Assistant	15-Sep-25	Tax Return Services	1.2	Meeting with Vidhi Manot to discuss ModivCare Inc and Subs Federal Return Comments - 2024 Returns.
Maria Varghese	Staff/Assistant	15-Sep-25	Tax Return Services	1.3	Update comments on ModivCare Inc. and Subsidiaries Rhode Island, All Metro Associate Payroll Services Georgia and North Carolina
Skye Busse	Staff/Assistant	15-Sep-25	Tax Return Services	2.1	Updating depreciation state modifications due to error in depreciation and disposal reports for ModivCare Solutions
Skye Busse	Staff/Assistant	15-Sep-25	Tax Return Services	1.1	Going over review process for state returns with Steven Gu and starting review of state returns with Pennsylvania All Metro Associate Payroll Services- 2024 Returns.
Maria Varghese	Staff/Assistant	15-Sep-25	Tax Return Services	3.5	Clear US comments on federal ModivCare Inc and Subs return- 2024 Returns.
Ashley Cannon	Manager	15-Sep-25	Tax Return Services	4.5	Review of state special depreciation modifications for Illinois, Florida, and Minnesota 9/15/2025
Nizamuddin Mohammed	Senior	15-Sep-25	Tax Return Services	7.0	Update New York and New York City allocation and apportionment details in OIT for all entities manually - 2024 Returns.
Thad Reeser	Senior	15-Sep-25	Tax Return Services	5.4	Review Higi Health, PC and Higi Professionals of Delaware, PC federal returns- 2024 Returns.
Ashley Cannon	Manager	15-Sep-25	Tax Return Services	3.0	Federal ModivCare Inc and Subs return review 9/15/25 - 2024 Returns.
Jessica Marsh	Manager	16-Sep-25	Tax Return Services	0.5	Meeting with Skye Busse and Steven Gu to discuss special modifications within the Philadelphia income tax returns 9/16/2025
Thad Reeser	Senior	16-Sep-25	Tax Return Services	1.1	State and local workpapers review for accuracy 9/16/2025
Maria Varghese	Staff/Assistant	16-Sep-25	Tax Return Services	2.8	Clear US comments on federal ModivCare Inc and Subs return- 2024 Returns.
Rajesh T P	Manager	16-Sep-25	Tax Return Services	0.8	Assist on making updates to ModivCare Inc and Subs Federal return- 2024 Returns.
Goutam Gourish Vaidya	Staff/Assistant	16-Sep-25	Tax Return Services	1.2	Clear comments on Helping Hand Home Health Care Agency Pennsylvania income tax return - 2024 returns
Pragati Gupta	Senior Manager	16-Sep-25	Tax Return Services	1.0	Respond to emails related to issues with the Virginia income tax return for Associated Home Services, Inc.- 2024 Returns
Thad Reeser	Senior	16-Sep-25	Tax Return Services	0.5	Meeting to discuss status updates on federal items with Ashley Cannon, Jessica Brewer, Skye Busse, Ursula Morrison, and Rachel Roman 9/16/25.
Ursula Morrison	Staff/Assistant	16-Sep-25	Tax Return Services	0.5	Meeting to discuss status updates on federal items with Ashley Cannon, Jessica Brewer, Thad Reeser, Skye Busse, and Rachel Roman 9/16/25.
Skye Busse	Staff/Assistant	16-Sep-25	Tax Return Services	5.8	Work on state workpaper for Valued Relationships Inc. Delaware
Skye Busse	Staff/Assistant	16-Sep-25	Tax Return Services	0.1	Meeting to discuss status updates on federal items with Ashley Cannon, Jessica Brewer, Thad Reeser, Ursula Morrison, and Rachel Roman 9/16/25.
Matt Lazzeri	Partner/Principal	16-Sep-25	Tax Return Services	0.3	Review and sign the FBAR tax returns- 2024 Returns.

Tax Compliance (Fixed Fee)

Name	Rank	Date	Project Category	Hours Charged	Description
Rajesh T P	Manager	16-Sep-25	Tax Return Services	0.5	Update Associated Home Services Virgina return 9/16/2025- 2024 Returns.
Matt Lazzeri	Partner/Principal	17-Sep-25	Tax Return Services	0.4	Call with Ashley Cannon and Thad Reeser on section 174 (amortization of R&D expenditures) impact on return- 2024 Returns.
Maria Varghese	Staff/Assistant	17-Sep-25	Tax Return Services	0.8	Meeting with Vidhi Manot to address issues on ModivCare Inc and Subs Federal Return - 2024 Returns.
Vidhi S Manot	Manager	17-Sep-25	Tax Return Services	0.5	Review Associated Home Services Virginia return and Philadelphia Home Care Agency, Inc. Pennsylvania return- 2024 Returns.
Nizamuddin Mohammed	Senior	17-Sep-25	Tax Return Services	0.5	Update Modivcare Inc and Subs Idaho and Missouri returns per United States comments- 2024 Returns.
Maria Varghese	Staff/Assistant	17-Sep-25	Tax Return Services	1.0	United States comments updated - ModivCare Inc. and Subsidiaries Rhode Island, All Metro Associate Payroll Services Georgia and North Carolina
Mitzi Nakamura	Staff/Assistant	17-Sep-25	Tax Return Services	2.0	Bankruptcy pre-engagement work to redo SOWs to incorporate bankruptcy modifications and language
Maria Varghese	Staff/Assistant	17-Sep-25	Tax Return Services	3.5	Clear federal ModivCare Inc and Subs return US comments 9/17/25- 2024 Returns.
Rajesh T P	Manager	17-Sep-25	Tax Return Services	2.1	Review of updated Helping Hand Home Health Care Agency Pennsylvania returns - 2024 Returns.
Goutam Gourish Vaidya	Staff/Assistant	17-Sep-25	Tax Return Services	1.2	Clear comments for All Metro Associate Payroll Services Tennessee
Matt Lazzeri	Partner/Principal	18-Sep-25	Tax Return Services	0.8	Meeting with Rachel Roman on status of 2024 tax returns- 2024 Returns.
Skye Busse	Staff/Assistant	18-Sep-25	Tax Return Services	1.5	Meeting to discuss and make necessary updates to state modification workbook with Steven Gu and Jessica Marsh 9/18/2025
Rachel Roman	Senior Manager	18-Sep-25	Tax Return Services	0.5	Meeting to discuss federal status updates with Ashley Cannon, Thad Reeser, Jessica Brewer, Skye Busse, and Ursula Morrison 9/18.
Rachel Roman	Senior Manager	18-Sep-25	Tax Return Services	0.9	External client call to discuss SALT and federal items with Lori Lundrigan, Stephanie Reed, Ashley Cannon, Thad Reeser, Jessica Brewer, Matt Lazzeri, and Skye Busse. 9/18.
Mitzi Nakamura	Staff/Assistant	18-Sep-25	Tax Return Services	2.0	Bankruptcy pre-engagement work to redo SOWs to incorporate bankruptcy modifications and language
Maria Varghese	Staff/Assistant	18-Sep-25	Tax Return Services	0.6	Prepare Form 6765 (Credit for Increasing Research Activities) for ModivCare Inc and Subs federal return- 2024 Returns.
Ursula Morrison	Staff/Assistant	18-Sep-25	Tax Return Services	0.8	Updating the return workbook for the R&D Credit and Section 174 (Amortization of R&D expenditures) workpaper received from R&D team - 2024 Returns.
George Steev	Senior	19-Sep-25	Tax Return Services	2.0	Prepare Modivcare, Inc Federal Workpaper in Global Tax Platform.
Maria Varghese	Staff/Assistant	19-Sep-25	Tax Return Services	1.0	Update Circulation, Inc federal return - 2024 Returns.
Thad Reeser	Senior	19-Sep-25	Tax Return Services	1.5	SALT status update meeting with Steven Gu, Skye Busse, Ashley Cannon, Jessica Marsh, and Rachel Roman.
Rachel Roman	Senior Manager	19-Sep-25	Tax Return Services	0.5	SALT status update meeting with Steven Gu, Skye Busse, Thad Reeser, Ashley Cannon, and Jessica Marsh.
Jessica Marsh	Manager	19-Sep-25	Tax Return Services	3.1	SALT status update meeting with Steven Gu, Skye Busse, Thad Reeser, Ashley Cannon, and Rachel Roman.
Nizamuddin Mohammed	Senior	19-Sep-25	Tax Return Services	6.0	Prepare updated federal proforma for Valued Relationships entity and meet with Vidhi Manot for Sec 174 issues in OIT related to the proforma - 2024 Returns.
Steven Gu	Staff/Assistant	19-Sep-25	Tax Return Services	3.6	State modification workpaper finalization and meeting with Jessica Marsh to discuss the finalized Florida adjustments
Maria Varghese	Staff/Assistant	19-Sep-25	Tax Return Services	3.0	Reprint ModivCare Inc and Subs Federal Return to shows changes to federal taxable income - 2024 Returns.
Rajesh T P	Manager	19-Sep-25	Tax Return Services	0.6	Assist on making updates to ModivCare Inc and Subs Federal return- 2024 Returns.
Skye Busse	Staff/Assistant	19-Sep-25	Tax Return Services	1.0	SALT status update meeting with Steven Gu, Ashley Cannon, Thad Reeser, Jessica Marsh, and Rachel Roman.
Skye Busse	Staff/Assistant	19-Sep-25	Tax Return Services	2.4	Depreciation updates to state modifications workbook
Skye Busse	Staff/Assistant	19-Sep-25	Tax Return Services	2.2	special depreciation modifications walkthrough call with Jessica Marsh
Ashley Cannon	Manager	19-Sep-25	Tax Return Services	1.0	SALT status update meeting with Steven Gu, Skye Busse, Thad Reeser, Jessica Marsh, and Rachel Roman.
Thad Reeser	Senior	19-Sep-25	Tax Return Services	4.5	Review Section 174 (amortization of R&D expenditures) updates to federal proformas for ModivCare
Jessica Marsh	Manager	19-Sep-25	Tax Return Services	0.3	SALT status update meeting with Steven Gu, Skye Busse, Thad Reeser, Ashley Cannon, and Rachel Roman.
Ursula Morrison	Staff/Assistant	20-Sep-25	Tax Return Services	5.0	Update the individual federal proformas for changes made to the consolidated federal return for Modivcare Inc and Subs - 2024 Returns.
Ursula Morrison	Staff/Assistant	20-Sep-25	Tax Return Services	3.2	Clear comments on Federal draft return for ModivCare Inc and Subs. - 2024 Returns.
Thad Reeser	Senior	20-Sep-25	Tax Return Services	4.0	Review PDF e-file XML updates for changes made to clear e-filing diagnostics. - 2024 returns
Thad Reeser	Senior	20-Sep-25	Tax Return Services	5.5	Troubleshoot tax return OIT software issues for Modivcare, Inc - 2024 Returns.

Tax Compliance (Fixed Fee)

Name	Rank	Date	Project Category	Hours Charged	Description
Skye Busse	Staff/Assistant	20-Sep-25	Tax Return Services	0.3	Emails updates, updating review comments on ModivCare Inc. Georgia return- 2024 Returns.
Steven Gu	Staff/Assistant	21-Sep-25	Tax Return Services	1.0	Modivcare state workpaper update Jessica Marsh's comments.
Steven Gu	Staff/Assistant	21-Sep-25	Tax Return Services	4.6	Researching and updating state workpaper in GTP to show combined returns in STIW 9/22/2025- 2024 Returns.
Skye Busse	Staff/Assistant	21-Sep-25	Tax Return Services	0.5	Reading and responding to ModivCare emails and teams communications 9/21/2025
Thad Reeser	Senior	21-Sep-25	Tax Return Services	3.4	Review PDF e-file XML updates for changes made to clear e-filing diagnostics. - 2024 returns
Thad Reeser	Senior	21-Sep-25	Tax Return Services	5.0	Troubleshoot tax return OIT software issues for Modivcare, Inc - 2024 Returns.
Steven Gu	Staff/Assistant	22-Sep-25	Tax Return Services	4.5	Uploaded State A&A workpapers to Onesource Tax
Jessica Marsh	Manager	22-Sep-25	Tax Return Services	3.0	STIW review to confirm accuracy of state modifications- 2024 Returns.
Jessica Marsh	Manager	22-Sep-25	Tax Return Services	0.9	Meeting with Skye Busse and Steven Gu to discuss Section 174 (amortization of R&D expenditures) modifications 9/22/2025
Ashley Cannon	Manager	22-Sep-25	Tax Return Services	2.0	Preparation of Section 174 (amortization of R&D expenditures) federal calculations to show during team meeting 9/22/2025
Jessica Marsh	Manager	22-Sep-25	Tax Return Services	0.7	STIW review and update for correct state modifications 9/22/2025
Skye Busse	Staff/Assistant	22-Sep-25	Tax Return Services	0.9	Meeting with Skye Busse and Steven Gu to discuss Section 174 (amortization of R&D expenditures) modifications 9/22/2025
Skye Busse	Staff/Assistant	22-Sep-25	Tax Return Services	2.5	City modification adjustment research and communications for St. Louis and Philadelphia.
Skye Busse	Staff/Assistant	22-Sep-25	Tax Return Services	2.5	STIW set up/configuration and preparation
Rachel Roman	Senior Manager	22-Sep-25	Tax Return Services	0.5	Meeting with Ashley Cannon to catch up on ModivCare engagement status 9/22/25.
Maria Varghese	Staff/Assistant	22-Sep-25	Tax Return Services	1.0	Update federal ModivCare Inc and Subs return with US team updates - 2024 Returns.
Ashley Cannon	Manager	22-Sep-25	Tax Return Services	2.0	Federal ModivCare Inc and Subs return updates 9/22/25 - 2024 Returns.
Jessica Brewer	Staff/Assistant	22-Sep-25	Tax Return Services	5.2	Federal ModivCare Inc and Subs return updates for comments- 2024 Returns.
Maria Varghese	Staff/Assistant	22-Sep-25	Tax Return Services	0.6	Review XML output of FBAR reports.
Thad Reeser	Senior	22-Sep-25	Tax Return Services	8.2	Update Federal Return Workpapers and federal returns for section 163(j)(interest) modification - 2024 Returns.
Maria Varghese	Staff/Assistant	22-Sep-25	Tax Return Services	3.5	Prepare New Mexico combined return (ModivCare Inc and Subsidiaries)- 2024 Returns.
Maria Varghese	Staff/Assistant	22-Sep-25	Tax Return Services	0.7	Downloaded XML of New York state and New York City 2nd extension.
Jessica Marsh	Manager	22-Sep-25	Tax Return Services	0.2	New York and New York City 2nd extensions review 9/22/2025
Ursula Morrison	Staff/Assistant	23-Sep-25	Tax Return Services	4.5	Prepare Georgia and Delaware returns for ModivCare Solutions - 2024 Returns.
Jessica Marsh	Manager	23-Sep-25	Tax Return Services	0.4	Review ModivCare Inc and Subs New York and New York City 2nd extensions for filing tax return 9/23/2025
Skye Busse	Staff/Assistant	23-Sep-25	Tax Return Services	0.1	Meeting to discuss status updates for federal items with Ashley Cannon, Jessica Brewer, Thad Reeser, and Rachel Roman 9/23/2025
Skye Busse	Staff/Assistant	23-Sep-25	Tax Return Services	0.5	Meeting to discuss status updates for state items with Ashley Cannon, Jessica Brewer, Steven Gu, Thad Reeser, and Jessica Marsh 9/23/2025
Skye Busse	Staff/Assistant	23-Sep-25	Tax Return Services	5.7	Push STIW to OIT software and review proper flowthrough 9/23/2025
Jessica Marsh	Manager	23-Sep-25	Tax Return Services	0.8	Meeting with Skye Busse and Steven Gu for final review of STIW before pushing data to OIT 9/23/2025
Jessica Marsh	Manager	23-Sep-25	Tax Return Services	0.5	Meeting to discuss status updates for state items with Ashley Cannon, Jessica Brewer, Steven Gu, Thad Reeser, and Skye Busse 9/23/2025
Ashley Cannon	Manager	23-Sep-25	Tax Return Services	1.0	Meeting to discuss status updates for federal items with Skye Busse, Jessica Brewer, Thad Reeser, and Rachel Roman 9/23/2025
Jessica Brewer	Staff/Assistant	23-Sep-25	Tax Return Services	0.6	Meeting to discuss status updates for federal items with Ashley Cannon, Skye Busse, Thad Reeser, and Rachel Roman 9/23/2025
Thad Reeser	Senior	23-Sep-25	Tax Return Services	1.0	Meeting to discuss status updates for federal items with Ashley Cannon, Jessica Brewer, Skye Busse, and Rachel Roman 9/23/2025
Thad Reeser	Senior	23-Sep-25	Tax Return Services	6.1	Review Higi Health, PC Federal Return- 2024 Returns.
Ashley Cannon	Manager	23-Sep-25	Tax Return Services	1.5	Federal ModivCare Inc and Subs return updates 9/23/25 - 2024 Returns.
Jessica Brewer	Staff/Assistant	23-Sep-25	Tax Return Services	10.2	Federal ModivCare Inc and Subs return comments clear- 2024 Returns.
Rachel Roman	Senior Manager	23-Sep-25	Tax Return Services	1.5	Review federal ModivCare Inc and Subs return updates - day 1 - 2024 Returns.
Rajesh T P	Manager	23-Sep-25	Tax Return Services	1.8	Review of XML's for various State Extensions and foreign bank account report
Jessica Marsh	Manager	24-Sep-25	Tax Return Services	0.5	Preparation of returns process walkthrough meeting with Steven Gu, Ashley Cannon, Thad Reeser, Skye Busse, Jessica Brewer, Shay Firsty, Ursula Morrison, and Gabrielle Brandwene. 9/24/2025
Nizamuddin Mohammed	Senior	24-Sep-25	Tax Return Services	8.0	Prepare ModivCare Inc. and Subs New Mexico return - 2024 Returns.

Tax Compliance (Fixed Fee)

Name	Rank	Date	Project Category	Hours Charged	Description
Skye Busse	Staff/Assistant	24-Sep-25	Tax Return Services	0.5	Preparation of returns process walkthrough meeting with Steven Gu, Ashley Cannon, Thad Reeser, Jessica Marsh, Jessica Brewer, Shay Firsty, Ursula Morrison, and Gabrielle Brandwene. 9/24/2025
Skye Busse	Staff/Assistant	24-Sep-25	Tax Return Services	1.0	Prepare North Carolina Healthcom Return - 2024 returns
Skye Busse	Staff/Assistant	24-Sep-25	Tax Return Services	3.8	Review Delaware, Mississippi, and North Carolina returns - 2024 Returns.
Steven Gu	Staff/Assistant	24-Sep-25	Tax Return Services	0.5	Preparation of returns process walkthrough meeting with Skye Busse, Ashley Cannon, Thad Reeser, Jessica Marsh, Jessica Brewer, Shay Firsty, Ursula Morrison, and Gabrielle Brandwene. 9/24/2025
Steven Gu	Staff/Assistant	24-Sep-25	Tax Return Services	5.6	Review of Georgia returns for All Metro Associate Payroll Services, Valued Relationships Inc. - 2024 Returns.
Shay M Firsty	Staff/Assistant	24-Sep-25	Tax Return Services	0.5	Preparation of returns process walkthrough meeting with Skye Busse, Ashley Cannon, Thad Reeser, Jessica Marsh, Jessica Brewer, Steven Gu, Ursula Morrison, and Gabrielle Brandwene. 9/24/2025
George Steev	Senior	24-Sep-25	Tax Return Services	4.0	Prepare ModivCare Inc and Subs Hawaii & Idaho returns - 2024 returns
Pragati Gupta	Senior Manager	24-Sep-25	Tax Return Services	1.0	Review and responded to all emails received from US team related to discussion on the status of returns and workpapers being prepped by GDS.
Gabrielle Brandwene	Senior	24-Sep-25	Tax Return Services	0.5	Preparation of returns process walkthrough meeting with Skye Busse, Ashley Cannon, Thad Reeser, Jessica Marsh, Jessica Brewer, Shay Firsty, Ursula Morrison, and Steven Gu. 9/24/2025
Thad Reeser	Senior	24-Sep-25	Tax Return Services	0.9	Review Higi Professionals of Delaware, PC Federal Return- 2024 Returns.
Ashley Cannon	Manager	24-Sep-25	Tax Return Services	5.0	Federal ModivCare Inc and Subs return updates 9/24/25 - 2024 Returns.
Rachel Roman	Senior Manager	24-Sep-25	Tax Return Services	1.5	Review federal ModivCare Inc and Subs return updates - day 2 - 2024 Returns.
Thad Reeser	Senior	24-Sep-25	Tax Return Services	4.4	Review ModivCare Inc and Subs Federal Return - 2024 Returns.
Jessica Brewer	Staff/Assistant	24-Sep-25	Tax Return Services	7.6	Update federal ModivCare Inc and Subs return Form 8858 (Information Return of US Persons With Respect to Foreign FDEs and FBs), Schedule A, for comments from seniors and managers- 2024 Returns.
Shay M Firsty	Staff/Assistant	24-Sep-25	Tax Return Services	2.6	Prepared state return (Valued Relationships, Inc. South Carolina) - 2024 Returns.
Thad Reeser	Senior	24-Sep-25	Tax Return Services	0.4	Review FBARs for 2024 Consolidated Federal Return for ModivCare Inc and Subs- 2024 Returns.
Vidhi S Manot	Manager	24-Sep-25	Tax Return Services	2.0	Review Nebraska and Hawaii ModivCare Inc and Subs state returns - day 1 - 2024 Returns.
Jessica Brewer	Staff/Assistant	24-Sep-25	Tax Return Services	4.7	Georgia return for ModivCare solutions and state workpaper walkthrough- 2024 Returns.
Ursula Morrison	Staff/Assistant	24-Sep-25	Tax Return Services	3.5	Preparing Valued Relationships, Inc. Mississippi, and Iowa return- 2024 Returns.
Kezia Merlin Mathew	Staff/Assistant	24-Sep-25	Tax Return Services	2.0	Prepare Iowa state return for ModivCare Solutions, LLC and Circulation, Inc - 2024 Returns.
Jessica Marsh	Manager	24-Sep-25	Tax Return Services	2.2	Return review, New York and New York city extensions- 2024 Returns.
Jessica Brewer	Staff/Assistant	25-Sep-25	Tax Return Services	3.2	Federal comments clear for Form 8975 (Country-by-Country Report) and UNICAP
Ursula Morrison	Staff/Assistant	25-Sep-25	Tax Return Services	1.2	Clear Georgia and Delaware return comments for ModivCare Solutions - 2024 Returns.
Jessica Brewer	Staff/Assistant	25-Sep-25	Tax Return Services	0.5	Meeting to discuss SALT Amortization Amount for Section 174 (Amortization of R&D expenditures) with Steven Gu, Jessica Marsh, Thad Reeser, and Gabrielle Brandwene
Jessica Brewer	Staff/Assistant	25-Sep-25	Tax Return Services	2.9	Prepare South Carolina return for Circulation Inc.- 2024 Returns.
Jessica Marsh	Manager	25-Sep-25	Tax Return Services	2.9	Meeting to discuss SALT Amortization Amount for Section 174 (Amortization of R&D expenditures) with Steven Gu, Jessica Brewer, Thad Reeser, and Gabrielle Brandwene
Rajesh T P	Manager	25-Sep-25	Tax Return Services	3.2	Review of ModivCare Inc and Subs New York return for accuracy - 2024 Returns.
Gabrielle Brandwene	Senior	25-Sep-25	Tax Return Services	0.5	Meeting to discuss SALT Amortization Amount for Section 174 (Amortization of R&D expenditures) with Steven Gu, Jessica Marsh, Thad Reeser, and Jessica Brewer
Ashley Cannon	Manager	25-Sep-25	Tax Return Services	3.0	Federal ModivCare Inc and Subs return updates 9/25/25 - 2024 Returns.
Rachel Roman	Senior Manager	25-Sep-25	Tax Return Services	0.5	Review federal ModivCare Inc and Subs return updates - day 3 - 2024 Returns.
Thad Reeser	Senior	25-Sep-25	Tax Return Services	4.8	Review Federal ModivCare Inc and Subs Return updates - 2024 Returns.
Shay M Firsty	Staff/Assistant	25-Sep-25	Tax Return Services	8.3	Prepared state returns for Higi SH Holdings Inc. Delaware and North Carolina- 2024 Returns.
Vidhi S Manot	Manager	25-Sep-25	Tax Return Services	2.5	Review Nebraska and Hawaii ModivCare Inc and Subs state returns - day 2 - 2024 Returns.
Kezia Merlin Mathew	Staff/Assistant	25-Sep-25	Tax Return Services	9.0	Prepare state return for Iowa and North Carolina-VRI Intermediate Holdings, LLC and Valued Relationships, Inc - 2024 Returns.
Skye Busse	Staff/Assistant	25-Sep-25	Tax Return Services	4.9	Review state returns, updating return comments for Higi SH Holdings Delaware- 2024 Returns.
Ursula Morrison	Staff/Assistant	25-Sep-25	Tax Return Services	4.2	Prepare Valued Relationships, Inc. South Carolina return- 2024 Returns.
Ursula Morrison	Staff/Assistant	25-Sep-25	Tax Return Services	4.2	Clearing comments on Valued Relationships, Inc. Mississippi, and Iowa

Tax Compliance (Fixed Fee)

Name	Rank	Date	Project Category	Hours Charged	Description
Vidhi S Manot	Manager	25-Sep-25	Tax Return Services	2.5	Re-review Nebraska and Hawaii returns for ModivCare Inc. and subs - 2024 Returns.
Thad Reeser	Senior	25-Sep-25	Tax Return Services	0.9	ModivCare Inc and Subs Rhode Island Review 9/25/2025
Jessica Brewer	Staff/Assistant	26-Sep-25	Tax Return Services	1.2	Clearing comments on South Carolina for Circulation - 2024 Returns
Jessica Brewer	Staff/Assistant	26-Sep-25	Tax Return Services	4.2	Prepare ModivCare Solutions St. Louis and North Carolina returns - 2024 Returns.
Ursula Morrison	Staff/Assistant	26-Sep-25	Tax Return Services	1.2	Help Shay Firsty with Delaware return for Higi SH Holdings - 2024 returns
Ursula Morrison	Staff/Assistant	26-Sep-25	Tax Return Services	3.1	Prepare Valued Relationships, Inc. Delaware - 2024 Returns.
Thad Reeser	Senior	26-Sep-25	Tax Return Services	1.1	Review of ModivCare Inc and Subs New York City 2nd extension for accuracy - 2024 returns
Thad Reeser	Senior	26-Sep-25	Tax Return Services	3.1	ModivCare Inc and Subs Rhode Island Return Review -2024 returns
Ursula Morrison	Staff/Assistant	26-Sep-25	Tax Return Services	1.3	Clearing comments on Valued Relationships, Inc. South Carolina, Delaware - 2024 Returns
Ursula Morrison	Staff/Assistant	26-Sep-25	Tax Return Services	3.0	Prepared Valued Relationships Georgia, Valued Relationships North Carolina - 2024 returns
Thad Reeser	Senior	26-Sep-25	Tax Return Services	0.7	Troubleshoot ModivCare Inc and Subs Federal Return issues with Jessica Brewer - 2024 Returns.
Steven Gu	Staff/Assistant	26-Sep-25	Tax Return Services	7.4	Review ModivCare Inc and Subs Hawaii and Idaho state returns - 2024 returns
George Steev	Senior	26-Sep-25	Tax Return Services	5.0	ModivCare Solutions, LLC and, All Metro Aids Inc., Iowa review
Rajesh T P	Manager	26-Sep-25	Tax Return Services	1.5	Review of ModivCare Inc. and Subs Utah return- 2024 Returns.
Skye Busse	Staff/Assistant	26-Sep-25	Tax Return Services	5.2	Prep and review Higi SH Holdings Inc. Georgia return - 2024 Returns.
Shay M Firsty	Staff/Assistant	26-Sep-25	Tax Return Services	8.1	Preparing and clearing comments for Valued Relationships Inc, South Carolina, Higi SH Holdings Inc. Delaware and North Carolina
Maria Varghese	Staff/Assistant	26-Sep-25	Tax Return Services	3.3	Prepare Rhode Island ModivCare Inc and Subs return - 2024 Returns.
Jessica Marsh	Manager	26-Sep-25	Tax Return Services	2.4	Hawaii ModivCare Inc and Subs return review- 2024 Returns.
Goutam Gourish Vaidya	Staff/Assistant	26-Sep-25	Tax Return Services	5.9	Prepare Combined Return for ModivCare Inc and Subs Missouri and West Virginia - 2024 Returns.
Maria Varghese	Staff/Assistant	26-Sep-25	Tax Return Services	3.5	Prepare Rhode Island combined return (ModivCare Inc and Subsidiaries)- 2024 Returns.
Vidhi S Manot	Manager	26-Sep-25	Tax Return Services	1.5	Review Valued Relationships, Inc. Iowa return and saved for United State Team's review- 2024 Returns.
Nizamuddin Mohammed	Senior	26-Sep-25	Tax Return Services	3.0	Review and updated ModivCare Inc and Subs Missouri and Nebraska returns - 2024 Returns.
Skye Busse	Staff/Assistant	27-Sep-25	Tax Return Services	2.3	Review Higi SH Holdings Inc Georgia separate state returns- 2024 Returns.
Nizamuddin Mohammed	Senior	28-Sep-25	Tax Return Services	3.0	Review Iowa state returns for ModivCare Solutions, Circulation, VRI Intermediate Holdings. and Valued Relationships - 2024 Returns.
Ursula Morrison	Staff/Assistant	28-Sep-25	Tax Return Services	1.2	Prepare Mississippi Valued Relationships tax return- 2024 Returns.
Steven Gu	Staff/Assistant	28-Sep-25	Tax Return Services	2.3	Circulation, Inc. 10/15 South Carolina return review- 2024 Returns.
Shay M Firsty	Staff/Assistant	29-Sep-25	Tax Return Services	2.5	Updated Delaware returns for ModivCare Solutions and Circulation and Georgia returns for Circulation and Higi SH Holdings per reviewer comments - 2024 Returns.
Rajesh T P	Manager	29-Sep-25	Tax Return Services	3.3	Review updated Iowa returns for ModivCare Solutions, Circulation, VRI Intermediate Holdings, and Valued Relationships. - 2024 Returns.
George Steev	Senior	29-Sep-25	Tax Return Services	0.5	Updating manager comments on ModivCare Solutions LLC and Circulation Inc. Iowa income tax returns - 2024 returns
Jessica Marsh	Manager	29-Sep-25	Tax Return Services	0.9	Meeting with Steven Gu to discuss officer information for ModivCare Inc and Subs 9/29/2025
Goutam Gourish Vaidya	Staff/Assistant	29-Sep-25	Tax Return Services	2.9	Clear comments for ModivCare Inc and Subs West Virginia and Missouri returns - 2024 Returns
Jessica Brewer	Staff/Assistant	29-Sep-25	Tax Return Services	4.2	Comment clearing for North Carolina and South Carolina income tax returns for Valued Relationships - 2024 returns
Skye Busse	Staff/Assistant	29-Sep-25	Tax Return Services	2.5	Review corrections for Georgia Higi SH Holdings Inc. and Circulation 9/25/2025
Jessica Marsh	Manager	29-Sep-25	Tax Return Services	1.2	Return review for Valued Relationships Delaware- 2024 Returns.
Kezia Merlin Mathew	Staff/Assistant	29-Sep-25	Tax Return Services	0.5	Clear comments for Valued Relationships Inc Delaware- 2024 Returns.
Kezia Merlin Mathew	Staff/Assistant	29-Sep-25	Tax Return Services	1.5	Prepare state returns for VRI Intermediate Inc Iowa. - 2024 Returns.
Maria Varghese	Staff/Assistant	29-Sep-25	Tax Return Services	2.3	US comments clearing - North Carolina and South Carolina return of Circulation, Inc. entity, North Carolina return of ModivCare Solutions, LLC entity - 2024 Returns.
Pavan Kalyan G	Staff/Assistant	29-Sep-25	Tax Return Services	0.2	Identify ETC requirement and shared engagement details with Rajesh T P
Nizamuddin Mohammed	Senior	29-Sep-25	Tax Return Services	2.0	Review 2 Iowa state revised returns and sent for Manager review - 2024 Returns.
Steven Gu	Staff/Assistant	29-Sep-25	Tax Return Services	6.5	ModivCare Inc and Subs 10/15 Mississippi return review, update- 2024 Returns.
Ursula Morrison	Staff/Assistant	29-Sep-25	Tax Return Services	4.7	Prepare Mississippi for Circulation, Inc. return- 2024 Returns.
Vidhi S Manot	Manager	29-Sep-25	Tax Return Services	1.5	Review ModivCare Inc. and Subsidiaries- Missouri return and made changes, saved for US Team- 2024 Returns.

Tax Compliance (Fixed Fee)

Name	Rank	Date	Project Category	Hours Charged	Description
Jessica Brewer	Staff/Assistant	30-Sep-25	Tax Return Services	0.5	Meeting internal touchpoint with Ashley Cannon, Skye Busse, and Rachel Roman.
George Steev	Senior	30-Sep-25	Tax Return Services	2.5	Update Delaware, Mississippi, and South Carolina returns for Modivcare Solutions for comments from US team
Ashley Cannon	Manager	30-Sep-25	Tax Return Services	1.0	Meeting with Rachel Roman, Skye Busse, Shay Firsty, Ursula Morrison, Steven Gu, and Jessica Brewer to discuss officer information for ModivCare Inc and Subs 9/30/25.
Rajesh T P	Manager	30-Sep-25	Tax Return Services	5.3	Review updated North Carolina returns for ModivCare Solutions and Circulation, South Carolina Return for Circulation, and Iowa returns for ModivCare Solutions, Circulation, VRI Intermediate Holdings. and Valued Relationships - 2024 Returns.
Jessica Brewer	Staff/Assistant	30-Sep-25	Tax Return Services	0.5	Review Federal XML of Higi Health, PC & Higi Professionals of Delaware PC.
Thad Reeser	Senior	30-Sep-25	Tax Return Services	4.8	Consolidated STIW Review / Updates, Hawaii ModivCare Inc. and Subs
Jessica Marsh	Manager	30-Sep-25	Tax Return Services	0.5	Discussion with Steven Gu regarding issue with North Carolina Schedule C (calculating North Carolina's net worth)
Jessica Marsh	Manager	30-Sep-25	Tax Return Services	2.2	Review Delaware state returns for ModivCare Solutions, Circulation, and Valued Relationships and North Carolina state returns for Circulation and VRI Intermediate Holdings- 2024 Returns.
Shay M Firsty	Staff/Assistant	30-Sep-25	Tax Return Services	2.5	Call with Skye Busse about state returns and officer compensation issues. Went through state returns to ensure that addresses and officer information was correct and updating it in OIT. - 2024 Returns.
Nizamuddin Mohammed	Senior	30-Sep-25	Tax Return Services	6.0	Update comments for ModivCare Inc and Subs, Hawaii return, Iowa returns, South Carolina returns, and Delaware returns. - 2024 Returns.
Jessica Brewer	Staff/Assistant	30-Sep-25	Tax Return Services	2.3	Officer compensation and information check for all state returns- 2024 Returns.
Thad Reeser	Senior	30-Sep-25	Tax Return Services	1.7	Updates to State modifications workpaper for changes to depreciation 9/30/2025
Vidhi S Manot	Manager	30-Sep-25	Tax Return Services	2.5	Send VRI Intermediate Holdings LLC, Iowa return to US team for review. Review and saved updated Iowa return in Teams as per US Comments- 2024 Returns.
Thad Reeser	Senior	30-Sep-25	Tax Return Services	2.0	ModivCare Inc and Subs Federal Return Updates - Day 1- 2024 Returns.
Rachel Roman	Senior Manager	30-Sep-25	Tax Return Services	0.3	Meeting with Ashley Cannon, Skye Busse, Shay Firsty, Ursula Morrison, Steven Gu, and Jessica Brewer to discuss officer information for ModivCare Inc and Subs 9/30/25.
Matt Lazzeri	Partner/Principal	30-Sep-25	Tax Return Services	1.0	Review of Modivcare Inc and Subs federal 1120 corporate income tax return and provide comments to the team- 2024 Returns.
Kezia Merlin Mathew	Staff/Assistant	30-Sep-25	Tax Return Services	1.0	Clear comments for VRI Intermediate and Valued Relationships North Carolina state returns - 2024 Returns
Goutam Gourish Vaidya	Staff/Assistant	30-Sep-25	Tax Return Services	3.5	Preparing ModivCare Inc and Subs Kentucky return, and Mississippi and North Carolina from different entities
Skye Busse	Staff/Assistant	30-Sep-25	Tax Return Services	8.2	Review New York and New York City extensions (ModivCare Inc. and Subs)
Steven Gu	Staff/Assistant	30-Sep-25	Tax Return Services	3.9	Review North Carolina for Circulation return - 2024 Returns.
Ashley Cannon	Manager	1-Oct-25	Tax Return Services	1.0	Federal consolidated return updates - 2024 Returns.
Shay M Firsty	Staff/Assistant	1-Oct-25	Tax Return Services	0.8	Updated ModivCare Solutions Delaware and South Carolina in Onesource
Rajesh T P	Manager	1-Oct-25	Tax Return Services	1.2	Review ModivCare Inc and Subs Kentucky return and Mississippi ModivCare Solutions - 2024 Returns.
Rachel Roman	Senior Manager	1-Oct-25	Tax Return Services	0.3	Research Section 382 (limitation on NOL carryforwards and built in losses following ownership change) rules specific for Secura Home Health federal return - 2024 Returns.
Jessica Brewer	Staff/Assistant	1-Oct-25	Tax Return Services	3.8	Update Modivcare, Inc and Subs consolidated return for tax adjustments include 163(j) (Interest), and Base Erosion Tax - 2024 Returns.
Thad Reeser	Senior	1-Oct-25	Tax Return Services	4.2	Consolidated STIW updates, Idaho ModivCare Inc. and Subs
Nizamuddin Mohammed	Senior	1-Oct-25	Tax Return Services	5.0	Update comments on Iowa returns for ModivCare Solutions, Circulation, VRI Intermediate holdings, and Valued Relationships, took time to find the depreciation differences in Schedule H of the Iowa return- 2024 Returns.
Jessica Brewer	Staff/Assistant	1-Oct-25	Tax Return Services	0.9	SALT status update meeting with Steven Gu, Skye Busse, Ashley Cannon, and Thad Reeser.
Steven Gu	Staff/Assistant	1-Oct-25	Tax Return Services	6.8	Updating ModivCare returns for changes to federal taxable income and 163(j) (interest) adjustment- 2024 Returns.
Jessica Marsh	Manager	1-Oct-25	Tax Return Services	1.4	Return review for VRI Intermediate Holdings, LLC for South Carolina- 2024 Returns.
Jessica Marsh	Manager	1-Oct-25	Tax Return Services	0.5	Meetings with Skye Busse and Steven Gu to discuss change to section 163(j)(interest) adjustment for ModivCare.
Thad Reeser	Senior	1-Oct-25	Tax Return Services	2.0	ModivCare Inc and Subs Federal Return Updates - Day 2- 2024 Returns.
Thad Reeser	Senior	1-Oct-25	Tax Return Services	2.0	ModivCare Inc and Subs Federal Return Updates - Day 3- 2024 Returns.
Thad Reeser	Senior	1-Oct-25	Tax Return Services	1.0	SALT status update meeting with Steven Gu, Skye Busse, Jessica Brewer, and Ashley Cannon.
Ashley Cannon	Manager	1-Oct-25	Tax Return Services	2.0	SALT status update meeting with Steven Gu, Skye Busse, Jessica Brewer, and Thad Reeser.
Thad Reeser	Senior	1-Oct-25	Tax Return Services	3.0	Consolidated Return Review, Hawaii ModivCare Inc. and Subs- 2024 Returns.

Tax Compliance (Fixed Fee)

Name	Rank	Date	Project Category	Hours Charged	Description
Kezia Merlin Mathew	Staff/Assistant	1-Oct-25	Tax Return Services	1.0	Update Schedule H3 and H2 for Valued Relationships Inc.
Maria Varghese	Staff/Assistant	1-Oct-25	Tax Return Services	1.1	US comments clearing - Rhode Island state return- 2024 Returns.
Rachel Roman	Senior Manager	1-Oct-25	Tax Return Services	0.5	Call with Mike O'Brien and team to discuss unique filings 10/1/2025
Gabrielle Brandwene	Senior	1-Oct-25	Tax Return Services	3.5	State combined returns review, ModivCare Inc. and Subs New Mexico - 2024 Returns.
Rachel Roman	Senior Manager	2-Oct-25	Tax Return Services	1.0	Client call with Lori Lundrigan, Stephanie Reed, Matt Lazzeri, Ashley Cannon, Thad Reeser, Skye Busse, and Jessica Brewer to review consolidated federal return updates for ModivCare Inc and Subs - 2024 Returns.
Matt Lazzeri	Partner/Principal	2-Oct-25	Tax Return Services	0.5	Final walk-through of ModivCare Inc and Subs federal tax return and review of comments- 2024 Returns.
Rajesh T P	Manager	2-Oct-25	Tax Return Services	2.4	Review and update Iowa returns for ModivCare Solutions, Circulation, VRI Intermediate holdings, and Valued Relationships - 2024 returns
Rajesh T P	Manager	2-Oct-25	Tax Return Services	1.2	Assist on qualifying 10/15 for e-file submission. - 2024 Returns.
Ashley Cannon	Manager	2-Oct-25	Tax Return Services	1.0	Client call with Lori Lundrigan, Stephanie Reed, Matt Lazzeri, Rachel Roman, Thad Reeser, Skye Busse, and Jessica Brewer to review consolidated federal return updates for ModivCare Inc and Subs - 2024 Returns.
Jessica Brewer	Staff/Assistant	2-Oct-25	Tax Return Services	0.5	Client call with Lori Lundrigan, Stephanie Reed, Matt Lazzeri, Rachel Roman, Thad Reeser, Skye Busse, and Ashley Cannon to review consolidated federal return updates for ModivCare Inc and Subs - 2024 Returns.
Steven Gu	Staff/Assistant	2-Oct-25	Tax Return Services	2.0	Research Georgia state credit e-file attachment issue for Modivcare, Inc's 2024 return and update return on OIT to fix issue.
Steven Gu	Staff/Assistant	2-Oct-25	Tax Return Services	0.5	Send follow up message to SALT partner (Mike O'Brien) on state review status.
Nizamuddin Mohammed	Senior	2-Oct-25	Tax Return Services	4.0	Clear comments received from US team for ModivCare Inc and Subs Idaho and Missouri state returns. 2024 - returns
Jessica Marsh	Manager	2-Oct-25	Tax Return Services	2.3	Review ModivCare Inc and Subs Utah, West Virginia, and Hawaii returns- 2024 Returns.
Rachel Roman	Senior Manager	2-Oct-25	Tax Return Services	0.3	SALT status update meeting with Steven Gu, Skye Busse, Jessica Brewer, Jessica Marsh, Thad Reeser, and Ashley Cannon.
Skye Busse	Staff/Assistant	2-Oct-25	Tax Return Services	1.2	Updating comments on New Mexico and Nebraska ModivCare Inc. and Subs state returns - 2024 returns
Jessica Marsh	Manager	2-Oct-25	Tax Return Services	0.5	SALT status update meeting with Steven Gu, Skye Busse, Jessica Brewer, Rachel Roman, Thad Reeser, and Ashley Cannon.
Ursula Morrison	Staff/Assistant	2-Oct-25	Tax Return Services	3.6	Clearing comments for Valued Relationships Iowa income tax return - 2024 Returns
Thad Reeser	Senior	2-Oct-25	Tax Return Services	2.0	ModivCare Inc and Subs Federal Return Updates - Day 4- 2024 Returns.
Ashley Cannon	Manager	2-Oct-25	Tax Return Services	2.0	SALT status update meeting with Steven Gu, Skye Busse, Jessica Brewer, Rachel Roman, Thad Reeser, and Jessica Marsh.
Skye Busse	Staff/Assistant	2-Oct-25	Tax Return Services	0.3	Client call with Lori Lundrigan, Stephanie Reed, Matt Lazzeri, Rachel Roman, Thad Reeser, Jessica Brewer, and Ashley Cannon to review consolidated federal return updates for ModivCare Inc and Subs - 2024 Returns.
Skye Busse	Staff/Assistant	2-Oct-25	Tax Return Services	5.9	Review and updating 2024 state returns (New Mexico, ModivCare Inc. and Subs) for state taxable income modification differences.
Shay M Firsty	Staff/Assistant	2-Oct-25	Tax Return Services	1.2	Updating ModivCare Solutions, LLC Utah return- 2024 Returns.
Thad Reeser	Senior	2-Oct-25	Tax Return Services	0.9	Review Higi SH Holdings, Inc. federal return - 2024 Returns.
Thad Reeser	Senior	2-Oct-25	Tax Return Services	2.0	Combined states review, ModivCare Inc and Subs Idaho and Hawaii
Thad Reeser	Senior	2-Oct-25	Tax Return Services	3.0	Consolidated state workpaper and taxable income updates
Gabrielle Brandwene	Senior	2-Oct-25	Tax Return Services	1.5	State combined returns review, ModivCare Inc & Subs Utah- 2024 Returns.
Maria Varghese	Staff/Assistant	3-Oct-25	Tax Return Services	2.5	Prepare Louisiana state return- 2024 Returns.
Rajesh T P	Manager	3-Oct-25	Tax Return Services	2.0	Review and update Abington Township returns for Arsens Home Care, Helping Hand Home Health Care Agency, and Philadelphia Home Care Agency - 2024 returns
Rajesh T P	Manager	3-Oct-25	Tax Return Services	2.1	Assist on qualifying 10/15 for e-file submission. - 2024 Returns.
Maria Varghese	Staff/Assistant	3-Oct-25	Tax Return Services	1.3	Clearing US comments on New Mexico return for ModivCare Inc and Subs, call with Vidhi Manot to clear an issue related with the return - 2024 Returns.
Goutam Gourish Vaidya	Staff/Assistant	3-Oct-25	Tax Return Services	2.1	Clear US Team comments for 2024 West Virginia combined returns (ModivCare Inc and Subs)
Ursula Morrison	Staff/Assistant	3-Oct-25	Tax Return Services	2.0	Updating second round of comments on Iowa returns for ModivCare Solutions, Circulation, VRI Intermediate Holdings, and Valued Relationships and call with an OIT support agent to discuss and fix a software issue with the Iowa returns
Ashley Cannon	Manager	3-Oct-25	Tax Return Services	1.0	Review and send deliverables to client for ModivCare Inc and Subs Florida return and ModivCare Solutions, Circulation, VRI Intermediate Holdings, and Valued Relationships Iowa returns.- 2024 Returns.
Goutam Gourish Vaidya	Staff/Assistant	3-Oct-25	Tax Return Services	2.0	Clear US Team comments for 2024 Missouri combined returns (ModivCare Inc and Subs)
George Steev	Senior	3-Oct-25	Tax Return Services	1.0	Clear US Team comments for 2024 Idaho combined state return (ModivCare Inc. and Subsidiaries).

Tax Compliance (Fixed Fee)

Name	Rank	Date	Project Category	Hours Charged	Description
Kezia Merlin Mathew	Staff/Assistant	3-Oct-25	Tax Return Services	2.0	Started preparation of New Jersey Combined return for ModivCare Inc and Subsidiaries- 2024 Returns.
Jessica Brewer	Staff/Assistant	3-Oct-25	Tax Return Services	0.4	SALT status update meeting with Steven Gu, Skye Busse, Ashley Cannon, Rachel Roman, Thad Reeser, and Jessica Marsh.
Maria Varghese	Staff/Assistant	3-Oct-25	Tax Return Services	1.0	Clear e-file diagnostics on returns to be submitted on 10/15 to ensure they're qualified (ready for submission to the state)
Maria Varghese	Staff/Assistant	3-Oct-25	Tax Return Services	0.7	Call with an OIT support agent to clear a filing diagnostic in the North Carolina return for ModivCare Solutions - 2024 Returns.
Nizamuddin Mohammed	Senior	3-Oct-25	Tax Return Services	1.0	Updated US team comments for Rhode Island ModivCare Inc and Subs return - 2024 Returns
Nizamuddin Mohammed	Senior	3-Oct-25	Tax Return Services	4.0	Clear e-file diagnostics errors for Utah, West Virginia, and Hawaii.- 2024 Returns.
Thad Reeser	Senior	3-Oct-25	Tax Return Services	5.2	Combined States Review / HI Form 4562 (Depreciation and Amortization) Updates
George Steev	Senior	3-Oct-25	Tax Return Services	4.5	Review the 2024 Louisiana return for Valued Relationships, Inc and provide comments back to staff preparer.
Vidhi S Manot	Manager	3-Oct-25	Tax Return Services	2.0	Review updated returns after comments were clear for Missouri and Nebraska (ModivCare Inc. and Subsidiaries) - 2024 Returns.
Vidhi S Manot	Manager	3-Oct-25	Tax Return Services	1.5	Review updated returns- Missouri, Utah, Idaho and Nebraska for ModivCare Inc and Subsidiaries- 2024 Returns.
Gabrielle Brandwene	Senior	3-Oct-25	Tax Return Services	5.0	State combined returns review, ModivCare Inc & Subs West Virginia, Utah State 4562- 2024 Returns.
Kezia Merlin Mathew	Staff/Assistant	4-Oct-25	Tax Return Services	1.0	Prepare Louisiana return for Modivcare Solutions - 2024 Returns.
Gabrielle Brandwene	Senior	4-Oct-25	Tax Return Services	2.0	State combined return updates, West Virginia, ModivCare Inc and Subs - 2024 Returns.
Nizamuddin Mohammed	Senior	4-Oct-25	Tax Return Services	2.0	Review combined state return (Missouri, ModivCare Inc. and Subs) and send for staff corrections.
Goutam Gourish Vaidya	Staff/Assistant	4-Oct-25	Tax Return Services	2.1	Prepare ModivCare Inc and Subs Massachusetts return and call with an OIT support agent to discuss a software issue related to preparing the return.- 2024 Returns.
Thad Reeser	Senior	4-Oct-25	Tax Return Services	5.0	Update the 2024 Hawaii combined return (ModivCare Inc. and Subs) for partner and client comments.
Steven Gu	Staff/Assistant	4-Oct-25	Tax Return Services	0.7	Modivcare state return e-file return review (North Carolina, Georgia, Hawaii, Idaho, Missouri, Nebraska, New Mexico) day 1- 2024 Returns.
Jessica Marsh	Manager	5-Oct-25	Tax Return Services	0.4	Review Hawaii state returns for ModivCare Inc and Subs - 2024 Returns.
Steven Gu	Staff/Assistant	5-Oct-25	Tax Return Services	0.1	Modivcare state return e-file return review (Rhode Island, Utah) day 2- 2024 Returns.
Rajesh T P	Manager	6-Oct-25	Tax Return Services	2.8	Review of State Returns, assist on the preparation (Maryland, VRI Intermediate Holdings, LLC)- 2024 Returns.
Maria Varghese	Staff/Assistant	6-Oct-25	Tax Return Services	1.7	Prepare Maryland return of VRI Intermediate Holdings, LLC - 2024 Returns.
Maria Varghese	Staff/Assistant	6-Oct-25	Tax Return Services	1.9	Prepare Maryland return of All Metro Management And Payroll entity - 2024 Returns.
Goutam Gourish Vaidya	Staff/Assistant	6-Oct-25	Tax Return Services	1.1	Prepare Circulation Inc., Philadelphia City returns, OITcall - 2024 Returns.
Steven Gu	Staff/Assistant	6-Oct-25	Tax Return Services	4.7	Modivcare Scheduling and planning for all 11/15 returns- 2024 Returns.
Vidhi S Manot	Manager	6-Oct-25	Tax Return Services	1.5	Review New Mexico consolidated return and provide comments to team- 2024 Returns.
Ashley Cannon	Manager	6-Oct-25	Tax Return Services	0.5	Review responses to comments emailed over by Stephanie Reed from 10/6/202 before being sent back to Stephanie.
Matt Lazzeri	Partner/Principal	6-Oct-25	Tax Return Services	0.5	Meeting with internal EY team (Thad, Ashley and Rachel) to review client comments on Consolidated Federal for ModivCare Inc. and Subs, and discuss what changes we need to make.
Vidhi S Manot	Manager	6-Oct-25	Tax Return Services	1.5	Review and update Maryland state returns for ModivCare Solutions, Circulation, All Metro Management and Payroll, VRI Intermediate Holdings, Valued Relationships, and All Metro Associate Payroll Services and Florida return for ModivCare Inc and Subs- 2024 Returns.
Kezia Merlin Mathew	Staff/Assistant	6-Oct-25	Tax Return Services	1.5	Revise Modivcare Solutions Louisiana return. Prepare Maryland Returns for Circulation, Inc and Valued Relationships - 2024 Returns.
Kezia Merlin Mathew	Staff/Assistant	6-Oct-25	Tax Return Services	1.0	Prepare Maryland Returns for Circulation, Inc - 2024 Returns.
Kezia Merlin Mathew	Staff/Assistant	6-Oct-25	Tax Return Services	1.0	Prepare Maryland Returns for Valued Relationships - 2024 Returns.
Nizamuddin Mohammed	Senior	6-Oct-25	Tax Return Services	4.0	Prepare Florida return for ModivCare Inc and Subs. Took extra time on the Florida special depreciation adjustment - 2024 returns
Nizamuddin Mohammed	Senior	6-Oct-25	Tax Return Services	3.0	Review updated Louisiana returns for ModivCare Solutions, Circulation, and Valued Relationships - 2024 Returns.
Rachel Roman	Senior Manager	6-Oct-25	Tax Return Services	0.5	Review S updates on ModivCare Inc and Subs Kentucky return- 2024 Returns.
Thad Reeser	Senior	6-Oct-25	Tax Return Services	4.0	Review ModivCare Inc and Subs Rhode Island income tax return for accuracy and provide comments to staff - 2024 Returns
Ashley Cannon	Manager	6-Oct-25	Tax Return Services	1.0	Provide client with a list of all payments due for 10/15 and a tracker reflecting all return status as of 10/6/2025- 2024 Returns.
George Steev	Senior	6-Oct-25	Tax Return Services	2.5	Prepare the 2024 combined state Wisconsin return (ModivCare Inc. and Subsidiaries).
Thad Reeser	Senior	6-Oct-25	Tax Return Services	2.0	Review Utah state Return for ModivCare Inc and Subs - 2024 Returns.
Steven Gu	Staff/Assistant	6-Oct-25	Tax Return Services	0.1	Modivcare state return e-file return review (West Virginia) day 3- 2024 Returns.

Tax Compliance (Fixed Fee)

Name	Rank	Date	Project Category	Hours Charged	Description
Kezia Merlin Mathew	Staff/Assistant	7-Oct-25	Tax Return Services	1.0	Clear US team comments for Modivcare Solutions Georgia return - 2024 Returns.
Rajesh T P	Manager	7-Oct-25	Tax Return Services	2.8	Review of State Returns, assist on the preparation (Abington Township, Arsens Home Care Inc.) - 2024 Returns.
Goutam Gourish Vaidya	Staff/Assistant	7-Oct-25	Tax Return Services	3.4	Prepare Solutions and Circulation Philadelphia City return and clear the comments for all Philadelphia City returns- 2024 Returns.
Vidhi S Manot	Manager	7-Oct-25	Tax Return Services	1.0	Review Philadelphia City returns and send to US Team. Meeting with offshore team - 2024 Returns.
Thad Reeser	Senior	7-Oct-25	Tax Return Services	4.0	Consolidated Return Review, ModivCare Inc and Subs New Mexico- 2024 Returns.
Gabrielle Brandwene	Senior	7-Oct-25	Tax Return Services	1.5	State separate returns review, Iowa VRI Intermediate Holdings, LLC- 2024 Returns.
Ashley Cannon	Manager	7-Oct-25	Tax Return Services	1.0	Meeting with client (Lori and Stephanie from Modivcare, Thad and Matt from EY) on 10/15/2025 State Return filing status and discuss open questions on 10/7/25.
Maria Varghese	Staff/Assistant	7-Oct-25	Tax Return Services	1.5	Clearing comments on Wisconsin return for ModivCare Inc and Subs - 2024 Returns.
Maria Varghese	Staff/Assistant	7-Oct-25	Tax Return Services	2.5	Prepare Philadelphia city return of Modivcare, Inc. entity and call with an OIT support agent to discuss a software issue related to preparing the return - 2024 Returns.
Rachel Roman	Senior Manager	7-Oct-25	Tax Return Services	1.0	Meeting with internal EY team (Thad R, Ashley C, Steven G, Skye B) to prepare ahead of client status call on 10/15 deadline return delivery to address anticipated return questions on client call 10/7/2025.
Thad Reeser	Senior	7-Oct-25	Tax Return Services	3.5	Review ModivCare Inc and Subs Hawaii income tax return for accuracy and provide comments to staff - 2024 Returns
Steven Gu	Staff/Assistant	7-Oct-25	Tax Return Services	1.0	Modivcare figuring out changes to work flow and return preparation schedule pending federal change in taxable income - 2024 Returns.
Jessica Brewer	Staff/Assistant	7-Oct-25	Tax Return Services	0.9	Fixed all e-file diagnostics to ensure all returns to be filed on 10/15 were qualified (ready for submission) - 2024 Returns.
Matt Lazzeri	Partner/Principal	7-Oct-25	Tax Return Services	0.5	Call with client - Lori Lundrigan and Stephanie Reed, and with EY (Rachel Roman and Ashley Cannon) to discuss their final questions on the ModivCare Inc and Subs federal tax return- 2024 Returns.
Jessica Brewer	Staff/Assistant	7-Oct-25	Tax Return Services	0.4	Create VRI Intermediate & Subs binder in OIT to prepare Franklin, OH return
Kezia Merlin Mathew	Staff/Assistant	8-Oct-25	Tax Return Services	3.0	Prepare Abington Township return for Philadelphia Home Care Agency, Inc - 2024 Returns.
Rajesh T P	Manager	8-Oct-25	Tax Return Services	0.8	Review of State Returns, assist on the preparation (Maryland, Valued Relationships, Inc.) - 2024 Returns.
Skye Busse	Staff/Assistant	8-Oct-25	Tax Return Services	2.3	Separate state return review, check return status/tracker, VRI Intermediate Holdings, LLC Maryland- 2024 Returns.
Maria Varghese	Staff/Assistant	8-Oct-25	Tax Return Services	4.6	Prepare California combined return, ModivCare Inc. and Subs- 2024 Returns.
Steven Gu	Staff/Assistant	8-Oct-25	Tax Return Services	3.4	Modivcare consolidated returns review, ModivCare Inc. and Subs- 2024 Returns.
Pragati Gupta	Senior Manager	8-Oct-25	Tax Return Services	0.5	Discussion with Rajesh and Vidhi on deliverables and work update
Thad Reeser	Senior	8-Oct-25	Tax Return Services	3.0	Consolidated Return Review, ModivCare Inc and Subs Nebraska- 2024 Returns.
Nizamuddin Mohammed	Senior	8-Oct-25	Tax Return Services	1.5	Prepare Abington Township return for Helping Hand Home Health Care Agency - 2024 Returns
Nizamuddin Mohammed	Senior	8-Oct-25	Tax Return Services	4.5	Review Abington Township returns for Arsens Home Care and Philadelphia Home Care Agency and sent comments to staff - 2024 Returns.
Vidhi S Manot	Manager	8-Oct-25	Tax Return Services	1.5	Review ModivCare Inc, Philadelphia City income tax return - 2024 Returns
Goutam Gourish Vaidya	Staff/Assistant	8-Oct-25	Tax Return Services	1.4	Prepare Circulation, Inc. Maryland return and call with an OIT support agent to discuss a software issue related to preparing the return- 2024 Returns.
Maria Varghese	Staff/Assistant	8-Oct-25	Tax Return Services	0.8	Call with an OIT support agent to fix an issue with California return - 2024 Returns.
Thad Reeser	Senior	8-Oct-25	Tax Return Services	3.5	Review ModivCare Inc and Subs Idaho income tax return for accuracy and provide comments to staff - 2024 Returns
Jessica Marsh	Manager	8-Oct-25	Tax Return Services	0.4	Meeting with Skye Busse and Steven Gu 10/8/2025
Ashley Cannon	Manager	8-Oct-25	Tax Return Services	1.0	Review 10/15 deadline 2024 returns supporting workpapers (State Combined Taxable Workpaper and Separate State Taxable Workpaper) provided for client delivery.
Kezia Merlin Mathew	Staff/Assistant	9-Oct-25	Tax Return Services	2.0	Prepare Arkansas return for Healthcom, Inc - 2024 Returns.
Rajesh T P	Manager	9-Oct-25	Tax Return Services	5.2	Review of State Returns, assist on the preparation (Phil City, ModivCare Solutions, LLC)- 2024 Returns.
Skye Busse	Staff/Assistant	9-Oct-25	Tax Return Services	0.5	Preparation of workpaper for calculating Philadelphia return starting point- 2024 Returns.
Maria Varghese	Staff/Assistant	9-Oct-25	Tax Return Services	1.7	Prepare and 1st level review of Modivcare Solutions Alabama Franchise Tax Return - 2024 Returns.
Goutam Gourish Vaidya	Staff/Assistant	9-Oct-25	Tax Return Services	0.9	Prepare Alabama return for Valued Relationships - 2024 Returns.
Thad Reeser	Senior	9-Oct-25	Tax Return Services	3.0	Consolidated Return Review, ModivCare Inc and Subs Rhode Island- 2024 Returns.
Gabrielle Brandwene	Senior	9-Oct-25	Tax Return Services	2.0	State separate returns review, Iowa, Circulation Inc. - 2024 Returns.

Tax Compliance (Fixed Fee)

Name	Rank	Date	Project Category	Hours Charged	Description
Vidhi S Manot	Manager	9-Oct-25	Tax Return Services	1.5	Review Modivcare Solutions and Valued Relationships Alabama CPT return and ModivCare Solutions Arkansas income tax return and saved for US Team review
Skye Busse	Staff/Assistant	9-Oct-25	Tax Return Services	5.6	Review and update state returns (Arsens Home Care, Inc. Phil City) put together signature package and return transmittal letter for 10/15 return- 2024 Returns.
Matt Lazzeri	Partner/Principal	9-Oct-25	Tax Return Services	0.2	Review updates on consolidated Federal Return for ModivCare Inc and Subs- 2024 Returns.
Nizamuddin Mohammed	Senior	9-Oct-25	Tax Return Services	4.5	Prepare the 2024 Rhode Island combined return for ModivCare Inc. and Subs.
Steven Gu	Staff/Assistant	9-Oct-25	Tax Return Services	0.5	Modivcare SALT meeting 10/9/2025 with Skye Busse, Jessica Marsh, and Thad Reeser.
Thad Reeser	Senior	9-Oct-25	Tax Return Services	3.0	Review ModivCare Inc and Subs Missouri income tax return for accuracy and provide comments to staff - 2024 Returns
Nizamuddin Mohammed	Senior	9-Oct-25	Tax Return Services	1.5	Connected with OIT support for Alaska state return (ModivCare Inc. and Subs) for e-file qualification issue - 2024 Returns.
Ashley Cannon	Manager	9-Oct-25	Tax Return Services	1.5	Review Maryland state returns for ModivCare Solutions, Circulation, All Metro Management and Payroll, VRI Intermediate Holdings, Valued Relationships, and All Metro Associate Payroll Services
Jessica Brewer	Staff/Assistant	9-Oct-25	Tax Return Services	0.9	Reconciling XMLs needed with those uploaded to EYI to confirm we had all necessary XMLs saved
Nizamuddin Mohammed	Senior	10-Oct-25	Tax Return Services	4.0	Review revised HealthCom federal return - 2024 Returns.
Rajesh T P	Manager	10-Oct-25	Tax Return Services	4.9	Review of State Returns, assist on the preparation (Pennsylvania, CGA Holdco Inc.)- 2024 Returns.
Maria Varghese	Staff/Assistant	10-Oct-25	Tax Return Services	1.6	Prepare Arkansas return of Circulation, Inc. entity- 2024 Returns.
Goutam Gourish Vaidya	Staff/Assistant	10-Oct-25	Tax Return Services	1.2	Prepare Philadelphia Home Care Agency, Inc. Alaska return and clear comments- 2024 Returns.
Vidhi S Manot	Manager	10-Oct-25	Tax Return Services	1.0	Review Missouri consolidated return and provide comments to team- 2024 Returns.
Thad Reeser	Senior	10-Oct-25	Tax Return Services	4.0	Consolidated Return Review, ModivCare Inc and Subs Utah- 2024 Returns.
Gabrielle Brandwene	Senior	10-Oct-25	Tax Return Services	5.5	State separate returns, re-review Iowa for VRI Intermediate Holdings, LLC and Circulation Inc. - 2024 Returns.
Skye Busse	Staff/Assistant	10-Oct-25	Tax Return Services	0.5	Providing GDS access to necessary software (including OIT, GTP, and Microsoft Teams)
Skye Busse	Staff/Assistant	10-Oct-25	Tax Return Services	0.5	Creating and providing a schedule to GDS for preparing all state returns.
Skye Busse	Staff/Assistant	10-Oct-25	Tax Return Services	4.0	Updating Philadelphia returns for ModivCare Inc, ModivCare Solutions, Circulation, Arsens Home Care, Helping Hand Home Health Care Agency, and Philadelphia Home Care Agency - 2024 Returns
Kezia Merlin Mathew	Staff/Assistant	10-Oct-25	Tax Return Services	1.5	Clear US Team review comments on 2024 Iowa separate state return for Modivcare Solutions.
Thad Reeser	Senior	10-Oct-25	Tax Return Services	1.0	Review staff updates of ModivCare Inc and Subs Rhode Island income tax return and provide additional comments to staff
Ashley Cannon	Manager	10-Oct-25	Tax Return Services	3.5	Reviewing issues discovered with ModivCare Solutions sales revenue and with sales revenue apportionment to cost-of-performances states such as South Carolina, Mississippi, and Delaware.
Jessica Marsh	Manager	10-Oct-25	Tax Return Services	0.3	SALT status update meeting with Skye Busse, Steven Gu, Jessica, Brewer, Thad Reeser, Jessica Marsh, and Rachel Roman.
Vidhi S Manot	Manager	10-Oct-25	Tax Return Services	1.0	Engagement management activities: assign the remaining 10/15 deadline returns workload to GDS staff and follow up on outstanding returns with preparers in an internal email (GDS team).
Skye Busse	Staff/Assistant	10-Oct-25	Tax Return Services	1.7	Updating STIW for Philadelphia return changes for ModivCare Inc, ModivCare Solutions, Circulation, Arsens Home Care, Helping Hand Home Health Care Agency, and Philadelphia Home Care Agency - 2024 Returns.
Jessica Brewer	Staff/Assistant	10-Oct-25	Tax Return Services	1.9	Review and error-check e-file XMLs for 10/15 combined state returns for ModivCare Inc and Subs
Jessica Brewer	Staff/Assistant	10-Oct-25	Tax Return Services	1.0	Complete Form 8990 (Limitation on Business Interest Expense under Section 163(j)) for ModivCare, Inc.
Rajesh T P	Manager	11-Oct-25	Tax Return Services	1.6	Louisiana ModivCare Solutions, state return review, assigned all the returns to team- 2024 Returns.
Skye Busse	Staff/Assistant	11-Oct-25	Tax Return Services	1.2	ModivCare and Subs Kansas review state returns- 2024 Returns.
Steven Gu	Staff/Assistant	11-Oct-25	Tax Return Services	0.5	Preparing Modivcare Solutions Alabama Return - 2024 Returns.
Thad Reeser	Senior	11-Oct-25	Tax Return Services	1.5	Perform tax research on whether Alabama quarterly estimate can be applied between income and franchise tax returns. Modivcare Solutions 2024 Alabama returns.
Steven Gu	Staff/Assistant	12-Oct-25	Tax Return Services	0.3	Prepare tax return, Philadelphia Home Care Agency, Inc. Abington Township- 2024 Returns.
Skye Busse	Staff/Assistant	12-Oct-25	Tax Return Services	1.6	Create signature package for 10/15 state tax returns to send to partner and client for signatures.
Kezia Merlin Mathew	Staff/Assistant	13-Oct-25	Tax Return Services	3.0	Prepare separate returns - VRI Intermediate North Carolina - 2024 Returns.
Goutam Gourish Vaidya	Staff/Assistant	13-Oct-25	Tax Return Services	2.0	Clear senior and manager comments on the Indiana returns for VRI Intermediate Holdings and Valued Relationships. - 2024 Returns
Nizamuddin Mohammed	Senior	13-Oct-25	Tax Return Services	4.0	Review Arsens Home Care Inc. Pennsylvania and PHIL City) and send comments, review revised returns, and made self corrections due to staff unavailable, took time for 8879 form is not printing - 2024 Returns.

Tax Compliance (Fixed Fee)

Name	Rank	Date	Project Category	Hours Charged	Description
Steven Gu	Staff/Assistant	13-Oct-25	Tax Return Services	0.1	Modivcare checking e-file status
Vidhi S Manot	Manager	13-Oct-25	Tax Return Services	1.0	Review Healthcom, Inc. Indiana returns and saved for US Team- 2024 Returns.
Vidhi S Manot	Manager	13-Oct-25	Tax Return Services	1.0	Review Indiana Valued Relationships state returns and saved for US Team- 2024 Returns.
Maria Varghese	Staff/Assistant	13-Oct-25	Tax Return Services	4.0	Prepare Connecticut combined return for ModivCare Inc and Subs - 2024 Returns.
Priya Soni	Senior	13-Oct-25	Tax Return Services	2.1	Review ModivCare Inc and Subs Alaska income tax return - 2024 Returns
George Steev	Senior	13-Oct-25	Tax Return Services	2.5	ModivCare Inc. and Subsidiaries - Massachusetts income tax return preparation - 2024 Returns
Matt Lazzeri	Partner/Principal	13-Oct-25	Tax Return Services	0.7	Modivcare - review of all Philadelphia tax returns with team and call with client - Lori Lundrigan and Stephanie Reed to discuss Philadelphia payments- 2024 Returns.
Shay M Firsty	Staff/Assistant	13-Oct-25	Tax Return Services	1.8	Prepare Care Finders Total Care, LLC and Union Home Care, LLC Abington Township returns and Higi Health PC CA 100 Return.- 2024 Returns.
Goutam Gourish Vaidya	Staff/Assistant	13-Oct-25	Tax Return Services	3.2	Prepare Indiana returns for VRI Intermediate Holdings, LLC and Valued Relationships Inc. and call with an OIT support agent to discuss a software issue related to preparing the Indiana returns - 2024 Returns.
Ashley Cannon	Manager	13-Oct-25	Tax Return Services	3.0	Reviewing issues discovered with ModivCare Solutions sales revenue and with sales revenue apportionment to cost-of-performances states such as South Carolina, Mississippi, and Delaware.
Maria Varghese	Staff/Assistant	13-Oct-25	Tax Return Services	0.5	Reprinting ModivCare Inc and Subs Connecticut income tax return and cross checking details with previous version of the return. - 2024 Returns
Rajesh T P	Manager	13-Oct-25	Tax Return Services	4.2	Review and assist in preparation of ModivCare Inc and Subs Alaska state returns - 2024 Return
Jessica Brewer	Staff/Assistant	13-Oct-25	Tax Return Services	0.5	SALT status update meeting with Steven Gu, Skye Busse, Ashley Cannon, Rachel Roman, Thad Reeser, and Jessica Marsh.
Jessica Brewer	Staff/Assistant	14-Oct-25	Tax Return Services	0.4	Prepare tax return - Higi Health, PC California 568 return - 2024 Returns.
Kezia Merlin Mathew	Staff/Assistant	14-Oct-25	Tax Return Services	3.0	Prepare separate returns - VRI Intermediate Pennsylvania - 2024 Returns.
Rajesh T P	Manager	14-Oct-25	Tax Return Services	2.3	Review of State Returns, Arizona ModivCare Inc and Subs- 2024 Returns.
Vidhi S Manot	Manager	14-Oct-25	Tax Return Services	1.5	Review Minnesota and Louisiana returns and saved for US team- 2024 Returns.
Maria Varghese	Staff/Assistant	14-Oct-25	Tax Return Services	1.5	Reviewing of Indiana state returns for ModivCare Solutions for accuracy and making updates as needed- 2024 Returns.
Priya Soni	Senior	14-Oct-25	Tax Return Services	2.2	Review ModivCare Inc and Subs Arizona income tax return - 2024 Returns
Steven Gu	Staff/Assistant	14-Oct-25	Tax Return Services	7.9	Performing XML reviews for all ModivCare state returns due 10/15 and updating returns as needed if there were any errors found during review - 2024 Returns.
Skye Busse	Staff/Assistant	14-Oct-25	Tax Return Services	3.0	Update 2024 state return tracker (all state returns) for client summary emailed to Stephanie and Lori. email comments (all state returns). adding signature dates to all 10/15 returns, qualifying returns/clearing diagnostics, XML review and updates, create tax effected summary for VRI Intermediate Holdings LLC, issue- 2024 Returns.
Goutam Gourish Vaidya	Staff/Assistant	14-Oct-25	Tax Return Services	4.1	Prepare Valued Relationships Louisiana and Circulation Pennsylvania and call with an OIT support agent to discuss a software issue related to preparing the return - 2024 Returns
Ashley Cannon	Manager	14-Oct-25	Tax Return Services	1.0	Client call to discuss delivery requests with client (Lori and Stephanie) and internal team (Matt, Thad and Rachel) 10/14/2025.
Thad Reeser	Senior	14-Oct-25	Tax Return Services	3.5	Add signature dates to all 10/15 deadline 2024 state returns for all entities.
Thad Reeser	Senior	14-Oct-25	Tax Return Services	3.5	Create a tax-effected analysis summarizing the effects of apportionment level changes for VRI Intermediate Holdings, LLC state return (2024 NY and NYC) A&A comments.
Thad Reeser	Senior	14-Oct-25	Tax Return Services	2.2	Requalify 2024 federal return for ModivCare Inc and Subs, Higi Health PC for e-filing in OIT - 2024 Returns.
Thad Reeser	Senior	14-Oct-25	Tax Return Services	1.7	Prepare 10/15 deadline workpapers for client delivery and upload to shared site - 2024 Returns.
Nizamuddin Mohammed	Senior	14-Oct-25	Tax Return Services	3.0	Prepare Minnesota state return for ModivCare Inc and Subs, updated general info in all subs for Minnesota return- 2024 Returns.
Rachel Roman	Senior Manager	14-Oct-25	Tax Return Services	0.3	10/15/2025 deadline returns meeting, discuss status with internal team (Thad and Ashley) 10/14/2025.
Kezia Merlin Mathew	Staff/Assistant	15-Oct-25	Tax Return Services	3.0	Prepare separate returns - VRI Intermediate South Carolina- 2024 Returns.
Rajesh T P	Manager	15-Oct-25	Tax Return Services	4.8	Review of State Returns, California ModivCare Inc and Subs - 2024 Returns.
Maria Varghese	Staff/Assistant	15-Oct-25	Tax Return Services	1.5	First level review of Pennsylvania return of All Metro Management and Payroll entity - 2024 Returns.
Maria Varghese	Staff/Assistant	15-Oct-25	Tax Return Services	3.7	Texas combined return preparation - 2024 Returns.
Vidhi S Manot	Manager	15-Oct-25	Tax Return Services	1.5	Review Minnesota ModivCare Inc & Subs tax return and provide comments to team- 2024 Returns.
Vidhi S Manot	Manager	15-Oct-25	Tax Return Services	1.5	Review two 2024 Iowa separate state returns (Circulation, Inc. And Valued Relationships, Inc.) and save to Microsoft Teams for US Team review.
Priya Soni	Senior	15-Oct-25	Tax Return Services	1.9	Review ModivCare Inc and Subs California income tax return - 2024 Returns

Tax Compliance (Fixed Fee)

Name	Rank	Date	Project Category	Hours Charged	Description
Nizamuddin Mohammed	Senior	15-Oct-25	Tax Return Services	1.0	Prepare Virginia state return for Valued Relationships
Nizamuddin Mohammed	Senior	15-Oct-25	Tax Return Services	2.0	Review Virginia return for Associated Home Services, Inc and send to staff with comments, rereview revised return - 2024 Returns.
Skye Busse	Staff/Assistant	15-Oct-25	Tax Return Services	2.4	Time updating the State Return tracker for the 10/15 deadline e-filed state returns (all) with current OIT e-file status.
George Steev	Senior	15-Oct-25	Tax Return Services	1.0	Update comments on ModivCare Inc. and Subs - Massachusetts return - 2024 return
Goutam Gourish Vaidya	Staff/Assistant	15-Oct-25	Tax Return Services	2.1	Prepare Valued Relationships Inc, Pennsylvania and Circulation, Inc. Pennsylvania state returns - 2024 Returns
Jessica Brewer	Staff/Assistant	15-Oct-25	Tax Return Services	2.6	Connect with GDS team managers (Vidhi and Rajesh) to monitor returns for e-file rejection diagnostics and resubmit overnight to ensure timely filing for 2024 10/15 deadline returns.
Steven Gu	Staff/Assistant	15-Oct-25	Tax Return Services	2.6	Submit Modivcare 10/15 return deadline returns for e-file processing on OIT.
Thad Reeser	Senior	15-Oct-25	Tax Return Services	3.5	Requalifying 10/15 returns that were rejected by the state and resubmitting them for e-file- 2024 Returns.
Maria Varghese	Staff/Assistant	15-Oct-25	Tax Return Services	1.0	Call with Nizamuddin Mohammed to discuss the Pennsylvania Arsens Home Care return - 2024 Returns
Maria Varghese	Staff/Assistant	15-Oct-25	Tax Return Services	1.0	Prepare Pennsylvania income tax return of Arsens Home Care, Inc. - 2024 returns
Skye Busse	Staff/Assistant	15-Oct-25	Tax Return Services	2.2	Signature confirmation, XML review and update, tracker updates for 11/15 returns- 2024 Returns.
Kezia Merlin Mathew	Staff/Assistant	16-Oct-25	Tax Return Services	2.0	Prepare separate returns - VRI Intermediate Tennessee - 2024 Returns.
Maria Varghese	Staff/Assistant	16-Oct-25	Tax Return Services	1.2	Call with Vidhi Manot to address preparation issues with the ModivCare Inc and Subs Texas state return - 2024 returns
Priya Soni	Senior	16-Oct-25	Tax Return Services	1.9	Review ModivCare Inc and Subs Minnesota income tax return - 2024 Returns
Steven Gu	Staff/Assistant	16-Oct-25	Tax Return Services	0.4	Prepared 2024 Virginia state tax return for ModivCare Solutions.
Rajesh T P	Manager	16-Oct-25	Tax Return Services	4.2	Review and preparation of Arizona 2024 State Returns for consolidated federal entity (ModivCare Inc and Subs)
Skye Busse	Staff/Assistant	16-Oct-25	Tax Return Services	0.8	Monitoring e-file status in OIT and saving acceptances or solving rejections as they were received from the states
Goutam Gourish Vaidya	Staff/Assistant	16-Oct-25	Tax Return Services	1.5	Prepare Healthcom, Inc. Pennsylvania income tax return - 2024 returns
Jessica Brewer	Staff/Assistant	16-Oct-25	Tax Return Services	0.8	Monitoring e-file status in OIT for acceptances or rejections from states to ensure receipt of filed returns.
Maria Varghese	Staff/Assistant	16-Oct-25	Tax Return Services	0.5	Helped Vidhi Manot fix the Hawaii return rejection for ModivCare Inc. and Subs- 2024 Returns.
Skye Busse	Staff/Assistant	16-Oct-25	Tax Return Services	0.2	Saving e-file acceptances from OIT to EYI for documentation purposes.
Vidhi S Manot	Manager	16-Oct-25	Tax Return Services	1.5	Review 2024 New Jersey combined state return (ModivCare Inc. and Subs) and saved for US Team review.
Nizamuddin Mohammed	Senior	17-Oct-25	Tax Return Services	3.0	Prepare Pennsylvania separate return (Arsens Home Care, Inc.) - 2024 Returns.
Priya Soni	Senior	17-Oct-25	Tax Return Services	2.5	Review ModivCare Inc and Subs Connecticut income tax return - 2024 Returns
Vidhi S Manot	Manager	17-Oct-25	Tax Return Services	1.0	Review Pennsylvania state returns for accuracy for VRI Intermediate Holdings, Valued Relationships, Healthcom, and Higi SH Holdings and send to US team
Skye Busse	Staff/Assistant	17-Oct-25	Tax Return Services	1.4	Updating the state return tracker and sending a status email regarding the status of e-filed returns.
Thad Reeser	Senior	17-Oct-25	Tax Return Services	0.8	11/15 state planning internal EY call with Rachel and Ashley.
George Steev	Senior	20-Oct-25	Tax Return Services	6.0	ModivCare Inc. and Subsidiaries - Washington DC prep
Priya Soni	Senior	20-Oct-25	Tax Return Services	1.1	ModivCare Inc. and Subsidiaries - Washington DC review
Skye Busse	Staff/Assistant	20-Oct-25	Tax Return Services	2.0	Looking into rejection for All Metro Associate Payroll Service Maryland, attempting fix
Kezia Merlin Mathew	Staff/Assistant	21-Oct-25	Tax Return Services	1.0	Prepare separate returns - VRI Intermediate Iowa - 2024 Returns.
Nizamuddin Mohammed	Senior	21-Oct-25	Tax Return Services	5.0	Review 3 state returns, ModivCare Inc and Subs Arizona, California and Connecticut) sent for comments, review revised returns and sent for manager review, review changes received from manager and finalized- 2024 Returns.
Priya Soni	Senior	21-Oct-25	Tax Return Services	1.5	ModivCare Inc. and Subsidiaries - Colorado review
Rajesh T P	Manager	21-Oct-25	Tax Return Services	6.8	Review of State Returns- ModivCare Inc. and Subs Montana - 2024 Returns.
Skye Busse	Staff/Assistant	21-Oct-25	Tax Return Services	2.6	Update tracker and state workpapers. Review separate state draft emails. Update returns for review - 2024 Returns.
Skye Busse	Staff/Assistant	21-Oct-25	Tax Return Services	1.1	Updating combined return comments- ModivCare Inc and Subs Florida- 2024 Returns.
Maria Varghese	Staff/Assistant	21-Oct-25	Tax Return Services	1.6	First level review of Tennessee return of ModivCare Solutions entity, made some changes to the return - 2024 Returns.
Maria Varghese	Staff/Assistant	21-Oct-25	Tax Return Services	1.8	Prepare Tennessee return of Higi SH Holdings Inc entity - 2024 Returns.
Maria Varghese	Staff/Assistant	21-Oct-25	Tax Return Services	1.6	GDS comments clear - Texas combined return (ModivCare Inc and Subs)- 2024 Returns.
Maria Varghese	Staff/Assistant	21-Oct-25	Tax Return Services	1.4	First level review of Tennessee return of Valued Relationships Inc. entity. Made some changes to the return - 2024 Returns.
Maria Varghese	Staff/Assistant	21-Oct-25	Tax Return Services	0.6	GDS comment clearing- Valued Relationships Tennessee return - 2024 Returns.
Maria Varghese	Staff/Assistant	21-Oct-25	Tax Return Services	2.0	Prepare Tennessee return of Circulation, Inc- 2024 Returns.

Tax Compliance (Fixed Fee)

Name	Rank	Date	Project Category	Hours Charged	Description
Jessica Marsh	Manager	21-Oct-25	Tax Return Services	1.5	Return review: Iowa and Florida returns- 2024 Returns.
Goutam Gourish Vaidya	Staff/Assistant	21-Oct-25	Tax Return Services	5.1	Prepare Valued Relationships, Inc. All Metro Management and Payroll Tennessee returns and clear seniors and managers comments and prepare Circulation, Inc. Virginia return- 2024 Returns.
Skye Busse	Staff/Assistant	21-Oct-25	Tax Return Services	0.3	ModivCare Inc and Subs Georgia reject fix
Vidhi S Manot	Manager	21-Oct-25	Tax Return Services	1.5	Review ModivCare Inc. and Subs Massachusetts and provide comments to team
Vidhi S Manot	Manager	21-Oct-25	Tax Return Services	2.5	Review Washington DC ModivCare Inc and Subs Combined state
Thad Reeser	Senior	21-Oct-25	Tax Return Services	1.4	Prepare state Returns (Philadelphia City) for ModivCare Solutions, Helping Hand Home Care Agency, Philadelphia Home Care Agency- 2024 Returns.
Kezia Merlin Mathew	Staff/Assistant	22-Oct-25	Tax Return Services	3.0	Prepare separate returns - VRI Intermediate Indiana - 2024 Returns.
Nizamuddin Mohammed	Senior	22-Oct-25	Tax Return Services	1.0	Review 1 state return and send for corrections (Helping Hand Home Health Care Agency Abington Township), review revised return and send for manager review - 2024 Returns.
George Steev	Senior	22-Oct-25	Tax Return Services	4.5	ModivCare Inc. and Subsidiaries - Colorado prep, qualifying return & internal review comment update- 2024 Returns.
Priya Soni	Senior	22-Oct-25	Tax Return Services	1.1	ModivCare Inc. and Subsidiaries - Colorado review Day 2
Rajesh T P	Manager	22-Oct-25	Tax Return Services	5.2	Review of State Returns- ModivCare Inc. and Subs Washington DC- 2024 Returns.
Skye Busse	Staff/Assistant	22-Oct-25	Tax Return Services	1.6	Repulling and review combined returns for allocation and apportionment- 2024 Returns.
Skye Busse	Staff/Assistant	22-Oct-25	Tax Return Services	0.2	Writing a status update email 10/22/2025
Skye Busse	Staff/Assistant	22-Oct-25	Tax Return Services	3.5	Repull and review separate returns (Valued Relationships, Inc.) Maryland for allocation and apportionment changes tracker updates, troubleshoot global delivery services issue with state workpaper- 2024 Returns.
Maria Varghese	Staff/Assistant	22-Oct-25	Tax Return Services	1.7	First level review of Virginia return of VRI Intermediate Holdings, LLC entity. Made some updates to the return - 2024 Returns.
Maria Varghese	Staff/Assistant	22-Oct-25	Tax Return Services	2.0	First level review of Alabama return of ModivCare Solutions, LLC entity. Call with manager to solve some issues and making some changes to the return - 2024 Returns.
Goutam Gourish Vaidya	Staff/Assistant	22-Oct-25	Tax Return Services	1.6	Clear comments on Valued Relationships Virginia returns - 2024 Returns.
Steven Gu	Staff/Assistant	22-Oct-25	Tax Return Services	3.0	Modivcare Solutions, LLC trying to fix GTP issue and updating state workpaper
Vidhi S Manot	Manager	22-Oct-25	Tax Return Services	1.0	Review Maine and Virginia separate return for ModivCare Inc and Subs- 2024 Returns.
Thad Reeser	Senior	22-Oct-25	Tax Return Services	5.0	Prepare California 568 and Abington Township Returns (Arsens Home Care Inc, Helping Hand Home Health Care Agency, Philadelphia Home Care Agency) - 2024 Returns.
Thad Reeser	Senior	22-Oct-25	Tax Return Services	2.5	GTP / STIW troubleshooting, manual updates to the STIW for the combined state returns and the STIW for separate state returns due to errors with GTP.
Nizamuddin Mohammed	Senior	23-Oct-25	Tax Return Services	5.5	Prepare 2 combined returns, clear comments of 1 combined return - 2024 Returns.
George Steev	Senior	23-Oct-25	Tax Return Services	3.0	ModivCare Inc. and Subsidiaries - Montana prepare & qualifying return - 2024 Returns.
Priya Soni	Senior	23-Oct-25	Tax Return Services	1.5	ModivCare Inc. and Subsidiaries - Kentucky review
Rajesh T P	Manager	23-Oct-25	Tax Return Services	5.6	Review of State Returns- ModivCare Inc. and Subs Colorado - 2024 Returns.
Skye Busse	Staff/Assistant	23-Oct-25	Tax Return Services	5.0	Tracker updates, review state returns (ModivCare Solutions, Maryland), (clearing comments, contact OIT support, state workpaper repull and review- 2024 Returns.
Skye Busse	Staff/Assistant	23-Oct-25	Tax Return Services	0.7	Update return comments, STIW repull and review- 2024 Returns.
Maria Varghese	Staff/Assistant	23-Oct-25	Tax Return Services	4.0	Prepare New Hampshire combined return (ModivCare Inc and Subs)- 2024 Returns.
Goutam Gourish Vaidya	Staff/Assistant	23-Oct-25	Tax Return Services	1.7	Prepare Circulation, Inc. Alabama
Jessica Brewer	Staff/Assistant	23-Oct-25	Tax Return Services	0.3	ModivCare Solutions LLC, proforma pull
Steven Gu	Staff/Assistant	23-Oct-25	Tax Return Services	2.3	Modivcare Solutions, LLC Return Prep, updating Florida returns, looking at separate returns Higi SH LLC CA-568 - 2024 Returns.
Jessica Marsh	Manager	23-Oct-25	Tax Return Services	0.2	ModivCare Inc and Subs New Jersey return review- 2024 Returns.
Vidhi S Manot	Manager	23-Oct-25	Tax Return Services	1.0	Review state return - made changes and saved for US Team review - New Hampshire for ModivCare Inc and Subs- 2024 Returns.
Thad Reeser	Senior	23-Oct-25	Tax Return Services	5.2	Combined STIW General Review. Arizona and Alaska
Thad Reeser	Senior	23-Oct-25	Tax Return Services	5.4	Prepare State Returns Philadelphia City & Abington Township for Arsens Home Care, Inc. Helping Hand Home Health Care Agency, and Philadelphia Home Care Agency, Inc. - 2024 Returns.

Tax Compliance (Fixed Fee)

Name	Rank	Date	Project Category	Hours Charged	Description
Kezia Merlin Mathew	Staff/Assistant	24-Oct-25	Tax Return Services	2.0	Prepare separate returns - VRI Intermediate Arkansas - 2024 Returns.
Nizamuddin Mohammed	Senior	24-Oct-25	Tax Return Services	1.0	Clear comments of 1 combined state returns (ModivCare Inc and Subs Alaska) - 2024 Returns.
George Steev	Senior	24-Oct-25	Tax Return Services	3.0	ModivCare Inc. and Subsidiaries - Kentucky prepare
Priya Soni	Senior	24-Oct-25	Tax Return Services	1.9	ModivCare Inc. and Subsidiaries - Montana review
Rajesh T P	Manager	24-Oct-25	Tax Return Services	5.4	Review of State Returns- ModivCare Inc and Subs Kentucky - 2024 Returns.
Skye Busse	Staff/Assistant	24-Oct-25	Tax Return Services	1.0	Updating Modivcare Inc and Subs- Florida return comments, batching returns- 2024 Returns.
Skye Busse	Staff/Assistant	24-Oct-25	Tax Return Services	5.2	Batch returns, updating comments for ModivCare Solutions Phil City, review returns, touchpoint meetings, emails - 2024 Returns.
Shay M Firsty	Staff/Assistant	24-Oct-25	Tax Return Services	1.7	Updating/clearing comments for Higi Health, PC CA-100 return, team check in call, clearing Louisiana comments for state returns- 2024 Returns.
Maria Varghese	Staff/Assistant	24-Oct-25	Tax Return Services	3.8	Prepare Oregon combined return (ModivCare Inc and Subs)- 2024 Returns.
Jessica Brewer	Staff/Assistant	24-Oct-25	Tax Return Services	0.5	Meeting about weekend expectations and status 10/24/2025
Steven Gu	Staff/Assistant	24-Oct-25	Tax Return Services	4.3	Working on Florida return, updating batch 3 check in meeting and scheduling, review schedules- 2024 Returns.
Jessica Marsh	Manager	24-Oct-25	Tax Return Services	0.3	EY state and local check-in meeting 10/24/2025
Ursula Morrison	Staff/Assistant	24-Oct-25	Tax Return Services	0.2	Weekly state check in meeting 10/24/2025
Ashley Cannon	Manager	24-Oct-25	Tax Return Services	0.5	Team touchpoint and 11.15 items 10/24/2025
Vidhi S Manot	Manager	24-Oct-25	Tax Return Services	1.5	Review ModivCare Inc and Subs, Kansas and Kentucky return, made updates and shared with US Team- 2024 Returns.
Vidhi S Manot	Manager	24-Oct-25	Tax Return Services	1.0	Review tax return ModivCare Inc and Subs Oregon and provide comments to team- 2024 Returns.
Thad Reeser	Senior	24-Oct-25	Tax Return Services	3.5	Review two Alabama separate state returns (VRI Intermediate Holdings Tennessee, Valued Relationships Inc.) and provide review comments to return preparer.
Thad Reeser	Senior	24-Oct-25	Tax Return Services	2.0	Making updates to the STIW used for combined state returns.
Thad Reeser	Senior	24-Oct-25	Tax Return Services	0.9	Internal Call with EY team (Rachel) on state return filing process and engagement management. Plan out batches of returns and set internal deadlines for client delivery. 10/24/2025
Skye Busse	Staff/Assistant	25-Oct-25	Tax Return Services	1.9	Review Virginia consolidated entity returns. Update state workpapers for returns - 2024 Returns.
Shay M Firsty	Staff/Assistant	25-Oct-25	Tax Return Services	4.3	Update Louisiana and Virginia returns for Valued Relationships entity - 2024 Returns.
Steven Gu	Staff/Assistant	25-Oct-25	Tax Return Services	4.9	Review Tennessee, Indiana and Alabama separate returns of the consolidated group - 2024 Returns.
Ursula Morrison	Staff/Assistant	25-Oct-25	Tax Return Services	2.5	Clear comments on the 5 Indiana consolidated group returns - day 1 - 2024 Returns.
Jessica Marsh	Manager	25-Oct-25	Tax Return Services	1.8	Review Arizona consolidated state return - 2024 Returns.
Skye Busse	Staff/Assistant	26-Oct-25	Tax Return Services	0.5	Update Tennessee state for review comments, send out internal communications.
Skye Busse	Staff/Assistant	26-Oct-25	Tax Return Services	2.8	Combined state return updates - Massachusetts - 2024 Returns.
Shay M Firsty	Staff/Assistant	26-Oct-25	Tax Return Services	3.4	Prepare Alabama returns for Valued Relationships and Circulation, Inc - 2024 Returns.
Steven Gu	Staff/Assistant	26-Oct-25	Tax Return Services	4.2	Prepare Colorado combined return - 2024 Returns.
Steven Gu	Staff/Assistant	26-Oct-25	Tax Return Services	0.6	Review updated Alabama returns from offshore team - 2024 Returns.
Ursula Morrison	Staff/Assistant	26-Oct-25	Tax Return Services	2.4	Clear comments on the 5 Indiana consolidated group returns - day 2 - 2024 Returns.
Skye Busse	Staff/Assistant	27-Oct-25	Tax Return Services	2.0	Combined state return updates - New Jersey - 2024 Returns.
Skye Busse	Staff/Assistant	27-Oct-25	Tax Return Services	4.3	Compile supporting state adjustments workpapers for client delivery and review.
Steven Gu	Staff/Assistant	27-Oct-25	Tax Return Services	1.4	Prepare Circulation, Inc Alabama income tax return- 2024 Returns.
Ursula Morrison	Staff/Assistant	27-Oct-25	Tax Return Services	1.9	Clear comments on the 5 Indiana consolidated group returns - day 3 - 2024 Returns.
Jessica Marsh	Manager	27-Oct-25	Tax Return Services	0.8	Review DC consolidated state return - 2024 Returns.
Rachel Roman	Senior Manager	27-Oct-25	Tax Return Services	0.5	Meeting internal call with team on tracker updates. Assign review 10/27/25.
Ashley Cannon	Manager	27-Oct-25	Tax Return Services	5.0	Review Philadelphia City and Louisiana state tax returns for Modivcare Inc, Modivcare Solutions, and Circulation Inc - 2024 Returns.
Gabrielle Brandwene	Senior	27-Oct-25	Tax Return Services	2.0	Separate returns review, Circulation Inc, Louisiana - 2024 Returns.
Skye Busse	Staff/Assistant	28-Oct-25	Tax Return Services	5.8	Update Florida combined return comment and the 4 Iowa returns from the consolidated group - 2024 Returns.
Skye Busse	Staff/Assistant	28-Oct-25	Tax Return Services	0.7	Research and respond to client questions - draft to senior.
Shay M Firsty	Staff/Assistant	28-Oct-25	Tax Return Services	0.1	Internal team call 10/28.

Tax Compliance (Fixed Fee)

Name	Rank	Date	Project Category	Hours Charged	Description
Steven Gu	Staff/Assistant	28-Oct-25	Tax Return Services	0.3	Update Circulation, Inc Alabama return for senior comments - 2024 Returns.
Steven Gu	Staff/Assistant	28-Oct-25	Tax Return Services	0.1	E-file qualify Circulation, Inc Alabama return - 2024 Returns.
Gabrielle Brandwene	Senior	28-Oct-25	Tax Return Services	6.0	Review Oregon combined state return - day 1 - 2024 Returns.
George Steev	Senior	28-Oct-25	Tax Return Services	3.0	Prepare Wisconsin combined state returns - 2024 Returns.
Rajesh T P	Manager	28-Oct-25	Tax Return Services	0.5	Review and updated State returns for various entities- day 1- 2024 Returns.
Maria Varghese	Staff/Assistant	28-Oct-25	Tax Return Services	4.0	Prepare Oklahoma combined return - 2024 Returns.
Maria Varghese	Staff/Assistant	28-Oct-25	Tax Return Services	0.8	Clear e-file errors with Onesource support team.
Jessica Marsh	Manager	28-Oct-25	Tax Return Services	0.3	Respond to client comments 10/28/25.
Kezia Merlin Mathew	Staff/Assistant	29-Oct-25	Tax Return Services	2.0	Prepare separate returns - VRI Intermediate Maryland - 2024 Returns.
Skye Busse	Staff/Assistant	29-Oct-25	Tax Return Services	4.1	Meeting internally on PHIL returns for payments. Prepare Philadelphia Recon file for payment issue. Create 10/30 signature packet for client and partner. Send return for partner review - 2024 Returns.
Skye Busse	Staff/Assistant	29-Oct-25	Tax Return Services	3.9	Pull Texas modifications apportionment reports. Review combined apportionment summary file issues and send comments to offshore team.
Maria Varghese	Staff/Assistant	29-Oct-25	Tax Return Services	1.8	Update returns with US team comments on Alabama return of Valued Relationship entity and Arkansas return of VRI Intermediate entity. Clear e-file errors of Arkansas Solutions return - 2024 Returns.
Goutam Gourish Vaidya	Staff/Assistant	29-Oct-25	Tax Return Services	1.4	Clear Alabama and Pennsylvania comments for Circulation, Inc. and Arsens Home Care, Inc.
Steven Gu	Staff/Assistant	29-Oct-25	Tax Return Services	1.2	Prepare Valued Relationships, Inc Alabama income tax return- 2024 Returns.
Matt Lazzeri	Partner/Principal	29-Oct-25	Tax Return Services	0.6	Call with Mike O'Brien to discuss issue with payments on Philly returns- 2024 Returns.
Thad Reeser	Senior	29-Oct-25	Tax Return Services	5.0	Review consolidated state returns (Maine and New Jersey) and provide comments to staff- 2024 Returns.
Gabrielle Brandwene	Senior	29-Oct-25	Tax Return Services	3.0	Review Oregon combined state return - day 2 - 2024 Returns.
Nizamuddin Mohammed	Senior	29-Oct-25	Tax Return Services	1.0	Revise return as per US team comments - 2024 Returns.
George Steev	Senior	29-Oct-25	Tax Return Services	2.0	Prepare Healthcom Arkansas return update All Metro Associate Payroll Services Pennsylvania return - 2024 Returns.
Priya Soni	Senior	29-Oct-25	Tax Return Services	1.1	Review tax return and provide comments to staff - day 1- 2024 Returns.
Rajesh T P	Manager	29-Oct-25	Tax Return Services	3.2	Review and updated State returns for various entities- day 2- 2024 Returns.
Jessica Brewer	Staff/Assistant	29-Oct-25	Tax Return Services	0.5	Meeting internal call with Mike and team 10/29/25.
Ursula Morrison	Staff/Assistant	29-Oct-25	Tax Return Services	2.4	State e-file qualifying and XML review for Florida and Iowa.
Jessica Marsh	Manager	29-Oct-25	Tax Return Services	0.4	Meeting with internal team 10/29/25.
Rachel Roman	Senior Manager	29-Oct-25	Tax Return Services	1.0	Review Circulation separate state returns for Pennsylvania and Indiana - 2024 Returns.
Vidhi S Manot	Manager	29-Oct-25	Tax Return Services	2.0	Review Michigan return and saved for US review. Review revised Alabama state returns for review comments from US team - 2024 Returns.
Vidhi S Manot	Manager	29-Oct-25	Tax Return Services	2.0	Review Healthcom, Inc. Pennsylvania tax return and provide comments to team- 2024 Returns.
George Steev	Senior	30-Oct-25	Tax Return Services	0.5	Arsens Home Care Pennsylvania state return update - 2024 Returns.
Skye Busse	Staff/Assistant	30-Oct-25	Tax Return Services	1.6	Meeting external client meeting 10/30. Organize folder structure for return tracking purposes. - 2024 Returns.
Skye Busse	Staff/Assistant	30-Oct-25	Tax Return Services	3.9	Update for senior's comments on Abington Township returns - 2024 Returns.
Matt Lazzeri	Partner/Principal	30-Oct-25	Tax Return Services	0.3	Review Modivcare state return e-mails - 2024 Returns.
Thad Reeser	Senior	30-Oct-25	Tax Return Services	1.5	Review State XML output and submit 10/30 deadline state e-file on Onesource.
Gabrielle Brandwene	Senior	30-Oct-25	Tax Return Services	3.0	Review Texas combined state return - day 1 - 2024 Returns.
Priya Soni	Senior	30-Oct-25	Tax Return Services	1.1	Review tax return and provide comments to staff - day 2- 2024 Returns.
Rajesh T P	Manager	30-Oct-25	Tax Return Services	2.1	Review and updated State returns for various entities- day 3- 2024 Returns.
Maria Varghese	Staff/Assistant	30-Oct-25	Tax Return Services	1.3	Clear US teams comments - separate state returns (Healthcom, Higi, Modivcare) entities - 2024 Returns.
Jessica Brewer	Staff/Assistant	30-Oct-25	Tax Return Services	0.3	External client call 10/30/25.
Steven Gu	Staff/Assistant	30-Oct-25	Tax Return Services	5.3	Modivcare Texas return, updating to back out the NEMT revenue, updating apportionment - 2024 Returns.
Steven Gu	Staff/Assistant	30-Oct-25	Tax Return Services	3.1	Prepare Philadelphia City returns, recon and research variances - 2024 Returns.

Tax Compliance (Fixed Fee)

Name	Rank	Date	Project Category	Hours Charged	Description
Ursula Morrison	Staff/Assistant	30-Oct-25	Tax Return Services	1.2	Prepare payments listing for Batch 3 state returns sent to client - 2024 Returns.
Jessica Marsh	Manager	30-Oct-25	Tax Return Services	0.3	Meeting with Steven 10/30/25.
Rachel Roman	Senior Manager	30-Oct-25	Tax Return Services	0.8	Review Modivcare Solutions separate state returns for Pennsylvania and Indiana - 2024 Returns.
George Steev	Senior	31-Oct-25	Tax Return Services	2.0	Update Modivcare Inc. Pennsylvania return for comments and e-file qualify Solutions Pennsylvania return - 2024 Returns.
Rachel Roman	Senior Manager	31-Oct-25	Tax Return Services	2.0	Review consolidated state returns - 2024 Returns.
Gabrielle Brandwene	Senior	31-Oct-25	Tax Return Services	2.5	Review Texas combined state return - day 2 - 2024 Returns.
Priya Soni	Senior	31-Oct-25	Tax Return Services	2.1	Review tax return and provide comments to staff - day 3- 2024 Returns.
Rajesh T P	Manager	31-Oct-25	Tax Return Services	2.5	Review and updated State returns for various entities- day 4- 2024 Returns.
Skye Busse	Staff/Assistant	31-Oct-25	Tax Return Services	3.3	Prepare 11/15 deadline returns and workpapers for client delivery - 2024 Returns.
Skye Busse	Staff/Assistant	31-Oct-25	Tax Return Services	0.8	Update Connecticut consolidated return for state credits - 2024 Returns.
Shay M Firsty	Staff/Assistant	31-Oct-25	Tax Return Services	0.2	Internal team call 10/31.
Maria Varghese	Staff/Assistant	31-Oct-25	Tax Return Services	1.7	Clear US comments for Florida consolidated return - 2024 Returns.
Jessica Brewer	Staff/Assistant	31-Oct-25	Tax Return Services	0.1	Update state deliverables for client comment 10/31/25.
Steven Gu	Staff/Assistant	31-Oct-25	Tax Return Services	0.6	Review California consolidated return - 2024 Returns.
Ursula Morrison	Staff/Assistant	31-Oct-25	Tax Return Services	0.2	Weekly State Team Internal Call 10/31/25.
Vidhi S Manot	Manager	31-Oct-25	Tax Return Services	0.5	Review updated Pennsylvania states and saved for US team
Pragati Gupta	Senior Manager	31-Oct-25	Tax Return Services	0.5	Status update meeting 10/31/2025
			Total	1,757.5	

Total Fees Sought for Fixed Fee Federal and State Tax Compliance During Fee Period: \$45,000.00

Tax Compliance (Hourly - Out of Scope)

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Skye Busse	Staff/Assistant	26-Aug-25	Tax Compliance Services	Update apportionment and allocation workpaper - Day 1.	3.6	\$315.00	\$1,134.00
Steven Gu	Staff/Assistant	26-Aug-25	Tax Compliance Services	Create payment support using apportionment and allocation file.	4.6	\$315.00	\$1,449.00
Thad Reeser	Senior	27-Aug-25	Tax Compliance Services	Review fixed asset schedules for tax and general state depreciation.	2.0	\$405.00	\$810.00
Skye Busse	Staff/Assistant	27-Aug-25	Tax Compliance Services	Update apportionment and allocation workpaper - Day 2.	2.7	\$315.00	\$850.50
Steven Gu	Staff/Assistant	27-Aug-25	Tax Compliance Services	Update apportionment and allocation file.	2.0	\$315.00	\$630.00
Skye Busse	Staff/Assistant	28-Aug-25	Tax Compliance Services	Clear review comments on apportionment and allocation file.	0.9	\$315.00	\$283.50
Steven Gu	Staff/Assistant	29-Aug-25	Tax Compliance Services	Send email to our India global delivery service team to assign apportionment and allocation import into our system to team.	0.5	\$315.00	\$157.50
Jessica Brewer	Staff/Assistant	1-Sep-25	Tax Compliance Services	Create fixed asset reconciliation to send to team to prepare tax and general state depreciation.	5.2	\$315.00	\$1,638.00
Steven Gu	Staff/Assistant	1-Sep-25	Tax Compliance Services	Email India global delivery service team to get comments cleared on apportionment.	0.3	\$315.00	\$94.50
Ashley Cannon	Manager	2-Sep-25	Tax Compliance Services	Review fixed asset tax depreciation reports	1.3	\$585.00	\$760.50
Ashley Cannon	Manager	2-Sep-25	Tax Compliance Services	Make fixed asset summary and reconciliation tab.	1.7	\$585.00	\$994.50
Steven Gu	Staff/Assistant	2-Sep-25	Tax Compliance Services	Review apportionment and allocation output from team.	0.6	\$315.00	\$189.00
Jessica Brewer	Staff/Assistant	3-Sep-25	Tax Compliance Services	Detail review fixed asset reports and make all updates manually.	12.2	\$315.00	\$3,843.00
Steven Gu	Staff/Assistant	3-Sep-25	Tax Compliance Services	Meet with internal team - T. Reeser and J. Brewer to discuss apportionment questions and updates.	0.5	\$315.00	\$157.50
Steven Gu	Staff/Assistant	3-Sep-25	Tax Compliance Services	Update apportionment based on new client data.	3.6	\$315.00	\$1,134.00
Ashley Cannon	Manager	5-Sep-25	Tax Compliance Services	Review finalized tax and state depreciation reports.	1.8	\$585.00	\$1,053.00
Ashley Cannon	Manager	5-Sep-25	Tax Compliance Services	Review updated versions s of tax depreciation and state depreciation reports. Right after review discussed live with T. Reeser and J. Brewer about how to update further	3.2	\$585.00	\$1,872.00
Jessica Brewer	Staff/Assistant	5-Sep-25	Tax Compliance Services	Recreate reconciliation with new fixed asset reports.	4.7	\$315.00	\$1,480.50
Steven Gu	Staff/Assistant	5-Sep-25	Tax Compliance Services	Check in with team on apportionment and how it flows to state workbook.	1.0	\$315.00	\$315.00
Thad Reeser	Senior	5-Sep-25	Tax Compliance Services	Develop state depreciation summary workbook.	4.8	\$405.00	\$1,944.00
Jessica Marsh	Manager	10-Sep-25	Tax Compliance Services	Respond to questions on apportionment and compare to prior year.	1.9	\$585.00	\$1,111.50
Thad Reeser	Senior	15-Sep-25	Tax Compliance Services	Fixed asset updates on Federal tax return for the year ended December 31, 2024.	0.5	\$405.00	\$202.50
Thad Reeser	Senior	16-Sep-25	Tax Compliance Services	Review and update all workbooks for new fixed asset depreciation schedules.	3.8	\$405.00	\$1,539.00
Ashley Cannon	Manager	16-Sep-25	Tax Compliance Services	Review fixed asset general state depreciation reports from the team.	2.0	\$585.00	\$1,170.00

Tax Compliance (Hourly - Out of Scope)

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Thad Reeser	Senior	17-Sep-25	Tax Compliance Services	Review fixed asset data provided by client.	2.9	\$405.00	\$1,174.50
Thad Reeser	Senior	17-Sep-25	Tax Compliance Services	Provide team instructions on fixed assets.	1.8	\$405.00	\$729.00
Skye Busse	Staff/Assistant	18-Sep-25	Tax Compliance Services	Reconcile new fixed asset schedule for general state adjustments workbook.	1.7	\$315.00	\$535.50
Thad Reeser	Senior	18-Sep-25	Tax Compliance Services	Create fixed asset summary reconciliation file.	3.7	\$405.00	\$1,498.50
Thad Reeser	Senior	18-Sep-25	Tax Compliance Services	Send questions to Lori Lundrigan and Stephanie Reed about fixed asset data	0.3	\$405.00	\$121.50
Thad Reeser	Senior	18-Sep-25	Tax Compliance Services	Rework fixed asset reconciliation workbook.	3.4	\$405.00	\$1,377.00
Skye Busse	Staff/Assistant	19-Sep-25	Tax Compliance Services	Update Fixed Asset Schedule for new general state tax depreciation report	1.2	\$315.00	\$378.00
Skye Busse	Staff/Assistant	22-Sep-25	Tax Compliance Services	Update consolidated Form 4562 Depreciation & Amortization summary tab (included in the federal return for tax year ending December, 31 2024)	0.2	\$315.00	\$63.00
Thad Reeser	Senior	3-Oct-25	Tax Compliance Services	Review consolidated general state tax workbook and update to depreciation adjustment.	1.9	\$405.00	\$769.50
Skye Busse	Staff/Assistant	8-Oct-25	Tax Compliance Services	Update apportionment summary file for correct methodology.	3.3	\$315.00	\$1,039.50
Skye Busse	Staff/Assistant	10-Oct-25	Tax Compliance Services	Tie out apportionment and allocation data per client's request.	2.6	\$315.00	\$819.00
Skye Busse	Staff/Assistant	15-Oct-25	Tax Compliance Services	Update apportionment and allocation summary using received client information.	1.7	\$315.00	\$535.50
				Total	90.1		\$33,853.50

R&D Credit (Fixed Fee)

Name	Rank	Date	Project Category	Hours Charged	Description
Tyler Fagler	Senior	27 Aug 2025	Tax Services	0.5	Finalized Research Credit Numbers, deliverable memos (Company and Engagement Overview)
Tyler Fagler	Senior	28 Aug 2025	Tax Services	0.5	Finalized Research Credit Numbers, deliverable memos (Company and Engagement Overview)
Tyler Fagler	Senior	02 Sep 2025	Tax Services	0.5	Finalized Research Credit Numbers, deliverable memos (Company and Engagement Overview)
Tyler Fagler	Senior	04 Sep 2025	Tax Services	2.0	Finalized Research Credit Numbers, deliverable memos (Company and Engagement Overview)
MaKayla Kohler	Senior	04 Sep 2025	Tax Services	2.0	Team Weekly Call to go through R&D Calculation Updates and Internal correspondence on status and next steps with Kelsey Havens
Tyler Fagler	Senior	05 Sep 2025	Tax Services	0.5	Finalized Research Credit Numbers, deliverable memos (Company and Engagement Overview)
MaKayla Kohler	Senior	08 Sep 2025	Tax Services	1.5	Client Follow-Up (Lori Lundrigan) and internal team meeting on questions and status with Tyler Fagler and Kelsey Havens, PBC File Request
Tyler Fagler	Senior	08 Sep 2025	Tax Services	0.8	Finalized Research Credit Numbers, deliverable memos (Company and Engagement Overview)
Tyler Fagler	Senior	09 Sep 2025	Tax Services	0.5	Finalized Research Credit Numbers, deliverable memos (Company and Engagement Overview)
Tyler Fagler	Senior	11 Sep 2025	Tax Services	1.5	Finalized Research Credit Numbers, deliverable memos for methodology, call with James Mock
John Conway Mayson	Manager	11 Sep 2025	Tax Services	1.5	Led Research Credit Interviews with Subject Matter Professionals at ModivCare to discuss qualified projects
Adwoa Wireko	Staff/Assistant	11 Sep 2025	Tax Services	2.0	Led Research Credit Interviews with Subject Matter Professionals at ModivCare to discuss qualified projects
Tyler Fagler	Senior	11 Sep 2025	Tax Services	1.0	Finalized Research Credit Numbers, deliverable memos (Company and Engagement Overview)
Tyler Fagler	Senior	12 Sep 2025	Tax Services	1.0	Finalized Research Credit Numbers, deliverable memos (Company and Engagement Overview)
Adwoa Wireko	Staff/Assistant	12 Sep 2025	Tax Services	0.5	Edited Research Credit Deliverable project writeups
Nuha Ahmed	Staff/Assistant	15 Sep 2025	Tax Services	3.0	Edited Research Credit Deliverable project writeups
Tyler Fagler	Senior	15 Sep 2025	Tax Services	1.5	Finalized Research Credit Numbers, deliverable memos (Company and Engagement Overview)
Kelsey Havens	Senior Manager	16 Sep 2025	Tax Services	0.7	Reviewed final Research and Development Credit + Section 174 Numbers, Call with Lori Lundrigan
Tyler Fagler	Senior	16 Sep 2025	Tax Services	1.5	Finalized Research Credit Numbers, deliverable memos (Company and Engagement Overview)
MaKayla Kohler	Senior	17 Sep 2025	Tax Services	0.5	Met with Senior Manager, Kelsey Havens to walk through federal research calculations
Nuha Ahmed	Staff/Assistant	17 Sep 2025	Tax Services	3.0	Drafted Research Credit Deliverable project writeups
Kelsey Havens	Senior Manager	17 Sep 2025	Tax Services	0.1	Reviewed of final Research and Development Credit + Section 174 Research Expense Capitalization Numbers
Adwoa Wireko	Staff/Assistant	17 Sep 2025	Tax Services	1.0	Drafted Research Credit Deliverable project writeups
Jamison Meredith	Partner/Principal	17 Sep 2025	Tax Services	0.5	Reviewed of final Research and Development Credit + Section 174 Research Expense Capitalization Numbers
Emma Mitchell	Staff/Assistant	18 Sep 2025	Tax Services	6.0	Drafted Research Credit Deliverable project writeups
Adwoa Wireko	Staff/Assistant	18 Sep 2025	Tax Services	1.0	Drafted Research Credit Deliverable project writeups
Nuha Ahmed	Staff/Assistant	18 Sep 2025	Tax Services	3.0	Edited Research Credit Deliverable project writeups
Emma Mitchell	Staff/Assistant	19 Sep 2025	Tax Services	6.0	Edited Research Credit Deliverable project writeups
MaKayla Kohler	Senior	19 Sep 2025	Tax Services	1.0	Client Correspondence and call with Lori Lundrigan (client)
Santiago Allende	Staff/Assistant	22 Sep 2025	Tax Services	2.0	Drafted Telehealth entity qualified project write up for deliverable
Tyler Fagler	Senior	22 Sep 2025	Tax Services	1.5	Drafted Research Credit Memos + State Calculation Workbook (includes all state calcs)
MaKayla Kohler	Senior	22 Sep 2025	Tax Services	4.0	Drafted Construction in Progress Analysis and met with Senior Manager, Kelsey Havens on status and saved documentation
Santiago Allende	Staff/Assistant	23 Sep 2025	Tax Services	1.0	Drafted Telehealth entity qualified project write up for deliverable
Tyler Fagler	Senior	23 Sep 2025	Tax Services	1.5	Drafted Research Credit Memos + State Calculation Workbook (includes all state calcs)
Santiago Allende	Staff/Assistant	24 Sep 2025	Tax Services	2.0	Drafted Rideshare entity 2.0 qualified project write up for deliverable
Santiago Allende	Staff/Assistant	24 Sep 2025	Tax Services	3.0	Drafted Circulation entity write up
Adwoa Wireko	Staff/Assistant	25 Sep 2025	Tax Services	1.0	Drafted Research Credit Deliverable project writeups
Santiago Allende	Staff/Assistant	25 Sep 2025	Tax Services	1.0	Drafted Rideshare entity 2.0 qualified project write up for deliverable
Tyler Fagler	Senior	25 Sep 2025	Tax Services	1.0	Drafted Research Credit Memos + State Calculation Workbook (includes all state calcs)
Tyler Fagler	Senior	26 Sep 2025	Tax Services	2.0	Drafted Research Credit Memos + State Calculation Workbook (includes all state calcs)
MaKayla Kohler	Senior	26 Sep 2025	Tax Services	0.5	Drafted Construction in Progress Analysis and met with Senior Manager, Kelsey Havens on status and saved documentation
MaKayla Kohler	Senior	29 Sep 2025	Tax Services	0.8	Met with Senior Manager, Kelsey Havens to discuss questions on federal credit, Met with Tyler Fagler Questions on state calculations in separate meeting
Tyler Fagler	Senior	29 Sep 2025	Tax Services	0.5	Drafted Memo and state calculation build out
Adwoa Wireko	Staff/Assistant	29 Sep 2025	Tax Services	1.5	Drafted Research Credit Deliverable project writeups
MaKayla Kohler	Senior	30 Sep 2025	Tax Services	0.5	Met with Senior Manager, Kelsey Havens to walk through research credit and section 174 calculations

R&D Credit (Fixed Fee)

Name	Rank	Date	Project Category	Hours Charged	Description
Tyler Fagler	Senior	30 Sep 2025	Tax Services	1.0	Drafted Methodology memo and state calculation build out details
Adwoa Wireko	Staff/Assistant	30 Sep 2025	Tax Services	1.5	Drafted Research Credit Deliverable project writeups
MaKayla Kohler	Senior	01 Oct 2025	Tax Services	1.0	Held Internal Call with Tyler Fagler on questions for state credit calculation workbook (all states are in one workbook)
Adwoa Wireko	Staff/Assistant	01 Oct 2025	Tax Services	2.0	Drafted Research Credit Deliverable project writeups
Adwoa Wireko	Staff/Assistant	02 Oct 2025	Tax Services	2.0	Drafted Research Credit Deliverable project writeups
Kelsey Havens	Senior Manager	07 Oct 2025	Tax Services	0.4	Reviewed Research Credit Deliverable prepared by seniors to finalize qualified project writeups
Adwoa Wireko	Staff/Assistant	07 Oct 2025	Tax Services	4.5	Drafted Research Credit Deliverable project writeups
Santiago Allende	Staff/Assistant	07 Oct 2025	Tax Services	2.0	Updated methodology memos for Modivcare corrections
Adwoa Wireko	Staff/Assistant	08 Oct 2025	Tax Services	4.5	Drafted Research Credit Deliverable project writeups
Nuha Ahmed	Staff/Assistant	08 Oct 2025	Tax Services	0.5	Drafted Research Credit Deliverable project writeups
Kelsey Havens	Senior Manager	09 Oct 2025	Tax Services	1.0	Reviewed Research Credit Deliverable prepared by seniors to finalize qualified project writeups
Adwoa Wireko	Staff/Assistant	09 Oct 2025	Tax Services	3.0	Drafted Research Credit Deliverable project writeups
Adwoa Wireko	Staff/Assistant	10 Oct 2025	Tax Services	4.5	Drafted Research Credit Deliverable project writeups
Adwoa Wireko	Staff/Assistant	13 Oct 2025	Tax Services	0.5	Drafted Research Credit Deliverable project writeups
Catherine Sheeba	Senior	17 Oct 2025	Tax Services	0.2	Prepared billing for research and development credit engagement.
Manthan Roy G.P	Staff/Assistant	17 Oct 2025	Tax Services	0.4	Prepared billing for research and development credit engagement.
Adwoa Wireko	Staff/Assistant	20 Oct 2025	Tax Services	1.0	Drafted Research Credit Deliverable project writeups
Adwoa Wireko	Staff/Assistant	21 Oct 2025	Tax Services	1.0	Drafted Research Credit Deliverable project writeups
Lenis K	Staff/Assistant	22 Oct 2025	Tax Services	0.2	Prepared billing for research and development credit engagement.
John Conway Mayson	Manager	24 Oct 2025	Tax Services	3.5	Drafted Research Credit Deliverable project writeups
John Conway Mayson	Manager	29 Oct 2025	Tax Services	1.0	Reviewed Research Credit Deliverable prepared by seniors to finalize qualified project writeups
John Conway Mayson	Manager	30 Oct 2025	Tax Services	2.0	Reviewed Research Credit Deliverable prepared by seniors to finalize qualified project writeups
			Total	106.6	

Total Fees Sought for Fixed Fee R&D Tax Credit Services During Fee Period: \$25,750.00

Restructuring TTA (Hourly)

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Matt Lazzeri	Partner/Principal	20-Aug-25	Tax Services	Gather engagement letters from various EY teams and continue to work on bankruptcy declaration for EY to continue services	0.8	\$1,550.00	\$1,240.00
Matt Lazzeri	Partner/Principal	21-Aug-25	Tax Services	Cancellation of Debt calculations and also how tiering of IRC Section 108(b) through different subsidiaries works.	1.8	\$1,550.00	\$2,790.00
Matt Lazzeri	Partner/Principal	22-Aug-25	Tax Services	Drafting of Modivcare bankruptcy declaration for continuing services (tax, advisory, and valuation) during bankruptcy Day 2	1.0	\$1,550.00	\$1,550.00
Matt Lazzeri	Partner/Principal	25-Aug-25	Tax Services	Modivcare - bankruptcy work - Cancellation of Debt analysis call with VP of Tax Lori Lundrigan to discuss her questions around how IRC section 108(a) and (b) works	1.5	\$1,550.00	\$2,325.00
Matt Lazzeri	Partner/Principal	26-Aug-25	Tax Services	Modivcare - bankruptcy calculations - gather information such as tax returns and tax provisions to send to M&A team - Richard Fung and Thai Tran	1.5	\$1,550.00	\$2,325.00
Matt Lazzeri	Partner/Principal	27-Aug-25	Tax Services	Drafting of bankruptcy declaration and gather information on our tax statements of work as well as other service lines and email questions on document to EY Global Compliance Office	3.0	\$1,550.00	\$4,650.00
Matt Lazzeri	Partner/Principal	28-Aug-25	Tax Services	Continue working on drafting of bankruptcy declaration for continuing EY services to Modivcare	1.0	\$1,550.00	\$1,550.00
Matt Lazzeri	Partner/Principal	28-Aug-25	Tax Services	Call with EY (Richard Fung, Thai Tran, Matt Lazzeri, and Ashley Cannon) and Latham Watkins (Joseph K and Lucas K) and then client - Lori Lundrigan, to discuss status of modeling and how much Cancellation of Debt and attribution we are calculating	1.0	\$1,550.00	\$1,550.00
Matt Lazzeri	Partner/Principal	28-Aug-25	Tax Services	Phone call with VP of tax - Lori Lundrigan and EY - Richard Fung and Thai Tran to walk through initial Cancellation of Debt and attribute reduction modeling	0.8	\$1,550.00	\$1,240.00
Matt Lazzeri	Partner/Principal	30-Aug-25	Tax Services	ModivCare - drafting bankruptcy retention document and adjusting for new statement of works	3.0	\$1,550.00	\$4,650.00
Matt Lazzeri	Partner/Principal	30-Aug-25	Tax Services	ModivCare - responding to EY Global Compliance Office comments on the declaration and follow up on other service lines/conflict of interest polling questions	2.2	\$1,550.00	\$3,410.00
Rahel Sharlet Kotian	Senior	1-Sep-25	Tax Services	Preparation of ownership mapper and Investment adjustments - day 1	9.2	\$700.00	\$6,440.00
Sridevi S	Staff/Assistant	1-Sep-25	Tax Services	Day 1 Preparing additional paid in capital (APIC)	2.0	\$500.00	\$1,000.00
Janani R S	Manager	2-Sep-25	Tax Services	Reviewing the basis calculation in debt restructuring model Day 1	1.0	\$950.00	\$950.00
Matt Lazzeri	Partner/Principal	2-Sep-25	Tax Services	Day 1 - Responding to EY Global Compliance Office's questions on bankruptcy declaration and update draft	0.5	\$1,550.00	\$775.00
Matt Lazzeri	Partner/Principal	2-Sep-25	Tax Services	Review Latham draft of bankruptcy filing	0.5	\$1,550.00	\$775.00
Rahel Sharlet Kotian	Senior	2-Sep-25	Tax Services	Preparation of Investment adjustments and review of equity roll forward analysis	3.1	\$700.00	\$2,170.00
Elizabeth Lee	Senior	3-Sep-25	Tax Services	Sending Modivcare polling questions to team members and saving responses to teams	0.3	\$700.00	\$210.00
K.Anvitha Kamath	Staff/Assistant	3-Sep-25	Tax Services	Identifying the subs for tier-Ups in debt restructuring model.	0.3	\$500.00	\$150.00
Matt Lazzeri	Partner/Principal	3-Sep-25	Tax Services	Gather additional information on ModivCare's acquisitions so that we can send to EY M&A team for calculation of basis for IRC Section 108 tiering exercise	1.1	\$1,550.00	\$1,705.00
Rahel Sharlet Kotian	Senior	3-Sep-25	Tax Services	Continuation of task Preparation of Investment adjustments day 2	5.2	\$700.00	\$3,640.00
Sridevi S	Staff/Assistant	3-Sep-25	Tax Services	Day 2 Preparing additional paid in capital (APIC)	3.5	\$500.00	\$1,750.00
Richard Fung	Partner/Principal	4-Sep-25	Tax Services	Review organizational chart and history to understand potential implications of attribute reduction	2.3	\$1,550.00	\$3,565.00
Lalit Kumar Kandoi	Senior	4-Sep-25	Tax Services	Worked on preparing tax basis balance sheet	1.0	\$700.00	\$700.00
Janani R S	Manager	4-Sep-25	Tax Services	Reviewing the basis calculation in debt restructuring model Day 2	2.0	\$950.00	\$1,900.00
Matt Lazzeri	Partner/Principal	4-Sep-25	Tax Services	Day 2 - Responding to EY Global Compliance Office's questions on bankruptcy declaration and update draft and also review Latham draft of bankruptcy filing	0.4	\$1,550.00	\$620.00
Rahel Sharlet Kotian	Senior	4-Sep-25	Tax Services	Preparation of tax basis balance sheet in debt restructuring model	4.1	\$700.00	\$2,870.00
Keneth John J.P	Staff/Assistant	4-Sep-25	Tax Services	Preparing tax Basis in debt restructuring model	1.1	\$500.00	\$550.00
Sridevi S	Staff/Assistant	4-Sep-25	Tax Services	Day 3 Preparing additional paid in capital (APIC)	2.5	\$500.00	\$1,250.00
Elizabeth Lee	Senior	5-Sep-25	Tax Services	EY Attendees: Thai Tran; Elizabeth Lee: Meeting to discuss preparation of tax basis balance sheet and debt restructuring model.	0.5	\$700.00	\$350.00

Restructuring TTA (Hourly)

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Ashley Cannon	Manager	5-Sep-25	Tax Services	EY Attendees: Thai Tran; Eleanor Pfang; Richard Fung Other Attendees: Joseph Kronsoble (LW), Lukas Kutilek (LW); Lori Lundrigan (MODV): Meeting to discuss bankruptcy updates, tax matters, including attribute reduction and transaction structure alternatives.	1.0	\$950.00	\$950.00
Richard Fung	Partner/Principal	5-Sep-25	Tax Services	EY Attendees: Thai Tran; Elizabeth Lee; Richard Fung Other Attendees: Joseph Kronsoble (LW), Lukas Kutilek (LW); Lori Lundrigan (MODV): Meeting to discuss bankruptcy updates, tax matters, including attribute reduction and transaction structure alternatives.	1.0	\$1,550.00	\$1,550.00
Richard Fung	Partner/Principal	5-Sep-25	Tax Services	Research and analyze solvency of subsidiaries	2.0	\$1,550.00	\$3,100.00
Richard Fung	Partner/Principal	5-Sep-25	Tax Services	Review bankruptcy plan and disclosure	0.7	\$1,550.00	\$1,085.00
Richard Fung	Partner/Principal	5-Sep-25	Tax Services	EY Attendees: Richard Fung; Thai Tran: Discussed potential transaction structure alternatives.	0.1	\$1,550.00	\$155.00
Janani R S	Manager	5-Sep-25	Tax Services	Reviewing the basis calculation in debt restructuring model Day 3	1.2	\$950.00	\$1,140.00
Thai Quoc Tran	Senior Manager	5-Sep-25	Tax Services	EY Attendees: Thai Tran; Elizabeth Lee: Meeting to discuss preparation of tax basis balance sheet and debt restructuring model.	0.5	\$1,100.00	\$550.00
Thai Quoc Tran	Senior Manager	5-Sep-25	Tax Services	EY Attendees: Thai Tran; Elizabeth Lee; Richard Fung Other Attendees: Joseph Kronsoble (LW), Lukas Kutilek (LW); Lori Lundrigan (MODV): Meeting to discuss bankruptcy updates, tax matters, including attribute reduction and transaction structure alternatives.	1.0	\$1,100.00	\$1,100.00
Thai Quoc Tran	Senior Manager	5-Sep-25	Tax Services	EY Attendees: Richard Fung; Thai Tran: Discussed potential transaction structure alternatives.	0.1	\$1,100.00	\$110.00
Matt Lazzeri	Partner/Principal	5-Sep-25	Tax Services	Day 2 - Responding to EY Global Compliance Office's questions on bankruptcy declaration and update draft	0.5	\$1,550.00	\$775.00
Rahel Sharlet Kotian	Senior	5-Sep-25	Tax Services	Review of equity roll forward	2.1	\$700.00	\$1,470.00
Rahel Sharlet Kotian	Senior	5-Sep-25	Tax Services	Preparation of transaction matrix	2.1	\$700.00	\$1,470.00
Rahel Sharlet Kotian	Senior	5-Sep-25	Tax Services	Analysis to Form 851 summary	2.0	\$700.00	\$1,400.00
Matt Lazzeri	Partner/Principal	5-Sep-25	Tax Services	EY Attendees: Thai Tran; Elizabeth Lee; Richard Fung Other Attendees: Joseph Kronsoble (LW), Lukas Kutilek (LW); Lori Lundrigan (MODV) : Meeting to discuss bankruptcy updates, tax matters, including attribute reduction and transaction structure alternatives.	1.0	\$1,550.00	\$1,550.00
Matt Lazzeri	Partner/Principal	6-Sep-25	Tax Services	Modivcare Tax Return review and walk through provision to return differences with Ashley Cannon and review all of the book/tax differences for 2022 tax return	2.2	\$1,550.00	\$3,410.00
Matt Lazzeri	Partner/Principal	7-Sep-25	Tax Services	Review of state and local tax deduction true-up for the 2024 Modivcare tax return	0.4	\$1,550.00	\$620.00
Elizabeth Lee	Senior	8-Sep-25	Tax Services	Updating debt restructuring model for tax basis balance sheet and tax attributes	1.4	\$700.00	\$980.00
Elizabeth Lee	Senior	8-Sep-25	Tax Services	Meeting with Thai Tran to discuss questions on tax basis balance sheet and debt restructuring model.	0.5	\$700.00	\$350.00
Ashley Cannon	Manager	8-Sep-25	Tax Services	Request for information on plan and disclosure for Bankruptcy from client.	1.0	\$950.00	\$950.00
Rashmitha .	Senior	9-Sep-25	Tax Services	Review of tax basis balance sheet in debt restructuring model.	2.6	\$700.00	\$1,820.00
Matt Lazzeri	Partner/Principal	9-Sep-25	Tax Services	Review and update Statements of Work for ModivCare tax work during bankruptcy	1.3	\$1,550.00	\$2,015.00
Rahel Sharlet Kotian	Senior	9-Sep-25	Tax Services	Preparation of tax basis balance sheets in debt restructuring model Day 1	4.7	\$700.00	\$3,290.00
Richard Fung	Partner/Principal	10-Sep-25	Tax Services	Review Cancellation of Debt Income and attribute reduction tax calculations	1.2	\$1,550.00	\$1,860.00
Elizabeth Lee	Senior	10-Sep-25	Tax Services	Updating debt restructuring model for tax basis balance sheets	1.2	\$700.00	\$840.00
Elizabeth Lee	Senior	10-Sep-25	Tax Services	EY Attendees: Thai Tran; Elizabeth Lee Meeting to discuss stock basis calculations and debt restructuring model.	0.5	\$700.00	\$350.00
Thai Quoc Tran	Senior Manager	10-Sep-25	Tax Services	EY Attendees: Thai Tran; Elizabeth Lee: Meeting to discuss stock basis calculations and debt restructuring model.	0.5	\$1,100.00	\$550.00
Matt Lazzeri	Partner/Principal	10-Sep-25	Tax Services	Day 1 - Review of bankruptcy declaration and comments from Global Compliance Office and make edits to the document	0.5	\$1,550.00	\$775.00
Matt Lazzeri	Partner/Principal	10-Sep-25	Tax Services	Call with client and Joseph Kronsoble (LW), Lukas Kutilek (LW) on valuation that Moelis is working on and how/when it will be ready	0.3	\$1,550.00	\$465.00

Restructuring TTA (Hourly)

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Richard Fung	Partner/Principal	11-Sep-25	Tax Services	EY Attendees: Matt Lazzeri; Richard Fung; Thai Tran; Elizabeth Lee Other Attendees: Joseph Kronsoble (LW), Lukas Kutilek (LW); Lori Lundrigan (MODV): Meeting to discuss debt restructuring model.	0.6	\$1,550.00	\$930.00
Richard Fung	Partner/Principal	11-Sep-25	Tax Services	Call with Lundrigan (Company); Kronsoble, Weichselbaum and Kutilek (Latham); and Lazzeri, Tran and Lee (EY) to discuss Cancellation of Debt Income and attribute reduction tax calculations and potential restructuring transactions.	1.0	\$1,550.00	\$1,550.00
Rashmitha .	Senior	11-Sep-25	Tax Services	Update of Taxable Income to debt restructuring model	2.6	\$700.00	\$1,820.00
Thad Reeser	Senior	11-Sep-25	Tax Services	Updated statement of works - review Annotated Changes	0.7	\$700.00	\$490.00
Richard Fung	Partner/Principal	11-Sep-25	Tax Services	EY Attendees: Richard Fung; Thai Tran; Elizabeth Lee Meeting to discuss debt restructuring model.	0.5	\$1,550.00	\$775.00
Skye Busse	Staff/Assistant	11-Sep-25	Tax Services	Reviewing statement of work change comparisons for client	1.6	\$500.00	\$800.00
Elizabeth Lee	Senior	11-Sep-25	Tax Services	EY Attendees: Matt Lazzeri; Richard Fung; Thai Tran; Elizabeth Lee Other Attendees: Joseph Kronsoble (LW), Lukas Kutilek (LW); Lori Lundrigan (MODV): Meeting to discuss debt restructuring model.	0.6	\$700.00	\$420.00
Elizabeth Lee	Senior	11-Sep-25	Tax Services	EY Attendees: Matt Lazzeri; Richard Fung; Thai Tran; Elizabeth Lee: Meeting to discuss debt restructuring model.	1.0	\$700.00	\$700.00
Elizabeth Lee	Senior	11-Sep-25	Tax Services	EY Attendees: Richard Fung; Thai Tran; Elizabeth Lee: Meeting to discuss debt restructuring model.	0.5	\$700.00	\$350.00
Ashley Cannon	Manager	11-Sep-25	Tax Services	Meeting with Joseph Kronsoble (LW), Lukas Kutilek (LW); Lori Lundrigan (MODV) on tax restructure draft.	1.0	\$950.00	\$950.00
Ashley Cannon	Manager	11-Sep-25	Tax Services	Prepare file for intangibles NTV for year 2024-2026 computations for bankruptcy impacts and analysis.	1.0	\$950.00	\$950.00
Thai Quoc Tran	Senior Manager	11-Sep-25	Tax Services	EY Attendees: Richard Fung; Thai Tran; Elizabeth Lee: Meeting to discuss debt restructuring model.	0.5	\$1,100.00	\$550.00
Thai Quoc Tran	Senior Manager	11-Sep-25	Tax Services	EY Attendees: Matt Lazzeri; Richard Fung; Thai Tran; Elizabeth Lee: Meeting to discuss debt restructuring model.	1.0	\$1,100.00	\$1,100.00
Thai Quoc Tran	Senior Manager	11-Sep-25	Tax Services	EY Attendees: Matt Lazzeri; Richard Fung; Thai Tran; Elizabeth Lee Other Attendees: Joseph Kronsoble (LW), Lukas Kutilek (LW); Lori Lundrigan (MODV) Meeting to discuss debt restructuring model.	0.6	\$1,100.00	\$660.00
Matt Lazzeri	Partner/Principal	11-Sep-25	Tax Services	Day 2 - Review of bankruptcy declaration and comments from Global Compliance Office and make edits to the document	1.1	\$1,550.00	\$1,705.00
Matt Lazzeri	Partner/Principal	11-Sep-25	Tax Services	EY Attendees: Matt Lazzeri; Richard Fung; Thai Tran; Elizabeth Lee: Meeting to discuss debt restructuring model.	1.0	\$1,550.00	\$1,550.00
Matt Lazzeri	Partner/Principal	11-Sep-25	Tax Services	EY Attendees: Matt Lazzeri; Richard Fung; Thai Tran; Elizabeth Lee Other Attendees: Joseph Kronsoble (LW), Lukas Kutilek (LW); Lori Lundrigan (MODV) Meeting to discuss debt restructuring model.	0.6	\$1,550.00	\$930.00
Rashmitha .	Senior	12-Sep-25	Tax Services	Review of mapper intangible assets and Equity Roll in debt restructuring model	2.6	\$700.00	\$1,820.00
Richard Fung	Partner/Principal	12-Sep-25	Tax Services	Subsidiary tax reorganization/liquidation qualification research and analysis	1.5	\$1,550.00	\$2,325.00
Elizabeth Lee	Senior	12-Sep-25	Tax Services	Updating debt restructuring model for consolidated tax basis balance sheet and stock basis tabs	1.0	\$700.00	\$700.00
Thad Reeser	Senior	12-Sep-25	Tax Services	Updating statement of works	0.7	\$700.00	\$490.00
Matt Lazzeri	Partner/Principal	12-Sep-25	Tax Services	Review of Declaration and make edits and comments	0.9	\$1,550.00	\$1,395.00
Rahel Sharlet Kotian	Senior	12-Sep-25	Tax Services	Preparation of Investment adjustments and equity rollback for newly requested entities in debt restructuring model	7.6	\$700.00	\$5,320.00
Matt Lazzeri	Partner/Principal	12-Sep-25	Tax Services	Review of Declaration and make edits and comments and then prepare tax statement of works for Lori Lundrigan, VP of Tax, to sign	1.0	\$1,550.00	\$1,550.00
Matt Lazzeri	Partner/Principal	12-Sep-25	Tax Services	Prepare tax statement of works for Lori Lundrigan, VP of Tax, to sign	0.4	\$1,550.00	\$620.00
Matt Lazzeri	Partner/Principal	13-Sep-25	Tax Services	Work on preparing bankruptcy declaration documents and confirming questions from EY GCO	2.5	\$1,550.00	\$3,875.00
Richard Fung	Partner/Principal	15-Sep-25	Tax Services	Research and analyze potential internal restructuring of sub	1.3	\$1,550.00	\$2,015.00
Rashmitha .	Senior	15-Sep-25	Tax Services	Preparation of tax basis balance sheet	4.1	\$700.00	\$2,870.00

Restructuring TTA (Hourly)

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Brian Peabody	Partner/Principal	15-Sep-25	Tax Services	Researching into attribute reduction analysis issue for Richard Fung (IRC Section 269 research)	0.5	\$1,550.00	\$775.00
Rashmitha .	Senior	15-Sep-25	Tax Services	Updates on Tax Basis Balance Sheet	4.1	\$700.00	\$2,870.00
Richard Fung	Partner/Principal	16-Sep-25	Tax Services	Call with T. Tran (EY) to discuss tax model	0.9	\$1,550.00	\$1,395.00
Matt Lazzeri	Partner/Principal	16-Sep-25	Tax Services	Preparation and responses to questions from EY Global Compliance Office on declaration form	1.1	\$1,550.00	\$1,705.00
Richard Fung	Partner/Principal	17-Sep-25	Tax Services	Call with L. Lundigren (MODV) and with T. Tran (EY) regarding intercompany account history	1.0	\$1,550.00	\$1,550.00
Matt Lazzeri	Partner/Principal	17-Sep-25	Tax Services	Call with Thai Tran and Ashley Cannon - review of transaction history to determine basis that Modivcare Inc. has in the stock of its subsidiaries	0.4	\$1,550.00	\$620.00
Ashley Cannon	Manager	17-Sep-25	Tax Services	Meeting with Lori Lundigren on intercompany balance treatment.	1.0	\$950.00	\$950.00
Ashley Cannon	Manager	17-Sep-25	Tax Services	Internal meeting with Thai on tax attributes and cost basis.	0.5	\$950.00	\$475.00
Richard Fung	Partner/Principal	18-Sep-25	Tax Services	Review and consider comments on tax disclosure	1.8	\$1,550.00	\$2,790.00
Matt Lazzeri	Partner/Principal	18-Sep-25	Tax Services	Discuss final declaration form with Global Compliance Office - EY GCO	1.9	\$1,550.00	\$2,945.00
Ashley Cannon	Manager	19-Sep-25	Tax Services	Bankruptcy Restructure tax check in call with Joesph Kronsoble and Luckas Kutilek at Latham and Lori Lundrigan. EY attendees Matthew Lazzeri, Richard Fund, Thai Tran, Ashley Cannon	1.0	\$950.00	\$950.00
Richard Fung	Partner/Principal	19-Sep-25	Tax Services	Call with L. Lundigren (Company); J. Kronsoble and Kutilek (LW); T. Tran, Lazzeri, and Cannon (EY) to discuss tax calculations update and implications.	1.0	\$1,550.00	\$1,550.00
Richard Fung	Partner/Principal	19-Sep-25	Tax Services	Call with T. Tran (EY) regarding changes to updated calculations	0.5	\$1,550.00	\$775.00
Chaitra E V	Senior	19-Sep-25	Tax Services	Preparing ownership mapper in debt restructuring model (3.6 hrs.)	3.6	\$700.00	\$2,520.00
Chaitra E V	Senior	19-Sep-25	Tax Services	Preparing Investment adjustments in debt restructuring model (1.2 hrs.)	1.2	\$700.00	\$840.00
Chaitra E V	Senior	19-Sep-25	Tax Services	Preparing additional paid in capital in debt restructuring model (APIC) (0.8 hrs.)	0.8	\$700.00	\$560.00
Matt Lazzeri	Partner/Principal	19-Sep-25	Tax Services	Follow up with EY GCO on responses to bankruptcy declaration questions and populate tracking list	0.3	\$1,550.00	\$465.00
Matt Lazzeri	Partner/Principal	19-Sep-25	Tax Services	Call with Modivcare (Lori Lundrigan) and Latham (Joe K and Lukas K) to discuss the Cancellation of Debt Income (CODI) Modeling and tiering of attribute reduction down to the various tiers. EY - Ashley Cannon, Richard Fung, and Thai Tran	1.0	\$1,550.00	\$1,550.00
Matt Lazzeri	Partner/Principal	20-Sep-25	Tax Services	Review of question from EY Thai Tran on how much NOLs were acquired with Simplura so that we could do basis adjustments	0.3	\$1,550.00	\$465.00
Matt Lazzeri	Partner/Principal	21-Sep-25	Tax Services	Review of Cancellation of Debt Income (CODI) calculations from EY M&A team	0.2	\$1,550.00	\$310.00
Chaitra E V	Senior	22-Sep-25	Tax Services	Preparing additional paid in capital (APIC) in debt restructuring model (3.6 hrs.)	3.6	\$700.00	\$2,520.00
Chaitra E V	Senior	22-Sep-25	Tax Services	Preparing Investment adjustments in debt restructuring model (4.7 hrs.)	4.7	\$700.00	\$3,290.00
Chaitra E V	Senior	22-Sep-25	Tax Services	Preparing transaction matrix (1.4 hrs.)	1.4	\$700.00	\$980.00
Anthony Gomez	Manager	22-Sep-25	Tax Services	Work with Thai Q Tran on impact of bankruptcy and updating of additional paid in capital (additional paid in capital (APIC)) for the entities in VRI group. Day 1	1.0	\$950.00	\$950.00
Richard Fung	Partner/Principal	22-Sep-25	Tax Services	Review revised tax disclosure	0.8	\$1,550.00	\$1,240.00
Matt Lazzeri	Partner/Principal	22-Sep-25	Tax Services	Call with Lori Lundrigan (VP of Tax) and Thai Tran - EY to walk through acquisition history and also discuss COD and attribute reduction model	0.7	\$1,550.00	\$1,085.00
Thai Quoc Tran	Senior Manager	22-Sep-25	Tax Services	Reviewed asset and stock basis calculations, drafted and sent emails to coordinate with staffs calculating basis, prepared basis calculations and attribute summary schedules. Day 1	1.2	\$1,100.00	\$1,320.00
Rashmitha .	Senior	23-Sep-25	Tax Services	Review of Investment Adjustment and Tax Basis Balance Sheet in debt restructuring model	5.5	\$700.00	\$3,850.00
Anthony Gomez	Manager	23-Sep-25	Tax Services	Continuing to work with Thai Q Tran on impact of bankruptcy and updating of additional paid in capital (additional paid in capital (APIC)) for the entities in VRI group. Day 2	3.0	\$950.00	\$2,850.00
Rahel Sharlet Kotian	Senior	23-Sep-25	Tax Services	Preparation of tax basis balance sheets in debt restructuring model Day 2	8.3	\$700.00	\$5,810.00
Matt Lazzeri	Partner/Principal	23-Sep-25	Tax Services	Phone call with Lori Lundrigan (VP of Tax) and EY Thai Tran to go over Lori Lundrigan's questions on model for COD and attribute reduction and work on entity history	0.6	\$1,550.00	\$930.00
Rashmitha .	Senior	23-Sep-25	Tax Services	Review of Investment adjustments in debt restructuring model Day 1	6.5	\$700.00	\$4,550.00
Thai Quoc Tran	Senior Manager	23-Sep-25	Tax Services	Reviewed asset and stock basis calculations, drafted and sent emails to coordinate with staffs calculating basis, prepared basis calculations and attribute summary schedules. Day 2	2.9	\$1,100.00	\$3,190.00

Restructuring TTA (Hourly)

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Rashmitha .	Senior	24-Sep-25	Tax Services	Updating missing Tax Basis Balance Sheets and Tax Attributes in debt restructuring model	7.9	\$700.00	\$5,530.00
Anthony Gomez	Manager	24-Sep-25	Tax Services	Continuing to work with Thai Q Tran on impact of bankruptcy and updating of additional paid in capital (additional paid in capital (APIC)) for the entities in VRI group. Day 3	3.5	\$950.00	\$3,325.00
Thai Quoc Tran	Senior Manager	24-Sep-25	Tax Services	Reviewed asset and stock basis calculations, drafted and sent emails to coordinate with staffs calculating basis, prepared basis calculations and attribute summary schedules. Day 3	1.3	\$1,100.00	\$1,430.00
Anthony Gomez	Manager	25-Sep-25	Tax Services	Continuing to work with Thai Q Tran on impact of bankruptcy and updating of additional paid in capital (additional paid in capital (APIC)) for the entities in VRI group. Day 4	6.0	\$950.00	\$5,700.00
Rahel Sharlet Kotian	Senior	25-Sep-25	Tax Services	Preparation of updates to the summary tax attribute tab and Legal Entity Chart w Attributes tab in debt restructuring model	11.9	\$700.00	\$8,330.00
Rashmitha .	Senior	25-Sep-25	Tax Services	Review of Investment adjustments in debt restructuring model Day 2	0.8	\$700.00	\$560.00
Rashmitha .	Senior	25-Sep-25	Tax Services	Review of Investment adjustments in debt restructuring model Day 3	0.8	\$700.00	\$560.00
Thai Quoc Tran	Senior Manager	25-Sep-25	Tax Services	Reviewed asset and stock basis calculations, drafted and sent emails to coordinate with staffs calculating basis, prepared basis calculations and attribute summary schedules. Day 4	1.8	\$1,100.00	\$1,980.00
Anthony Gomez	Manager	26-Sep-25	Tax Services	Continuing to work with Thai Q Tran on impact of bankruptcy and updating of additional paid in capital (additional paid in capital (APIC)) for the entities in VRI group. Day 5	4.5	\$950.00	\$4,275.00
Rahel Sharlet Kotian	Senior	26-Sep-25	Tax Services	Preparation of Investment adjustment and updating ownership mapper in debt restructuring model	1.0	\$700.00	\$700.00
K.Anvitha Kamath	Staff/Assistant	26-Sep-25	Tax Services	Updating of IA for 2016-2019 Day 1	5.0	\$500.00	\$2,500.00
Thai Quoc Tran	Senior Manager	26-Sep-25	Tax Services	Reviewed asset and stock basis calculations, drafted and sent emails to coordinate with staffs calculating basis, prepared basis calculations and attribute summary schedules. Day 5	2.7	\$1,100.00	\$2,970.00
Radhika Jindal	Staff/Assistant	26-Sep-25	Tax Services	Discussion related to tax basis Modivcare with Thai Q Tran	3.3	\$500.00	\$1,650.00
K.Anvitha Kamath	Staff/Assistant	27-Sep-25	Tax Services	Updating of IA for 2016-2019 Day 2	2.1	\$500.00	\$1,050.00
Rashmitha .	Senior	29-Sep-25	Tax Services	Continuation on Review of Investment adjustment, Equity Roll forward and Ownership mapper in debt restructuring model	9.9	\$700.00	\$6,930.00
Elizabeth Lee	Senior	29-Sep-25	Tax Services	EY Attendees: Richard Fung; Thai Tran; Anthony Gomez; Elizabeth Lee Meeting to discuss math in debt restructuring model.	0.5	\$700.00	\$350.00
Richard Fung	Partner/Principal	29-Sep-25	Tax Services	EY Attendees: Richard Fung; Thai Tran; Anthony Gomez; Elizabeth Lee Meeting to discuss math in debt restructuring model.	0.5	\$1,550.00	\$775.00
Rahel Sharlet Kotian	Senior	29-Sep-25	Tax Services	Preparation of Investment adjustments and Form 851 summary in debt restructuring model	8.6	\$700.00	\$6,020.00
K.Anvitha Kamath	Staff/Assistant	29-Sep-25	Tax Services	Linking of the tier Ups & Updating of additional paid in capital (APIC) for VRI entities in debt restructuring model	6.0	\$500.00	\$3,000.00
Elizabeth Lee	Senior	30-Sep-25	Tax Services	Reviewing stock basis adjustments in debt restructuring model from internal team	1.1	\$700.00	\$770.00
Richard Fung	Partner/Principal	30-Sep-25	Tax Services	Review stock basis update in debt restructuring model.	0.5	\$1,550.00	\$775.00
Anthony Gomez	Manager	30-Sep-25	Tax Services	Continuing to work with Thai Q Tran on impact of bankruptcy and updating of additional paid in capital (additional paid in capital (APIC)) for the entities in VRI group. Day 6	6.0	\$950.00	\$5,700.00
Elizabeth Lee	Senior	1-Oct-25	Tax Services	EY Attendees: Richard Fung, Thai Tran, Anthony Gomez, Elizabeth Lee, Matt Lazzeri (EY) Other Attendees: Daniel Nicholas, Kenneth Bagdasar (Paul Hastings) Lori Lundrigan (Company) Lukas Kutilek, Joseph Kronsoble, Tessa Young, Johnathan Weichselbaum (Latham): Meeting to discuss debt restructuring model.	1.0	\$700.00	\$700.00
Trent Berens	Staff/Assistant	1-Oct-25	Tax Services	Obtaining Live Spreadsheet approval to share debt restructuring model externally	0.3	\$500.00	\$150.00
Richard Fung	Partner/Principal	1-Oct-25	Tax Services	Call with Lori Lundrigan (MODV) and Lukas Kutilek, Joseph Kronsoble, Tessa Young, Johnathan Weichselbaum (Latham & Watkins) and Daniel Nicholas, Kenneth Bagdasar (Paul Hastings) and EY team (Richard Fung and Thai Tran) to discuss the CODI calculations and attribute reduction	1.0	\$1,550.00	\$1,550.00
Matt Lazzeri	Partner/Principal	1-Oct-25	Tax Services	Call with Lori Lundrigan (MODV) and Lukas Kutilek, Joseph Kronsoble, Tessa Young, Johnathan Weichselbaum (Latham & Watkins) and Daniel Nicholas, Kenneth Bagdasar (Paul Hastings) and EY team (Richard Fung and Thai Tran) to discuss the CODI calculations and attribute reduction	1.0	\$1,550.00	\$1,550.00

Restructuring TTA (Hourly)

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Anthony Gomez	Manager	1-Oct-25	Tax Services	Continuing to work with Thai Q Tran on impact of bankruptcy and updating of additional paid in capital (additional paid in capital (APIC)) for the entities in VRI group. Day 7	1.0	\$950.00	\$950.00
Anthony Gomez	Manager	2-Oct-25	Tax Services	Continuing to work with Thai Q Tran on impact of bankruptcy and updating of additional paid in capital (additional paid in capital (APIC)) for the entities in VRI group. Day 8	1.0	\$950.00	\$950.00
Rashmitha .	Senior	3-Oct-25	Tax Services	Updating and Review of Tax Calculations	2.8	\$700.00	\$1,960.00
Matt Lazzeri	Partner/Principal	7-Oct-25	Tax Services	Review email question from Paul Hastings on accounts receivable balance and how the settlement of those could impact calculations	0.4	\$1,550.00	\$620.00
Matt Lazzeri	Partner/Principal	8-Oct-25	Tax Services	Email from attorney's on impact of [REDACTED] to the overall cancellation of indebtedness calculation	0.3	\$1,550.00	\$465.00
Anthony Gomez	Manager	8-Oct-25	Tax Services	Meeting with Thai Tran to discuss next steps for modeling the impact of the bankruptcy.	0.5	\$950.00	\$475.00
Richard Fung	Partner/Principal	8-Oct-25	Tax Services	Review and analyze tax impact of [REDACTED] settlement	0.7	\$1,550.00	\$1,085.00
Anthony Gomez	Manager	9-Oct-25	Tax Services	Meeting with Thai Tran and Richard Fung to discuss a change in tax basis and the overall impact to cancellation of debt income.	0.5	\$950.00	\$475.00
Elizabeth Lee	Senior	9-Oct-25	Tax Services	Reviewing Trial Balance coding and tax basis balance sheets in debt restructuring model	1.6	\$700.00	\$1,120.00
Matt Lazzeri	Partner/Principal	9-Oct-25	Tax Services	Call with Lori Lundrigan to discuss [REDACTED] and the impact on bankruptcy calculations	0.9	\$1,550.00	\$1,395.00
Richard Fung	Partner/Principal	9-Oct-25	Tax Services	Meeting with Thai Tran and Richard Fung to discuss a change in tax basis and the overall impact to cancellation of debt income.	0.5	\$1,550.00	\$775.00
Elizabeth Lee	Senior	10-Oct-25	Tax Services	Reviewing tax basis balance sheets in debt restructuring model.	1.8	\$700.00	\$1,260.00
Matt Lazzeri	Partner/Principal	10-Oct-25	Tax Services	Respond to Lori Lundrigan's questions on who was requesting information about [REDACTED] and other receivables	0.5	\$1,550.00	\$775.00
Matt Lazzeri	Partner/Principal	13-Oct-25	Tax Services	Call with Lori Lundrigan (MODV) - reviewing her question around [REDACTED] and why we need that information	0.5	\$1,550.00	\$775.00
Elizabeth Lee	Senior	13-Oct-25	Tax Services	Reviewing tax basis balance sheets in debt restructuring model.	1.6	\$700.00	\$1,120.00
Anthony Gomez	Manager	13-Oct-25	Tax Services	Prepare investment adjustments and equity roll forward, Day 1	3.0	\$950.00	\$2,850.00
Elizabeth Lee	Senior	14-Oct-25	Tax Services	Reviewing stock basis calculation tabs and tax basis balance sheet tabs in debt restructuring model	1.4	\$700.00	\$980.00
Elizabeth Lee	Senior	14-Oct-25	Tax Services	EY Attendees: Anthony Gomez; Elizabeth Lee. Services performed: Meeting to discuss questions on debt restructuring model.	0.5	\$700.00	\$350.00
Anthony Gomez	Manager	14-Oct-25	Tax Services	Prepare investment adjustments and equity roll forward, Day 2	3.0	\$950.00	\$2,850.00
Trent Berens	Staff/Assistant	15-Oct-25	Tax Services	Maintaining SharePoint site for bankruptcy.	0.5	\$500.00	\$250.00
Matt Lazzeri	Partner/Principal	15-Oct-25	Tax Services	Call with EY - Andrew Johnson - to discuss fresh start accounting and valuation necessary from a tax perspective	0.5	\$1,550.00	\$775.00
Elizabeth Lee	Senior	15-Oct-25	Tax Services	Preparing cash tax modeling tab and reviewing stock basis calculation tabs in debt restructuring model	2.2	\$700.00	\$1,540.00
Elizabeth Lee	Senior	15-Oct-25	Tax Services	EY Attendees: Thai Tran; Anthony Gomez; Elizabeth Lee: Meeting to discuss updates on debt restructuring model.	1.0	\$700.00	\$700.00
Richard Fung	Partner/Principal	15-Oct-25	Tax Services	Review and analyze information for tax basis	1.2	\$1,550.00	\$1,860.00
Anthony Gomez	Manager	15-Oct-25	Tax Services	Prepare investment adjustments and equity roll forward, Day 3	4.0	\$950.00	\$3,800.00
Matt Lazzeri	Partner/Principal	16-Oct-25	Tax Services	Email to Lori Lundrigan (Modivcare VP of Tax) to request access/permission to send files to Paul Hastings and then discuss with her on a call	0.3	\$1,550.00	\$465.00
Elizabeth Lee	Senior	16-Oct-25	Tax Services	EY Attendees: Thai Tran; Anthony Gomez; Elizabeth Lee. Services performed: Meeting to discuss updates on debt restructuring model.	0.8	\$700.00	\$560.00
Richard Fung	Partner/Principal	16-Oct-25	Tax Services	Call with lenders regarding tax model	0.5	\$1,550.00	\$775.00
Rahel Sharlet Kotian	Senior	16-Oct-25	Tax Services	Updating tax basis summary in debt restructuring model	1.9	\$700.00	\$1,330.00
Anthony Gomez	Manager	16-Oct-25	Tax Services	Prepare investment adjustments and equity roll forward, Day 4	3.0	\$950.00	\$2,850.00
Rashmitha .	Senior	17-Oct-25	Tax Services	Updating the debt restructuring model for 2024 tax returns	4.8	\$700.00	\$3,360.00

Restructuring TTA (Hourly)

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Elizabeth Lee	Senior	17-Oct-25	Tax Services	EY Attendees: Richard Fung; Thai Tran; Anthony Gomez; Elizabeth Lee: Meeting to walkthrough updates on debt restructuring model.	0.6	\$700.00	\$420.00
Richard Fung	Partner/Principal	17-Oct-25	Tax Services	Internal call with T Tran on attribute reduction and asset sale impact	0.5	\$1,550.00	\$775.00
Richard Fung	Partner/Principal	17-Oct-25	Tax Services	EY Attendees: Richard Fung; Thai Tran; Anthony Gomez; Elizabeth Lee Meeting to walkthrough updates on debt restructuring model.	0.6	\$1,550.00	\$930.00
Rahel Sharlet Kotian	Senior	17-Oct-25	Tax Services	Prepare investment adjustments and equity roll forward, Day 5	5.5	\$700.00	\$3,850.00
Anthony Gomez	Manager	17-Oct-25	Tax Services	Prepare investment adjustments and equity roll forward, Day 5	1.0	\$950.00	\$950.00
Rashmitha .	Senior	17-Oct-25	Tax Services	Prepare investment adjustments and equity roll forward, Day 5	4.8	\$700.00	\$3,360.00
Thai Quoc Tran	Senior Manager	20-Oct-25	Tax Services	Reviewed bankruptcy tax model and prepared stock and asset basis and cash tax model. Day 1	1.1	\$1,100.00	\$1,210.00
Rachel Roman	Senior Manager	20-Oct-25	Tax Services	Preparing entity file from organizational chart	1.5	\$1,100.00	\$1,650.00
Matt Lazzeri	Partner/Principal	20-Oct-25	Tax Services	Call with VICE President of Tax Lori Lundrigan about timing of latest version of the model and when we can send	0.3	\$1,550.00	\$465.00
Thai Quoc Tran	Senior Manager	21-Oct-25	Tax Services	Reviewed bankruptcy tax model and prepared stock and asset basis and cash tax model. Day 2	1.3	\$1,100.00	\$1,430.00
Anthony Gomez	Manager	21-Oct-25	Tax Services	Review updated tax model and analyze tax deduction impact on Accounts Receivable. Day 1	1.5	\$950.00	\$1,425.00
Richard Fung	Partner/Principal	21-Oct-25	Tax Services	EY call with T Tran regarding tax model revisions	0.9	\$1,550.00	\$1,395.00
Matt Lazzeri	Partner/Principal	21-Oct-25	Tax Services	Drafting follow up email to Richard Fung and Thai Tran on Cancellation of Debt Income (CODI) Model to discuss when we can deliver it to the client.	0.3	\$1,550.00	\$465.00
Richard Fung	Partner/Principal	22-Oct-25	Tax Services	Review recap vs asset sale tax calculations in debt restructuring model.	1.4	\$1,550.00	\$2,170.00
Matt Lazzeri	Partner/Principal	22-Oct-25	Tax Services	Follow up discussion with Lori Lundrigan on her questions on Cancellation of Debt Income (CODI) Model	0.2	\$1,550.00	\$310.00
Anthony Gomez	Manager	22-Oct-25	Tax Services	Review updated tax model and analyze tax deduction impact on Accounts Receivable. Day 2	5.0	\$950.00	\$4,750.00
Elizabeth Lee	Senior	22-Oct-25	Tax Services	EY Attendees: Richard Fung, Thai Tran, Anthony Gomez, Elizabeth Lee, Matt Lazzeri (EY) Other Attendees: Lori Lundrigan (MODV) Lukas Kutilek, Joseph Kronsoble, Tessa Young (Latham & Watkins): Meeting to discuss debt restructuring model.	1.0	\$700.00	\$700.00
Elizabeth Lee	Senior	22-Oct-25	Tax Services	EY Attendees: Zane Tominna, Richard Fung; Thai Tran; Anthony Gomez; Elizabeth Lee: Meeting to walkthrough debt restructuring model ahead of 2nd partner review.	1.0	\$700.00	\$700.00
Zane Tominna	Executive Director	22-Oct-25	Tax Services	EY Attendees: Zane Tominna, Richard Fung; Thai Tran; Anthony Gomez; Elizabeth Lee: Meeting to walkthrough debt restructuring model ahead of 2nd partner review.	1.0	\$1,400.00	\$1,400.00
Richard Fung	Partner/Principal	22-Oct-25	Tax Services	EY Attendees: Zane Tominna, Richard Fung; Thai Tran; Anthony Gomez; Elizabeth Lee: Meeting to walkthrough debt restructuring model ahead of 2nd partner review.	1.0	\$1,550.00	\$1,550.00
Richard Fung	Partner/Principal	22-Oct-25	Tax Services	Call with client (Lori Lundrigan) and Latham & Watkins (Lukas Kutilek, Joseph Kronsoble, Tessa Young, Johnathan Weichselbaum) and EY - Richard Fung and Thai Tran and Anthony Gomez to walk through model and go over questions	1.0	\$1,550.00	\$1,550.00
Matt Lazzeri	Partner/Principal	22-Oct-25	Tax Services	Follow up discussion with Lori Lundrigan on her questions on Cancellation of Debt Income (CODI) Model	0.2	\$1,550.00	\$310.00
Matt Lazzeri	Partner/Principal	22-Oct-25	Tax Services	Call with client (Lori Lundrigan) and Latham & Watkins (Lukas Kutilek, Joseph Kronsoble, Tessa Young, Johnathan Weichselbaum) and EY - Richard Fung and Thai Tran and Anthony Gomez to walk through model and go over questions	1.0	\$1,550.00	\$1,550.00
Matt Lazzeri	Partner/Principal	23-Oct-25	Tax Services	Review of Cancellation of Debt Income (CODI) Model and prepare for call with Thai Tran Day 1	0.2	\$1,550.00	\$310.00
Matt Lazzeri	Partner/Principal	23-Oct-25	Tax Services	Review of Cancellation of Debt Income (CODI) Model and prepare for call with Thai Tran Day 2	0.2	\$1,550.00	\$310.00
Thai Quoc Tran	Senior Manager	23-Oct-25	Tax Services	Reviewed bankruptcy tax model and prepared stock and asset basis and cash tax model tabs in debt restructuring model. Day 3	2.6	\$1,100.00	\$2,860.00
Anthony Gomez	Manager	23-Oct-25	Tax Services	Review updated tax model and analyze tax deduction impact on Accounts Receivable. Day 3	3.0	\$950.00	\$2,850.00
Matt Lazzeri	Partner/Principal	24-Oct-25	Tax Services	Discussion with Thai Tran to ask questions about the Cancellation of Debt Income (CODI) Model	0.2	\$1,550.00	\$310.00
Matt Lazzeri	Partner/Principal	24-Oct-25	Tax Services	Call with Rebecca Orcutt, ModivCare CAO, to discuss model results	1.0	\$1,550.00	\$1,550.00

Restructuring TTA (Hourly)

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Matt Lazzeri	Partner/Principal	24-Oct-25	Tax Services	Call with EY (Richard Fung and Thai Tran) and Latham & Watkins and FTI consulting and Paul Hastings to walk them all through the Cancellation of Debt Income (CODI) Model and the initial results	1.0	\$1,550.00	\$1,550.00
Thai Quoc Tran	Senior Manager	24-Oct-25	Tax Services	Reviewed bankruptcy tax model and prepared stock and asset basis and cash tax model. Day 4	1.2	\$1,100.00	\$1,320.00
Anthony Gomez	Manager	24-Oct-25	Tax Services	Review updated tax model and analyze tax deduction impact on Accounts Receivable. Day 4	4.0	\$950.00	\$3,800.00
Richard Fung	Partner/Principal	24-Oct-25	Tax Services	Review updated tax model; Analyze tax deduction impact on AR	0.8	\$1,550.00	\$1,240.00
Richard Fung	Partner/Principal	24-Oct-25	Tax Services	Call with EY (Richard Fung and Thai Tran) and Latham & Watkins and FTI consulting and Paul Hastings to walk them all through the Cancellation of Debt Income (CODI) Model and the initial results	1.0	\$1,550.00	\$1,550.00
Matt Lazzeri	Partner/Principal	26-Oct-25	Tax Services	Review of Cancellation of Debt Income (CODI) in preparation for call with client.	0.4	\$1,550.00	\$620.00
Allison Somphou	Executive Director	27-Oct-25	Tax Services	EY Attendees: Allison Somphou; Thai Tran; Anthony Gomez; Elizabeth Lee: Meeting to discuss tax treatment and timing of bankruptcy costs in relation to attribute reduction under IRC Section 108.	0.5	\$1,400.00	\$700.00
Richard Fung	Partner/Principal	27-Oct-25	Tax Services	Call with client Lori Lundrigan (MODV) regarding tax model.	1.0	\$1,550.00	\$1,550.00
Anthony Gomez	Manager	27-Oct-25	Tax Services	Update the Current Provision (Q3 2025) for bankruptcy impacts. Day 1	3.5	\$950.00	\$3,325.00
Elizabeth Lee	Senior	27-Oct-25	Tax Services	EY Attendees: Allison Somphou; Thai Tran; Anthony Gomez; Elizabeth Lee: Meeting to discuss tax treatment and timing of bankruptcy costs in relation to attribute reduction under IRC Section 108.	0.5	\$700.00	\$350.00
Matt Lazzeri	Partner/Principal	27-Oct-25	Tax Services	Call with Modivcare - Rebecca Orcutt, Kenneth Sheppard, and David Silvers and EY - Richard Fung, Thai Tran, and Anthony Gomez, to discuss Cancellation of Debt Income (CODI) Model and AR hit and various options.	0.7	\$1,550.00	\$1,085.00
Matt Lazzeri	Partner/Principal	27-Oct-25	Tax Services	Call with Thai Tran to review Cancellation of Debt Income (CODI) Model and IRC Section 163(j) and 382(l)(5) vs.(l)(6)	0.6	\$1,550.00	\$930.00
Rashmitha .	Senior	28-Oct-25	Tax Services	Updating the stock basis calculation for 2026 in debt restructuring model.	4.0	\$700.00	\$2,800.00
Anthony Gomez	Manager	28-Oct-25	Tax Services	Continuing to update the Current Provision (Q3 2025) for bankruptcy impacts. Day 2	3.5	\$950.00	\$3,325.00
Matt Lazzeri	Partner/Principal	28-Oct-25	Tax Services	Prepare for client call by reviewing model and setting up a call with the client to discuss their questions	0.5	\$1,550.00	\$775.00
Rashmitha .	Senior	28-Oct-25	Tax Services	Updating the stock basis calculation for 2026 and summarizing the tax basis calculation in debt restructuring model	4.0	\$700.00	\$2,800.00
Richard Fung	Partner/Principal	29-Oct-25	Tax Services	Call with T Tran to discuss summary in debt restructuring model.	1.0	\$1,550.00	\$1,550.00
Richard Fung	Partner/Principal	29-Oct-25	Tax Services	Call with J Kronsoble (LW) regarding attribute reduction considerations	0.5	\$1,550.00	\$775.00
Anthony Gomez	Manager	29-Oct-25	Tax Services	Continuing to update the Current Provision (Q3 2025) for bankruptcy impacts. Day 3	7.0	\$950.00	\$6,650.00
Zane Tominna	Executive Director	29-Oct-25	Tax Services	Analyzing impact of Internal Revenue Code (IRC) Section -11(c)(2) on disposition of loss subsidiary and communicating findings via email with R. Fung	2.5	\$1,400.00	\$3,500.00
Matt Lazzeri	Partner/Principal	29-Oct-25	Tax Services	Call with Lori Lundrigan, Rebecca Orcutt, and Ken Sheppard and EY -Richard Fung and Anthony Gomez on CODI model and their questions for board meeting later in the week	0.5	\$1,550.00	\$775.00
Matt Lazzeri	Partner/Principal	29-Oct-25	Tax Services	Call with EY team - Richard Fung, Thai Tran, and Anthony Gomez on review of model and modifying it for asset sale scenarios as well as emergence in 2026 vs 2025	1.3	\$1,550.00	\$2,015.00
Rashmitha .	Senior	30-Oct-25	Tax Services	US-Stock Basis Study-Project Modivcare-: Anthony Gomez-Updating the Current Provision (Q3 2025) in debt restructuring model.	5.0	\$700.00	\$3,500.00
Rashmitha .	Senior	30-Oct-25	Tax Services	Updating the Current Provision (Q3 2025) tab in the debt restructuring model	1.5	\$700.00	\$1,050.00
Richard Fung	Partner/Principal	30-Oct-25	Tax Services	Review CODI scenario tax comparison and drafts of tax summary requested by client	3.2	\$1,550.00	\$4,960.00
Richard Fung	Partner/Principal	30-Oct-25	Tax Services	Call with EY team - Richard Fung, Thai Tran, and Anthony Gomez and client team - Lori Lundrigan, Ken Sheppard, and Dan Silver, and Latham & Watkins (Joe Kronsoble and Lukas Kutilek) to discuss questions on COD and attribute reduction model	0.8	\$1,550.00	\$1,240.00
Richard Fung	Partner/Principal	30-Oct-25	Tax Services	Call with Anthony Gomez and Thai Tran regarding tax summary in debt restructuring model.	0.6	\$1,550.00	\$930.00
Anthony Gomez	Manager	30-Oct-25	Tax Services	Continuing to update the Current Provision (Q3 2025) for bankruptcy impacts. Day 4	5.5	\$950.00	\$5,225.00
Marc Countryman	Partner/Principal	30-Oct-25	Tax Services	Discuss sale of subsidiary stock during year of debt discharge with R Fung	0.5	\$1,550.00	\$775.00
Marc Countryman	Partner/Principal	30-Oct-25	Tax Services	Review consolidated return provisions regarding COD attribute reduction and stock basis investment adjustments and circular computations under IRC 1.1502-11	0.7	\$1,550.00	\$1,085.00

Restructuring TTA (Hourly)

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Matt Lazzeri	Partner/Principal	30-Oct-25	Tax Services	Review emails from LW on questions on Cancellation of Debt Income (CODI) Model	0.4	\$1,550.00	\$620.00
Matt Lazzeri	Partner/Principal	30-Oct-25	Tax Services	Call with EY team - Richard Fung, Thai Tran, and Anthony Gomez and client team - Lori Lundrigan, Ken Sheppard, and Dan Silver, and Latham & Watkins (Joe Kronsoble and Lukas Kutilek) to discuss questions on COD and attribute reduction model	0.8	\$1,550.00	\$1,240.00
Rashmitha .	Senior	30-Oct-25	Tax Services	Updating the Current Provision (Q3 2025) and summarizing the tax basis Summary Day 1	1.5	\$700.00	\$1,050.00
Anthony Gomez	Manager	31-Oct-25	Tax Services	Continuing to update the Current Provision (Q3 2025) for bankruptcy impacts. Day 5	6.0	\$950.00	\$5,700.00
Elizabeth Lee	Senior	31-Oct-25	Tax Services	EY Attendees: Richard Fung, Thai Tran, Anthony Gomez, Elizabeth Lee, Matt Lazzeri (EY) Other Attendees: Kenneth Bagdasar (PH), Daniel Nicholas (PH), Kris Hansen (PH), Craig Stanfield (PH), Matt Warren (PH), Sohail Yousuf (QInvestments), Brooks Vosik (Q Investments), Paul Christensen (QInvestments), Kenneth Shepard (MODV), Lori Lundrigan (MODV), Rebecca Orcutt (MODV), Scott Kern (MODV), Tessa Young (LW), Lukas Kutilek (LW), Johnathan Weichselbaum (LW), Joseph Kronsoble (LW), George Klidonas(LW), Michael Pinios (Lazard), Daniel Klodor (Lazard), Lee West (Lazard), Kevin Glodowski (Lazard), Nick Sardi (Lazard), John Shin(Lazard), Andrew Carlson (Moelis), Vir Diwanji (Moelis), Kim Fang(Moelis), Jason Gart (HG VORA), Tommy Anderson (Brigade Capital), Phoebe Clarke (Redwood Capital), Chad Shandler (FTI Consulting), Simon Shnyder (TCW): Meeting to discuss exit strategy of bankruptcy based on debt restructuring model.	0.9	\$700.00	\$630.00
Rachel Roman	Senior Manager	31-Oct-25	Tax Services	Call with Lori Lundrigan to discuss debt restructuring model.	1.0	\$1,100.00	\$1,100.00
Richard Fung	Partner/Principal	31-Oct-25	Tax Services	EY Attendees: Richard Fung, Thai Tran, Anthony Gomez, Elizabeth Lee, Matt Lazzeri (EY) Other Attendees: Kenneth Bagdasar (PH), Daniel Nicholas (PH), Kris Hansen (PH), Craig Stanfield (PH), Matt Warren (PH), Sohail Yousuf (QInvestments), Brooks Vosik (Q Investments), Paul Christensen (QInvestments), Kenneth Shepard (MODV), Lori Lundrigan (MODV), Rebecca Orcutt (MODV), Scott Kern (MODV), Tessa Young (LW), Lukas Kutilek (LW), Johnathan Weichselbaum (LW), Joseph Kronsoble (LW), George Klidonas(LW), Michael Pinios (Lazard), Daniel Klodor (Lazard), Lee West (Lazard), Kevin Glodowski (Lazard), Nick Sardi (Lazard), John Shin(Lazard), Andrew Carlson (Moelis), Vir Diwanji (Moelis), Kim Fang(Moelis), Jason Gart (HG VORA), Tommy Anderson (Brigade Capital), Phoebe Clarke (Redwood Capital), Chad Shandler (FTI Consulting), Simon Shnyder (TCW): Meeting to discuss exit strategy of bankruptcy based on debt restructuring model.	0.9	\$1,550.00	\$1,395.00
Matt Lazzeri	Partner/Principal	31-Oct-25	Tax Services	Call with client - Modivcare - and their advisors - Paul Hastings and Latham and FTI - with EY (Richard Fung, Thai Tran, and Anthony Gomez) to discuss base case versus [REDACTED] and emergence in 2025 vs 2026	1.0	\$1,550.00	\$1,550.00
Matt Lazzeri	Partner/Principal	31-Oct-25	Tax Services	Call with Lori Lundrigan (Modivcare) and Rachel Roman (EY) to discuss Cancellation of Debt Income (CODI) Model questions as well as Fresh Start accounting requirements	2.1	\$1,550.00	\$3,255.00
Rashmitha .	Senior	31-Oct-25	Tax Services	Updating the Current Provision (Q3 2025) and summarizing the tax basis Summary Day 2	3.5	\$700.00	\$2,450.00
Thai Quoc Tran	Senior Manager	10-Nov-25	Tax Services	Reviewing tax model structuring for the sale of various business segments.	3.3	\$1,100.00	\$3,630.00
Anthony Gomez	Manager	10-Nov-25	Tax Services	Updates to the bankruptcy model to illustrate the tax implications of selling various business segments post-emergence. (Day 1)	6.0	\$950.00	\$5,700.00
Anthony Gomez	Manager	11-Nov-25	Tax Services	EY Attendees: Richard Fung; Thai Tran; Anthony Gomez Services Performed: Review model updates to illustrate the sale of all business segments	1.0	\$950.00	\$950.00
Anthony Gomez	Manager	11-Nov-25	Tax Services	Continue making updates to the bankruptcy model to illustrate the tax implications of selling various business segments post-emergence. (Day 2)	2.7	\$950.00	\$2,565.00
Matt Lazzeri	Partner/Principal	11-Nov-25	Tax Services	Continue review of bankruptcy procedures.	0.2	\$1,550.00	\$310.00
Matt Lazzeri	Partner/Principal	11-Nov-25	Tax Services	Review of new COD model sent by Thai Tran to client and their advisors and read through email on scenarios	0.3	\$1,550.00	\$465.00

Restructuring TTA (Hourly)

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Richard Fung	Partner/Principal	11-Nov-25	Tax Services	EY Attendees: Richard Fung; Thai Tran; Anthony Gomez Services Performed: Review model updates to illustrate the sale of all business segments	1.0	\$1,550.00	\$1,550.00
Richard Fung	Partner/Principal	11-Nov-25	Tax Services	Review tax calculations updated for future sale scenarios.	2.7	\$1,550.00	\$4,185.00
Thai Quoc Tran	Senior Manager	11-Nov-25	Tax Services	EY Attendees: Richard Fung; Thai Tran; Anthony Gomez Services Performed: Review model updates to illustrate the sale of all business segments	1.0	\$1,100.00	\$1,100.00
Rachel Roman	Senior Manager	11-Nov-25	Tax Services	Prepare billing template fee approval for all tax engagement codes for Modivcare - Day 2	0.8	\$1,100.00	\$880.00
Richard Fung	Partner/Principal	12-Nov-25	Tax Services	Review revised steps memo and analyze Internal Revenue Code Section 368(a)(1)(F) reorganization risk in the memo.	1.2	\$1,550.00	\$1,860.00
Ursula Morrison	Staff/Assistant	12-Nov-25	Tax Services	Call with Rachel Roman on description guidelines for billing template.	0.5	\$500.00	\$250.00
Matt Lazzeri	Partner/Principal	13-Nov-25	Tax Services	Call with Connie Ingram (EY) and Rachel Roman to discuss bankruptcy fee applications	0.5	\$1,550.00	\$775.00
Rachel Roman	Senior Manager	13-Nov-25	Tax Services	Prepare billing template fee approval for all tax engagement codes for Modivcare - Day 1	0.8	\$1,100.00	\$880.00
Matt Lazzeri	Partner/Principal	14-Nov-25	Tax Services	Call with Connie Ingram, Rachel Roman, Debra Dunker, and Michelle Derrickson on bankruptcy procedures.	0.5	\$1,550.00	\$775.00
Rachel Roman	Senior Manager	14-Nov-25	Tax Services	Prepare billing template fee approval for all tax engagement codes for Modivcare - Day 3	3.0	\$1,100.00	\$3,300.00
Anthony Gomez	Manager	17-Nov-25	Tax Services	Analyzing tax model structuring for the sale of various business segments.	1.5	\$950.00	\$1,425.00
Rachel Roman	Senior Manager	17-Nov-25	Tax Services	Prepare billing template fee approval for all tax engagement codes for Modivcare - Day 4	1.5	\$1,100.00	\$1,650.00
Matt Lazzeri	Partner/Principal	18-Nov-25	Tax Services	Meet with Rachel Roman to discuss bankruptcy procedures.	1.0	\$1,550.00	\$1,550.00
Rachel Roman	Senior Manager	18-Nov-25	Tax Services	Prepare billing template fee approval for all tax engagement codes for Modivcare - Day 5	2.0	\$1,100.00	\$2,200.00
Matt Lazzeri	Partner/Principal	19-Nov-25	Tax Services	Review of bankruptcy procedures.	0.7	\$1,550.00	\$1,085.00
Matt Lazzeri	Partner/Principal	19-Nov-25	Tax Services	Review of questions from client Rebecca Orcutt on potential sale scenarios	0.2	\$1,550.00	\$310.00
Richard Fung	Partner/Principal	19-Nov-25	Tax Services	Review tax due diligence summary for potential sale scenarios.	1.0	\$1,550.00	\$1,550.00
Rachel Roman	Senior Manager	19-Nov-25	Tax Services	Prepare billing template fee approval for all tax engagement codes for Modivcare - Day 6	2.5	\$1,100.00	\$2,750.00
Matt Lazzeri	Partner/Principal	20-Nov-25	Tax Services	Call with Lori Lundrigan (MODV) - and with Ashley Cannon on tax implications of bankruptcy and questions around fresh start accounting and intercompany balances	1.2	\$1,550.00	\$1,860.00
Matt Lazzeri	Partner/Principal	20-Nov-25	Tax Services	Call with Richard Fung on bankruptcy questions from client and spin-off ideas	0.5	\$1,550.00	\$775.00
Richard Fung	Partner/Principal	20-Nov-25	Tax Services	Consider and analyze impact of future potential sale of divisions	1.7	\$1,550.00	\$2,635.00
Ashley Cannon	Manager	20-Nov-25	Tax Services	Fresh start accounting meeting with Lori Lundrigan and Matt Lazzeri (MODV)	1.2	\$950.00	\$1,140.00
Matt Lazzeri	Partner/Principal	21-Nov-25	Tax Services	EY Attendees: Richard Fung; Anthony Gomez; Matt Lazzeri Other Attendees: Scott Kern; Keneth Shepard; Lori Londrigan; Joseph Kronsoble; Lukas Kutilek; Tessa Young Services Performed: Discussion regarding additional spin-off considerations	0.7	\$1,550.00	\$1,085.00
Richard Fung	Partner/Principal	21-Nov-25	Tax Services	EY Attendees: Richard Fung; Anthony Gomez; Matt Lazzeri Other Attendees: Scott Kern; Keneth Shepard; Lori Londrigan; Joseph Kronsoble; Lukas Kutilek; Tessa Young Services Performed: Discussion regarding additional spin-off considerations	0.7	\$1,550.00	\$1,085.00
Elizabeth Lee	Senior	21-Nov-25	Tax Services	Updating debt restructuring model for future sale scenarios.	1.0	\$700.00	\$700.00
Trent Berens	Staff/Assistant	21-Nov-25	Tax Services	Updating Bankruptcy time tracker	1.0	\$500.00	\$500.00
Anthony Gomez	Manager	21-Nov-25	Tax Services	EY Attendees: Richard Fung; Anthony Gomez; Matt Lazzeri Other Attendees: Scott Kern; Keneth Shepard; Lori Londrigan; Joseph Kronsoble; Lukas Kutilek; Tessa Young Services Performed: Discussion regarding additional spin-off considerations	0.7	\$950.00	\$665.00
Ursula Morrison	Staff/Assistant	21-Nov-25	Tax Services	Reviewing fee application descriptions and updating.	6.2	\$500.00	\$3,100.00
Rachel Roman	Senior Manager	21-Nov-25	Tax Services	Work with various tax teams to update all descriptions of time to match guidelines for billing fee approval for bankruptcy.	2.5	\$1,100.00	\$2,750.00
Elizabeth Lee	Senior	23-Nov-25	Tax Services	Reviewing fee application descriptions and updating.	1.0	\$700.00	\$700.00
Richard Fung	Partner/Principal	26-Nov-25	Tax Services	Prepare summary of tax considerations for future sale scenarios.	2.8	\$1,550.00	\$4,340.00
Matt Lazzeri	Partner/Principal	12/3/2025	Tax Services	Review emails from Latham & Watkins on what they are hearing from lenders counsel on emergence and timing.	0.2	\$1,550.00	\$310.00

Restructuring TTA (Hourly)

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Richard Fung	Partner/Principal	12/4/2025	Tax Services	Analyze potential benefit of Section 338(h)(10) election for NEMT in Bruno's sale.	1.4	\$1,550.00	\$2,170.00
Matt Lazzeri	Partner/Principal	12/4/2025	Tax Services	Call with Lori Lundrigan (MODV) on various emergence options and what we are hearing from Latham & Watkins and Lenders counsel.	0.5	\$1,550.00	\$775.00
Richard Fung	Partner/Principal	12/5/2025	Tax Services	EY Attendees: Richard Fung, Thai Tran, Anthony Gomez, Elizabeth Lee, Matt Lazzeri (EY) Other Attendees: Kenneth Shepard (MODV), Lori Lundrigan (MODV), Rebecca Orcutt (MODV), Tessa Young (LW), Lukas Kutilek (LW), Joseph Kronsoble (LW) Meeting to discuss the implementation of [REDACTED] and next steps.	0.5	\$1,550.00	\$775.00
Richard Fung	Partner/Principal	12/5/2025	Tax Services	EY Attendees: Richard Fung; Thai Tran, Anthony Gomez; Katie Gatt, Traci Mitchell Discussion regarding the state tax implications of the bankruptcy emergence.	0.5	\$1,550.00	\$775.00
Anthony Gomez	Manager	12/5/2025	Tax Services	Review of bankruptcy materials in anticipation of meetings.	0.5	\$950.00	\$475.00
Thai Quoc Tran	Senior Manager	12/5/2025	Tax Services	EY Attendees: Richard Fung, Thai Tran, Anthony Gomez, Elizabeth Lee, Matt Lazzeri (EY) Other Attendees: Kenneth Shepard (MODV), Lori Lundrigan (MODV), Rebecca Orcutt (MODV), Tessa Young (LW), Lukas Kutilek (LW), Joseph Kronsoble (LW) Meeting to discuss the implementation of [REDACTED] and next steps.	0.5	\$1,100.00	\$550.00
Anthony Gomez	Manager	12/5/2025	Tax Services	EY Attendees: Richard Fung, Thai Tran, Anthony Gomez, Elizabeth Lee, Matt Lazzeri (EY) Other Attendees: Kenneth Shepard (MODV), Lori Lundrigan (MODV), Rebecca Orcutt (MODV), Tessa Young (LW), Lukas Kutilek (LW), Joseph Kronsoble (LW) Meeting to discuss the implementation of [REDACTED] and next steps.	0.5	\$950.00	\$475.00
Thai Quoc Tran	Senior Manager	12/5/2025	Tax Services	EY Attendees: Richard Fung; Thai Tran, Anthony Gomez; Katie Gatt, Traci Mitchell Discussion regarding the state tax implications of the bankruptcy emergence.	0.5	\$1,100.00	\$550.00
Anthony Gomez	Manager	12/5/2025	Tax Services	EY Attendees: Richard Fung; Thai Tran, Anthony Gomez; Katie Gatt, Traci Mitchell Discussion regarding the state tax implications of the bankruptcy emergence.	0.5	\$950.00	\$475.00
Matt Lazzeri	Partner/Principal	12/5/2025	Tax Services	EY Attendees: Richard Fung, Thai Tran, Anthony Gomez, Elizabeth Lee, Matt Lazzeri (EY) Other Attendees: Kenneth Shepard (MODV), Lori Lundrigan (MODV), Rebecca Orcutt (MODV), Tessa Young (LW), Lukas Kutilek (LW), Joseph Kronsoble (LW) Meeting to discuss the implementation of [REDACTED] and next steps.	0.5	\$1,550.00	\$775.00
Katie Gatt	Senior Manager	12/5/2025	Tax Services	EY Attendees: Richard Fung; Thai Tran, Anthony Gomez; Katie Gatt, Traci Mitchell Discussion regarding the state tax implications of the bankruptcy emergence.	0.5	\$1,100.00	\$550.00
Traci Mitchell	Executive Director	12/5/2025	Tax Services	EY Attendees: Richard Fung; Thai Tran, Anthony Gomez; Katie Gatt, Traci Mitchell Discussion regarding the state tax implications of the bankruptcy emergence.	0.5	\$1,400.00	\$700.00
Richard Fung	Partner/Principal	12/8/2025	Tax Services	Summarize option tax treatment for enabling creditor loss recognition.	1.2	\$1,550.00	\$1,860.00
Richard Fung	Partner/Principal	12/8/2025	Tax Services	EY Attendees: Richard Fung; Anthony Gomez; Marc Countryman Discussion regarding restructuring opportunities to capture creditor's built-in loss.	0.5	\$1,550.00	\$775.00
Richard Fung	Partner/Principal	12/8/2025	Tax Services	EY Attendees: Richard Fung; Matt Lazzeri; Thai Tran; Anthony Gomez Discussion regarding making a Section 338(h)(10) election pursuant to a Bruno's transaction.	0.5	\$1,550.00	\$775.00
Jake Ryan Christenson	Senior	12/8/2025	Tax Services	Reviewing and editing fee application.	0.5	\$700.00	\$350.00
Thai Quoc Tran	Senior Manager	12/8/2025	Tax Services	EY Attendees: Richard Fung; Matt Lazzeri; Thai Tran; Anthony Gomez Discussion regarding making a Section 338(h)(10) election pursuant to a Bruno's transaction.	0.5	\$1,100.00	\$550.00
Anthony Gomez	Manager	12/8/2025	Tax Services	Reviewing implications of Section 338(h)(10) election pursuant to a Bruno's transaction. (Day 1)	1.0	\$950.00	\$950.00
Anthony Gomez	Manager	12/8/2025	Tax Services	EY Attendees: Richard Fung; Anthony Gomez; Marc Countryman Discussion regarding restructuring opportunities to capture creditor's built-in loss.	0.5	\$950.00	\$475.00
Anthony Gomez	Manager	12/8/2025	Tax Services	EY Attendees: Richard Fung; Matt Lazzeri; Thai Tran; Anthony Gomez Discussion regarding making a Section 338(h)(10) election pursuant to a Bruno's transaction.	0.5	\$950.00	\$475.00

Restructuring TTA (Hourly)

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Marc Countryman	Partner/Principal	12/8/2025	Tax Services	EY Attendees: Richard Fung; Anthony Gomez; Marc Countryman Discussion regarding restructuring opportunities to capture creditor's built-in loss.	0.5	\$1,550.00	\$775.00
Rachel Roman	Senior Manager	12/8/2025	Tax Services	Update billing template with descriptions received from various teams. Check in with two remaining teams on the status of their fee template.	0.6	\$1,100.00	\$660.00
Matt Lazzeri	Partner/Principal	12/8/2025	Tax Services	EY Attendees: Richard Fung; Matt Lazzeri; Thai Tran; Anthony Gomez Discussion regarding making a Section 338(h)(10) election pursuant to a Bruno's transaction.	0.5	\$1,550.00	\$775.00
Skye Busse	Staff/Assistant	12/9/2025	Tax Services	Preparation and review of fee schedules used for preparation of fee applications	6.1	\$500.00	\$3,050.00
Rachel Roman	Senior Manager	12/9/2025	Tax Services	Update all October 2025 billing fee approval templates for comments on descriptions.	1.9	\$1,100.00	\$2,090.00
Ashley Cannon	Manager	12/9/2025	Tax Services	Attendees: Andrew Johnson, Colin Harkrider, Michelle Derrickson, Thierry Caruso, Ashley Cannon, David Urwiler, Sijo Sarah, Matthew Kim• Duration: 0.3 hours• Description: Internal call involving EY personnel (A. Johnson, C. Harkrider, M. Derrickson, T. Caruso, A. Cannon, D. Urwiler, S. Sarah, M. Kim) to discuss next steps regarding the Finance Strategy Maturity Assessment Tool.	0.3	\$950.00	\$285.00
Rachel Roman	Senior Manager	12/10/2025	Tax Services	Review updates to November and October comments on billing fee templates and send to Matt Lazzeri to review.	0.4	\$1,100.00	\$440.00
Matt Lazzeri	Partner/Principal	12/10/2025	Tax Services	Review of bankruptcy fee filing for November 2025.	0.2	\$1,550.00	\$310.00
Elizabeth Lee	Senior	12/11/2025	Tax Services	Updating debt restructuring model for consolidated tax basis balance sheet and stock basis tabs.	1.5	\$700.00	\$1,050.00
Anthony Gomez	Manager	12/11/2025	Tax Services	Reviewing implications of Section 338(h)(10) election pursuant to a Bruno's transaction. (Day 2)	2.0	\$950.00	\$1,900.00
Rachel Roman	Senior Manager	12/11/2025	Tax Services	Finalize the November template for billing approvals with all team's time.	0.8	\$1,100.00	\$880.00
Richard Fung	Partner/Principal	12/12/2025	Tax Services	EY Attendees: Richard Fung; Matt Lazzeri; Thai Tran; Anthony Gomez Discussion regarding modeling outcomes of a Section 338(h)(10) election.	0.5	\$1,550.00	\$775.00
Richard Fung	Partner/Principal	12/12/2025	Tax Services	Review Bruno's transaction steps and potential tax impact of Section 338(h)(10) election on Solutions LLC.	2.3	\$1,550.00	\$3,565.00
Thai Quoc Tran	Senior Manager	12/12/2025	Tax Services	EY Attendees: Thai Tran; Anthony Gomez Discussion regarding modeling outcomes of a Section 338(h)(10) election.	0.5	\$1,100.00	\$550.00
Thai Quoc Tran	Senior Manager	12/12/2025	Tax Services	EY Attendees: Richard Fung; Matt Lazzeri; Thai Tran; Anthony Gomez Discussion regarding modeling outcomes of a Section 338(h)(10) election.	0.5	\$1,100.00	\$550.00
Anthony Gomez	Manager	12/12/2025	Tax Services	Review of tax implications for making a Section 338(h)(10) election.	4.0	\$950.00	\$3,800.00
Anthony Gomez	Manager	12/12/2025	Tax Services	EY Attendees: Thai Tran; Anthony Gomez Discussion regarding modeling outcomes of a Section 338(h)(10) election.	0.5	\$950.00	\$475.00
Anthony Gomez	Manager	12/12/2025	Tax Services	EY Attendees: Richard Fung; Matt Lazzeri; Thai Tran; Anthony Gomez Discussion regarding modeling outcomes of a Section 338(h)(10) election.	0.5	\$950.00	\$475.00
Matt Lazzeri	Partner/Principal	12/12/2025	Tax Services	EY Attendees: Richard Fung; Matt Lazzeri; Thai Tran; Anthony Gomez Discussion regarding modeling outcomes of a Section 338(h)(10) election.	0.6	\$1,550.00	\$930.00
Richard Fung	Partner/Principal	12/15/2025	Tax Services	Review Section 338(h)(10) updated calculations.	2.2	\$1,550.00	\$3,410.00
Richard Fung	Partner/Principal	12/15/2025	Tax Services	EY Attendees: Richard Fung; Matt Lazzeri; Thai Tran; Anthony Gomez Other Attendees: Kenneth Shepard (MODV), Lori Lundrigan (MODV), Rebecca Orcutt (MODV), Tessa Young (LW), Lukas Kutilek (LW) Meeting to discuss the implications of a [REDACTED] in connection with a Bruno's transaction.	0.5	\$1,550.00	\$775.00
Anthony Gomez	Manager	12/15/2025	Tax Services	Modeling bankruptcy emergence scenarios.	2.5	\$950.00	\$2,375.00
Thai Quoc Tran	Senior Manager	12/15/2025	Tax Services	EY Attendees: Richard Fung; Matt Lazzeri; Thai Tran; Anthony Gomez Other Attendees: Kenneth Shepard (MODV), Lori Lundrigan (MODV), Rebecca Orcutt (MODV), Tessa Young (LW), Lukas Kutilek (LW) Meeting to discuss the implications of a [REDACTED] in connection with a Bruno's transaction.	0.5	\$1,100.00	\$550.00

Restructuring TTA (Hourly)

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Anthony Gomez	Manager	12/15/2025	Tax Services	EY Attendees: Richard Fung; Matt Lazzeri; Thai Tran; Anthony Gomez Other Attendees: Kenneth Shepard (MODV), Lori Lundrigan (MODV), Rebecca Orcutt (MODV), Tessa Young (LW), Lukas Kutilek (LW) Meeting to discuss the implications of a [REDACTED] in connection with a Bruno's transaction.	0.5	\$950.00	\$475.00
Matt Lazzeri	Partner/Principal	12/15/2025	Tax Services	Review email from L. Lundrigan on entity structure and prepare for call on Bruno's structure.	0.5	\$1,550.00	\$775.00
Rachel Roman	Senior Manager	12/16/2025	Tax Services	Call with Lori Lundrigan, Matt Lazzeri and Ashley Cannon to discuss emergence of bankruptcy and new structure, as well as next steps for tax provision, tax return and extensions.	1.0	\$1,100.00	\$1,100.00
Rachel Roman	Senior Manager	12/16/2025	Tax Services	Review the legal entity file the valuation team provided and compare against organizational chart.	0.3	\$1,100.00	\$330.00
Ashley Cannon	Manager	12/16/2025	Tax Services	Meeting with Lori at Modivcare; EY attendees Matt Lazzeri, Ashley Cannon, Rachel Roman to discuss fresh start accounting.	1.0	\$950.00	\$950.00
Matt Lazzeri	Partner/Principal	12/16/2025	Tax Services	Call with R. Fung on Brunos emergence structuring questions.	0.3	\$1,550.00	\$465.00
Matt Lazzeri	Partner/Principal	12/16/2025	Tax Services	Call with L. Lundrigan, A. Cannon, and R. Roman to talk through Latham & Watkins step-plan on structure and the implications from a tax return and tax provision.	1.4	\$1,550.00	\$2,170.00
Richard Fung	Partner/Principal	12/17/2025	Tax Services	Analyze qualifications for Solutions LLC Section 338(h)(10) election.	2.3	\$1,550.00	\$3,565.00
Richard Fung	Partner/Principal	12/17/2025	Tax Services	EY Attendees: Richard Fung; Zane Tominna; Anthony Gomez Meeting to review the tax implications of making a Section 338(h)(10) election in connection with a Bruno's transaction	0.7	\$1,550.00	\$1,085.00
Zane Tominna	Executive Director	12/17/2025	Tax Services	EY Attendees: Richard Fung; Zane Tominna; Anthony Gomez Meeting to review the tax implications of making a Section 338(h)(10) election in connection with a Bruno's transaction	0.7	\$1,400.00	\$980.00
Anthony Gomez	Manager	12/17/2025	Tax Services	Review of bankruptcy emergence models. (Day 1)	0.3	\$950.00	\$285.00
Anthony Gomez	Manager	12/17/2025	Tax Services	EY Attendees: Richard Fung; Zane Tominna; Anthony Gomez Meeting to review the tax implications of making a Section 338(h)(10) election in connection with a Bruno's transaction	0.7	\$950.00	\$665.00
Ashley Cannon	Manager	12/17/2025	Tax Services	Filling out legal entity template for fresh start accounting purposes.	1.0	\$950.00	\$950.00
Matt Lazzeri	Partner/Principal	12/17/2025	Tax Services	Emails with EY FAAS team and R. Fung on fresh start accounting and on tax requirement for 7 day short period.	0.4	\$1,550.00	\$620.00
Richard Fung	Partner/Principal	12/18/2025	Tax Services	Review and edit tax presentation for client (MODV).	2.5	\$1,550.00	\$3,875.00
Zane Tominna	Executive Director	12/18/2025	Tax Services	Assessing Section 338 recast risks.	3.5	\$1,400.00	\$4,900.00
Rachel Roman	Senior Manager	12/18/2025	Tax Services	Meeting with Lori Lundrigan (MODV) to briefly discuss ModivCare's new legal entity structure used for the valuation of certain assets for Fresh Start purposes. EY Attendees: M. Derrickson, A. Johnson, M. Lazzeri, R. Roman, K. Berger, A. Cannon, D. Delp	1.0	\$1,100.00	\$1,100.00
Ashley Cannon	Manager	12/18/2025	Tax Services	Meeting with Lori Lundrigan (MODV) to briefly discuss ModivCare's new legal entity structure used for the valuation of certain assets for Fresh Start purposes. EY Attendees: M. Derrickson, A. Johnson, M. Lazzeri, R. Roman, K. Berger, A. Cannon, D. Delp	1.0	\$950.00	\$950.00
Matt Lazzeri	Partner/Principal	12/18/2025	Tax Services	Call with L. Lundrigan to discuss tax provision and fresh start accounting and then also review of slide deck prepared by EY tax team for presentation coming up	0.7	\$1,550.00	\$1,085.00
Matt Lazzeri	Partner/Principal	12/18/2025	Tax Services	Call with EY team - A. Johnson and Modivcare team - N. Edwards and L. Lundrigan on fresh start accounting and possible options	0.6	\$1,550.00	\$930.00
Anthony Gomez	Manager	12/19/2025	Tax Services	Continue review of bankruptcy emergence scenarios. (Day 2)	0.7	\$950.00	\$665.00
Thai Quoc Tran	Senior Manager	12/19/2025	Tax Services	EY Attendees: Matt Lazzeri, Thai Tran, Traci Mitchell, Katie Gatt, Rachel Roman, Ashley Cannon; Jared Malman, Anthony Gomez Meeting to discuss state tax implications of a Bruno's sale.	0.3	\$1,100.00	\$330.00
Anthony Gomez	Manager	12/19/2025	Tax Services	EY Attendees: Matt Lazzeri, Thai Tran, Traci Mitchell, Katie Gatt, Rachel Roman, Ashley Cannon; Jared Malman, Anthony Gomez Meeting to discuss state tax implications of a Bruno's sale.	0.3	\$950.00	\$285.00
Matt Lazzeri	Partner/Principal	12/19/2025	Tax Services	EY Attendees: Matt Lazzeri, Thai Tran, Traci Mitchell, Katie Gatt, Rachel Roman, Ashley Cannon; Jared Malman, Anthony Gomez Meeting to discuss state tax implications of a Bruno's sale.	0.3	\$1,550.00	\$465.00

Restructuring TTA (Hourly)

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Matt Lazzeri	Partner/Principal	12/19/2025	Tax Services	Respond to emails from L. Lundrigan (Modivcare) about when the new entities formed for Bruno's transaction need to have Form 8832 check-the-box forms prepared	0.3	\$1,550.00	\$465.00
Katie Gatt	Senior Manager	12/19/2025	Tax Services	EY Attendees: Matt Lazzeri, Thai Tran, Traci Mitchell, Katie Gatt, Rachel Roman, Ashley Cannon; Jared Malman, Anthony Gomez Meeting to discuss state tax implications of a Bruno's sale.	0.3	\$1,100.00	\$330.00
Rachel Roman	Senior Manager	12/19/2025	Tax Services	EY Attendees: Matt Lazzeri, Thai Tran, Traci Mitchell, Katie Gatt, Rachel Roman, Ashley Cannon; Jared Malman, Anthony Gomez Meeting to discuss state tax implications of a Bruno's sale.	0.3	\$1,100.00	\$330.00
Ashley Cannon	Manager	12/19/2025	Tax Services	EY Attendees: Matt Lazzeri, Thai Tran, Traci Mitchell, Katie Gatt, Rachel Roman, Ashley Cannon; Jared Malman, Anthony Gomez Meeting to discuss state tax implications of a Bruno's sale.	0.3	\$950.00	\$285.00
Traci Mitchell	Executive Director	12/19/2025	Tax Services	EY Attendees: Matt Lazzeri, Thai Tran, Traci Mitchell, Katie Gatt, Rachel Roman, Ashley Cannon; Jared Malman, Anthony Gomez Meeting to discuss state tax implications of a Bruno's sale.	0.3	\$1,400.00	\$420.00
Jared Malman	Executive Director	12/19/2025	Tax Services	Preparation for meeting discussing state tax implications for Bruno's sale.	0.2	\$1,400.00	\$280.00
Jared Malman	Executive Director	12/19/2025	Tax Services	EY Attendees: Matt Lazzeri, Thai Tran, Traci Mitchell, Katie Gatt, Rachel Roman, Ashley Cannon; Jared Malman, Anthony Gomez Meeting to discuss state tax implications of a Bruno's sale.	0.3	\$1,400.00	\$420.00
Matt Lazzeri	Partner/Principal	12/21/2025	Tax Services	Email exchanges with M Derrickson and R Fung on fees and bankruptcy court process.	0.3	\$1,550.00	\$465.00
Richard Fung	Partner/Principal	12/22/2025	Tax Services	Review purchase agreement for prior Modivcare consolidated group acquisitions.	1.2	\$1,550.00	\$1,860.00
Jared Malman	Executive Director	12/22/2025	Tax Services	Meeting with Brock Fultz to review and discuss federal stock basis for Modivcare consolidated group.	0.4	\$1,400.00	\$560.00
Anthony Gomez	Manager	12/23/2025	Tax Services	Preparing tax implications of bankruptcy emergence. (Day 1)	2.0	\$950.00	\$1,900.00
Richard Fung	Partner/Principal	12/24/2025	Tax Services	Reviewing state tax and transaction cost analysis.	2.8	\$1,550.00	\$4,340.00
Thai Quoc Tran	Senior Manager	12/24/2025	Tax Services	Reviewing tax implications of bankruptcy emergence. (Day 1)	4.2	\$1,100.00	\$4,620.00
Thai Quoc Tran	Senior Manager	12/26/2025	Tax Services	Continue reviewing tax implications of bankruptcy emergence. (Day 2)	4.7	\$1,100.00	\$5,170.00
Anthony Gomez	Manager	12/24/2025	Tax Services	Continue preparing tax implications of bankruptcy emergence. (Day 2)	4.0	\$950.00	\$3,800.00
Anthony Gomez	Manager	12/26/2025	Tax Services	Continue preparing tax implications of bankruptcy emergence. (Day 3)	4.0	\$950.00	\$3,800.00
Richard Fung	Partner/Principal	12/29/2025	Tax Services	Analyzing state tax considerations for [REDACTED].	1.6	\$1,550.00	\$2,480.00
Traci Mitchell	Executive Director	12/29/2025	Tax Services	Responding to emails on Section 338(h)(10) election.	1.1	\$1,400.00	\$1,540.00
Jared Malman	Executive Director	12/29/2025	Tax Services	Analyze high-level separate state basis for Modivcare consolidated group.	1.7	\$1,400.00	\$2,380.00
				Total	593.9		\$595,220.00

Tax Provision (Fixed Fee)

Name	Rank	Date	Project Category	Hours Charged	Description
Jessica Brewer	Staff/Assistant	07 Oct 2025	Tax Services	1.9	Roll forward Q3 provision workbook and update the uncertain tax position tabs
Jessica Brewer	Staff/Assistant	08 Oct 2025	Tax Services	0.7	Finish rolling forward Q3 provision workbook and request list file.
Matt Lazzeri	Partner/Principal	16 Oct 2025	Tax Services	0.3	Modivcare - Q3 2025 income tax provision call with client - Lori Lundrigan and Stephanie Reed and EY (Rachel Roman, Thad Reeser, and Ashley Cannon)
Jessica Brewer	Staff/Assistant	16 Oct 2025	Tax Services	2.7	Input trial balance and Management report into Q3 provision workbook for updates
Ashley Cannon	Manager	16 Oct 2025	Tax Services	1.0	Internal call with Jessica Brewer and Thad Reeser to kickoff Q3 tax provision and assign team tasks
Rachel Roman	Senior Manager	16 Oct 2025	Tax Services	0.5	Modivcare - Q3 provision call with client - Lori Lundrigan and Stephanie Reed and EY (Matt Lazzeri, Thad Reeser, and Ashley Cannon)
Rachel Roman	Senior Manager	17 Oct 2025	Tax Services	0.5	Q3 Internal Call with Jessica Brewer, Thad Reeser and Ashley Cannon to go over Q3 income tax provision status.
Thad Reeser	Senior	17 Oct 2025	Tax Services	3.1	Update Q3 provision workbook after staff, Jessica Brewer, rolled it forward.
Thad Reeser	Senior	17 Oct 2025	Tax Services	0.5	Q3 Internal Call with Jessica Brewer, Rachel Roman and Ashley Cannon to go over Q3 income tax provision status.
Ashley Cannon	Manager	17 Oct 2025	Tax Services	0.5	Q3 Internal Call with Jessica Brewer, Thad Reeser and Rachel Roman to go over Q3 income tax provision status.
Jessica Brewer	Staff/Assistant	17 Oct 2025	Tax Services	5.5	Update Q3 income tax provision workbook with requested information, information from filed federal tax return and review workbook to make sure all information is flowing correctly throughout workbook.
Rachel Roman	Senior Manager	20 Oct 2025	Tax Services	0.5	Call with Lori Lundrigan and EY (Matt Lazzeri, Ashley Cannon and Thad Reeser) to discuss Q3 2025 income tax provision calculation status
Ashley Cannon	Manager	20 Oct 2025	Tax Services	3.0	Review Q3 income tax provision workbook and stock compensation calculations
Jessica Brewer	Staff/Assistant	20 Oct 2025	Tax Services	5.8	Update Q3 2025 income tax provision workbook and addressed all comments.
Matt Lazzeri	Partner/Principal	20 Oct 2025	Tax Services	0.5	Review Q3 provision workbook with estimated information layered in.
Thad Reeser	Senior	20 Oct 2025	Tax Services	1.0	Update request list for Q3 provision items needed
Thad Reeser	Senior	20 Oct 2025	Tax Services	4.8	Prepare stock compensation calculation for Q3 tax provision.
Rachel Roman	Senior Manager	21 Oct 2025	Tax Services	4.0	Review Q3 2025 income tax provision calculation workbook.
Ashley Cannon	Manager	21 Oct 2025	Tax Services	6.5	Review Q3 tax provision workbook and make updates for changes needed.
Matt Lazzeri	Partner/Principal	21 Oct 2025	Tax Services	1.7	Call with Lori Lundrigan on Q3 2025 income tax provision status update
Thad Reeser	Senior	21 Oct 2025	Tax Services	5.6	First level review of tax provision for Q3
Jessica Brewer	Staff/Assistant	21 Oct 2025	Tax Services	5.2	Internal meeting to discuss status with Thad Reeser, Ashley Cannon and Rachel Roman - walkthrough file, and then make updates live to remove all provision to return adjustments and address comments.
Rachel Roman	Senior Manager	22 Oct 2025	Tax Services	3.5	Review finalized Q3 income tax provision.
Rachel Roman	Senior Manager	22 Oct 2025	Tax Services	1.0	Call to go over Q3 2025 income tax provision calculation on call with Lori Lundrigan at the client, EY attendees: Matt Lazzeri, Ashley Cannon and Thad Reeser
Ashley Cannon	Manager	22 Oct 2025	Tax Services	2.0	Review Q3 2025 income tax provision calculation, and add in new debt tax adjustment.
Thad Reeser	Senior	22 Oct 2025	Tax Services	1.2	Call to discuss Q3 2025 income tax provision calculation with Lori Lundrigan, EY attendees: Matt Lazzeri, Ashley Cannon and Rachel Roman
Matt Lazzeri	Partner/Principal	22 Oct 2025	Tax Services	3.5	Detail review of Q3 tax provision
Rachel Roman	Senior Manager	23 Oct 2025	Tax Services	0.8	Respond to client's email on Q3 tax provision questions
Ashley Cannon	Manager	23 Oct 2025	Tax Services	2.0	Complete a final review of Q3 tax provision and deliver to client.
			Total	69.8	

Total Fees Sought for Fixed Fee Q3 2025 Provision Preparation Services During Fee Period: \$30,900.00

Tax ROCA (Hourly)

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Ashley Cannon	Manager	20-Aug-25	Tax Services	Call to discuss bankruptcy with Lori Lundrigan and Matt Lazzeri and next steps.	1.0	\$585.00	\$585.00
Thad Reeser	Senior	20-Aug-25	Tax Services	Create staffing workbook for scheduling purposes to create the 2025 statement of work and budget based on bankruptcy updates required.	2.0	\$405.00	\$810.00
Jessica Brewer	Staff/Assistant	6-Oct-25	Tax Services	Internal meeting to go over Anybill (billing software) process with Thad Reeser	2.1	\$315.00	\$661.50
Thad Reeser	Senior	6-Oct-25	Tax Return Services	Internal meeting to go over Anybill (billing software) process with Jessica Brewer	2.1	\$405.00	\$850.50
Jessica Brewer	Staff/Assistant	7-Oct-25	Tax Services	Internal meeting with Thad Brewer to go over Anybill (billing software) process once the template was finalized, and submit the template.	1.4	\$315.00	\$441.00
Mathew Urbina	Executive Director	7-Oct-25	Tax Services	Prepare calculation for 2025 debt events - the incremental loan and new costs and the exchanges - Day 1	1.2	\$720.00	\$864.00
Mathew Urbina	Executive Director	8-Oct-25	Tax Services	Prepare calculation for 2025 debt events - the incremental loan and new costs and the exchanges - Day 2	3.3	\$720.00	\$2,376.00
Mathew Urbina	Executive Director	9-Oct-25	Tax Services	Draft email summary on 2025 debt items - the incremental loan and new costs - and the exchanges to client, Lori Lundrigan, and Matt Lazzeri.	1.1	\$720.00	\$792.00
Matt Lazzeri	Partner/Principal	10-Oct-25	Tax Services	Discuss the significant modification of ModivCare's debt in Q1 2025 with Mathew Urbina (EY) and detail review the tax calculations.	0.8	\$765.00	\$612.00
Mathew Urbina	Executive Director	10-Oct-25	Tax Services	Prep for and participate on call with Matt Lazzeri - re: 2025 debt items - the incremental loan and new costs - and the exchanges.	1.0	\$720.00	\$720.00
Matt Lazzeri	Partner/Principal	7-Nov-25	Tax Services	Discuss how to handle Modivcare Texas audit and strategy with Ernst & Young partner - Mike O'Brien	0.4	\$765.00	\$306.00
Thad Reeser	Senior	10-Nov-25	Tax Services	Anybill 2024 state tax return payments due 11/15/2025 - review Payment XML file.	2.7	\$405.00	\$1,093.50
Matt Lazzeri	Partner/Principal	11-Nov-25	Tax Services	Review of research from team on changes in One Big Beautiful Bill Act to tax credits to respond to request from Lori Lundrigan	0.5	\$765.00	\$382.50
Sonny Smith	Staff/Assistant	11-Nov-25	Tax Services	Researching tax topics on One Big Beautiful Bill Act and their impact on certain business tax credits.	2.4	\$315.00	\$756.00
Matt Lazzeri	Partner/Principal	12-Nov-25	Tax Services	Research how to file a return for ModivCare Gives when it's no longer a foundation	0.4	\$765.00	\$306.00
Skye Busse	Staff/Assistant	20-Nov-25	Tax Services	Prepare state income tax true up rollforward for year end 2025 income tax provision which is needed to complete Q4 estimate file	2.0	\$315.00	\$630.00
Jessica Brewer	Staff/Assistant	21-Nov-25	Tax Services	Q4 estimate file moved to Q4 folder and organized to start next week	0.4	\$315.00	\$126.00
Jessica Brewer	Staff/Assistant	24-Nov-25	Tax Services	Prepare Q4 2025 income tax estimate file.	3.2	\$315.00	\$1,008.00
Skye Busse	Staff/Assistant	24-Nov-25	Tax Services	Rollforward the Q4 2025 estimated income tax payments workbook including updating state tax rates and apportionment from 2024 filed returns, layering in 2024 tax overpayments, and adding in new Checkpoint charts for tax rates, apportionment, and payment requirements.	3.4	\$315.00	\$1,071.00
Jessica Brewer	Staff/Assistant	25-Nov-25	Tax Services	Updated the formulas in the Q4 estimates workbook and reviewed to ensure that all formulas flowed correctly and that the estimates and tax due appeared accurate.	1.8	\$315.00	\$567.00
Skye Busse	Staff/Assistant	25-Nov-25	Tax Services	Prepare Q4 2025 estimate file including: rolling forward tabs for finalized 2024 returns, confirming tax rates, overpayments, and secondary taxes and then checking state formulas flow from tab to tab	3.5	\$315.00	\$1,102.50

Tax ROCA (Hourly)

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Thad Reeser	Senior	3-Dec-25	Tax Services	Q4 Estimates. Time spent reviewing and revising the Q3 provision calculations used on Q4 estimates. Reconciling to 2024 tax amounts and estimate safe-harbor analysis.	2.5	\$405.00	\$1,012.50
Skye Busse	Staff/Assistant	3-Dec-25	Tax Services	Updated senior comments related to state and local tax for Q4 provision to make Q4 estimated payments workbook	0.6	\$315.00	\$189.00
Jessica Brewer	Staff/Assistant	3-Dec-25	Tax Services	Day 2 of adjusting the quarter 4 estimate of federal and state taxes for second review comments left by Thad Reeser and Ashley Cannon	1.1	\$315.00	\$346.50
Ashley Cannon	Manager	4-Dec-25	Tax Services	Out of scope time for federal and state Q4 estimate review of payments methodology and amounts	1.0	\$585.00	\$585.00
Skye Busse	Staff/Assistant	4-Dec-25	Tax Services	Updating senior/manager comments related to state and local tax for Q4 estimated payments workbook	0.9	\$315.00	\$283.50
Jessica Brewer	Staff/Assistant	4-Dec-25	Tax Services	Day 1 of adjusting the quarter 4 estimate of federal and state taxes for comments left by Thad Reeser and Ashley Cannon	1.3	\$315.00	\$409.50
Rachel Roman	Senior Manager	5-Dec-25	Tax Services	Review the Q4 2025 estimate calculation for Modivcare	0.8	\$675.00	\$540.00
Ashley Cannon	Manager	5-Dec-25	Tax Services	Out of scope time for federal and state Q4 estimate review of payments methodology and amounts continued	1.0	\$585.00	\$585.00
Thad Reeser	Senior	5-Dec-25	Tax Services	Q4 Estimates. Time spent reviewing and revising the Q3 provision calculations used on Q4 estimates. Make updates and respond to client and internal comments.	2.5	\$405.00	\$1,012.50
Ashley Cannon	Manager	8-Dec-25	Tax Services	Review of federal and State Q4 estimates	2.5	\$585.00	\$1,462.50
Thad Reeser	Senior	8-Dec-25	Tax Services	Time spent preparing Anybill payment schema upload file for Q4 estimate payment and submitting for client approval.	3.0	\$405.00	\$1,215.00
Thad Reeser	Senior	8-Dec-25	Tax Services	Q4 Estimates - Client Call with Lori Lundrigan and Stephanie Reed to discuss Q4 estimates and divergence from prior state payments.	0.5	\$405.00	\$202.50
Thad Reeser	Senior	8-Dec-25	Tax Services	Q4 Estimates. Time spent reviewing and revising the Q3 provision calculations used on Q4 estimates. Including time spent analyzing the AM Holdco entity trial balance.	1.0	\$405.00	\$405.00
Matt Lazzeri	Partner/Principal	8-Dec-25	Tax Services	Q4 tax return estimates calculation partner review	1.2	\$765.00	\$918.00
Ashley Cannon	Manager	9-Dec-25	Tax Services	Review of federal and State Q4 estimates Continued	1.0	\$585.00	\$585.00
Ashley Cannon	Manager	18-Dec-25	Tax Services	Updated the Abington Town City income tax payments issue not being applied to the correct income state tax accounts based on client request.	0.3	\$585.00	\$175.50
Jessica Brewer	Staff/Assistant	18-Dec-25	Tax Services	Address the remaining open comments from Thad Reeser to finalize before review call tomorrow, including, addressing One Big Beautiful Bill Act updates to IRC Section 163j and Section 174 tabs.	4.2	\$315.00	\$1,323.00
				Total	62.1		\$27,310.50

SUT ROCA (Hourly)

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Rachel Quintana	Partner	9/29/2025	Meeting	Call with Lori Lundrigan to discuss questions on Denver, Colorado sales and use tax audit.	0.3	\$765.00	\$229.50
Ali Cook	Senior Manager	11/4/2025	Meeting	Call with Lori Lundrigan and Stephanie Reed to talk about software spend, sourcing and bankruptcy.	1.0	\$675.00	\$675.00
Ali Cook	Senior Manager	11/5/2025	Research	Research on Denver, Colorado bankruptcy rules for Lori Lundrigan, send email.	1.0	\$675.00	\$675.00
Rebekah Ramocan	Manager	11/5/2025	Research	Research on Denver, Colorado bankruptcy rules to send draft to Ali Cook [EY].	1.0	\$585.00	\$585.00
Rebekah Ramocan	Manager	11/11/2025	Research	Research on multiple points of use exemptions and allocations in Colorado	0.4	\$585.00	\$234.00
Total					3.7		\$2,398.50

SUT Compliance (Fixed Fee)

Name	Rank	Date	Project Category	Hours Charged	Description
Kelly Tran	Senior	21 Aug 2025	Compliance preparation	0.5	Review July 20th batch e-filing confirmations
Kelly Tran	Senior	21 Aug 2025	Compliance preparation	0.5	Review July 20th batch Anybill payment uploads
Chandrakanth Arugula	Executive Director	22 Aug 2025	Workpaper Review	0.3	Review July 20th e-filing confirmations
Chandrakanth Arugula	Executive Director	22 Aug 2025	Workpaper Review	0.2	Review July 20th Anybill payment uploads
Kelly Tran	Senior	22 Aug 2025	Compliance preparation	1.0	Review July 20th e-filing confirmations, continued
Kelly Tran	Senior	25 Aug 2025	Compliance preparation	1.0	Review all July 2025 return and report copies to be ready for the portal uploads to provide them to the client.
JT Yang	Senior	27 Aug 2025	Compliance preparation	1.0	Vertex maintenance support and preparation for the monthly updates.
Kelly Tran	Senior	27 Aug 2025	Compliance preparation	1.0	Prepare monthly billing for the engagement for July 2025 tax period
Riya Agrawal	Staff/Assistant	27 Aug 2025	Compliance Filings	9.0	Review all July 2025 return and report copies and upload them to EY portals to provide them to the client.
Kelly Tran	Senior	28 Aug 2025	Compliance preparation	1.0	Review August 2025 monthly invoice and send to the client
Riya Agrawal	Staff/Assistant	28 Aug 2025	Compliance Filings	5.0	Review sales tax portals for account updates for filing frequency changes; notices issued and balances due
Riya Agrawal	Staff/Assistant	01 Sep 2025	Compliance Filings	2.0	Review sales tax portals for account updates for filing frequency changes; notices issued and balances due
Riya Agrawal	Staff/Assistant	01 Sep 2025	Compliance Filings	1.0	Prepare and review the critical dates calendar for the August 2025 tax period
Phillip Zelaya	Staff/Assistant	02 Sep 2025	Compliance preparation	0.3	Review August tax period critical dates calendar and send it out to the client.
Phillip Zelaya	Staff/Assistant	03 Sep 2025	Compliance preparation	0.2	Modify and import data into internal data processing system
Phillip Zelaya	Staff/Assistant	03 Sep 2025	Compliance preparation	0.3	Generate and review August 2025 data validation reports
Kelly Tran	Senior	03 Sep 2025	Compliance preparation	0.5	Modify and import data into internal data processing system
Kelly Tran	Senior	03 Sep 2025	Compliance preparation	0.5	Generate and review August 2025 data validation reports
Phillip Zelaya	Staff/Assistant	04 Sep 2025	Compliance preparation	0.2	Modify and import data into internal data processing system, continued
Phillip Zelaya	Staff/Assistant	04 Sep 2025	Compliance preparation	0.3	Generate and review August 2025 data validation reports, continued
Riya Agrawal	Staff/Assistant	05 Sep 2025	Compliance Filings	3.0	Prepare sales tax returns for the August 2025 15th filing due date batch
Phillip Zelaya	Staff/Assistant	05 Sep 2025	Compliance preparation	0.5	Validate generated reports against data for the reasonableness and be ready to send out the validation reports to the client.
Kelly Tran	Senior	05 Sep 2025	Compliance preparation	1.0	Validate generated reports against data for the reasonableness and be ready to send out the validation reports to the client.
Harikrishnan B	Senior	05 Sep 2025	Workpaper Review	4.0	Review sales tax returns and related reports and workpapers for the August 2025 15th filing due date batch.
Phillip Zelaya	Staff/Assistant	08 Sep 2025	Compliance preparation	0.3	Review sales tax returns and related reports and workpapers for the August 2025 15th filing due date batch
Phillip Zelaya	Staff/Assistant	09 Sep 2025	Compliance preparation	0.2	Review sales tax returns and related reports and workpapers for the August 15th filing due date batch, continued
Phillip Zelaya	Staff/Assistant	10 Sep 2025	Compliance preparation	0.3	Review sales tax returns and related reports and workpapers for the August 15th filing due date batch, continued
Kelly Tran	Senior	11 Sep 2025	Compliance preparation	1.5	Review (senior level) sales tax returns and related reports and workpapers for the August 2025 15th filing due date batch.
Phillip Zelaya	Staff/Assistant	11 Sep 2025	Compliance preparation	0.5	Create Anybill upload file of payments and prepare for the payment upload to Anybill online account for the August 2025 15th filing due date batch.
Phillip Zelaya	Staff/Assistant	12 Sep 2025	Compliance preparation	0.5	Review filing of sales tax returns for August 15th filing due batch.
Kinuko Arai	Senior Manager	12 Sep 2025	Workpaper Review	3.0	Manager review of process from data process through 15th batch return review.

SUT Compliance (Fixed Fee)

Name	Rank	Date	Project Category	Hours Charged	Description
Riya Agrawal	Staff/Assistant	12 Sep 2025	Compliance Filings	7.0	Generate and save the August 20th sales tax returns in pdf format from Vertex Returns
Phillip Zelaya	Staff/Assistant	15 Sep 2025	Compliance preparation	0.5	Review sales tax returns and related reports and workpapers for the August 2025 20th filing due date batch.
Harikrishnan B	Senior	16 Sep 2025	Workpaper Review	6.0	Review sales tax returns and related reports and workpapers for the August 2025 20th filing due date batch.
Phillip Zelaya	Staff/Assistant	16 Sep 2025	Compliance preparation	0.5	Review sales tax returns and related reports and workpapers for the August 2025 20th filing due date batch, continued
JT Yang	Senior	17 Sep 2025	Compliance preparation	1.0	Vertex maintenance support and preparation for the monthly updates.
Phillip Zelaya	Staff/Assistant	17 Sep 2025	Compliance preparation	0.5	Review sales tax returns and related reports and workpapers for the August 2025 20th filing due date batch, continued
Phillip Zelaya	Staff/Assistant	18 Sep 2025	Compliance preparation	0.5	Review sales tax returns and related reports and workpapers for the August 2025 20th filing due date batch, continued
Kelly Tran	Senior	18 Sep 2025	Compliance preparation	1.0	Review (senior level) sales tax returns and related reports and workpapers for the August 2025 20th filing due date batch.
Riya Agrawal	Staff/Assistant	19 Sep 2025	Compliance Filings	7.0	File all sales and use tax returns through state's online portal for the August 2025 20th filing due date batch. Save the filing confirmations and check off our filing calendar.
Kelly Tran	Senior	19 Sep 2025	Compliance preparation	0.5	Review August 2025 20th batch e-filing confirmations
Kelly Tran	Senior	19 Sep 2025	Compliance preparation	0.5	Review August 2025 20th batch Anybill payment uploads
Phillip Zelaya	Staff/Assistant	19 Sep 2025	Compliance preparation	3.0	Review August 2025 20th batch e-filing confirmations
Phillip Zelaya	Staff/Assistant	19 Sep 2025	Compliance preparation	0.2	Review August 2025 20th batch Anybill payment uploads
Kelly Tran	Senior	22 Sep 2025	Compliance preparation	1.0	Review August 2025 20th batch e-filing confirmations, continued
Phillip Zelaya	Staff/Assistant	22 Sep 2025	Compliance preparation	0.5	Review August 2025 20th batch e-filing confirmations, continued
Phillip Zelaya	Staff/Assistant	23 Sep 2025	Compliance preparation	1.0	Prepare monthly billing for the engagement.
Kelly Tran	Senior	24 Sep 2025	Compliance preparation	1.0	Review September 2025 monthly invoice and send it out to the client.
Phillip Zelaya	Staff/Assistant	24 Sep 2025	Compliance preparation	0.3	Review and handle all outstanding tax notices
Phillip Zelaya	Staff/Assistant	25 Sep 2025	Compliance preparation	0.2	Prepare critical dates calendar for September 2025 tax period
Scott Norton	Executive Director	26 Sep 2025	Workpaper Review	1.0	Review data exceptions, process sign-offs and confirmations.
Phillip Zelaya	Staff/Assistant	26 Sep 2025	Compliance preparation	0.5	Review all August 2025 return and report copies and upload them to EY portals to provide them to the client.
Kelly Tran	Senior	01 Oct 2025	Compliance preparation	1.0	Review September 2025 critical dates calendar and send it out to the client.
Phillip Zelaya	Staff/Assistant	01 Oct 2025	Compliance preparation	0.5	Review notice monitoring log and handle notices.
Phillip Zelaya	Staff/Assistant	02 Oct 2025	Compliance preparation	0.5	Review notice monitoring log and handle notices, continued
Phillip Zelaya	Staff/Assistant	03 Oct 2025	Compliance preparation	0.2	Modify and process September 2025 data in internal processing system
Phillip Zelaya	Staff/Assistant	03 Oct 2025	Compliance preparation	0.3	Generate and review September 2025 data validation reports
Kelly Tran	Senior	03 Oct 2025	Compliance preparation	0.5	Modify and process September 2025 data in internal processing system
Kelly Tran	Senior	03 Oct 2025	Compliance preparation	0.5	Generate September 2025 data validation reports
Riya Agrawal	Staff/Assistant	03 Oct 2025	Compliance Filings	2.0	Import internally processed data into Vertex to generate Vertex returns for September 2025 15th batch
Sarina Tu	Manager	03 Oct 2025	Compliance Filings	0.5	Review and troubleshoot internal data system processing errors.
Harikrishnan B	Senior	06 Oct 2025	Workpaper Review	5.0	Import internally processed data into Vertex to generate Vertex returns for September 2025 15th batch

SUT Compliance (Fixed Fee)

Name	Rank	Date	Project Category	Hours Charged	Description
Phillip Zelaya	Staff/Assistant	06 Oct 2025	Compliance preparation	0.5	Validate generated September 2025 reports against data for the reasonableness and be ready to send out the validation reports to the client.
Harikrishnan B	Senior	07 Oct 2025	Workpaper Review	5.0	Prepare sales tax returns for the September 2025 15th filing due date batch
Phillip Zelaya	Staff/Assistant	07 Oct 2025	Compliance preparation	0.5	Review sales tax returns and related reports and workpapers for the September 2025 15th filing due date batch.
Sujay M	Senior	08 Oct 2025	Workpaper Review	0.8	Engagement recap report drafted and sent to the engagement team for review.
Phillip Zelaya	Staff/Assistant	08 Oct 2025	Compliance preparation	0.5	Review sales tax returns and related reports and workpapers for the September 2025 15th filing due date batch, continued
Kelly Tran	Senior	09 Oct 2025	Compliance preparation	1.5	Review (senior level) sales tax returns and related reports and workpapers for the September 2025 15th filing due date batch.
Phillip Zelaya	Staff/Assistant	09 Oct 2025	Compliance preparation	0.5	Create Anybill upload file of payments and prepare for the payment upload to Anybill online account for the September 2025 15th filing due date batch.
Kinuko Arai	Senior Manager	10 Oct 2025	Workpaper Review	3.0	Manager review of process from data process through 15th batch return review.
Harikrishnan B	Senior	10 Oct 2025	Workpaper Review	5.0	Review sales tax returns and related reports and workpapers for the September 2025 20th filing due date batch.
Phillip Zelaya	Staff/Assistant	10 Oct 2025	Compliance preparation	0.5	Review September 2025 15th batch Anybill upload payments
Phillip Zelaya	Staff/Assistant	13 Oct 2025	Compliance preparation	0.5	Review September 2025 15th batch e-filing confirmations
Phillip Zelaya	Staff/Assistant	14 Oct 2025	Compliance preparation	0.5	Review September 2025 15th batch e-filing confirmations, continued
Harikrishnan B	Senior	15 Oct 2025	Workpaper Review	2.0	Review filing and confirmations of sales tax returns for the September 2025 20th filing due date batch
Phillip Zelaya	Staff/Assistant	15 Oct 2025	Compliance preparation	0.5	Review sales tax returns and related reports and workpapers for the September 2025 20th filing due date batch, continued
Kelly Tran	Senior	16 Oct 2025	Compliance preparation	1.0	Review (senior level) sales tax returns and related reports and workpapers for the September 2025 20th filing due date batch.
Phillip Zelaya	Staff/Assistant	16 Oct 2025	Compliance preparation	0.5	Upload payments to Anybill and troubleshoot the Anybill upload errors for the September 2025 20th filing due date batch.
Kelly Tran	Senior	17 Oct 2025	Compliance preparation	1.0	Upload payments to Anybill and troubleshoot the Anybill upload errors for the September 20th filing due date batch.
Phillip Zelaya	Staff/Assistant	17 Oct 2025	Compliance preparation	0.5	Upload payments to Anybill and troubleshoot the Anybill upload errors for the September 2025 20th filing due date batch, continued
Riya Agrawal	Staff/Assistant	17 Oct 2025	Compliance Filings	9.0	File all September 2025 sales and use tax returns through states' online portals for the 20th filing due date batch
Phillip Zelaya	Staff/Assistant	20 Oct 2025	Compliance preparation	0.5	Review September 2025 20th batch Anybill upload payments
Kelly Tran	Senior	20 Oct 2025	Compliance preparation	1.0	Review September 2025 20th batch e-filing confirmations
Phillip Zelaya	Staff/Assistant	21 Oct 2025	Compliance preparation	0.5	Review September 2025 20th batch e-filing confirmations
Kelly Tran	Senior	22 Oct 2025	Compliance preparation	1.0	Prepare October monthly billing for the engagement.
Phillip Zelaya	Staff/Assistant	22 Oct 2025	Compliance preparation	0.3	Review and handle all outstanding tax notices, continued
Phillip Zelaya	Staff/Assistant	23 Oct 2025	Compliance preparation	0.4	Prepare and review the critical dates calendar for the October 2025 tax period
Phillip Zelaya	Staff/Assistant	29 Oct 2025	Compliance preparation	0.5	Review October monthly invoice and send it out to the client.
JT Yang	Senior	30 Oct 2025	Compliance preparation	1.0	Vertex maintenance support and preparation for the monthly updates.
Phillip Zelaya	Staff/Assistant	01 Dec 2025	Compliance Preparation	0.5	Prepare and send critical dates calendar for November 2025 tax period
Phillip Zelaya	Staff/Assistant	01 Dec 2025	Compliance Preparation	0.5	Prepare and send critical dates calendar for November 2025 tax period, continued

SUT Compliance (Fixed Fee)

Name	Rank	Date	Project Category	Hours Charged	Description
Riya Agrawal	Staff/Assistant	02 Dec 2025	Compliance Preparation	3.0	Review sales tax portals for account updates for filing frequency changes; notices issued and balances due
Jacinda Danielle Butler	Senior	03 Dec 2025	Compliance Preparation	0.3	Senior review of November 2025 critical dates calendar
Phillip Zelaya	Staff/Assistant	03 Dec 2025	Compliance Preparation	0.5	Review and respond to client emails regarding data
Phillip Zelaya	Staff/Assistant	03 Dec 2025	Compliance Preparation	0.5	Review and respond to client emails regarding data, continued
Riya Agrawal	Staff/Assistant	05 Dec 2025	Compliance Preparation	0.5	Review November 2025 data confirmation reports
Riya Agrawal	Staff/Assistant	05 Dec 2025	Workpaper Review	0.5	Review November 2025 15th batch returns and payment register
Harikrishnan B	Senior	08 Dec 2025	Workpaper Review	2.0	Review sales tax returns and related reports and workpapers for the November 2025 15th filing due date batch.
Jacinda Danielle Butler	Senior	08 Dec 2025	Workpaper Review	0.5	Senior review of November 2025 data confirmation reports
Jacinda Danielle Butler	Senior	08 Dec 2025	Workpaper Review	0.5	Senior review of November 2025 15th batch sales tax returns and payment register
Jacinda Danielle Butler	Senior	08 Dec 2025	Workpaper Review	0.5	Review and update November billing template
Phillip Zelaya	Staff/Assistant	08 Dec 2025	Workpaper Review	1.5	Review November 2025 data validation reports; upload to client portal and notify client to review and approve
Jacinda Danielle Butler	Senior	09 Dec 2025	Compliance Preparation	2.1	Review and update November billing template, continued
Jacinda Danielle Butler	Senior	10 Dec 2025	Compliance Preparation	1.0	Review and update November billing template, continued
Phillip Zelaya	Staff/Assistant	10 Dec 2025	Compliance Preparation	0.5	Review updated statement of work from region team
Riya Agrawal	Staff/Assistant	11 Dec 2025	Compliance Preparation	4.0	Complete manual adjustments and generate November 2025 sales tax returns
Riya Agrawal	Staff/Assistant	11 Dec 2025	Compliance Preparation	3.0	Prepare sales tax returns and the corresponding payment register for the November 2025 20th batch filing due date
Phillip Zelaya	Staff/Assistant	11 Dec 2025	Compliance Preparation	1.0	Contact New Mexico to resolve misapplied payment for the October 2025 tax period
Harikrishnan B	Senior	12 Dec 2025	Workpaper Review	4.0	Review sales tax returns and related reports and workpapers for the November 2025 20th batch filing due date
Jacinda Danielle Butler	Senior	12 Dec 2025	Compliance Preparation	1.6	Review and update August - October 2025 billing template
Jacinda Danielle Butler	Senior	15 Dec 2025	Workpaper Review	0.5	Senior review of November 2025 data files and reports
Jacinda Danielle Butler	Senior	15 Dec 2025	Workpaper Review	1.6	Senior review of sales tax returns and related reports and workpapers for the November 2025 20th batch filing due date
Phillip Zelaya	Staff/Assistant	15 Dec 2025	Workpaper Review	1.0	Review sales tax returns and related reports and workpapers for the November 2025 20th batch filing due date
Phillip Zelaya	Staff/Assistant	15 Dec 2025	Workpaper Review	1.0	Review sales tax returns and related reports and workpapers for the November 2025 20th batch filing due date, continued
Jacinda Danielle Butler	Senior	16 Dec 2025	Workpaper Review	0.5	Senior review of sales tax returns and related reports and workpapers for the November 2025 20th batch filing due date, continued
Phillip Zelaya	Staff/Assistant	16 Dec 2025	Workpaper Review	0.5	Review sales tax returns and related reports and workpapers for the November 2025 20th batch filing due date, continued
Phillip Zelaya	Staff/Assistant	16 Dec 2025	Compliance Preparation	0.5	Upload November 2025 20th batch sales tax deliverables to the client portal and notified client to review
Harikrishnan B	Senior	17 Dec 2025	Workpaper Review	2.0	Review sales tax returns and related reports and workpapers for the November 2025 20th batch filing due date, continued
Riya Agrawal	Staff/Assistant	17 Dec 2025	Compliance Filings	7.0	File all November 2025 sales and use tax returns through states' online portals for the 20th filing due date batch

SUT Compliance (Fixed Fee)

Name	Rank	Date	Project Category	Hours Charged	Description
Jacinda Danielle Butler	Senior	17 Dec 2025	Compliance Filings	0.3	Senior review of November 2025 20th batch payment upload
Sujay M	Senior	18 Dec 2025	Compliance Preparation	0.5	Upload updated master service agreement and statement of work to the internal database
Jacinda Danielle Butler	Senior	18 Dec 2025	Compliance Preparation	0.9	Review Missouri account online to confirm prior filings and tax types
Phillip Zelaya	Staff/Assistant	18 Dec 2025	Compliance Preparation	1.0	Review Missouri account online and reached out to client to confirm tax types
Phillip Zelaya	Staff/Assistant	18 Dec 2025	Compliance Preparation	1.0	Review Missouri account online and reached out to client to confirm tax types, continued
Harikrishnan B	Senior	19 Dec 2025	Compliance Filings	2.0	Review November 2025 20th batch e-filing confirmations
Jacinda Danielle Butler	Senior	19 Dec 2025	Compliance Filings	0.3	Senior review of November 2025 20th batch e-filing confirmations
Phillip Zelaya	Staff/Assistant	19 Dec 2025	Compliance Filings	1.0	Review November 2025 20th batch e-filing confirmations
Phillip Zelaya	Staff/Assistant	19 Dec 2025	Compliance Filings	1.0	Review November 2025 20th batch e-filing confirmations, continued
Jacinda Danielle Butler	Senior	22 Dec 2025	Compliance Filings	0.1	Senior review of November 2025 20th batch payment upload
Phillip Zelaya	Staff/Assistant	22 Dec 2025	Compliance Filings	1.0	Review November 2025 20th batch e-filing confirmations, continued
Phillip Zelaya	Staff/Assistant	23 Dec 2025	Compliance Preparation	0.5	Review online accounts for outstanding notices
Phillip Zelaya	Staff/Assistant	24 Dec 2025	Compliance Preparation	0.5	Follow up on Missouri account and send email to client regarding status, continued
			Total	177.0	

Total Fixed Fees Sought for Sales and Use Tax Compliance Services During Fee Period: \$23,222.00

SUT Compliance (Hourly)

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Riya Agrawal	Staff/Assistant	03 Nov 2025	Compliance Filings	Review sales tax portals for account updates for filing frequency changes; notices issued and balances due	1.0	\$315.00	\$315.00
Riya Agrawal	Staff/Assistant	03 Nov 2025	Compliance Preparation	Prepare the critical dates calendar for the October 2025 tax period	1.0	\$315.00	\$315.00
Jacinda Danielle Butler	Senior	03 Nov 2025	Compliance Preparation	Review (senior level) the October 2025 tax period critical dates calendar	0.2	\$405.00	\$81.00
Jacinda Danielle Butler	Senior	04 Nov 2025	Compliance Preparation	Review client sales tax data files prior to data processing for October 2025 tax period	0.1	\$405.00	\$40.50
Phillip Zelaya	Staff/Assistant	04 Nov 2025	Compliance Preparation	Review of all state accounts for any outstanding credits, balances or notices	0.1	\$315.00	\$31.50
Phillip Zelaya	Staff/Assistant	04 Nov 2025	Compliance Preparation	Set up file folders for October 2025 compliance	0.2	\$315.00	\$47.25
Phillip Zelaya	Staff/Assistant	04 Nov 2025	Compliance Preparation	Review October 2025 critical dates calendar and send to the client	0.3	\$315.00	\$78.75
Phillip Zelaya	Staff/Assistant	05 Nov 2025	Compliance Preparation	Download and review of October 2025 client compliance data files prior to processing	0.5	\$315.00	\$157.50
Riya Agrawal	Staff/Assistant	06 Nov 2025	Compliance Preparation	Import internally processed data into Vertex to generate Vertex returns	1.0	\$315.00	\$315.00
Riya Agrawal	Staff/Assistant	06 Nov 2025	Compliance Preparation	Prepare manual revisions to returns	1.0	\$315.00	\$315.00
Riya Agrawal	Staff/Assistant	06 Nov 2025	Compliance Preparation	Prepare sales tax returns for the 15th filing due date batch	1.0	\$315.00	\$315.00
Phillip Zelaya	Staff/Assistant	06 Nov 2025	Compliance Preparation	Review of outstanding notices and balances on sales tax portals	0.5	\$315.00	\$157.50
Harikrishnan B	Senior	07 Nov 2025	Workpaper Review	Review sales tax returns and related reports and workpapers for the 15th filing due date batch.	3.0	\$405.00	\$1,215.00
Phillip Zelaya	Staff/Assistant	07 Nov 2025	Compliance Preparation	Validate generated reports against data for the reasonableness and be ready to send out the validation reports to the client.	0.5	\$315.00	\$157.50
Jacinda Danielle Butler	Senior	10 Nov 2025	Workpaper Review	Review (senior level) sales tax returns and related reports and workpapers for the 15th filing due date batch for reasonableness	0.5	\$405.00	\$202.50
Phillip Zelaya	Staff/Assistant	11 Nov 2025	Workpaper Review	Review (US Staff) sales tax returns and related reports and workpapers for the 15th filing due date batch for reasonableness and send out the 15th batch returns and payment register to the client for approval.	0.5	\$315.00	\$157.50
Harikrishnan B	Senior	11 Nov 2025	Workpaper Review	Review sales tax returns and related reports and workpapers for the 20th filing due date batch.	5.0	\$405.00	\$2,025.00
Jacinda Danielle Butler	Senior	11 Nov 2025	Compliance Preparation	Review (senior level) upload of 15th batch payments	0.3	\$405.00	\$121.50
Jacinda Danielle Butler	Senior	12 Nov 2025	Compliance Filings	Review (senior level) 15th batch sales tax e-filing confirmations	0.1	\$405.00	\$40.50
Nathan William Barrett	Staff/Assistant	12 Nov 2025	Compliance Preparation	Set up GTP IT account access for new US team member	0.2	\$315.00	\$63.00
Phillip Zelaya	Staff/Assistant	13 Nov 2025	Compliance Filings	Review 15th batch Anybill sales tax payment upload confirmations.	0.5	\$315.00	\$157.50
Riya Agrawal	Staff/Assistant	13 Nov 2025	Compliance Preparation	Generate and save the 20th sales tax returns in pdf format from Vertex Returns	2.0	\$315.00	\$630.00
Riya Agrawal	Staff/Assistant	13 Nov 2025	Compliance Preparation	Prepare all necessary manual revisions to the 20th returns	2.0	\$315.00	\$630.00
Riya Agrawal	Staff/Assistant	13 Nov 2025	Compliance Preparation	Prepare all workpapers and reconciliations for the 20th filing due date batch	2.0	\$315.00	\$630.00
Riya Agrawal	Staff/Assistant	13 Nov 2025	Compliance Preparation	Review and check off all 20th batch return items on the return filing calendar	2.0	\$315.00	\$630.00
Phillip Zelaya	Staff/Assistant	14 Nov 2025	Compliance Filings	Review of 15th batch E-file sales tax confirmations	0.1	\$315.00	\$31.50
Phillip Zelaya	Staff/Assistant	14 Nov 2025	Workpaper Review	Review (US Staff) sales tax returns and related reports and workpapers for the 20th filing due date batch for reasonableness and send out the 20th batch returns and payment register to the client for approval.	0.4	\$315.00	\$126.00
Jacinda Danielle Butler	Senior	14 Nov 2025	Workpaper Review	Review (senior level) sales tax returns and related workpapers for the 20th filing due date batch for reasonableness	1.0	\$405.00	\$405.00
Jacinda Danielle Butler	Senior	17 Nov 2025	Compliance Filings	Review (senior level) upload of 20th batch sales tax payments	0.4	\$405.00	\$162.00
Phillip Zelaya	Staff/Assistant	17 Nov 2025	Compliance Filings	Review (staff level) 20th batch Anybill sales tax payment uploads	0.5	\$315.00	\$157.50
Jacinda Danielle Butler	Senior	19 Nov 2025	Compliance Filings	Review (senior level) 20th batch sales tax e-filing confirmations	0.3	\$405.00	\$121.50
Phillip Zelaya	Staff/Assistant	19 Nov 2025	Compliance Filings	Review EDI sales tax return uploads due to security issue with network	0.3	\$315.00	\$78.75
Phillip Zelaya	Staff/Assistant	19 Nov 2025	Compliance Filings	Review of 20th batch sales tax E-file confirmations	0.3	\$315.00	\$78.75
Harikrishnan B	Senior	19 Nov 2025	Compliance Filings	Review filing and confirmations of sales tax returns for 20th filing due batch (continued)	2.0	\$405.00	\$810.00
Jacinda Danielle Butler	Senior	20 Nov 2025	Compliance Filings	Review (senior level) of 20th batch automated clearing house sales tax payments submitted by Anybill to confirm submitted successfully	0.1	\$405.00	\$40.50
Phillip Zelaya	Staff/Assistant	20 Nov 2025	Compliance Filings	Review 20th batch sales tax E-file confirmations	0.5	\$315.00	\$157.50
Riya Agrawal	Staff/Assistant	21 Nov 2025	Compliance Filings	File all sales and use tax returns through state's online portal for the 20th filing due date batch. Save the filing confirmations and check off our filing calendar.	8.0	\$315.00	\$2,520.00
Phillip Zelaya	Staff/Assistant	24 Nov 2025	Compliance Filings	Review and ensure all monthly compliance tasks are complete.	0.3	\$315.00	\$78.75

SUT Compliance (Hourly)

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Phillip Zelaya	Staff/Assistant	24 Nov 2025	Compliance Preparation	Prepare and review November 2025 sales tax critical dates calendar and send it out to the client.	0.3	\$315.00	\$78.75
				Total	39.7		\$13,675.50

Property Tax Compliance (Fixed Fee)

Name	Rank	Date	Project Category	Hours Charged	Description
Daniela Altamirano	Senior	21 Aug 2025	Tax Bills	1.1	Prepare and finalize Anybill funding request.
Jeevan Kumar GS	Staff/Assistant	21 Aug 2025	Renditions	3.3	Review West Virginia client provided data and generate West Virginia Panhandle property tax returns. Save final renditions in data repository.
Gopichand Chebrolu	Senior	21 Aug 2025	Tax Bills	1.1	Prepare Anybill funding request and ensure all check requests are flowing correctly to the request.
Gopichand Chebrolu	Senior	21 Aug 2025	Renditions	0.9	Generate and review 5 West Virginia final renditions.
Gopichand Chebrolu	Senior	21 Aug 2025	Tax Bills	1.0	Review 10 tax bills for payment ensuring all relative data is accurate for processing.
Daniela Altamirano	Senior	22 Aug 2025	Data	0.1	Review 10/1 client provided fixed asset data with Gopichand Chebrolu.
Daniela Altamirano	Senior	22 Aug 2025	Tax Bills	0.4	Perform missing tax bill search.
Jeevan Kumar GS	Staff/Assistant	22 Aug 2025	Tax Bills	0.8	Create Anybill upload and funding file.
Jeevan Kumar GS	Staff/Assistant	22 Aug 2025	Renditions	3.6	Prepare client provided fixed asset data required for preparation of West Virginia Panhandle returns.
Gopichand Chebrolu	Senior	22 Aug 2025	Renditions	0.9	Generate 5 ModivCare West Virginia renditions and perform Efiling.
Gopichand Chebrolu	Senior	22 Aug 2025	Tax Bills	0.9	First level approval of tax bills.
Javan L. Cole	Senior	26 Aug 2025	General	0.5	Receive and process jurisdictional notices received at Dallas office.
Daniela Altamirano	Senior	27 Aug 2025	General	1.5	Process Florida Notices of Value (NOV) and update Property Tax Made Simple (PTMS).
Gopichand Chebrolu	Senior	22 Sep 2025	Notice of Value	1.1	Process Georgia Notices of Value (NOV) and update PTMS with values.
Gopichand Chebrolu	Senior	23 Sep 2025	Notice of Value	1.2	Process Louisiana Notices of Value (NOV) and update PTMS with values.
Gopichand Chebrolu	Senior	24 Sep 2025	Notice of Value	1.2	Process Florida Notices of Value (NOV) and update PTMS with values.
Gopichand Chebrolu	Senior	25 Sep 2025	Notice of Value	1.3	Process Georgia Notices of Value (NOV) and update PTMS with values.
Gopichand Chebrolu	Senior	26 Sep 2025	Notice of Value	1.1	Process and review Louisiana Notices of Value (NOV), update PTMS
Ramya N	Senior	30 Sep 2025	Tax Bills	2.0	Prepare check requests (CR) for ModivCare Connecticut. Review and confirm entity name, collector, collector account, payee address, tax amount, due date and update status.
Ramya N	Senior	30 Sep 2025	Tax Bills	1.2	Prepare check requests (CR) for ModivCare Alabama. Review and confirm entity name, collector, collector account, payee address, tax amount, due date and update status.
Ramya N	Senior	03 Oct 2025	Data	1.2	Collate client provided fixed asset data, verify non BPP states and confirm data is complete and ready for import into PTMS.
Ramya N	Senior	03 Oct 2025	Tax Bills	1.2	Review 26 tax bills, verify account and assessed value (AV) in values tab, verify bill in payment manager, verify collector, account number, due date, tax amount and collector address. Verify CR numbers and naming convention match and prepare.
Daniela Altamirano	Senior	05 Oct 2025	Tax Bills	1.5	Search for missing tax bills due within 20 days for Georgia.
Gopichand Chebrolu	Senior	06 Oct 2025	Tax Bills	0.9	Review Florida tax bills for accuracy and correctness.
Daniela Altamirano	Senior	07 Oct 2025	Tax Bills	1.3	Prepare Anybill funding request for US and client review.
Gopichand Chebrolu	Senior	07 Oct 2025	Tax Bills	0.9	Process HIGI Florida tax bills for approval.
Ramya N	Senior	07 Oct 2025	Tax Bills	0.6	Upload tax bill template for review and approval. Tax bill report includes 15 CR's.

Property Tax Compliance (Fixed Fee)

Name	Rank	Date	Project Category	Hours Charged	Description
Ramya N	Senior	07 Oct 2025	Tax Bills	2.8	Review 48 tax bills for various states and prepare CR's for US approval.
Daniela Altamirano	Senior	08 Oct 2025	Data	0.5	Request additional fixed asset data information from Client for Connecticut and Alabama needed to file renditions.
Gopichand Chebrolu	Senior	08 Oct 2025	Data	1.1	Verify client provided data, format fixed asset (FA) listing and identify missing fields, complete VLOOKUP to derive additional information. Complete site code comparison and provide comments for follow up to US team.
Gopichand Chebrolu	Senior	09 Oct 2025	Tax Bills	0.9	Prepare Anybill upload and verify CR's and collector address perform 1st approval, send for 2nd approval, performing Anybill upload and send confirmation email to Client.
Ramya N	Senior	10 Oct 2025	Tax Bills	0.6	Review tax bills, and process bills in payment manager.
Gopichand Chebrolu	Senior	13 Oct 2025	Data	0.7	Prepare Alabama client provided fixed asset data for import into PTMS for rendition preparation.
Gopichand Chebrolu	Senior	14 Oct 2025	Data	0.5	Prepare Connecticut client provided fixed asset data for import into PTMS for rendition preparation.
Ramya N	Senior	14 Oct 2025	Renditions	0.3	Review FA listings for Maricopa County Arizona, confirm zero accounts per assessor documentation and notify US team.
Gopichand Chebrolu	Senior	16 Oct 2025	Data	0.5	Format fixed asset data file import into PTMS..
Ramya N	Senior	16 Oct 2025	Renditions	3.8	Prepare client provided fixed asset data for import into PTMS for rendition preparation.
Gopichand Chebrolu	Senior	21 Oct 2025	Renditions	1.9	Generate ModivCare sample rendition, prepare rendered value summary and identify zero returns.
Gopichand Chebrolu	Senior	21 Oct 2025	Renditions	1.5	Generate HIGI CT rendition sample and prepare summary report.
Daniela Altamirano	Senior	22 Oct 2025	Renditions	2.0	Review PTMS generated sample renditions for Higi and PCS.
Gopichand Chebrolu	Senior	22 Oct 2025	Renditions	1.1	Generate CT rendition sample and prepare summary report.
Gopichand Chebrolu	Senior	22 Oct 2025	Data	0.9	Prepare HIGI client provided fixed asset data import into PTMS.
Daniela Altamirano	Senior	23 Oct 2025	Renditions	1.6	Review Higi and PCS final renditions.
Gopichand Chebrolu	Senior	23 Oct 2025	Renditions	2.3	Generate 70 Higi Connecticut final returns.
Daniela Altamirano	Senior	24 Oct 2025	Tax Bills	1.5	Prepare Anybill funding request for US and client review. Perform outstanding check research.
Gopichand Chebrolu	Senior	24 Oct 2025	Tax Bills	0.9	Review Anybill file and send confirmation to client.
Daniela Altamirano	Senior	29 Oct 2025	Renditions	0.5	Follow up with Stephanie Reed (client) on client provided fixed asset data to discuss questions related to location and reportability.
Daniela Altamirano	Senior	30 Oct 2025	Renditions	1.0	Call with GDS team to discuss PCS Connecticut returns.
Gopichand Chebrolu	Senior	30 Oct 2025	Data	1.5	Prepare PCS client provided fixed asset data for import data into PTMS.
Gopichand Chebrolu	Senior	31 Oct 2025	Renditions	1.5	Generate 7 PCS Connecticut final returns.
Gopichand Chebrolu	Senior	3-Nov-25	Tax Services	0.5	Review 9 Texas tax bills processed by team in property tax software.
Gopichand Chebrolu	Senior	4-Nov-25	Tax Services	0.5	Review 10 Florida tax bills processed by team in property tax software.
Gopichand Chebrolu	Senior	7-Nov-25	Tax Services	0.5	Review 8 Virginia tax bills processed by team in property tax software.
Daniela Altamirano	Senior	10-Nov-25	Tax Services	0.8	Retrieve tax due amounts for delinquent tax bills.
Gopichand Chebrolu	Senior	10-Nov-25	Tax Services	1.1	Review 15 tax bills processed by team in property tax software.
Jeevan Kumar GS	Staff/Assistant	10-Nov-25	Tax Services	1.4	Process 50 tax bills for various states due 11.30.25

Property Tax Compliance (Fixed Fee)

Name	Rank	Date	Project Category	Hours Charged	Description
Mihul .	Staff/Assistant	10-Nov-25	Tax Services	1.5	Process 20 Alabama tax bills.
Ramya N	Senior	10-Nov-25	Tax Services	5.0	Review 102 tax bills due
Daniela Altamirano	Senior	11-Nov-25	Tax Services	0.7	Continue search for missing tax bills due 11.30.25
Gopichand Chebrolu	Senior	11-Nov-25	Tax Services	1.1	Review 19 tax bills processed by team in property tax software.
Jeevan Kumar GS	Staff/Assistant	11-Nov-25	Tax Services	1.4	Process 14 tax bills for various states due 11.30.25
Jeevan Kumar GS	Staff/Assistant	11-Nov-25	Tax Services	0.9	Call with Daniel Altamirano to review funding report
Daniela Altamirano	Senior	12-Nov-25	Tax Services	0.9	Call with Jeevan Kumar to review funding report
Gopichand Chebrolu	Senior	12-Nov-25	Tax Services	1.1	Conduct online research for 70 missing Florida tax bills.
Jeevan Kumar GS	Staff/Assistant	12-Nov-25	Tax Services	2.6	Process 30 tax bills for various states due 11.30.25
Jeevan Kumar GS	Staff/Assistant	12-Nov-25	Tax Services	1.6	Research online for 26 missing tax bills.
Gopichand Chebrolu	Senior	13-Nov-25	Tax Services	1.0	Review 5 tax bills processed by team in property tax software.
Jeevan Kumar GS	Staff/Assistant	13-Nov-25	Tax Services	3.0	Process 25 tax bills for various states due 11.30.25
Daniela Altamirano	Senior	14-Nov-25	Tax Services	0.1	Search for missing tax bills due 11.30.25
Daniela Altamirano	Senior	14-Nov-25	Tax Services	0.1	Provide team with updated tax bills due 11.30.25
Daniela Altamirano	Senior	14-Nov-25	Tax Services	0.1	Review updated funding request with GDS team.
Daniela Altamirano	Senior	14-Nov-25	Tax Services	1.1	Review updated funding request with additional tax bills included.
Daniela Altamirano	Senior	14-Nov-25	Tax Services	0.1	Research missing Virginia tax bills.
Gopichand Chebrolu	Senior	14-Nov-25	Tax Services	1.1	Perform first level review of Anybill funding report.
Jeevan Kumar GS	Staff/Assistant	14-Nov-25	Tax Services	2.6	Process 20 tax bills for various states due 11.30.25
Gopichand Chebrolu	Senior	17-Nov-25	Tax Services	0.9	Review 10 North Carolina tax bills processed by team in property tax software.
Jeevan Kumar GS	Staff/Assistant	17-Nov-25	Tax Services	2.5	Process 30 tax bills for various states due 11.30.25
Daniela Altamirano	Senior	18-Nov-25	Tax Services	0.9	Continue search for missing Virginia tax bills due 12.5.25
Jeevan Kumar GS	Staff/Assistant	18-Nov-25	Tax Services	2.2	Process 22 tax bills for various states due 11.30.25
Mihul .	Staff/Assistant	18-Nov-25	Tax Services	3.0	Process 28 Florida tax bills.
Daniela Altamirano	Senior	19-Nov-25	Tax Services	6.2	Update missing tax bill report with Georgia tax bill information.
Jeevan Kumar GS	Staff/Assistant	19-Nov-25	Tax Services	2.8	Process 22 tax bills for various states due 11.30.25
Mihul .	Staff/Assistant	19-Nov-25	Tax Services	0.2	Process 1 Virginia tax bill.
Daniela Altamirano	Senior	20-Nov-25	Tax Services	0.3	Search online for missing Georgia tax bills due through 12.20.25
Gopichand Chebrolu	Senior	20-Nov-25	Tax Services	1.5	Prepare Alabama data for rendition process.
Gopichand Chebrolu	Senior	20-Nov-25	Tax Services	0.9	Review 10 tax bills processed by team in property tax software.
Jeevan Kumar GS	Staff/Assistant	20-Nov-25	Tax Services	3.2	Process 35 tax bills for various states due 11.30.25
Mihul .	Staff/Assistant	20-Nov-25	Tax Services	2.2	Process 28 tax bills for various states due 11.30.25.
Mihul .	Staff/Assistant	20-Nov-25	Tax Services	5.0	Process 50 Florida tax bills.
Ramya N	Senior	20-Nov-25	Tax Services	3.2	Review 62 tax bills
Daniela Altamirano	Senior	21-Nov-25	Tax Services	2.1	Review funding request report.
Daniela Altamirano	Senior	21-Nov-25	Tax Services	0.2	Online search for missing tax bills due though 12.20.25
Gopichand Chebrolu	Senior	21-Nov-25	Tax Services	0.7	Generate Alabama rendition sample for US Team review.
Gopichand Chebrolu	Senior	21-Nov-25	Tax Services	0.9	Review 15 tax bills processed by team in property tax software.
Jeevan Kumar GS	Staff/Assistant	21-Nov-25	Tax Services	2.2	Process 25 tax bills for various states due 11.30.25
Ramya N	Senior	21-Nov-25	Tax Services	1.4	Review 52 check requests
Daniela Altamirano	Senior	24-Nov-25	Tax Services	0.8	Complete online search of missing tax bills due first week of December.

Property Tax Compliance (Fixed Fee)

Name	Rank	Date	Project Category	Hours Charged	Description
Gopichand Chebrolu	Senior	24-Nov-25	Tax Services	1.8	Generate 60 Alabama rendition for mailing.
Gopichand Chebrolu	Senior	24-Nov-25	Tax Services	0.9	Review 10 Texas tax bills processed by team in property tax software.
Jessica Montgomery	Senior Manager	24-Nov-25	Tax Services	2.0	Review Alabama renditions and provide final approval to finalize and mail.
Daniela Altamirano	Senior	25-Nov-25	Tax Services	1.9	Conduct online search of missing tax bills due 12.31.25.
Daniela Altamirano	Senior	25-Nov-25	Tax Services	0.7	Review Alabama sample return for accuracy and cosmetic errors.
Jeevan Kumar GS	Staff/Assistant	25-Nov-25	Tax Services	1.4	Process 12 Texas tax bills.
Jessica Montgomery	Senior Manager	25-Nov-25	Tax Services	1.0	Provide client with updated information regarding pending payments through 1/31/26.
Sean Clayton	Senior	25-Nov-25	Tax Services	0.5	Open, scan and forward daily mail received in Dallas office to GDS team
Daniela Altamirano	Senior	26-Nov-25	Tax Services	0.9	Load final Alabama renditions into data repository site.
Gopichand Chebrolu	Senior	27-Nov-25	Tax Services	0.9	Review 10 South Carolina tax bills processed by team in property tax software.
Mihul .	Staff/Assistant	27-Nov-25	Tax Services	2.2	Process 20 Texas tax bills.
Daniela Altamirano	Senior	28-Nov-25	Tax Services	0.2	Complete online search of missing tax bills due 12.31.25.
Gopichand Chebrolu	Senior	28-Nov-25	Tax Services	0.9	Review 10 North Carolina tax bills processed by team in property tax software.
Mihul .	Staff/Assistant	28-Nov-25	Tax Services	5.2	Process 51 South Carolina tax bills.
Ramya N	Senior	1-Dec-25	Tax Services	3.2	Process 95 tax bills.
Ravikumar B K	Staff/Assistant	1-Dec-25	Tax Services	6.3	Process 51 tax bills.
Gopichand Chebrolu	Senior	1-Dec-25	Tax Services	0.8	Prepare missing tax bill report for tax bills due December 31, 2025.
Gopichand Chebrolu	Senior	1-Dec-25	Tax Services	0.7	Review 15 Texas and North Carolina tax bills.
Mihul .	Staff/Assistant	1-Dec-25	Tax Services	3.5	Process 30 tax bills various states.
Mihul .	Staff/Assistant	1-Dec-25	Tax Services	2.0	Process 22 tax bills for various states.
Gopichand Chebrolu	Senior	1-Dec-25	Tax Services	0.6	Complete 10 online Alabama rendition filings.
Mihul .	Staff/Assistant	2-Dec-25	Tax Services	1.3	Process 12 tax bills for various states.
Gopichand Chebrolu	Senior	2-Dec-25	Tax Services	0.5	Prepare Arizona 50 Arizona site closure requests.
Suddhapally Sairam	Senior	2-Dec-25	Tax Services	2.1	Review 72 tax bills processed by team.
Ravikumar B K	Staff/Assistant	2-Dec-25	Tax Services	4.1	Process 30 tax bills.
Bhaskara M A	Staff/Assistant	2-Dec-25	Tax Services	1.0	Process 34 tax bills.
Gopichand Chebrolu	Senior	2-Dec-25	Tax Services	0.9	Review 16 Texas and South Carolina tax bills.
Mihul .	Staff/Assistant	2-Dec-25	Tax Services	4.2	Process 40 tax bills for various states.
Ramya N	Senior	3-Dec-25	Tax Services	1.7	Review 74 check requests.
Suddhapally Sairam	Senior	3-Dec-25	Tax Services	1.7	Review 56 tax bills processed by team.
Gopichand Chebrolu	Senior	3-Dec-25	Tax Services	0.6	Process 20 Alabama online renditions.
Daniela Altamirano	Senior	3-Dec-25	Tax Services	3.5	Review clients real property locations and forward to client.
Mihul .	Staff/Assistant	3-Dec-25	Tax Services	1.3	Process 14 tax bills for various states.
Gopichand Chebrolu	Senior	3-Dec-25	Tax Services	0.8	Review 15 tax bills.
Mihul .	Staff/Assistant	4-Dec-25	Tax Services	3.0	Process 34 tax bills for various states.
Mihul .	Staff/Assistant	4-Dec-25	Tax Services	0.5	Process 8 tax bills for various states.
Mihul .	Staff/Assistant	4-Dec-25	Tax Services	2.6	Process 26 Alabama tax bills.
Gopichand Chebrolu	Senior	4-Dec-25	Tax Services	0.8	First level funding request review.
Gopichand Chebrolu	Senior	4-Dec-25	Tax Services	0.8	File 10 online Alabama renditions.
Daniela Altamirano	Senior	4-Dec-25	Tax Services	1.5	Second level review funding request.

Property Tax Compliance (Fixed Fee)

Name	Rank	Date	Project Category	Hours Charged	Description
Daniela Altamirano	Senior	4-Dec-25	Tax Services	0.9	Forward funding request to client for review and approval.
Gopichand Chebrolu	Senior	4-Dec-25	Tax Services	0.9	Review 15 Texas and Louisiana tax bills.
Mihul .	Staff/Assistant	4-Dec-25	Tax Services	0.3	Process 2 Alabama tax bills.
Mihul .	Staff/Assistant	4-Dec-25	Tax Services	0.4	Process 4 North Carolina tax bills.
Mihul .	Staff/Assistant	5-Dec-25	Tax Services	2.0	Process 20 tax bills for various states.
Ramya N	Senior	5-Dec-25	Tax Services	0.6	Review 24 check requests..
Ramya N	Senior	5-Dec-25	Tax Services	1.2	Review 45 tax bills.
Daniela Altamirano	Senior	5-Dec-25	Tax Services	0.1	Review client correspondence.
Gopichand Chebrolu	Senior	5-Dec-25	Tax Services	0.8	Finalize first level funding request review.
Daniela Altamirano	Senior	5-Dec-25	Tax Services	0.3	Search for Clark County tax bills.
Gopichand Chebrolu	Senior	5-Dec-25	Tax Services	0.9	Complete 9 online Alabama rendition filings.
Ravikumar B K	Staff/Assistant	8-Dec-25	Tax Services	0.5	Tax bill processing.
Ramya N	Senior	8-Dec-25	Tax Services	1.9	Review 49 tax bills.
Daniela Altamirano	Senior	8-Dec-25	Tax Services	0.9	Update real property listing.
Ravikumar B K	Staff/Assistant	9-Dec-25	Tax Services	0.6	Tax bill processing.
Mihul .	Staff/Assistant	9-Dec-25	Tax Services	1.0	Resolve issues for 15 tax bills.
Gopichand Chebrolu	Senior	9-Dec-25	Tax Services	1.1	Prepare tax year 2025 Alabama data for import.
Daniela Altamirano	Senior	9-Dec-25	Tax Services	2.5	Search for missing Texas tax bills due 1/31/26.
Ramya N	Senior	10-Dec-25	Tax Services	1.4	Review 42 check request for processing.
Mihul .	Staff/Assistant	10-Dec-25	Tax Services	6.0	Process 54 Texas tax bills.
Mihul .	Staff/Assistant	10-Dec-25	Tax Services	3.0	Resolve issues for 30 Texas tax bills.
Ramya N	Senior	10-Dec-25	Tax Services	0.7	Create check requests for 107 tax bills.
Ramya N	Senior	10-Dec-25	Tax Services	2.1	Review 60 tax bills.
Daniela Altamirano	Senior	10-Dec-25	Tax Services	1.2	Second level review funding request.
Daniela Altamirano	Senior	11-Dec-25	Tax Services	0.3	File Limestone Alabama rendition online.
Sean Clayton	Senior	19-Dec-25	Tax Services	0.4	Open daily mail and forward to team for process.
Mihul .	Staff/Assistant	19-Dec-25	Tax Services	2.5	Process 20 tax bills for various states.
Ramya N	Senior	23-Dec-25	Tax Services	1.1	Review 26 check requests for processing.
			Total	242.9	

Total Fees Sought for Sales and Use Tax Compliance Services During Fee Dec Period: \$70,770.00

Foundation Returns (Fixed Fee)

Name	Rank	Date	Project Category	Hours Charged	Description
Voula Spyridis	Senior Manager	12 Nov 2025	Tax Services	1.5	ModivCare Foundation 2024 Form 990-PF tax compliance - review of tax return - Day 2
Stephen Clarke	Executive Director	13 Nov 2025	Tax Services	0.3	Correspondence with Matt Lazzeri and Voula Spyridis re: IRS filing obligations of, Modivcare Gives, and whether it has any owners, for IRS filing purposes, as a nonprofit, non-stock corporation
Voula Spyridis	Senior Manager	13 Nov 2025	Tax Services	0.5	ModivCare Foundation 2024 Form 990-PF tax compliance - finalize tax returns for electronic filing and submit e-file
Jessica Brewer	Staff/Assistant	17 Nov 2025	Tax Services	2.7	ModivCare Gives 2024 1120 tax compliance - prepare Form 1120 and AICPA checklist
Rachel Roman	Senior Manager	17 Nov 2025	Tax Services	0.8	Send team instructions on Modivcare Gives return preparation. Review return and send to Matt
Thad Reeser	Senior	17 Nov 2025	Tax Services	0.3	Call with staff Jessica Brewer on overall process of preparing the foundation return and how to set up in the system.
Rachel Roman	Senior Manager	19 Nov 2025	Tax Services	0.4	Write statement for return on Modivcare Gives return and send to team and review updated form
Jessica Brewer	Staff/Assistant	25 Nov 2025	Tax Services	1.7	ModivCare Gives 2024 1120 tax compliance - final updates to Form 1120 and AICPA checklist, qualify for electronic filing, and electronic filing of tax return
Rachel Roman	Senior Manager	25 Nov 2025	Tax Services	0.4	Review XML and output from reviewer tool for ModivCare Gives federal return for 2024 year. Review and signoff on AICPA checklist.
			Total	8.6	

Total Fees Sought for Fixed Fee Foundation Return Services During Fee Period: \$11,445.00

Total Fixed Fees for Foundation Returns During the Fee Period: \$11,445. In addition to the postpetition hours incurred for the Fixed Fee Foundation Returns that are reflected in this Fee Application, EY LLP incurred 30 hours for the Fixed Fee Foundation Returns prepetition.

Valuation (Fixed Fee)

Name	Rank	Date	Project category	Hours charged	Description
Andrew Johnson	Senior Manager	9/2/2025	Valuation - impairment	3.0	Senior Director time reviewing company lending position and ownership structure.
Alex Elizabeth Gibbs	Senior	9/8/2025	Valuation - impairment	0.5	Meeting to discuss new forecast model and align on model composition with M. Taylor and K. Berger [EY].
Megan Taylor	Director	9/8/2025	Valuation - impairment	0.5	Meeting to discuss new forecast model and align on model composition with A. Gibbs and K. Berger [EY].
Megan Taylor	Director	9/8/2025	Valuation - impairment	0.1	Email to A. Johnson to flag items that we need visibility into after initial review of lender model.
Alex Elizabeth Gibbs	Senior	9/9/2025	Valuation - impairment	2.0	Meeting to discuss forecast model and key next steps for the valuation exercise with M. Taylor and A. Johnson [EY].
Alex Elizabeth Gibbs	Senior	9/9/2025	Valuation - impairment	4.0	Review forecast model with M. Taylor to build out discounted cash flow analyses.
Andrew Johnson	Senior Manager	9/9/2025	Valuation - impairment	2.0	Meeting to discuss forecast model and key next steps for the valuation exercise with M. Taylor and A. Gibbs [EY].
Megan Taylor	Manager	9/9/2025	Valuation - impairment	4.0	Review forecast model with A. Gibbs to build out discounted cash flow analyses.
Megan Taylor	Manager	9/9/2025	Valuation - impairment	2.0	Review schedules / calendars of relevant team members to schedule a meeting with R. Citro (EY), A. Johnson (EY), and N. Betz (ModivCare).
Megan Taylor	Manager	9/9/2025	Valuation - impairment	0.2	Email N. Betz (ModivCare) to flag key requests based on initial review of lender model.
Alex Elizabeth Gibbs	Senior	9/10/2025	Valuation - impairment	2.5	Independently implement feedback comments from M. Taylor during working session into the forecast model.
Megan Taylor	Manager	9/10/2025	Valuation - impairment	2.5	Independent review of forecast modeling updates performed by A. Gibbs from a math and logic perspective (quality review).
Alex Elizabeth Gibbs	Senior	9/11/2025	Valuation - impairment	2.0	Meeting for working session follow ups (modeling walk through and alignment on market research required) with A. Johnson and M. Taylor.
Andrew Johnson	Senior Manager	9/11/2025	Valuation - impairment	2.0	Meeting for working session follow ups (modeling walk through and alignment on market research required) with M. Taylor and A. Gibbs.
Megan Taylor	Director	9/11/2025	Valuation - impairment	1.0	Meeting to prep for call with N. Betz (ModivCare) regarding lender model and forecast differences with A. Johnson (EY).
Megan Taylor	Director	9/11/2025	Valuation - impairment	0.5	Participate in call with A. Johnson (EY), R. Citro (EY) and N. Betz (ModivCare) to discuss lender model.
Megan Taylor	Director	9/11/2025	Valuation - impairment	2.0	Meeting for working session follow ups (modeling walk through and alignment on market research required) with A. Johnson and A. Gibbs [EY].
Alex Elizabeth Gibbs	Senior	9/12/2025	Valuation - impairment	3.0	Participate in working session with M. Taylor to perform research and address related follow-ups discussed during working session (refresh of market datapoints; economic and industry research; other market data aggregation).
Megan Taylor	Manager	9/12/2025	Valuation - impairment	3.0	Participate in working session with A. Gibbs to perform research and address related follow-ups discussed during working session (refresh of market data points; economic and industry research; other market data aggregation).
Megan Taylor	Manager	9/14/2025	Valuation - impairment	1.0	Independently organize remaining open items from working sessions related to valuation impairment model
Megan Taylor	Manager	9/14/2025	Valuation - impairment	1.0	Independently develop action plan for next work week (incl. how to delegate and split up tasks amongst team members for the impairment testing).
Alex Elizabeth Gibbs	Senior	9/15/2025	Valuation - impairment	4.0	Independently apply M. Taylor's quality review comments to the lender model.
Megan Taylor	Manager	9/15/2025	Valuation - impairment	4.0	Independently analyze lender model to provide quality review comments.
Alex Elizabeth Gibbs	Senior	9/16/2025	Valuation - impairment	2.0	Meeting to further discuss Management forecast model relative to forecast for prior impairment testing with A. Johnson and M. Taylor [EY].
Andrew Johnson	Senior Manager	9/16/2025	Valuation - impairment	2.0	Meeting to further discuss Management forecast model relative to forecast for prior impairment testing with M. Taylor and A. Gibbs [EY].

Valuation (Fixed Fee)

Name	Rank	Date	Project category	Hours charged	Description
Megan Taylor	Manager	9/16/2025	Valuation - impairment	2.0	Meeting to further discuss Management forecast model relative to forecast for prior impairment testing with A. Johnson and A. Gibbs [EY].
Alex Elizabeth Gibbs	Senior	9/17/2025	Valuation - impairment	4.0	Independently prepare PFI comparison based on management model to prior impairment valuations performed.
Alex Elizabeth Gibbs	Senior	9/18/2025	Valuation - impairment	2.0	Independently prepare PFI questions based on comparison put together for purposes of current impairment testing related to management's model.
Megan Taylor	Manager	9/18/2025	Valuation - impairment	4.0	Independent PFI comparison review, fixing links, reconciliation items, etc. in preparation for Senior Director review.
Andrew Johnson	Senior Manager	9/22/2025	Valuation - impairment	1.0	Perform Senior Director level review of question lists and comments regarding client data oddities.
Heather Fischer	Staff/Assistant	9/22/2025	Valuation - impairment	2.0	Support A. Johnson with project executions efforts involving scope of work for the valuation engagement.
Megan Taylor	Manager	9/22/2025	Valuation - impairment	2.0	Perform director level review of question lists and comments regarding client data oddities.
Ryan Citro	Partner/Principal	9/22/2025	Valuation - impairment	1.0	Meeting to discuss impairment analysis and management forecast with A. Johnson, A. Gibbs and M. Taylor [EY].
Alex Elizabeth Gibbs	Senior	9/23/2025	Valuation - impairment	1.0	Meeting to discuss impairment analysis and management forecast with A. Johnson, R. Citro and M. Taylor [EY].
Alex Elizabeth Gibbs	Senior	9/23/2025	Valuation - impairment	0.5	Meeting to prepare for partner level review of impairment analysis and management forecast with A. Johnson and M. Taylor [EY].
Andrew Johnson	Senior Manager	9/23/2025	Valuation - impairment	1.0	Meeting to discuss impairment analysis and management forecast trends with R. Citro, A. Gibbs and M. Taylor [EY].
Andrew Johnson	Senior Manager	9/23/2025	Valuation - impairment	0.5	Meeting to prepare for partner level review of impairment analysis and management forecast with A. Gibbs and M. Taylor [EY].
Heather Fischer	Staff/Assistant	9/23/2025	Valuation - impairment	1.0	Support A. Johnson with project executions efforts involving scope of work for the valuation engagement.
Megan Taylor	Manager	9/23/2025	Valuation - impairment	1.0	Meeting to discuss impairment analysis and management forecast with A. Johnson, A. Gibbs and R. Citro [EY].
Megan Taylor	Manager	9/23/2025	Valuation - impairment	0.5	Participate in preparation meeting for partner level review of impairment analysis and management forecast with A. Gibbs and A. Johnson for partner level review.
Ryan Citro	Partner/Principal	9/23/2025	Valuation - impairment	1.0	Meeting to discuss impairment analysis and management forecast trends with A. Johnson, A. Gibbs and M. Taylor [EY].
Ryan Citro	Partner/Principal	9/24/2025	Valuation - impairment	1.0	Independently review team Q&A and management forecast trends.
Ryan Citro	Partner/Principal	9/24/2025	Valuation - impairment	1.0	Meeting to further discuss FTI forecast model and how it applies to Management's legacy forecast used for prior impairment testing with R. Citro, K. Berger, M. Taylor and A. Johnson [EY].
Ryan Citro	Partner/Principal	9/24/2025	Valuation - impairment	0.5	Individual preparation for meeting with team about forecast model.
Andrew Johnson	Senior Manager	9/25/2025	Valuation - impairment	0.1	Email N. Betz (ModivCare) regarding acknowledgement of FTI forecast.
Andrew Johnson	Senior Manager	9/25/2025	Valuation - impairment	0.2	Email N. Betz (ModivCare) regarding status review of FTI forecast.
Andrew Johnson	Senior Manager	9/25/2025	Valuation - impairment	1.0	Meeting regarding FTI forecast model and relevant action items with K. Berger and M. Taylor [EY].
Andrew Johnson	Senior Manager	9/25/2025	Valuation - impairment	1.0	Meeting to further discuss FTI forecast model and how it applies to Management's legacy forecast used for prior impairment testing with R. Citro, K. Berger, M. Taylor and A. Gibbs [EY].
Kelci Berger	Manager	9/25/2025	Valuation - impairment	0.5	Meeting to discuss bankruptcy time keeping protocols and the fee application process for services with A. Johnson, M. Taylor, A. Gibbs, EY GCO.
Kelci Berger	Manager	9/25/2025	Valuation - impairment	1.0	Meeting to discuss FTI forecast model and relevant action items with A. Johnson and M. Taylor [EY].

Valuation (Fixed Fee)

Name	Rank	Date	Project category	Hours charged	Description
Kelci Berger	Manager	9/25/2025	Valuation - impairment	1.0	Meeting to further discuss FTI forecast model and how it applies to Management's legacy forecast used for prior impairment testing with R. Citro A. Johnson, M. Taylor and A. Gibbs [EY].
Megan Taylor	Director	9/25/2025	Valuation - impairment	1.0	Meeting to further discuss FTI forecast model and how it applies to Management's legacy forecast used for prior impairment testing with R. Citro, K. Berger, A. Johnson and A. Gibbs [EY].
Megan Taylor	Director	9/25/2025	Valuation - impairment	1.0	Meeting to discuss FTI forecast model and relevant action items with K. Berger and A. Johnson [EY].
Megan Taylor	Director	9/25/2025	Valuation - impairment	0.5	Meeting to discuss bankruptcy time keeping protocols and the fee application process for services with A. Johnson, K. Berger, A. Gibbs, EY GCO.
Ryan Citro	Partner/Principal	9/25/2025	Valuation - impairment	1.0	Meeting to further discuss FTI forecast model and how it applies to Management's legacy forecast used for prior impairment testing with A. Johnson, M. Taylor and A. Gibbs [EY].
Alex Elizabeth Gibbs	Senior	9/26/2025	Valuation - impairment	0.3	Meeting to discuss lender analysis with A. Johnson and K.Berger [EY].
Alex Elizabeth Gibbs	Senior	9/26/2025	Valuation - impairment	0.3	Meeting to discuss lender analysis with K. Berger and M. Taylor [EY].
Alex Elizabeth Gibbs	Senior	9/26/2025	Valuation - impairment	3.0	Independently build forecast comparison analysis in valuation model.
Alex Elizabeth Gibbs	Senior	9/26/2025	Valuation - impairment	0.2	Independently prepare forecast comparison initial question list.
Kelci Berger	Manager	9/26/2025	Valuation - impairment	0.1	Meeting to discuss PFI comparison based on FTI forecast model with M. Taylor and A. Gibbs [EY].
Megan Taylor	Manager	9/26/2025	Valuation - impairment	0.1	Meeting to discuss PFI comparison based on FTI forecast model with A. Gibbs and K.Berger [EY].
Alex Elizabeth Gibbs	Senior	9/29/2025	Valuation - impairment	2.0	Perform Director review PFI comparison file and preliminary forecast question list with K. Berger.
Alex Elizabeth Gibbs	Senior	9/29/2025	Valuation - impairment	0.5	Meeting to discuss preliminary forecast question list with A. Johnson and K. Berger [EY].
Andrew Johnson	Senior Manager	9/29/2025	Valuation - impairment	0.5	Meeting to discuss preliminary forecast question list with K. Berger and A. Gibbs [EY].
Andrew Johnson	Senior Manager	9/29/2025	Valuation - impairment	0.5	Perform Senior Director level market research for subject company.
Andrew Johnson	Senior Manager	9/29/2025	Valuation - impairment	1.0	Perform Senior Director level review of the PFI comparison file and preliminary forecast question list performed by A. Gibbs.
Kelci Berger	Manager	9/29/2025	Valuation - impairment	0.5	Meeting to discuss forecast question list with A. Johnson and A. Gibbs [EY].
Kelci Berger	Manager	9/29/2025	Valuation - impairment	1.0	Perform Director level review of the PFI comparison file and preliminary forecast question list.
Alex Elizabeth Gibbs	Senior	9/30/2025	Valuation - impairment	4.0	Individually prepare PFI comparison file and preliminary forecast question list.
Andrew Johnson	Senior Manager	9/30/2025	Valuation - impairment	1.0	Perform Senior Director level follow-up review of the PFI comparison file and preliminary forecast question list.
Alex Elizabeth Gibbs	Senior	10/1/2025	Valuation - impairment	3.5	Individually prepare of ASC 350 using the client provided lender forecast.
Andrew Johnson	Senior Manager	10/1/2025	Valuation - impairment	0.5	Email N. Betz (ModivCare) regarding forecast question acknowledgement and follow-up.
Andrew Johnson	Senior Manager	10/1/2025	Valuation - impairment	0.5	Email N. Betz (ModivCare) regarding forecast questions for lender model.
Alex Elizabeth Gibbs	Senior	10/2/2025	Valuation - impairment	0.5	Meeting to discuss client responses and prepare for partner level review with R. Citro with K. Berger and A. Johnson [EY].
Alex Elizabeth Gibbs	Senior	10/2/2025	Valuation - impairment	1.0	Meeting to discuss forecast updates and draft values for the ASC 350 after incorporating forecast with K. Berger and R. Citro [EY].
Alex Elizabeth Gibbs	Senior	10/2/2025	Valuation - impairment	0.5	Prepare for meeting with K. Berger to discuss forecast updates and draft values for the ASC 350 after incorporating forecast with partner.
Alex Elizabeth Gibbs	Senior	10/2/2025	Valuation - impairment	0.5	Independently read responses prepared by Management to forecast question list.
Alex Elizabeth Gibbs	Senior	10/2/2025	Valuation - impairment	3.5	Independently prepare ASC 350 model (specifically DCF and WACC exhibits) with Draft values.
Andrew Johnson	Senior Manager	10/2/2025	Valuation - impairment	0.5	Perform Senior Director level review of enterprise value ranges provided by the courts.
Kelci Berger	Manager	10/2/2025	Valuation - impairment	0.5	Independently read responses from Management and FTI to our initial forecast question list.

Valuation (Fixed Fee)

Name	Rank	Date	Project category	Hours charged	Description
Kelci Berger	Manager	10/2/2025	Valuation - impairment	1.0	Meeting to discuss forecast updates and draft values for the 350 after incorporating forecast with K. Berger and R. Citro [EY].
Kelci Berger	Manager	10/2/2025	Valuation - impairment	0.5	Prepare for meeting with K. Berger to discuss forecast updates and draft values for the 350 after incorporating forecast with partner.
Ryan Citro	Partner/Principal	10/2/2025	Valuation - impairment	1.0	Meeting to discuss forecast updates and draft values for the 350 after incorporating forecast with K. Berger and A. Gibbs [EY].
Alex Elizabeth Gibbs	Senior	10/3/2025	Valuation - impairment	3.5	Independently prepare ASC 350 model (specifically CSRP sensitivities, model organization, and removal of no longer relevant workpapers).
Andrew Johnson	Senior Manager	10/3/2025	Valuation - impairment	1.0	Meeting to discuss support for changes in assumptions based on lender model and prepare for partner level review on 10/6 with K. Berger [EY].
Kelci Berger	Manager	10/3/2025	Valuation - impairment	1.0	Meeting to discuss support for changes in assumptions based on lender model and prepare for partner level review on 10/6 with A. Johnson [EY].
Alex Elizabeth Gibbs	Senior	10/6/2025	Valuation - impairment	0.5	Meeting for Director level review of WACC sensitivities with K.Berger.
Alex Elizabeth Gibbs	Senior	10/6/2025	Valuation - impairment	1.0	Meeting to discuss updated impairment scenario analysis and lender model PFI with R. Citro, A. Johnson and K.Berger [EY].
Alex Elizabeth Gibbs	Senior	10/6/2025	Valuation - impairment	2.0	Independently build out WACC sensitivities.
Andrew Johnson	Senior Manager	10/6/2025	Valuation - impairment	0.2	Email N. Betz (ModivCare) regarding status update of lender model review.
Andrew Johnson	Senior Manager	10/6/2025	Valuation - impairment	1.0	Independently perform Senior Director preparation for partner review meeting.
Andrew Johnson	Senior Manager	10/6/2025	Valuation - impairment	1.0	Meeting to discuss updated impairment scenario analysis and lender model PFI with R. Citro, A. Gibbs and K.Berger [EY].
Ryan Citro	Partner/Principal	10/6/2025	Valuation - impairment	1.0	Meeting to discuss updated impairment scenario analysis and lender model PFI with A. Johnson, A. Gibbs and K.Berger [EY].
Andrew Johnson	Senior Manager	10/7/2025	Valuation - impairment	0.3	Perform Senior Director level preparation for meeting with N. Betz and N. Edwards at ModivCare.
Andrew Johnson	Senior Manager	10/7/2025	Valuation - impairment	0.5	Meeting to discuss impairment scenario considerations based on lender model PFI with N. Betz, N. Edwards at ModivCare and R. Citro and K.Berger at EY.
Andrew Johnson	Senior Manager	10/7/2025	Valuation - impairment	0.5	Meeting to gameplan for accounting and valuation fresh start needs of client with R. Citro, S. Henry, A. Bhalla, M. Lazzeri and T. Caruso [EY].
Andrew Johnson	Senior Manager	10/7/2025	Valuation - impairment	1.5	Update slides for client meeting materials on Thursday 9 October.
Kelci Berger	Manager	10/7/2025	Valuation - impairment	0.5	Meeting to discuss impairment scenario considerations based on lender model PFI with N. Betz, N. Edwards at ModivCare and R. Citro and K.Berger at EY.
Ryan Citro	Partner/Principal	10/7/2025	Valuation - impairment	0.5	Meeting to discuss impairment scenario considerations based on lender model PFI with N. Betz, N. Edwards at ModivCare and A. Johnson and K.Berger at EY.
Ryan Citro	Partner/Principal	10/7/2025	Valuation - impairment	0.5	Review deck slides for client meeting materials on Thursday 10/9.
Andrew Johnson	Senior Manager	10/8/2025	Valuation - impairment	0.5	Perform Senior Director level time pulling legacy ModivCare projects to summarize and share with team members in preparation for Fresh Start accounting.
Ryan Citro	Partner/Principal	10/8/2025	Valuation - impairment	1.0	Independently update deck slides and provided feedback to team on valuation efforts involved and assets to be valued.
Andrew Johnson	Senior Manager	10/9/2025	Valuation - impairment	0.5	Participate in call with client and accounting to discuss the fresh start accounting needs. A. Johnson, R. Citro, A. Bhalla, T. Caruso, C. Harkrider, N. Betz, R. Orcutt.
Andrew Johnson	Senior Manager	10/9/2025	Valuation - impairment	0.5	Participate in call with client and auditor to discuss the 350 analysis that incorporates the lender model N. Betz, A. Johnson, R. Citro, R. Tauer, A. Hoy, N. Edwards, R. Orcutt.
Andrew Johnson	Senior Manager	10/9/2025	Valuation - impairment	0.5	Perform Senior Director level preparing materials and talk track for fresh start discussion with client.
Kelci Berger	Manager	10/9/2025	Valuation - impairment	0.5	Participate in call with client and auditor to discuss the 350 analysis that incorporates the lender model N. Betz, R. Tauer, A. Hoy, N. Edwards, R. Orcutt at ModivCare and A. Johnson, R. Citro at EY.

Valuation (Fixed Fee)

Name	Rank	Date	Project category	Hours charged	Description
Ryan Citro	Partner/Principal	10/9/2025	Valuation - impairment	0.5	Participate in call with client and auditor to discuss the 350 analysis that incorporates the lender model N. Betz, R. Tauer, A. Hoy, N. Edwards, R. Orcutt at ModivCare and A. Johnson, K. Berger at EY.
Andrew Johnson	Senior Manager	10/10/2025	Valuation - impairment	0.5	Meeting to discuss lender model PFI in more detail with N. Betz, N. Edwards and S. Kerns at ModivCare and R. Citro (EY).
Kelci Berger	Manager	10/13/2025	Valuation - impairment	2.0	Prepare the IDR for the Fresh Start valuation work.
Alex Elizabeth Gibbs	Senior	10/14/2025	Valuation - impairment	0.5	Meeting to discuss the DCF sensitivities using the lender model with K.Berger [EY].
Alex Elizabeth Gibbs	Senior	10/14/2025	Valuation - impairment	1.5	Independently build out DCF sensitivity calculations.
Kelci Berger	Manager	10/14/2025	Valuation - impairment	0.5	Participate in call with A. Gibbs to discuss the DCF sensitivities before SD review the following day [EY].
Ryan Citro	Partner/Principal	10/14/2025	Valuation - impairment	1.0	Review IDR for the Fresh Start valuation work, provided feedback to team on assets and requests to include.
Alex Elizabeth Gibbs	Senior	10/15/2025	Valuation - impairment	0.1	Meeting to discuss ModivCare prior acquisitions with D. Delp [EY].
Alex Elizabeth Gibbs	Senior	10/15/2025	Valuation - impairment	0.8	Independently prepare email and model to reviewer for partial quantitative review.
Alex Elizabeth Gibbs	Senior	10/15/2025	Valuation - impairment	0.9	Independently compose internal review guideline emails.
Alex Elizabeth Gibbs	Senior	10/15/2025	Valuation - impairment	1.0	Independently prepare email to reviewer for full qualitative and quantitative review of calculations and sensitivities.
Alex Elizabeth Gibbs	Senior	10/15/2025	Valuation - impairment	1.5	Meeting to review updated illustrative sensitivity calculations in preparation for partner review with A. Johnson and K.Berger [EY].
Andrew Johnson	Senior Manager	10/15/2025	Valuation - impairment	0.5	Meeting to understand valuation needs related to tax accounting impacts for fresh start with M. Lazzeri [EY].
Andrew Johnson	Senior Manager	10/15/2025	Valuation - impairment	1.5	Meeting to review updated illustrative sensitivity calculations in preparation for partner review with A. Gibbs and K.Berger [EY].
Daniel Delp	Staff/Assistant	10/15/2025	Valuation - impairment	0.1	Discuss ModivCare prior acquisitions with A. Gibbs.
Daniel Delp	Staff/Assistant	10/15/2025	Valuation - impairment	0.5	Put together valuation summary for prior acquisitions in order to test for goodwill impairment.
Kelci Berger	Manager	10/15/2025	Valuation - impairment	1.5	Meeting to review updated illustrative sensitivity calculations in preparation for partner review with A. Gibbs and K.Berger [EY].
Ryan Citro	Partner/Principal	10/15/2025	Valuation - impairment	0.5	Provide guidance to A. Johnson regarding legal entity considerations and project examples, as well as perspective on how to align with technical accounting colleagues.
Ryan Citro	Partner/Principal	10/15/2025	Valuation - impairment	0.5	Review sensitivity calculations offline.
Alex Elizabeth Gibbs	Senior	10/16/2025	Valuation - impairment	1.5	Conduct independent fresh start valuation model calculations.
Alex Elizabeth Gibbs	Senior	10/16/2025	Valuation - impairment	0.5	Meeting to review illustrative sensitivity calculations in preparation for client with R. Citro, A. Johnson and K.Berger [EY].
Andrew Johnson	Senior Manager	10/16/2025	Valuation - impairment	0.5	Meeting to review illustrative sensitivity calculations in preparation for client with R. Citro, A. Gibbs and K.Berger [EY].
Andrew Johnson	Senior Manager	10/16/2025	Valuation - impairment	0.5	Participate in follow-on discussion with A. Johnson regarding sensitivity calculations and talk track for client review.
Kelci Berger	Manager	10/16/2025	Valuation - impairment	0.5	Meet to review illustrative sensitivity calculations in preparation for client with R. Citro, A. Gibbs and A.Johnson [EY].
Ryan Citro	Partner/Principal	10/16/2025	Valuation - impairment	0.5	Meeting to review illustrative sensitivity calculations in preparation for client with A. Johnson, A. Gibbs and K.Berger [EY].
Ryan Citro	Partner/Principal	10/16/2025	Valuation - impairment	0.5	Participate in follow-on discussion with A. Johnson regarding sensitivity calculations and talk track for client review.
Alex Elizabeth Gibbs	Senior	10/17/2025	Valuation - impairment	1.8	Independently perform model calculations for the sensitivity analyses.
Andrew Johnson	Senior Manager	10/17/2025	Valuation - impairment	0.3	Review and respond to N. Edwards (ModivCare) email related to cost saving details and initiatives with R. Citro (EY).

Valuation (Fixed Fee)

Name	Rank	Date	Project category	Hours charged	Description
Ryan Citro	Partner/Principal	10/17/2025	Valuation - impairment	0.3	Review and respond to N. Edwards (ModivCare) email related to cost saving details and initiatives with A. Johnson (EY).
Ryan Citro	Partner/Principal	10/17/2025	Valuation - impairment	0.2	Share feedback from offline review of client deliverable related to calculation sensitivity.
Ryan Citro	Partner/Principal	10/17/2025	Valuation - impairment	0.5	Prepare and fine tuning discussion points for value result discussion with client.
Alex Elizabeth Gibbs	Senior	10/20/2025	Valuation - impairment	4.0	Independently address comments on fresh start valuation model and implement the changes.
Andrew Johnson	Senior Manager	10/20/2025	Valuation - impairment	0.5	Meet to discuss impairment sensitivity calculation results with N. Betz, N. Edwards at ModivCare and A. Johnson and K.Berger at EY.
Ryan Citro	Partner/Principal	10/20/2025	Valuation - impairment	0.5	Meeting to discuss impairment sensitivity calculation results with N. Betz, N. Edwards at ModivCare and R. Citro and K.Berger at EY.
Ryan Citro	Partner/Principal	10/20/2025	Valuation - impairment	0.5	Refresh on talking points for client walkthrough delivering valuation results.
Alex Elizabeth Gibbs	Senior	10/21/2025	Valuation - impairment	0.5	Meeting to discuss the master forecast in the fresh start valuation model with D. Delp.
Alex Elizabeth Gibbs	Senior	10/21/2025	Valuation - impairment	1.5	Independently prepare fresh start valuation model for meeting with D. Delp.
Andrew Johnson	Senior Manager	10/21/2025	Valuation - impairment	0.2	Meeting to discuss fresh start personal property valuation needs with J. Knightly [EY].
Andrew Johnson	Senior Manager	10/21/2025	Valuation - impairment	0.3	Perform Senior Director level review of sensitivity calculation deliverable prior to sending.
Daniel Delp	Staff/Assistant	10/21/2025	Valuation - impairment	0.5	Speak with A. Gibbs about forecast in the fresh start valuation model.
Ryan Citro	Partner/Principal	10/21/2025	Valuation - impairment	0.5	Review refreshed valuation timeline and key milestones.
Ryan Citro	Partner/Principal	10/21/2025	Valuation - impairment	0.5	Providing guidance to A. Johnson on data request communication to client.
Andrew Johnson	Senior Manager	10/22/2025	Valuation - impairment	1.0	Discuss with R. Citro key qualitative assumptions related to the preliminary valuation results for impairment, and key next steps.
Alex Elizabeth Gibbs	Senior	10/22/2025	Valuation - impairment	1.0	Independently implement quality review comments into the fresh start valuation model.
Daniel Delp	Staff/Assistant	10/22/2025	Valuation - impairment	2.5	Independently construct master financials sheet in the fresh start valuation model.
Disha Vasant Shah	Manager	10/22/2025	Valuation - impairment	8.0	Independently review and analyze fresh start valuation model as instructed by D. Delp and A. Gibbs.
Ryan Citro	Partner/Principal	10/22/2025	Valuation - impairment	1.0	Discuss with A. Johnson key qualitative assumptions related to the preliminary valuation results for impairment, and key next steps.
Alex Elizabeth Gibbs	Senior	10/23/2025	Valuation - impairment	1.5	Independently build out fresh start valuation model Day 1
Andrew Johnson	Senior Manager	10/23/2025	Valuation - impairment	1.5	Updated the IDR for the Fresh Start valuation work (specifically, adding legal entity needs).
Ryan Citro	Partner/Principal	10/23/2025	Valuation - impairment	1.0	Review final edit of IDR for the Fresh Start valuation work, inclusive of legal entity mapping and listing.
Alex Elizabeth Gibbs	Senior	10/24/2025	Valuation - impairment	0.5	Independently build out fresh start valuation model Day 2
Andrew Johnson	Senior Manager	10/24/2025	Valuation - impairment	0.5	Meeting to discuss data request and work plan with C. Harkrider (EY).
Andrew Johnson	Senior Manager	10/24/2025	Valuation - impairment	0.5	Meeting to prepare for next week accounting meeting with R. Citro, A. Bhalla, T. Caruso, C. Harkrider, and K. Berger [EY].
Andrew Johnson	Senior Manager	10/24/2025	Valuation - impairment	1.0	Revisited data request file to better reflect the data request needs for legal entity pushdown valuation efforts for management.
Ryan Citro	Partner/Principal	10/24/2025	Valuation - impairment	0.9	Perform Partner level efforts related to updating proposed timeline in preparation of client discussion.
Alex Elizabeth Gibbs	Senior	10/27/2025	Valuation - impairment	0.1	Schedule weekly meetings with team to ensure team alignment is maintained throughout the valuation process.
Andrew Johnson	Senior Manager	10/27/2025	Valuation - impairment	0.5	Participate in internal call with T. Caruso, M. Lazzeri and C. Harkrider to prepare for client meeting on 10/28.
Andrew Johnson	Senior Manager	10/27/2025	Valuation - impairment	1.5	Perform Senior Director efforts related to updating proposed timeline in preparation of client discussion.
Alex Elizabeth Gibbs	Senior	10/28/2025	Valuation - impairment	0.3	Meeting to discuss building PCS DCF, updating the WACC inputs, and updating the comps list in the model with D. Delp [EY].

Valuation (Fixed Fee)

Name	Rank	Date	Project category	Hours charged	Description
Andrew Johnson	Senior Manager	10/28/2025	Valuation - impairment	1.1	Participate in external call between EY (T. Caruso, D. Urwiler, R. Citro, A. Johnson, C. Harkrider) and ModivCare (R. Orcutt, N. Carry, D. Jimenez, N. Edwards, A. Poore, and H. Guinan) to discuss project timing, in scope accounting memos, high-level valuation Methodology, and to demonstrate the 4-column balance sheet tool.
Daniel Delp	Staff/Assistant	10/28/2025	Valuation - impairment	0.3	Meeting to discuss building DCF, Updating WACC, and Updating Comps for Fresh Start Analysis with A.Gibbs [EY].
Daniel Delp	Staff/Assistant	10/28/2025	Valuation - impairment	3.5	Independently build PCS DCF, update WACC, and update list of guideline public companies for fresh start analysis.
Ryan Citro	Partner/Principal	10/28/2025	Valuation - impairment	1.1	Participate in external call between EY (T. Caruso, D. Urwiler, R. Citro, A. Johnson, C. Harkrider) and ModivCare (R. Orcutt, N. Carry, D. Jimenez, N. Edwards, A. Poore, and H. Guinan) to discuss project timing, in scope accounting memos, high-level valuation methodology, and to demonstrate the 4-column balance sheet tool.
Alex Elizabeth Gibbs	Senior	10/29/2025	Valuation - impairment	0.8	Independently review model (specifically PCS tabs)
Andrew Johnson	Senior Manager	10/29/2025	Valuation - impairment	0.2	Participate in internal (EY) call between T. Caruso, D. Urwiler, A. Johnson, M. Derrickson, and C. Harkrider to discuss project scope and deliverables.
Alex Elizabeth Gibbs	Senior	10/30/2025	Valuation - impairment	0.8	Independently review fresh start valuation model calculations.
Alex Elizabeth Gibbs	Senior	10/30/2025	Valuation - impairment	1.2	Collaborate on call with D. Delp on tax depreciation worksheet and finish building the PCS DCF In fresh start valuation model.
Alex Elizabeth Gibbs	Senior	10/30/2025	Valuation - impairment	0.5	Meeting to discuss building out fresh start valuation model for each reporting unit and PCS DCF with D. Delp and K. Berger [EY].
Andrew Johnson	Senior Manager	10/30/2025	Valuation - impairment	0.3	Email correspondence with N. Edwards (ModivCare) about key valuation execution next steps specific to diligence discussions.
Daniel Delp	Staff/Assistant	10/30/2025	Valuation - impairment	0.5	Meeting to discuss building out fresh start valuation model for each reporting unit with A.Gibbs and K.Berger [EY].
Daniel Delp	Staff/Assistant	10/30/2025	Valuation - impairment	1.2	Collaborate on call with A.Gibbs on the tax depreciation worksheet and finish building up PCS DCF.
Kelci Berger	Manager	10/30/2025	Valuation - impairment	0.5	Meeting to discuss building out fresh start valuation model for each reporting unit with D. Delp and A.Gibbs [EY].
Alex Elizabeth Gibbs	Senior	10/31/2025	Valuation - impairment	1.0	Independently calculate and review fresh start valuation model.
Alex Elizabeth Gibbs	Senior	10/31/2025	Valuation - impairment	1.2	Compose email to D. Delp with next-step task items for the week of November 2-7.
Andrew Johnson	Senior Manager	10/31/2025	Valuation - impairment	1.0	Align on call with R Citro on next steps for client correspondence and getting workstreams in flight.
Ryan Citro	Partner/Principal	10/31/2025	Valuation - impairment	1.0	Align on call with A Johnson on next steps for client correspondence and getting workstreams in flight.
Daniel Delp	Staff/Assistant	11/3/2025	Valuation - Fresh Start	3.0	Build out the consolidated Balance Sheet in the model Day 1.
Daniel Delp	Staff/Assistant	11/3/2025	Valuation - Fresh Start	3.0	Build out the consolidated IRR worksheet in the model Day 1.
Kelci Berger	Director	11/3/2025	Valuation - Fresh Start	4.0	Perform market research and read the 10K of ModivCare for background.
Ryan Citro	Partner/Principal	11/3/2025	Valuation - Fresh Start	1.0	Perform PPMD prep time for external call related to data request.
Ryan Citro	Partner/Principal	11/3/2025	Valuation - Fresh Start	1.0	Independently review model to gauge progress and status of fresh start exhibits (DCF's for the reporting units)
Andrew Johnson	Senior Manager	11/4/2025	Valuation - Fresh Start	2.0	Meeting to layout foundation for valuation model, intangible assets, potential debt fair value needs, and legal entity pushdown framework. A. Johnson and R Citro.
Daniel Delp	Staff/Assistant	11/4/2025	Valuation - Fresh Start	2.8	Build out the consolidated Balance Sheet in the model Day 2.
Daniel Delp	Staff/Assistant	11/4/2025	Valuation - Fresh Start	2.7	Build out the consolidated IRR worksheet in the model Day 2.
Ryan Citro	Partner/Principal	11/4/2025	Valuation - Fresh Start	1.0	Review research provided by team, co-pilot and 10ks to refresh on company background.
Ryan Citro	Partner/Principal	11/4/2025	Valuation - Fresh Start	2.0	Meeting to layout foundation for valuation model, intangible assets, potential debt fair value needs, and legal entity pushdown framework. A. Johnson and R Citro.

Valuation (Fixed Fee)

Name	Rank	Date	Project category	Hours charged	Description
Ryan Citro	Partner/Principal	11/4/2025	Valuation - Fresh Start	0.5	Review old valuation PPA for VRI to help provide team guidance on Monitoring diligence calls.
Ryan Citro	Partner/Principal	11/4/2025	Valuation - Fresh Start	0.5	Review old valuation PPA for CareFinders to help provide team guidance on PCS diligence calls.
Alex Elizabeth Gibbs	Senior	11/5/2025	Valuation - Fresh Start	0.3	Discuss questions on Balance Sheet and model construction with. D. Delp, A. Gibbs, R. Citro
Andrew Johnson	Senior Manager	11/5/2025	Valuation - Fresh Start	0.5	Participate in external call between EY (A. Johnson, K. Berger, D. Delp, S. Cullins, J. Knightly, R. Citro) and ModivCare (N. Edwards, A. Poore, J. Howard) to walkthrough the valuation data request list.
Andrew Johnson	Senior Manager	11/5/2025	Valuation - Fresh Start	0.5	Perform Senior director prep time for external call related to data request.
Daniel Delp	Staff/Assistant	11/5/2025	Valuation - Fresh Start	0.3	Discuss questions on Balance Sheet and model construction with. D. Delp, A. Gibbs, R. Citro
Daniel Delp	Staff/Assistant	11/5/2025	Valuation - Fresh Start	0.5	Participate in external call between EY (A. Johnson, K. Berger, D. Delp, S. Cullins, J. Knightly, R. Citro) and ModivCare (N. Edwards, A. Poore, J. Howard) to walkthrough the valuation data request list.
Kelci Berger	Director	11/5/2025	Valuation - Fresh Start	3.0	Review of build out the consolidated IRR worksheet in the valuation model.
Kelci Berger	Director	11/5/2025	Valuation - Fresh Start	2.0	Review of build out of the consolidated balance sheet in the valuation model.
Kelci Berger	Director	11/5/2025	Valuation - Fresh Start	0.5	Participate in external call between EY (A. Johnson, K. Berger, D. Delp, S. Cullins, J. Knightly, R. Citro) and ModivCare (N. Edwards, A. Poore, J. Howard) to walkthrough the valuation data request list.
Ryan Citro	Partner/Principal	11/5/2025	Valuation - Fresh Start	0.5	Participate in external call between EY (A. Johnson, K. Berger, D. Delp, S. Cullins, J. Knightly, R. Citro) and ModivCare (N. Edwards, A. Poore, J. Howard) to walkthrough the valuation data request list.
Ryan Citro	Partner/Principal	11/5/2025	Valuation - Fresh Start	0.5	Perform PPMD prep time for external call related to data request.
Ryan Citro	Partner/Principal	11/5/2025	Valuation - Fresh Start	0.3	Discuss questions on Balance Sheet and model construction with. D. Delp, A. Gibbs, R. Citro
Ryan Citro	Partner/Principal	11/5/2025	Valuation - Fresh Start	0.7	Independent review of bankruptcy petition.
Andrew Johnson	Senior Manager	11/6/2025	Valuation - Fresh Start	1.0	Participate in external call between EY (A. Johnson, T. Caruso, M. Derrickson, M. Kim, R. Citro) and ModivCare (N. Edwards, A. Poore, J. Howard, N. Betz, H. Guinan) to discuss accounting deliverables and associated responsibilities for each item.
Andrew Johnson	Senior Manager	11/6/2025	Valuation - Fresh Start	0.5	Participate in external call between EY (A. Johnson, T. Caruso, R. Citro, D. Urwiler, R. Erickson) and ModivCare (N. Edwards, A. Poore, J. Howard, N. Betz, H. Guinan, R. Orcutt) to discuss accounting entries into workday.
Daniel Delp	Staff/Assistant	11/6/2025	Valuation - Fresh Start	3.0	Build out DCFs for other reporting units and tie them back to other worksheets.
Kelci Berger	Director	11/6/2025	Valuation - Fresh Start	2.0	Follow-on review of build out the consolidated IRR worksheet in the valuation model.
Ryan Citro	Partner/Principal	11/6/2025	Valuation - Fresh Start	1.0	Participate in external call between EY (A. Johnson, T. Caruso, M. Derrickson, M. Kim, R. Citro) and ModivCare (N. Edwards, A. Poore, J. Howard, N. Betz, H. Guinan) to discuss accounting deliverables and associated responsibilities for each item.
Ryan Citro	Partner/Principal	11/6/2025	Valuation - Fresh Start	0.5	Participate in external call between EY (A. Johnson, T. Caruso, R. Citro, D. Urwiler, R. Erickson) and ModivCare (N. Edwards, A. Poore, J. Howard, N. Betz, H. Guinan, R. Orcutt) to discuss accounting entries into workday.
Ryan Citro	Partner/Principal	11/6/2025	Valuation - Fresh Start	0.5	PPMD time preparing for external call with client regarding accounting entries and valuation impacts / considerations.
Alex Elizabeth Gibbs	Senior	11/7/2025	Valuation - Fresh Start	1.0	Valuation model review discussion. R Citro and A Gibbs.
Ryan Citro	Partner/Principal	11/7/2025	Valuation - Fresh Start	1.0	Valuation model review discussion. R Citro and A Gibbs.
Ryan Citro	Partner/Principal	11/7/2025	Valuation - Fresh Start	0.5	Messaging to team regarding project execution and technical items to consider for intangible valuation.
Ryan Citro	Partner/Principal	11/7/2025	Valuation - Fresh Start	0.5	Independent review of prior ASC 805 PPA deliverables to recall key valuation assumptions made on prior valuation PPAs for ModivCare.
Andrew Johnson	Senior Manager	11/10/2025	Valuation - Fresh Start	0.5	Discussion to confirm scope of real and personal property valuation items. A. Johnson and R. Citro.

Valuation (Fixed Fee)

Name	Rank	Date	Project category	Hours charged	Description
Ryan Citro	Partner/Principal	11/10/2025	Valuation - Fresh Start	0.5	Follow-up messaging to team regarding project execution and technical items to consider for intangible valuation.
Ryan Citro	Partner/Principal	11/10/2025	Valuation - Fresh Start	0.5	Discussion to confirm scope of real and personal property valuation items. A. Johnson and R. Citro.
Zack Edward Sherwood	Staff/Assistant	11/10/2025	Valuation - Fresh Start	3.0	Build out framework for engagement setup related to capital equipment analysis.
Ryan Citro	Partner/Principal	11/11/2025	Valuation - Fresh Start	1.0	Provide guidance to team regarding scope for client's WorkDay needs.
Alex Elizabeth Gibbs	Senior	11/12/2025	Valuation - Fresh Start	0.5	Meeting for weekly touchpoint. K. Berger, D. Delp , A. Johnson, R. Citro.
Alex Elizabeth Gibbs	Senior	11/12/2025	Valuation - Fresh Start	0.5	Independent senior level model review specifically the DCF and tradename tabs
Andrew Johnson	Senior Manager	11/12/2025	Valuation - Fresh Start	0.5	Follow-up on Workday needs at emergence and data requests on call with N. Edwards.
Andrew Johnson	Senior Manager	11/12/2025	Valuation - Fresh Start	0.8	Participate in external call EY (A. Johnson, M. Derrickson, Y. Chung, J. Fisher), ModivCare (N. Betz, R. Ocrutt, N. Edwards), Latham Watkins (J Weichselbaum) and FTI (J Hinman) to discuss the bankruptcy process.
Andrew Johnson	Senior Manager	11/12/2025	Valuation - Fresh Start	0.5	Participate in external weekly touchpoint call between EY (A. Johnson, K. Berger, D. Delp, M. Derrickson) and ModivCare (N. Edwards, A. Poore, J. Howard) to discuss valuation data request files.
Andrew Johnson	Senior Manager	11/12/2025	Valuation - Fresh Start	0.5	Meeting for weekly touchpoint. K. Berger, D. Delp , A. Johnson, Ry. Citro to discuss valuation execution status.
Daniel Delp	Staff/Assistant	11/12/2025	Valuation - Fresh Start	0.5	Meeting for weekly touchpoint. K. Berger, D. Delp , A. Johnson, Ry. Citro to discuss valuation execution status.
Kelci Berger	Director	11/12/2025	Valuation - Fresh Start	5.0	Independently review model for fresh start exhibits (DCF's for the reporting units)
Kelci Berger	Director	11/12/2025	Valuation - Fresh Start	0.5	Meeting for weekly touchpoint. K. Berger, D. Delp , A. Johnson, Ry. Citro to discuss valuation execution status.
Ryan Citro	Partner/Principal	11/12/2025	Valuation - Fresh Start	0.5	Meeting for weekly touchpoint. K. Berger, D. Delp , A. Johnson, Ry. Citro to discuss valuation execution status.
Ryan Citro	Partner/Principal	11/12/2025	Valuation - Fresh Start	0.5	Independently review data request status and client files.
Andrew Johnson	Senior Manager	11/14/2025	Valuation - Fresh Start	0.3	Reconnect with N. Edwards regarding email from H Guinan on professional support needed for Workday.
Andrew Johnson	Senior Manager	11/17/2025	Valuation - Fresh Start	1.0	Perform Senior director analysis and reading related to payor networks in health sciences industry to inform customer relationship intangible question forms.
Ryan Citro	Partner/Principal	11/17/2025	Valuation - Fresh Start	1.0	Perform PPMD analysis and reading related to payor networks in health sciences industry to inform customer relationship intangible question forms.
Alex Elizabeth Gibbs	Senior	11/18/2025	Valuation - Fresh Start	0.5	Independent senior level model review specifically the WACC and PCS reporting unit tabs
Andrew Johnson	Senior Manager	11/18/2025	Valuation - Fresh Start	0.6	Participate in call between EY (A. Johnson, R. Erickson, A. Narkiewicz, M. Derrickson, D. Urwiler, C. Harkrider) and ModivCare (H. Guinan, N. Edwards, N. Betz, J. Howard) to discuss the interplay of the Fresh Start deliverables with the Workday system, and assistance to be provided by EY related to the Workday system.
Ryan Citro	Partner/Principal	11/18/2025	Valuation - Fresh Start	1.0	Perform PPMD analysis, reviewing prior PPAs performed for MODV to help with execution for current engagement, as well as understanding key assumptions.
Alex Elizabeth Gibbs	Senior	11/19/2025	Valuation - Fresh Start	0.5	Meeting for weekly touchpoint with D. Delp, K. Berger, and A. Johnson to discuss intangible asset assumptions and overall model execution.
Alex Elizabeth Gibbs	Senior	11/19/2025	Valuation - Fresh Start	0.5	Weekly status call between EY (A. Johnson, M Derrickson, D. Urwiler, M. Kim, A. Gibbs, K. Berger, R. Citro, J. Knightly, D. Delp, C. Harkrider) and ModivCare (N. Edwards, J Howard, A Poore) to discuss the Valuation and Fresh Start bankruptcy workstreams.
Andrew Johnson	Senior Manager	11/19/2025	Valuation - Fresh Start	0.5	Meeting for weekly touchpoint with D. Delp, K. Berger, and A. Johnson to discuss intangible asset assumptions and overall model execution.
Andrew Johnson	Senior Manager	11/19/2025	Valuation - Fresh Start	1.0	Perform Senior director analysis, reviewing prior PPAs performed for MODV to help with execution for current engagement, as well as understanding key assumptions.

Valuation (Fixed Fee)

Name	Rank	Date	Project category	Hours charged	Description
Andrew Johnson	Senior Manager	11/19/2025	Valuation - Fresh Start	1.0	Perform Senior director independent model review to gauge progress, understand key areas of execution that need more focus, etc.
Andrew Johnson	Senior Manager	11/19/2025	Valuation - Fresh Start	0.5	Perform Senior director prep time for external weekly call related to data request.
Andrew Johnson	Senior Manager	11/19/2025	Valuation - Fresh Start	1.5	Perform Senior director review of anticipated equity capital stack at emergence and independence consultation.
Andrew Johnson	Senior Manager	11/19/2025	Valuation - Fresh Start	0.5	Participate in weekly status call between EY (A. Johnson, M. Derrickson, D. Urwiler, M. Kim, A. Gibbs, K. Berger, R. Citro, J. Knightly, D. Delp, C. Harkrider) and ModivCare (N. Edwards, J Howard, A Poore) to discuss the Valuation and Fresh Start bankruptcy workstreams.
Daniel Delp	Staff/Assistant	11/19/2025	Valuation - Fresh Start	0.5	Meeting for weekly touchpoint with D. Delp, K. Berger, and A. Johnson to discuss intangible asset assumptions and overall model execution.
Daniel Delp	Staff/Assistant	11/19/2025	Valuation - Fresh Start	0.5	Participate in weekly status call between EY (A. Johnson, M Derrickson, D. Urwiler, M. Kim, A. Gibbs, K. Berger, R. Citro, J. Knightly, D. Delp, C. Harkrider) and ModivCare (N. Edwards, J Howard, A Poore) to discuss the Valuation and Fresh Start bankruptcy workstreams.
Kelci Berger	Director	11/19/2025	Valuation - Fresh Start	0.5	Meeting for weekly touchpoint with D. Delp, K. Berger, and A. Johnson to discuss intangible asset assumptions and overall model execution.
Kelci Berger	Director	11/19/2025	Valuation - Fresh Start	0.5	Participate in weekly status call between EY (A. Johnson, M Derrickson, D. Urwiler, M. Kim, A. Gibbs, K. Berger, R. Citro, J. Knightly, D. Delp, C. Harkrider) and ModivCare (N. Edwards, J Howard, A Poore) to discuss the Valuation and Fresh Start bankruptcy workstreams.
Kelci Berger	Director	11/19/2025	Valuation - Fresh Start	0.5	Participate in weekly status call between EY (A. Johnson, M Derrickson, D. Urwiler, M. Kim, A. Gibbs, K. Berger, R. Citro, J. Knightly, D. Delp, C. Harkrider) and ModivCare (N. Edwards, J Howard, A Poore) to discuss the Valuation and Fresh Start bankruptcy workstreams.
Ryan Citro	Partner/Principal	11/19/2025	Valuation - Fresh Start	0.5	Participate in weekly status call between EY (A. Johnson, M Derrickson, D. Urwiler, M. Kim, A. Gibbs, K. Berger, R. Citro, J. Knightly, D. Delp, C. Harkrider) and ModivCare (N. Edwards, J Howard, A Poore) to discuss the Valuation and Fresh Start bankruptcy workstreams.
Ryan Citro	Partner/Principal	11/19/2025	Valuation - Fresh Start	0.5	Prepare for weekly status call with ModivCare and broader EY team.
Alex Elizabeth Gibbs	Senior	11/20/2025	Valuation - Fresh Start	0.3	Senior level tradename royalty rate request email composition
Andrew Johnson	Senior Manager	11/20/2025	Valuation - Fresh Start	2.0	Senior director time preparing question lists for intangible assets Q&A discussions with client.
Kelci Berger	Director	11/20/2025	Valuation - Fresh Start	2.0	Perform internal review of the ModivCare Freshstart exhibits for the discount rates of the reporting units.
Kelci Berger	Director	11/20/2025	Valuation - Fresh Start	2.0	Perform review of management prepared responses to initial data request list and management provided documents
Ryan Citro	Partner/Principal	11/20/2025	Valuation - Fresh Start	0.5	Review of trade name royalty considerations to support market participant rate for analysis
Ryan Citro	Partner/Principal	11/20/2025	Valuation - Fresh Start	0.5	Respond to team questions related to structure for fresh start intangible asset exhibits.
Andrew Johnson	Senior Manager	11/21/2025	Valuation - Fresh Start	0.5	Discuss emergence enterprise value questions on a call with N Edwards and N Betz.
Andrew Johnson	Senior Manager	11/21/2025	Valuation - Fresh Start	0.5	Discuss equity capital stack at emergence on a call with R Citro.
Kelci Berger	Director	11/21/2025	Valuation - Fresh Start	4.0	Perform follow-up internal review of the ModivCare Freshstart valuation model for the discount rates of the reporting units.
Kelci Berger	Director	11/21/2025	Valuation - Fresh Start	1.5	Perform review of trade name royalty considerations to support market participant rate for analysis.
Ryan Citro	Partner/Principal	11/21/2025	Valuation - Fresh Start	0.5	Discuss equity capital stack at emergence on a call with A. Johnson.
Ryan Citro	Partner/Principal	11/21/2025	Valuation - Fresh Start	1.0	PPMD time reviewing question lists for intangible assets Q&A discussions with client.
Alex Elizabeth Gibbs	Senior	11/24/2025	Valuation - Fresh Start	0.5	Independent review of notes from internal meetings
Andrew Johnson	Senior Manager	11/24/2025	Valuation - Fresh Start	2.0	Senior director time preparing question lists for internally developed software and technology discussions with client, as well as reviewing 10-K and prior materials to inform Q&A.
Andrew Johnson	Senior Manager	11/24/2025	Valuation - Fresh Start	1.0	Discuss valuation status update, intangible assets identified, modeling progress and other execution items for valuation. A Johnson and R Citro.
Hari Prashanth	Senior	11/24/2025	Valuation - Fresh Start	3.0	Review the FAR listing along with transfer, disposal, and retirement listings.

Valuation (Fixed Fee)

Name	Rank	Date	Project category	Hours charged	Description
Hari Prashanth	Senior	11/24/2025	Valuation - Fresh Start	1.5	Check information provided in all sheets of the FAR file and check if the current FAR captures all the relevant information
Hari Prashanth	Senior	11/24/2025	Valuation - Fresh Start	1.5	Perform a reconciliation between FAR and trial balance on an entity basis
Hari Prashanth	Senior	11/24/2025	Valuation - Fresh Start	1.5	Analyze FAR asset classes, acquisition dates, and cost details
Hari Prashanth	Senior	11/24/2025	Valuation - Fresh Start	1.5	Prepare a capitalization chart to check for PPA affected assets/entities
Ryan Citro	Partner/Principal	11/24/2025	Valuation - Fresh Start	1.0	Discuss valuation status update, intangible assets identified, modeling progress and other execution items for valuation. A Johnson and R Citro.
Alex Elizabeth Gibbs	Senior	11/25/2025	Valuation - Fresh Start	0.5	Weekly status call with EY (A. Johnson, M Derrickson, D. Urwiler, M. Kim, A. Gibbs, R. Citro, J. Knightly, L. Kofoet, D. Delp, C. Harkrider) and ModivCare (N. Edwards, J Howard, A Poore) to discuss the Valuation and Fresh Start bankruptcy workstreams.
Andrew Johnson	Senior Manager	11/25/2025	Valuation - Fresh Start	0.5	Weekly status call between EY (A. Johnson, C. Harkrider, M Derrickson, T. Caruso, D. Urwiler, A. Gibbs, R. Citro, L. Kofoet, D. Delp, M. Kim) and ModivCare (N. Edwards) to discuss the Valuation and Fresh Start bankruptcy workstreams.
Anshul Jain	Director	11/25/2025	Valuation - Fresh Start	0.5	Review the file "FA Listing Qtr-3-2025 with Gain and Loss" for the Client provided information
Anshul Jain	Director	11/25/2025	Valuation - Fresh Start	0.5	Review the file "Management Report Reconciliation June 2025 Post Tax" for the Client provided information
Daniel Delp	Staff/Assistant	11/25/2025	Valuation - Fresh Start	0.5	Weekly status call with EY (A. Johnson, M Derrickson, D. Urwiler, M. Kim, A. Gibbs, R. Citro, J. Knightly, L. Kofoet, D. Delp, C. Harkrider) and ModivCare (N. Edwards, J Howard, A Poore) to discuss the Valuation and Fresh Start bankruptcy workstreams.
Lauren Kofoet	Director	11/25/2025	Valuation - Fresh Start	0.5	Weekly status call between EY (A. Johnson, C. Harkrider, M Derrickson, T. Caruso, D. Urwiler, A. Gibbs, R. Citro, L. Kofoet, D. Delp, M. Kim) and ModivCare (N. Edwards) to discuss the Valuation and Fresh Start bankruptcy workstreams.
Lauren Kofoet	Director	11/25/2025	Valuation - Fresh Start	0.5	Scope real property leases
Ryan Citro	Partner/Principal	11/25/2025	Valuation - Fresh Start	0.5	Assist with scoping real property leases
Ryan Citro	Partner/Principal	11/25/2025	Valuation - Fresh Start	0.5	Weekly status call with EY (A. Johnson, M Derrickson, D. Urwiler, M. Kim, A. Gibbs, R. Citro, J. Knightly, L. Kofoet, D. Delp, C. Harkrider) and ModivCare (N. Edwards, J Howard, A Poore) to discuss the Valuation and Fresh Start bankruptcy workstreams.
Anshul Jain	Director	11/26/2025	Valuation - Fresh Start	1.0	Review the scope of the personal property
Anshul Jain	Director	11/26/2025	Valuation - Fresh Start	2.0	Review the reconciliation to be performed on the entity level
Anshul Jain	Director	11/26/2025	Valuation - Fresh Start	1.0	Review the file "FA Listing Qtr-3-2025 with Gain and Loss" for transfers and disposals
Anshul Jain	Director	11/26/2025	Valuation - Fresh Start	1.0	Review the file "FA Listing Qtr-3-2025 with Gain and Loss" for the accurate information to be considered
Hari Prashanth	Senior	11/26/2025	Valuation - Fresh Start	1.5	Set up indirect model assumptions such as default classing, NUL, hold factor, VC, trends
Hari Prashanth	Senior	11/26/2025	Valuation - Fresh Start	1.5	Set up NUL assumptions through ASA, pulled inflationary trends from online sources
Hari Prashanth	Senior	11/26/2025	Valuation - Fresh Start	1.5	Incorporate trend factors, PPI factors into the model
Hari Prashanth	Senior	11/26/2025	Valuation - Fresh Start	1.5	Incorporate depreciation parameters and manual adjustments related to any assumptions into the input model
Jim Knightly	Managing Director	11/26/2025	Valuation - Fresh Start	1.0	Discuss with team current asset detail, PMO structure, and current analysis
Hari Prashanth	Senior	11/28/2025	Valuation - Fresh Start	1.0	Prepare the FAR structure for import into the Alteryx workflow.
Hari Prashanth	Senior	11/28/2025	Valuation - Fresh Start	4.0	Build the base Alteryx workflow for blending and trending FAR data.
Alex Elizabeth Gibbs	Senior	12/1/2025	Valuation - Fresh Start	0.5	Independent review of fresh start model.
Alex Elizabeth Gibbs	Senior	12/2/2025	Valuation - Fresh Start	1.0	Meet with D. Delp and K. Berger to discuss model build out.
Alex Elizabeth Gibbs	Senior	12/3/2025	Valuation - Fresh Start	0.3	Weekly status call between EY (A. Johnson, C. Harkrider, M Derrickson, T. Caruso, D. Urwiler, A. Gibbs, K. Berger, R. Citro, D. Delp, M. Kim) and ModivCare (N. Edwards, J. Howard, A. Poore) to discuss the Valuation and Fresh Start bankruptcy workstreams.
Alex Elizabeth Gibbs	Senior	12/3/2025	Valuation - Fresh Start	0.5	Meet with D. Delp and K. Berger for check in call prior to internal weekly meeting.

Valuation (Fixed Fee)

Name	Rank	Date	Project category	Hours charged	Description
Alex Elizabeth Gibbs	Senior	12/3/2025	Valuation - Fresh Start	0.5	Diligence call between EY (A. Johnson, A. Gibbs, K. Berger, D. Delp) and ModivCare (N. Edwards, Justin Moore) discussing the NEMT internally developed software platforms.
Alex Elizabeth Gibbs	Senior	12/3/2025	Valuation - Fresh Start	0.5	Meet with A. Johnson, D. Delp, and K. Berger for weekly meeting.
Alex Elizabeth Gibbs	Senior	12/4/2025	Valuation - Fresh Start	0.5	Diligence call between EY (A. Johnson, A. Gibbs, K. Berger, D. Delp) and ModivCare (N. Edwards, B. Wallace, B. McCullough) discussing the Monitoring payor network.
Alex Elizabeth Gibbs	Senior	12/4/2025	Valuation - Fresh Start	1.0	Diligence call between EY (A. Johnson, A. Gibbs, K. Berger, D. Delp) and ModivCare (N. Edwards, T. Denison, K. Hsu) discussing the Monitoring payor network.
Alex Elizabeth Gibbs	Senior	12/4/2025	Valuation - Fresh Start	0.5	Senior level model review to prepare for payor network data inputs.
Alex Elizabeth Gibbs	Senior	12/4/2025	Valuation - Fresh Start	0.5	Internal meeting to discuss personal property assets (A. Johnson, A. Gibbs, J. Knightly, A. Jain, H. Prashanth).
Alex Elizabeth Gibbs	Senior	12/9/2025	Valuation - Fresh Start	1.0	Meet with D. Delp, K. Berger and A. Gibbs for check in call prior to internal weekly meeting.
Alex Elizabeth Gibbs	Senior	12/9/2025	Valuation - Fresh Start	0.5	Diligence call between EY (A. Johnson, A. Gibbs, K. Berger, D. Delp) and ModivCare (N. Edwards, J. Howard, K. Hsu, T. Denison, N. Carry) discussing Higi Care.
Alex Elizabeth Gibbs	Senior	12/9/2025	Valuation - Fresh Start	6.0	Construct Tradename, Customer Relationship, and WARA (Weighted Average Return on Assets) workpapers within the model for each reporting unit.
Alex Elizabeth Gibbs	Senior	12/10/2025	Valuation - Fresh Start	2.0	Meet with A. Johnson, D. Delp, K. Berger, and A. Gibbs for weekly meeting.
Alex Elizabeth Gibbs	Senior	12/11/2025	Valuation - Fresh Start	0.5	Meeting with Management to discuss valuation deliverables and accounting status updates (Reorganization Items/LSTC Memo and Workday Amendment). Attendees: A. Johnson, C. Harkrider, M. Derrickson, D. Urwiler, A. Gibbs, K. Berger, L. Kofoet, R. Whitmire, D. Delp, M. Kim.
Alex Elizabeth Gibbs	Senior	12/11/2025	Valuation - Fresh Start	1.0	Call with A. Johnson, K. Berger, A. Gibbs D. Delp to discuss the operating expenses for each reporting unit.
Alex Elizabeth Gibbs	Senior	12/11/2025	Valuation - Fresh Start	1.0	Call with A. Johnson, K. Berger, A. Gibbs D. Delp R. Citro to discuss Higi's goodwill testing.
Alex Elizabeth Gibbs	Senior	12/12/2025	Valuation - Fresh Start	1.0	Call with A. Johnson, K. Berger, D. Delp and A. Gibbs to calculate impact of Higi's reorganization on the reporting units.
Alex Elizabeth Gibbs	Senior	12/12/2025	Valuation - Fresh Start	0.5	Call with K. Berger and A. Gibbs to discuss the balance sheet build outs and Higi reorganization summary page.
Alex Elizabeth Gibbs	Senior	12/12/2025	Valuation - Fresh Start	0.5	Call with D. Delp K. Berger and A. Gibbs to discuss the Higi impairment testing flow in the sensitivity model.
Alex Elizabeth Gibbs	Senior	12/12/2025	Valuation - Fresh Start	0.5	Meet with Management (N. Edwards), FTI (J. Baltaytis, J. Shapiro) and EY (A. Johnson, K. Berger, A. Gibbs, D. Delp) to discuss valuation forecast questions.
Alex Elizabeth Gibbs	Senior	12/15/2025	Valuation - Fresh Start	6.5	Independent model work for the attrition workpapers.
Alex Elizabeth Gibbs	Senior	12/16/2025	Valuation - Fresh Start	1.0	EY meeting reviewing Higi goodwill reallocation model exercises with PPMD (R. Citro, A. Johnson, K. Berger, D. Delp, A. Gibbs).
Alex Elizabeth Gibbs	Senior	12/16/2025	Valuation - Fresh Start	1.0	Discuss creation of Higi DCF and carrying value worksheet with K. Berger and A. Gibbs.
Alex Elizabeth Gibbs	Senior	12/17/2025	Valuation - Fresh Start	0.4	Meet with Management to discuss valuation/accounting updates and emergence-related expectations. EY Attendees: A. Johnson, C. Harkrider, M. Derrickson, T. Caruso, A. Gibbs, K. Berger, R. Whitmire, D. Delp, M. Kim.
Alex Elizabeth Gibbs	Senior	12/17/2025	Valuation - Fresh Start	0.5	Call with A. Gibbs, D. Delp, and A. Vyas to discuss project overview and timeline.
Alex Elizabeth Gibbs	Senior	12/18/2025	Valuation - Fresh Start	0.5	Meet with Management (N. Betz) and EY (A. Johnson, K. Berger, A. Gibbs, D. Delp, R. Citro) to discuss Higi goodwill reallocation.
Alex Elizabeth Gibbs	Senior	12/22/2025	Valuation - Fresh Start	1.0	Call with A. Gibbs and D. Delp to walk through and build out Technology worksheets for NEMT and Monitoring and link them to new data.
Alex Elizabeth Gibbs	Senior	12/22/2025	Valuation - Fresh Start	1.0	Independent senior level review of Technology worksheets and example of PCS.
Alex Elizabeth Gibbs	Senior	12/23/2025	Valuation - Fresh Start	1.0	Independent model work for Technology Worksheets.
Andrew Johnson	Senior Manager	12/1/2025	Valuation - Fresh Start	0.5	Diligence call between EY (A. Johnson, L. Kofoet) and ModivCare (N. Edwards, K. Morbee, H. Guinan, A. Poore) discussing lease portfolio.

Valuation (Fixed Fee)

Name	Rank	Date	Project category	Hours charged	Description
Andrew Johnson	Senior Manager	12/2/2025	Valuation - Fresh Start	0.5	Diligence call between EY (A. Johnson, A. Gibbs) and ModivCare (N. Edwards, Julie Manzella, Cody Huffman) discussing the NEMT payor network and trade names.
Andrew Johnson	Senior Manager	12/2/2025	Valuation - Fresh Start	1.0	Senior director time preparing for NEMT diligence call.
Andrew Johnson	Senior Manager	12/2/2025	Valuation - Fresh Start	0.5	Senior director time reviewing notes taken from NEMT diligence call and drafting follow up questions for management.
Andrew Johnson	Senior Manager	12/2/2025	Valuation - Fresh Start	0.5	Meeting with Management to discuss accounting updates (reorganization items/memo), progress of FAST tool, and Workday Amendment/additional scope. EY Attendees: T. Caruso, C. Harkrider, M. Derrickson, M. Kim, A. Johnson, A. Narkiewicz, R. Erickson, C. Griffin.
Andrew Johnson	Senior Manager	12/3/2025	Valuation - Fresh Start	1.0	Senior director time preparing for NEMT technology diligence call.
Andrew Johnson	Senior Manager	12/3/2025	Valuation - Fresh Start	0.5	Meet with A. Johnson, K. Berger, and A. Gibbs for weekly meeting.
Andrew Johnson	Senior Manager	12/3/2025	Valuation - Fresh Start	0.3	Weekly status call between EY (A. Johnson, C. Harkrider, M. Derrickson, T. Caruso, D. Urwiler, A. Gibbs, K. Berger, R. Citro, D. Delp, M. Kim) and ModivCare (N. Edwards, J. Howard, A. Poore) to discuss the Valuation and Fresh Start bankruptcy workstreams.
Andrew Johnson	Senior Manager	12/3/2025	Valuation - Fresh Start	0.2	Senior director time preparing follow-up question for CTO related to NEMT technology.
Andrew Johnson	Senior Manager	12/3/2025	Valuation - Fresh Start	0.5	Diligence call between EY (A. Johnson, A. Gibbs, K. Berger, D. Delp) and ModivCare (N. Edwards, Justin Moore) discussing the NEMT internally developed software platforms.
Andrew Johnson	Senior Manager	12/3/2025	Valuation - Fresh Start	1.5	Senior director time reviewing valuation model to gauge team's progress and assess technical areas of valuation that require more review and thought.
Andrew Johnson	Senior Manager	12/4/2025	Valuation - Fresh Start	0.5	Senior director time preparing for Monitoring payor network, trade name and technology diligence call.
Andrew Johnson	Senior Manager	12/4/2025	Valuation - Fresh Start	0.5	Diligence call between EY (A. Johnson, A. Gibbs, K. Berger, D. Delp) and ModivCare (N. Edwards, B. Wallace, B. McCullough) discussing the Monitoring payor network.
Andrew Johnson	Senior Manager	12/4/2025	Valuation - Fresh Start	1.0	Diligence call between EY (A. Johnson, A. Gibbs, K. Berger, D. Delp) and ModivCare (N. Edwards, T. Denison, K. Hsu) discussing the Monitoring payor network.
Andrew Johnson	Senior Manager	12/4/2025	Valuation - Fresh Start	0.5	Senior director time preparing for PCS payor network, trade name and technology diligence call.
Andrew Johnson	Senior Manager	12/4/2025	Valuation - Fresh Start	0.5	Diligence call between EY (A. Johnson, A. Gibbs, K. Berger, D. Delp, R. Citro) and ModivCare (N. Edwards, C. Evans) discussing the Monitoring payor network.
Andrew Johnson	Senior Manager	12/4/2025	Valuation - Fresh Start	0.5	Senior director time preparing follow-up questions for management related to Monitoring diligence calls.
Andrew Johnson	Senior Manager	12/4/2025	Valuation - Fresh Start	0.5	Internal meeting to discuss personal property assets (A. Johnson, A. Gibbs, J. Knightly, A. Jain, H. Prashanth).
Andrew Johnson	Senior Manager	12/5/2025	Valuation - Fresh Start	1.0	Senior director time integrating follow-up questions related to personal property assets for management.
Andrew Johnson	Senior Manager	12/5/2025	Valuation - Fresh Start	0.5	Senior director time researching Higi Care in advance of discussion.
Andrew Johnson	Senior Manager	12/8/2025	Valuation - Fresh Start	0.5	Senior direct time coordinating internal execution efforts with real estate and capital equipment team.
Andrew Johnson	Senior Manager	12/8/2025	Valuation - Fresh Start	0.5	Senior director time emailing guidance related to customer relationship intangible asset valuation.
Andrew Johnson	Senior Manager	12/8/2025	Valuation - Fresh Start	0.5	Senior director time reviewing client financial data file to understand impact on valuation efforts.
Andrew Johnson	Senior Manager	12/9/2025	Valuation - Fresh Start	0.3	Internal call involving EY personnel (A. Johnson, C. Harkrider, M. Derrickson, T. Caruso, A. Cannon, D. Urwiler, S. Sarah, M. Kim) to discuss next steps regarding the FAST Tool.
Andrew Johnson	Senior Manager	12/9/2025	Valuation - Fresh Start	0.5	Diligence call between EY (A. Johnson, A. Gibbs, K. Berger, D. Delp) and ModivCare (N. Edwards, J. Howard, K. Hsu, T. Denison, N. Carry) discussing Higi Care.
Andrew Johnson	Senior Manager	12/9/2025	Valuation - Fresh Start	1.2	A. Johnson and R. Citro call reviewing General and Administrative push down for each segment and reporting unit in fresh start valuation model.
Andrew Johnson	Senior Manager	12/9/2025	Valuation - Fresh Start	0.5	Senior director time preparing talk track for diligence discussion with client.

Valuation (Fixed Fee)

Name	Rank	Date	Project category	Hours charged	Description
Andrew Johnson	Senior Manager	12/10/2025	Valuation - Fresh Start	2.0	Meet with A. Johnson, D. Delp, K. Berger, and A. Gibbs for weekly meeting.
Andrew Johnson	Senior Manager	12/10/2025	Valuation - Fresh Start	0.5	Call with D. Delp, A. Johnson and K. Berger to discuss the Higi impairment testing build out in the fresh start valuation model.
Andrew Johnson	Senior Manager	12/10/2025	Valuation - Fresh Start	0.5	Call with R. Citro and A. Johnson to discuss the Higi impairment testing.
Andrew Johnson	Senior Manager	12/10/2025	Valuation - Fresh Start	1.0	Senior director time reviewing follow-up operating expense framework allocation for valuation model.
Andrew Johnson	Senior Manager	12/10/2025	Valuation - Fresh Start	0.5	Email to N. Betz and N. Edwards (ModivCare) outlining segment considerations for re-org and impacts on impairment testing.
Andrew Johnson	Senior Manager	12/10/2025	Valuation - Fresh Start	0.5	Senior director time reviewing updated opex (operating expenses) push down for each segment and reporting unit in fresh start valuation model.
Andrew Johnson	Senior Manager	12/11/2025	Valuation - Fresh Start	0.5	Meet with Management to discuss valuation deliverables and accounting status updates (Reorganization Items/LSTC Memo and Workday Amendment). Attendees: A. Johnson, C. Harkrider, M. Derrickson, D. Urwiler, A. Gibbs, K. Berger, L. Kofoet, R. Whitmire, D. Delp, M. Kim.
Andrew Johnson	Senior Manager	12/11/2025	Valuation - Fresh Start	0.5	Senior director time preparing for weekly client data request call.
Andrew Johnson	Senior Manager	12/11/2025	Valuation - Fresh Start	1.0	Call with A. Johnson, K. Berger, A.Gibbs D. Delp to discuss the operating expenses for each reporting unit.
Andrew Johnson	Senior Manager	12/11/2025	Valuation - Fresh Start	1.0	Call with A. Johnson, K. Berger, A.Gibbs D. Delp R. Citro to discuss Higi's goodwill testing.
Andrew Johnson	Senior Manager	12/12/2025	Valuation - Fresh Start	1.0	Call with A. Johnson, K. Berger, D. Delp and A.Gibbs to calculate impact of Higi's reorganization on the reporting units.
Andrew Johnson	Senior Manager	12/12/2025	Valuation - Fresh Start	1.5	Senior director review of data provided related to joint venture investment to understand fair value needs at emergence.
Andrew Johnson	Senior Manager	12/15/2025	Valuation - Fresh Start	0.5	Meet with Management (N. Edwards), FTI (J. Baltaytis, J. Shapiro) and EY (A. Johnson, K. Berger, A. Gibbs, D. Delp) to discuss valuation forecast questions.
Andrew Johnson	Senior Manager	12/15/2025	Valuation - Fresh Start	0.5	Senior director prep time for meeting with FTI regarding valuation forecast questions.
Andrew Johnson	Senior Manager	12/15/2025	Valuation - Fresh Start	2.0	Senior director independent review time of Higi goodwill reallocation model exercise and support.
Andrew Johnson	Senior Manager	12/16/2025	Valuation - Fresh Start	1.0	EY meeting reviewing Higi goodwill reallocation model exercises with PPMD (R. Citro, A. Johnson, K. Berger, D. Delp, A. Gibbs).
Andrew Johnson	Senior Manager	12/16/2025	Valuation - Fresh Start	0.5	Email to N. Edwards regarding data and net working capital questions.
Andrew Johnson	Senior Manager	12/16/2025	Valuation - Fresh Start	1.0	Senior director prep time for meeting with PPMD regarding Higi goodwill reallocation.
Andrew Johnson	Senior Manager	12/16/2025	Valuation - Fresh Start	0.5	Senior director time reviewing technology template provided by the monitoring business unit.
Andrew Johnson	Senior Manager	12/17/2025	Valuation - Fresh Start	0.5	EY meeting reviewing follow-on updates for Higi goodwill reallocation exercise (R. Citro, A. Johnson, K. Berger, D. Delp, A. Gibbs).
Andrew Johnson	Senior Manager	12/17/2025	Valuation - Fresh Start	0.4	Meet with Management to discuss valuation/accounting updates and emergence-related expectations. EY Attendees: A. Johnson, C. Harkrider, M. Derrickson, T. Caruso, A. Gibbs, K. Berger, R. Whitmire, D. Delp, M. Kim.
Andrew Johnson	Senior Manager	12/17/2025	Valuation - Fresh Start	0.6	Senior director prep time for data request and valuation update meeting.
Andrew Johnson	Senior Manager	12/17/2025	Valuation - Fresh Start	0.5	Meet with Management to discuss valuation/accounting updates and the status of deliverables. EY Attendees: A. Johnson, C. Harkrider, M. Derrickson, T. Caruso, S. Henry, M. Kim.
Andrew Johnson	Senior Manager	12/17/2025	Valuation - Fresh Start	0.5	Senior director time reviewing PDF exhibits for Higi goodwill reallocation valuation.
Andrew Johnson	Senior Manager	12/18/2025	Valuation - Fresh Start	1.0	Meet with Management to briefly discuss ModivCare's new legal entity structure used for the valuation of certain assets for Fresh Start purposes. EY Attendees: M. Derrickson, A. Johnson, M. Lazzeri, R. Roman, K. Berger, A. Cannon, D. Delp.
Andrew Johnson	Senior Manager	12/18/2025	Valuation - Fresh Start	1.0	Meet with K. Berger, R. Citro and A. Johnson to discuss next steps for legal entity pushdown.
Andrew Johnson	Senior Manager	12/18/2025	Valuation - Fresh Start	0.5	Internal meeting to discuss tax impacts/concerns related to convenience date usage. Attendees: C Harkrider, T Caruso, D Weintraub, M Lazzeri, A Johnson.

Valuation (Fixed Fee)

Name	Rank	Date	Project category	Hours charged	Description
Andrew Johnson	Senior Manager	12/18/2025	Valuation - Fresh Start	0.5	Meet with Management (N. Betz) and EY (A. Johnson, K. Berger, A. Gibbs, D. Delp, R. Citro) to discuss Higi goodwill reallocation.
Andrew Johnson	Senior Manager	12/18/2025	Valuation - Fresh Start	0.5	Senior director time prepping for tax legal entity call.
Andrew Johnson	Senior Manager	12/18/2025	Valuation - Fresh Start	0.5	Senior director time reviewing docket for equity agreements.
Andrew Johnson	Senior Manager	12/19/2025	Valuation - Fresh Start	0.5	Meet with K. Berger and A. Johnson to discuss next steps for legal entity pushdown.
Andrew Johnson	Senior Manager	12/19/2025	Valuation - Fresh Start	0.5	Meet with EY (K. Berger and A. Johnson), MODV (N. Edwards) and FTI (J. Baltaytis, J. Shapiro) to discuss opex allocation.
Anshul Jain	Director	12/1/2025	Valuation - Fresh Start	1.5	Review the file "FA Listing Qtr-3-2025 with Gain and Loss" for the internally developed software.
Anshul Jain	Director	12/1/2025	Valuation - Fresh Start	0.5	Internal meeting to discuss personal property assets (J. Knightly, A. Jain, H. Prashanth).
Anshul Jain	Director	12/2/2025	Valuation - Fresh Start	1.0	Review the IDR to share with the Client.
Anshul Jain	Director	12/4/2025	Valuation - Fresh Start	0.5	Internal meeting to discuss personal property assets (A. Johnson, A. Gibbs, J. Knightly, A. Jain, H. Prashanth).
Ayush Vyas	Senior	12/16/2025	Valuation - Fresh Start	2.0	Connect with A. Gibbs to get the background on the project and preparing for a project transition.
Ayush Vyas	Senior	12/17/2025	Valuation - Fresh Start	1.0	Follow-up meeting on the questions regarding the modeling and underlying intangibles methodology with A. Gibbs.
Ayush Vyas	Senior	12/18/2025	Valuation - Fresh Start	1.0	Second follow-up meeting to discuss the prior ModivCare project and its impact on the planned restructuring with A. Gibbs.
Ayush Vyas	Senior	12/23/2025	Valuation - Fresh Start	1.0	Review and prepare additional follow ups on the intangibles being valued, preferred valuation methodologies, and rationale for their selection.
Ayush Vyas	Senior	12/24/2025	Valuation - Fresh Start	1.0	Discuss response to the follow ups and apply information to model.
Daniel Delp	Staff/Assistant	12/2/2025	Valuation - Fresh Start	1.0	Screen royalty rates and paste selected rates in model.
Daniel Delp	Staff/Assistant	12/2/2025	Valuation - Fresh Start	1.0	Meet with K. Berger and A. Gibbs to discuss model build out.
Daniel Delp	Staff/Assistant	12/2/2025	Valuation - Fresh Start	3.0	Update all tabs and linking in model Day 1.
Daniel Delp	Staff/Assistant	12/2/2025	Valuation - Fresh Start	2.0	Construct Intangible Asset tabs in model and update data Day 1.
Daniel Delp	Staff/Assistant	12/3/2025	Valuation - Fresh Start	0.5	Meet with K. Berger and A. Gibbs for check in call prior to internal weekly meeting.
Daniel Delp	Staff/Assistant	12/3/2025	Valuation - Fresh Start	0.5	Meet with A. Johnson, K. Berger, and A. Gibbs for weekly meeting.
Daniel Delp	Staff/Assistant	12/3/2025	Valuation - Fresh Start	0.3	Weekly status call with EY (A. Johnson, M Derrickson, D. Urwiler, M. Kim, A. Gibbs, K. Berger, R. Citro, J. Knightly, D. Delp, C. Harkrider) and ModivCare (N. Edwards, J Howard, A Poore) to discuss the Valuation and Fresh Start bankruptcy workstreams.
Daniel Delp	Staff/Assistant	12/3/2025	Valuation - Fresh Start	3.5	Update all tabs and linking in model Day 2.
Daniel Delp	Staff/Assistant	12/3/2025	Valuation - Fresh Start	3.5	Construct Intangible Asset tabs in model and update data Day 2.
Daniel Delp	Staff/Assistant	12/4/2025	Valuation - Fresh Start	0.5	Diligence call between EY (A. Johnson, A. Gibbs, K. Berger, D. Delp) and ModivCare (N. Edwards, B. Wallace, B. McCullough) discussing the Monitoring payor network.
Daniel Delp	Staff/Assistant	12/4/2025	Valuation - Fresh Start	1.0	Diligence call between EY (A. Johnson, A. Gibbs, K. Berger, D. Delp) and ModivCare (N. Edwards, T. Denison, K. Hsu) discussing the Monitoring payor network.
Daniel Delp	Staff/Assistant	12/9/2025	Valuation - Fresh Start	1.0	Meet with K. Berger and A. Gibbs for check in call prior to internal weekly meeting.
Daniel Delp	Staff/Assistant	12/9/2025	Valuation - Fresh Start	0.7	Discuss and check newly received Higi Care data with A. Gibbs.
Alex Elizabeth Gibbs	Senior	12/9/2025	Valuation - Fresh Start	0.7	Discuss and check newly received Higi Care data with D. Delp.
Daniel Delp	Staff/Assistant	12/9/2025	Valuation - Fresh Start	0.5	Diligence call between EY (A. Johnson, A. Gibbs, K. Berger, D. Delp) and ModivCare (N. Edwards, J. Howard, K. Hsu, T. Denison, N. Carry) discussing Higi Care.
Daniel Delp	Staff/Assistant	12/9/2025	Valuation - Fresh Start	3.5	Update and link IRR worksheet in the fresh start valuation model.
Daniel Delp	Staff/Assistant	12/9/2025	Valuation - Fresh Start	4.5	Construct General and Administrative push down for each segment and reporting unit in fresh start valuation model.
Daniel Delp	Staff/Assistant	12/10/2025	Valuation - Fresh Start	2.0	Meet with A. Johnson, K. Berger, and A. Gibbs for weekly meeting.

Valuation (Fixed Fee)

Name	Rank	Date	Project category	Hours charged	Description
Daniel Delp	Staff/Assistant	12/10/2025	Valuation - Fresh Start	0.5	Call with A. Johnson and K. Berger to discuss the Higi impairment testing build out in the fresh start valuation model.
Daniel Delp	Staff/Assistant	12/10/2025	Valuation - Fresh Start	3.5	Construct worksheets in the fresh start valuation model to allocate G&A (General and Administrative) expenses to each reporting unit.
Daniel Delp	Staff/Assistant	12/10/2025	Valuation - Fresh Start	2.0	Re-classify the reporting units to reflect the changes in how Higi is reported and re-tie these updated calculations throughout the fresh start valuation model Day 1.
Daniel Delp	Staff/Assistant	12/11/2025	Valuation - Fresh Start	1.0	Call with A. Johnson, K. Berger, and A.Gibbs to discuss the operating expenses for each reporting unit.
Daniel Delp	Staff/Assistant	12/11/2025	Valuation - Fresh Start	1.0	Call with A. Johnson, K. Berger, A.Gibbs D. Delp R. Citro to discuss Higi's goodwill testing.
Daniel Delp	Staff/Assistant	12/11/2025	Valuation - Fresh Start	3.0	Re-classify the reporting units to reflect the changes in how Higi is reported and re-tie these updated calculations throughout the fresh start valuation model Day 2.
Daniel Delp	Staff/Assistant	12/11/2025	Valuation - Fresh Start	3.0	Construct the goodwill impairment test for Higi in the sensitivity model.
Daniel Delp	Staff/Assistant	12/11/2025	Valuation - Fresh Start	0.5	Meeting with Management to discuss valuation deliverables and accounting status updates (Reorganization Items/LSTC Memo and Workday Amendment). Attendees: A. Johnson, C. Harkrider, M. Derrickson, D. Urwiler, A. Gibbs, K. Berger, L. Kofoet, R. Whitmire, D. Delp, M. Kim.
Daniel Delp	Staff/Assistant	12/12/2025	Valuation - Fresh Start	0.5	Call with K. Berger and A.Gibbs to discuss the Higi impairment testing flow in the sensitivity model.
Daniel Delp	Staff/Assistant	12/12/2025	Valuation - Fresh Start	1.0	Call with A. Johnson, K. Berger, and A.Gibbs to calculate impact of Higi's reorganization on the reporting units.
Daniel Delp	Staff/Assistant	12/12/2025	Valuation - Fresh Start	0.5	Call with K. Berger and A.Gibbs to discuss the balance sheet build outs and Higi reorganization summary page.
Daniel Delp	Staff/Assistant	12/12/2025	Valuation - Fresh Start	2.0	Construct exhibits in the sensitivity model for the Higi reorganization.
Daniel Delp	Staff/Assistant	12/14/2025	Valuation - Fresh Start	0.5	Create checks in the Higi reorganization model to make sure the numbers tie.
Daniel Delp	Staff/Assistant	12/15/2025	Valuation - Fresh Start	2.4	Prepare draft memo for Higi Reorganization from the sensitivity model.
Daniel Delp	Staff/Assistant	12/15/2025	Valuation - Fresh Start	3.0	Prepare Higi reorganization exhibits to present to ModivCare.
Daniel Delp	Staff/Assistant	12/16/2025	Valuation - Fresh Start	1.0	EY meeting reviewing Higi goodwill reallocation model exercises with PPMD (R. Citro, A. Johnson, K. Berger, D. Delp, A. Gibbs).
Daniel Delp	Staff/Assistant	12/16/2025	Valuation - Fresh Start	1.0	Discuss creation of Higi DCF and carrying value worksheet with K. Berger and A. Gibbs.
Daniel Delp	Staff/Assistant	12/16/2025	Valuation - Fresh Start	0.5	Make formatting, language, and printing adjustments to the Higi reorganization Exhibits.
Daniel Delp	Staff/Assistant	12/16/2025	Valuation - Fresh Start	1.5	Construct the Higi DCF and carrying value workpapers for the Higi reorganization model.
Daniel Delp	Staff/Assistant	12/17/2025	Valuation - Fresh Start	0.4	Meet with Management to discuss valuation/accounting updates and emergence-related expectations. EY Attendees: A. Johnson, C. Harkrider, M. Derrickson, T. Caruso, A. Gibbs, K. Berger, R. Whitmire, D. Delp, M. Kim.
Daniel Delp	Staff/Assistant	12/17/2025	Valuation - Fresh Start	0.5	Input new balance sheet and income statement data from Management into the Fresh Start Analysis model.
Daniel Delp	Staff/Assistant	12/17/2025	Valuation - Fresh Start	0.3	Call with K. Berger to make adjustments to the Higi reorganization model.
Daniel Delp	Staff/Assistant	12/17/2025	Valuation - Fresh Start	0.5	Call with A. Gibbs, D. Delp, and A. Vyas to discuss project overview and timeline.
Daniel Delp	Staff/Assistant	12/17/2025	Valuation - Fresh Start	2.6	Formatting and printing review of the Higi reorganization model for Higi segment reporting meeting on 12/18/25.
Daniel Delp	Staff/Assistant	12/18/2025	Valuation - Fresh Start	1.0	Meet with Management to briefly discuss ModivCare's new legal entity structure used for the valuation of certain assets for Fresh Start purposes. EY Attendees: M. Derrickson, A. Johnson, M. Lazzeri, R. Roman, K. Berger, A. Cannon, D. Delp.
Daniel Delp	Staff/Assistant	12/18/2025	Valuation - Fresh Start	0.7	Reprint and email Higi reorganization PDF to A. Johnson.
Daniel Delp	Staff/Assistant	12/22/2025	Valuation - Fresh Start	0.5	Upload new General and Administrative data into the model and relink the data to active worksheets.

Valuation (Fixed Fee)

Name	Rank	Date	Project category	Hours charged	Description
Daniel Delp	Staff/Assistant	12/22/2025	Valuation - Fresh Start	1.0	Call with A. Gibbs and D. Delp to walk through and build out Technology worksheets for NEMT and Monitoring and link them to new data.
Hari Prashanth	Senior	12/1/2025	Valuation - Fresh Start	0.5	Identify all legal entities and assessed their inclusion within the valuation scope.
Hari Prashanth	Senior	12/1/2025	Valuation - Fresh Start	0.5	Perform balance sheet reconciliation.
Hari Prashanth	Senior	12/1/2025	Valuation - Fresh Start	1.0	Analyze off-the-shelf and internally developed software.
Hari Prashanth	Senior	12/1/2025	Valuation - Fresh Start	2.0	Prepare a detailed list separating internally developed software from off-the-shelf software.
Hari Prashanth	Senior	12/1/2025	Valuation - Fresh Start	1.0	Discussion with PPMD and BVALs team to discuss diligence questions.
Hari Prashanth	Senior	12/1/2025	Valuation - Fresh Start	1.5	Prepare diligence questions to send to the valuation team.
Hari Prashanth	Senior	12/1/2025	Valuation - Fresh Start	1.5	Prepare relevant support data for the diligence questions.
Hari Prashanth	Senior	12/1/2025	Valuation - Fresh Start	1.0	Segment entities into in-scope and out-of-scope categories.
Hari Prashanth	Senior	12/2/2025	Valuation - Fresh Start	2.0	Configure the Alteryx model to calculate the valuation output.
Jim Knightly	Managing Director	12/1/2025	Valuation - Fresh Start	0.5	Discuss with team current asset detail and personal property valuation model.
Jim Knightly	Managing Director	12/1/2025	Valuation - Fresh Start	0.5	Discuss with broader team for timing, deliverables, scope.
Kelci Berger	Director	12/2/2025	Valuation - Fresh Start	1.0	Meet with D. Delp and A. Gibbs to discuss model build out.
Kelci Berger	Director	12/3/2025	Valuation - Fresh Start	0.5	Meet with A. Johnson, D. Delp, and A. Gibbs for weekly meeting.
Kelci Berger	Director	12/3/2025	Valuation - Fresh Start	0.3	Weekly status call between EY (A. Johnson, C. Harkrider, M. Derrickson, T. Caruso, D. Urwiler, A. Gibbs, K. Berger, R. Citro, D. Delp, M. Kim) and ModivCare (N. Edwards, J. Howard, A. Poore) to discuss the Valuation and Fresh Start bankruptcy workstreams.
Kelci Berger	Director	12/3/2025	Valuation - Fresh Start	0.5	Diligence call between EY (A. Johnson, A. Gibbs, K. Berger, D. Delp) and ModivCare (N. Edwards, Justin Moore) discussing the NEMT internally developed software platforms.
Kelci Berger	Director	12/3/2025	Valuation - Fresh Start	0.5	Meet with D. Delp and A. Gibbs for check in call prior to internal weekly meeting.
Kelci Berger	Director	12/3/2025	Valuation - Fresh Start	1.0	Director prep for internal calls and notes preparation from NEMT call with management.
Kelci Berger	Director	12/4/2025	Valuation - Fresh Start	0.5	Diligence call between EY (A. Johnson, A. Gibbs, K. Berger, D. Delp) and ModivCare (N. Edwards, B. Wallace, B. McCullough) discussing the Monitoring payor network.
Kelci Berger	Director	12/4/2025	Valuation - Fresh Start	1.0	Diligence call between EY (A. Johnson, A. Gibbs, K. Berger, D. Delp) and ModivCare (N. Edwards, T. Denison, K. Hsu) discussing the Monitoring payor network.
Kelci Berger	Director	12/4/2025	Valuation - Fresh Start	0.7	Director prep for internal calls and notes preparation from Monitoring call with management.
Kelci Berger	Director	12/9/2025	Valuation - Fresh Start	1.0	Meet with D. Delp, K. Berger and A. Gibbs for check in call prior to internal weekly meeting.
Kelci Berger	Director	12/9/2025	Valuation - Fresh Start	0.5	Diligence call between EY (A. Johnson, A. Gibbs, K. Berger, D. Delp) and ModivCare (N. Edwards, J. Howard, K. Hsu, T. Denison, N. Carry) discussing Higi Care.
Kelci Berger	Director	12/10/2025	Valuation - Fresh Start	2.0	Meet with A. Johnson, D. Delp, K. Berger, and A. Gibbs for weekly meeting.
Kelci Berger	Director	12/10/2025	Valuation - Fresh Start	0.5	Call with D. Delp, A. Johnson and K. Berger to discuss the Higi impairment testing build out in the fresh start valuation model.
Kelci Berger	Director	12/10/2025	Valuation - Fresh Start	2.0	Independent review of the latest G&A (General and Administrative) file provided N. Edwards and allocation of the total SG&A (Selling, General, and Administrative) expenses to the reporting units for the Fresh Start analysis.
Kelci Berger	Director	12/11/2025	Valuation - Fresh Start	1.0	Call with D. Delp, A. Johnson, K. Berger, and A. Gibbs to discuss the operating expenses for each reporting unit.
Kelci Berger	Director	12/11/2025	Valuation - Fresh Start	1.0	Call with A. Johnson, K. Berger, A. Gibbs D. Delp R. Citro to discuss Higi's goodwill testing.
Kelci Berger	Director	12/11/2025	Valuation - Fresh Start	2.0	Independent review of the impairment sensitivity model (summary and DCFs) where Higi is reorganized into RPM from NEMT.
Kelci Berger	Director	12/11/2025	Valuation - Fresh Start	0.5	Meeting with Management to discuss valuation deliverables and accounting status updates (Reorganization Items/LSTC Memo and Workday Amendment). Attendees: A. Johnson, C. Harkrider, M. Derrickson, D. Urwiler, A. Gibbs, K. Berger, L. Kofoet, R. Whitmire, D. Delp, M. Kim.
Kelci Berger	Director	12/12/2025	Valuation - Fresh Start	0.5	Call with D. Delp K. Berger and A. Gibbs to discuss the Higi impairment testing flow in the sensitivity model.

Valuation (Fixed Fee)

Name	Rank	Date	Project category	Hours charged	Description
Kelci Berger	Director	12/12/2025	Valuation - Fresh Start	1.0	Call with A. Johnson, K. Berger, D. Delp and A.Gibbs to calculate impact of Higi's reorganization on the reporting units.
Kelci Berger	Director	12/12/2025	Valuation - Fresh Start	0.5	Call with D. Delp K. Berger and A.Gibbs to discuss the balance sheet build outs and Higi reorganization summary page.
Kelci Berger	Director	12/15/2025	Valuation - Fresh Start	0.5	Meet with Management (N. Edwards), FTI (J. Baltaytis, J. Shapiro) and EY (A. Johnson, K. Berger, A. Gibbs, D. Delp) to discuss valuation forecast questions.
Kelci Berger	Director	12/15/2025	Valuation - Fresh Start	1.0	Independent review of the Higi goodwill reallocation model.
Kelci Berger	Director	12/16/2025	Valuation - Fresh Start	1.0	EY meeting reviewing Higi goodwill reallocation model exercises with PPMD (R. Citro, A. Johnson, K. Berger, D. Delp, A. Gibbs).
Kelci Berger	Director	12/16/2025	Valuation - Fresh Start	1.0	Discuss creation of Higi DCF and carrying value worksheet with K. Berger and A. Gibbs.
Kelci Berger	Director	12/16/2025	Valuation - Fresh Start	0.5	Director prep for internal weekly meeting to discuss updates to the Higi goodwill reallocation exhibits.
Kelci Berger	Director	12/17/2025	Valuation - Fresh Start	0.5	EY meeting to review follow-on updates for Higi goodwill reallocation exercise (R. Citro, A. Johnson, K. Berger, D. Delp, A. Gibbs).
Kelci Berger	Director	12/17/2025	Valuation - Fresh Start	0.4	Meeting with Management to discuss valuation/accounting updates and emergence-related expectations. EY Attendees: A. Johnson, C. Harkrider, M. Derrickson, T. Caruso, A. Gibbs, K. Berger, R. Whitmire, D. Delp, M. Kim.
Kelci Berger	Director	12/17/2025	Valuation - Fresh Start	0.3	Call with D. Delp to make adjustments to the Higi reorganization model.
Kelci Berger	Director	12/17/2025	Valuation - Fresh Start	2.8	Director fresh start intangible asset model review for Monitoring and PCS.
Kelci Berger	Director	12/18/2025	Valuation - Fresh Start	1.0	Meet with Management to briefly discuss ModivCare's new legal entity structure used for the valuation of certain assets for Fresh Start purposes. EY Attendees: M. Derrickson, A. Johnson, M. Lazzeri, R. Roman, K. Berger, A. Cannon, D. Delp.
Kelci Berger	Director	12/18/2025	Valuation - Fresh Start	1.0	Meet with K. Berger, R. Citro and A. Johnson to discuss next steps for legal entity pushdown.
Kelci Berger	Director	12/18/2025	Valuation - Fresh Start	1.0	Director review of NEMT and consolidated IRR (Internal Rate of Return) exhibits in the Fresh Start model.
Kelci Berger	Director	12/19/2025	Valuation - Fresh Start	0.5	Meet with EY (K. Berger and A. Johnson), MODV (N. Edwards) and FTI (J. Baltaytis, J. Shapiro) to discuss opex allocation.
Kelci Berger	Director	12/19/2025	Valuation - Fresh Start	0.5	Meet with K. Berger and A. Johnson to discuss next steps for legal entity pushdown.
Kelci Berger	Director	12/19/2025	Valuation - Fresh Start	1.0	Director review of the FTI G&A (General and Administrative) model provided .
Lauren Kofoet	Director	12/1/2025	Valuation - Fresh Start	0.5	Call with ModivCare (N. Edwards, K. Morbee, H. Guinan, K. Kane-Carlson, A. Poor, N. Betz) and EY (L. Kofoet, A. Johnson) to discuss lease modifications.
Lauren Kofoet	Director	12/22/2025	Valuation - Fresh Start	1.0	Meet with S. Sharma to review lease analysis and comparable leases.
Lauren Kofoet	Director	12/23/2025	Valuation - Fresh Start	1.0	Meet with S. Cullins and S. Sharma to review lease analysis.
Mahendrakumar Gendalal Kolhe	Senior Director	12/16/2025	Valuation - Fresh Start	4.0	Math check of certain aspects of valuation analysis
Ryan Citro	Partner/Principal	12/1/2025	Valuation - Fresh Start	1.0	Partner time preparing for NEMT diligence call.
Ryan Citro	Partner/Principal	12/2/2025	Valuation - Fresh Start	1.0	Partner offline review of model build and NEMT diligence questions.
Ryan Citro	Partner/Principal	12/3/2025	Valuation - Fresh Start	0.7	Partner time preparing follow-up questions for EY team related to Monitoring diligence calls.
Ryan Citro	Partner/Principal	12/3/2025	Valuation - Fresh Start	0.3	Weekly status call between EY (A. Johnson, C. Harkrider, M. Derrickson, T. Caruso, D. Urwiler, A. Gibbs, K. Berger, R. Citro, D. Delp, M. Kim) and ModivCare (N. Edwards, J. Howard, A. Poore) to discuss the Valuation and Fresh Start bankruptcy workstreams.
Ryan Citro	Partner/Principal	12/5/2025	Valuation - Fresh Start	1.0	PPMD time reviewing follow-up and developing questions for intangible assets Q&A discussions with client.
Ryan Citro	Partner/Principal	12/9/2025	Valuation - Fresh Start	1.2	A. Johnson and R. Citro call reviewing General and Administrative push down for each segment and reporting unit in fresh start valuation model.
Ryan Citro	Partner/Principal	12/9/2025	Valuation - Fresh Start	1.0	Partner / principal time reviewing client financial data file to understand impact on valuation efforts.
Ryan Citro	Partner/Principal	12/9/2025	Valuation - Fresh Start	0.3	Partner / principal time reviewing bankruptcy guidance for intangible asset valuation.

Valuation (Fixed Fee)

Name	Rank	Date	Project category	Hours charged	Description
Ryan Citro	Partner/Principal	12/10/2025	Valuation - Fresh Start	0.5	Call with R. Citro and A. Johnson to discuss the Higi impairment testing.
Ryan Citro	Partner/Principal	12/10/2025	Valuation - Fresh Start	0.5	Partner / principal follow-up time reviewing bankruptcy guidance for intangible asset valuation.
Ryan Citro	Partner/Principal	12/11/2025	Valuation - Fresh Start	1.0	Call with A. Johnson, K. Berger, A. Gibbs D. Delp R. Citro to discuss Higi's goodwill testing.
Ryan Citro	Partner/Principal	12/15/2025	Valuation - Fresh Start	1.0	Partner / principal time reviewing draft Higi reorganization exhibits prepared by the team.
Ryan Citro	Partner/Principal	12/16/2025	Valuation - Fresh Start	1.0	EY meeting reviewing Higi goodwill reallocation model exercises with PPMD (R. Citro, A. Johnson, K. Berger, D. Delp, A. Gibbs).
Ryan Citro	Partner/Principal	12/17/2025	Valuation - Fresh Start	0.5	EY meeting reviewing follow-on updates for Higi goodwill reallocation exercise (R. Citro, A. Johnson, K. Berger, D. Delp, A. Gibbs).
Ryan Citro	Partner/Principal	12/17/2025	Valuation - Fresh Start	0.5	Messaging to team regarding project execution and technical items to consider for intangible valuation after review of certain guidance.
Ryan Citro	Partner/Principal	12/17/2025	Valuation - Fresh Start	1.0	Perform PPMD analysis, reviewing available documents on the docket, in particular around equity rights offering and availability of agreements.
Ryan Citro	Partner/Principal	12/18/2025	Valuation - Fresh Start	1.0	Meet with K. Berger, R. Citro and A. Johnson to discuss next steps for legal entity pushdown.
Ryan Whitmire	Senior Director	12/9/2025	Valuation - Fresh Start	0.5	Review of engagement info & set up of engagement management systems.
Ryan Whitmire	Senior Director	12/9/2025	Valuation - Fresh Start	0.3	Coordinating client meeting and reviewing engagement files.
Ryan Whitmire	Senior Director	12/10/2025	Valuation - Fresh Start	0.3	Coordinate client meeting and reviewing engagement files.
Ryan Whitmire	Senior Director	12/10/2025	Valuation - Fresh Start	0.3	Overview with engagement leader to align on structure and timeline.
Ryan Whitmire	Senior Director	12/11/2025	Valuation - Fresh Start	0.5	Meeting with Management to discuss valuation deliverables and accounting status updates (Reorganization Items/LSTC Memo and Workday Amendment). Attendees: A. Johnson, C. Harkrider, M. Derrickson, D. Urwiler, A. Gibbs, K. Berger, L. Kofoet, R. Whitmire, D. Delp, M. Kim.
Ryan Whitmire	Senior Director	12/11/2025	Valuation - Fresh Start	0.5	Connect with engagement team for status update.
Ryan Whitmire	Senior Director	12/11/2025	Valuation - Fresh Start	0.5	Review of client data, coordination with team members.
Ryan Whitmire	Senior Director	12/15/2025	Valuation - Fresh Start	0.3	Internal discussion to align on personal property questions and planned client discussion points, including software classification, leasehold improvements, capitalization threshold, bulk capitalization, and asset descriptions for specific assets (for example, VRB2A). EY Attendees: Jim Knightly, Ryan D Whitmire, Anshul Jain, Hari Prashanth.
Ryan Whitmire	Senior Director	12/15/2025	Valuation - Fresh Start	0.5	Meeting with management to discuss personal property questions, including software classification, leasehold improvements, capitalization threshold, bulk capitalization, and asset descriptions for specific assets (for example, VRB2A). EY Attendees: Jim Knightly, Kelci Berger, Ryan D Whitmire, Anshul Jain, Hari Prashanth.
Ryan Whitmire	Senior Director	12/15/2025	Valuation - Fresh Start	0.5	Senior Director review of fixed asset diligence questionnaire.
Ryan Whitmire	Senior Director	12/16/2025	Valuation - Fresh Start	0.3	Senior Director review of fixed asset data request list.
Ryan Whitmire	Senior Director	12/17/2025	Valuation - Fresh Start	0.4	Meet with Management to discuss valuation/accounting updates and emergence-related expectations. EY Attendees: A. Johnson, C. Harkrider, M. Derrickson, T. Caruso, A. Gibbs, K. Berger, R. Whitmire, D. Delp, M. Kim.
Sanchita Vinayaka Sharma	Staff/Assistant	12/15/2025	Valuation - Fresh Start	2.5	Meeting with L. Kofoet to understand engagement background and model preparation
Sanchita Vinayaka Sharma	Staff/Assistant	12/16/2025	Valuation - Fresh Start	2.0	Lease cash flow modelling
Sanchita Vinayaka Sharma	Staff/Assistant	12/17/2025	Valuation - Fresh Start	2.0	Lease cash flow modelling and assumption market research
Sanchita Vinayaka Sharma	Staff/Assistant	12/18/2025	Valuation - Fresh Start	2.0	Independent quality review and market research
Sanchita Vinayaka Sharma	Staff/Assistant	12/19/2025	Valuation - Fresh Start	2.0	Broker calls and independent modelling review
Sanchita Vinayaka Sharma	Staff/Assistant	12/22/2025	Valuation - Fresh Start	1.0	Independent review of lease cash flow modelling and assumption market research
Sanchita Vinayaka Sharma	Staff/Assistant	12/23/2025	Valuation - Fresh Start	3.5	Follow-up research and broker calls
Scott Cullins	Managing Director	12/23/2025	Valuation - Fresh Start	1.0	Meet with L. Kofoet and S. Sharma to review lease analysis.
			Total	565.3	

Total Fees Sought for Fixed Fee Valuation Support Services During Fee Period: \$325,000.00

Consulting (Fixed Fee)

Name	Rank	Transaction Date	Project Category	Hours	Description
Ronita Das	Staff/Assistant	8/20/2025	Audit Testing	5.2	Perform IT SOX interim testing and terminated Users Lookback Analysis
Jaime Moore	Manager	8/20/2025	Audit Testing	0.9	Prepare status materials for client meeting to identify priorities, questions, and what is ready for review
KURUVA MALLESH	Senior	8/21/2025	Audit Testing	3.8	Perform IT SOX interim testing of timely Application Access Deprovisioning
Ronita Das	Staff/Assistant	8/21/2025	Audit Testing	6.4	Perform IT SOX interim testing of timely Application Access Deprovisioning
KURUVA MALLESH	Senior	8/22/2025	Audit Testing	8.6	Perform IT SOX interim testing of Appropriate User Access Review.
Ronita Das	Staff/Assistant	8/22/2025	Audit Testing	5.4	Perform IT SOX interim testing of Access Deprovisioning -Terminated Users.
Ronita Das	Staff/Assistant	9/8/2025	Audit Testing	5.4	Perform IT SOX testing for the SEC-04 HHAX Access Provisioning related to Manage Access for interim phase.
Balakumar Adhikesaven	Manager	9/8/2025	Audit Testing	4.1	Review IT SOX Workday SEC-06 control. User Access Review control testing
Ronita Das	Staff/Assistant	9/9/2025	Audit Testing	3.7	Perform IT SOX testing related to Manage Change, Approval and Testing of Changes control for Interim phase
Balakumar Adhikesaven	Manager	9/9/2025	Audit Testing	3.8	Review IT SOX testing for Smartsheet SEC-06. User Access Review control testing
Balakumar Adhikesaven	Manager	9/10/2025	Audit Testing	5.1	Review IT SOX testing for LCAD CM-04. Change monitoring and lookbacks control testing.
KURUVA MALLESH	Senior	9/11/2025	Audit Testing	8.6	Perform IT SOX testing for AWS SEC-06. User Access Review control testing.
Katie Sawyer	Senior	9/18/2025	Attend Meeting	0.9	Attend daily meeting with the team to discuss priority of tasks for the day and questions on specific testing areas. Attendees: S.Henry, M.Jancik, S. Knepper, J. Moore, M. Ridley, C. Clark, E. Kitz, K. Sawyer
Shannon Henry	Partner/Principal	9/18/2025	Attend Meeting	0.9	Attend daily meeting with the team to discuss priority of tasks for the day and questions on specific testing areas. Attendees: S.Henry, M.Jancik, S. Knepper, J. Moore, M. Ridley, C. Clark, E. Kitz, K. Sawyer
Margie Jancik	Senior Manager	9/18/2025	Attend Meeting	0.9	Attend daily meeting with the team to discuss priority of tasks for the day and questions on specific testing areas. Attendees: S.Henry, M.Jancik, S. Knepper, J. Moore, M. Ridley, C. Clark, E. Kitz, K. Sawyer
Sean Knepper	Manager	9/18/2025	Attend Meeting	0.9	Attend daily meeting with the team to discuss priority of tasks for the day and questions on specific testing areas. Attendees: S.Henry, M.Jancik, S. Knepper, J. Moore, M. Ridley, C. Clark, E. Kitz, K. Sawyer
Jaime Moore	Manager	9/18/2025	Attend Meeting	0.9	Attend daily meeting with the team to discuss priority of tasks for the day and questions on specific testing areas. Attendees: S.Henry, M.Jancik, S. Knepper, J. Moore, M. Ridley, C. Clark, E. Kitz, K. Sawyer
Mitch Ridley	Manager	9/18/2025	Attend Meeting	0.9	Attend daily meeting with the team to discuss priority of tasks for the day and questions on specific testing areas. Attendees: S.Henry, M.Jancik, S. Knepper, J. Moore, M. Ridley, C. Clark, E. Kitz, K. Sawyer
Emily Pearl Kitz	Senior	9/18/2025	Attend Meeting	0.9	Attend daily meeting with the team to discuss priority of tasks for the day and questions on specific testing areas. Attendees: S.Henry, M.Jancik, S. Knepper, J. Moore, M. Ridley, C. Clark, E. Kitz, K. Sawyer
Caitlyn Anne Clark	Senior	9/18/2025	Attend Meeting	0.9	Attend daily meeting with the team to discuss priority of tasks for the day and questions on specific testing areas. Attendees: S.Henry, M.Jancik, S. Knepper, J. Moore, M. Ridley, C. Clark, E. Kitz, K. Sawyer
Caitlyn Anne Clark	Senior	9/18/2025	Audit Testing	1.1	Perform IT SOX testing for Business Objects change lookback control
Sean Knepper	Manager	9/22/2025	Attend Meeting	0.3	Attend internal meeting between M Ridley and S. Knepper to debrief on FY25 controls approach and resourcing impact
Sean Knepper	Manager	9/22/2025	Attend Meeting	0.4	Attend meeting with KPMG/Modivcare IA, including C. Joseph - KPMG, J. Hamilton - Modivcare SOX Manager, M Ridley - EY, and S. Knepper - EY on FY25 controls approach.
Sean Knepper	Manager	9/22/2025	Administrative	1.7	Perform engagement planning for the remainder of FY25
Mitch Ridley	Manager	9/22/2025	Attend Meeting	0.3	Attend meeting with KPMG/Modivcare IA, including C. Joseph - KPMG, J. Hamilton - Modivcare SOX Manager, M Ridley - EY, and S. Knepper - EY on FY25 controls approach.
Mitch Ridley	Manager	9/22/2025	Attend Meeting	0.3	Attend internal meeting between M Ridley and S. Knepper to debrief on FY25 controls approach and resourcing impact
Sean Knepper	Manager	9/23/2025	Attend Meeting	0.6	Attend weekly status meeting with J. Hamilton, Modivcare SOX Manager, and N. Carry, VP Financial Reporting, to discuss overall project status and management reporting protocols.
Caitlyn Anne Clark	Senior	9/23/2025	Audit Testing	0.7	Perform IT general controls interim testing for the Manage Access process
Caitlyn Anne Clark	Senior	9/23/2025	Audit Testing	1.4	Perform IT general controls remediation testing
Caitlyn Anne Clark	Senior	9/23/2025	Administrative	0.4	Perform Modivcare AuditBoard maintenance and updating testing status tracker
Jaime Moore	Manager	9/24/2025	Attend Meeting	0.5	Attend weekly Meeting EY and KPMG IT on 9/24 with Joey Hamilton, Modivcare SOX Oversight Manager - Internal Audit, internal EY, C. Wycoff, and KPMG external auditor, A. Schroeder to discuss SOX IT testing status, questions, and escalation items
Mitch Ridley	Manager	9/24/2025	Attend Meeting	0.3	Attend PCS specific meeting with C. Joseph - KPMG, J. Hamilton - MODV SOX Oversight Manager, and EY, M. Ridley to discuss PCS control approach next steps following the 9/22 call, aligning on the changes in PCS scope due to bankruptcy
Caitlyn Anne Clark	Senior	9/24/2025	Audit Testing	0.7	Review IT SOX testing of SEC-05/12 HHAX. Access deprovisioning and terminated user interim testing
Caitlyn Anne Clark	Senior	9/24/2025	Audit Testing	1.2	Review IT SOX testing of SEC-04. Access provisioning HHAX interim testing.
Caitlyn Anne Clark	Senior	9/24/2025	Audit Testing	1.9	Review IT SOX testing of change management control. Change approval and change testing for AWS.
Bria Imari James	Staff/Assistant	9/25/2025	Attend Meeting	0.4	Attend Modivcare internal meeting with S. Knepper, J. Moore, and B James to set priorities and discuss status of workpapers, and address questions. Left early
Sean Knepper	Manager	9/25/2025	Attend Meeting	0.4	Attend management status reporting meeting D. Ziegler, D. Patel, B. Partin, N. Betz, B. Corns, and J. Hamilton, Modivcare SOX Manager, to discuss project timelines, status, and escalation items.
Sean Knepper	Manager	9/25/2025	Attend Meeting	0.5	Attend Modivcare internal meeting with S. Knepper, J. Moore, and B James to set priorities and discuss status of workpapers, and address questions.
Jaime Moore	Manager	9/25/2025	Audit Testing	1.5	Manager review of IT SOX Testing on Salesforce SEC-06. User access review control testing review.
Jaime Moore	Manager	9/25/2025	Audit Testing	1.5	Manager review of IT SOX Testing on Workday SEC-06. User access review control testing review
Jaime Moore	Manager	9/25/2025	Attend Meeting	0.5	Attend Modivcare internal meeting with S. Knepper, J. Moore, and B James to set priorities and discuss status of workpapers, and address questions.

Consulting (Fixed Fee)

Name	Rank	Transaction Date	Project Category	Hours	Description
Jaime Moore	Manager	9/25/2025	Audit Testing	3.1	Manager review of IT SOX Testing on LCAD CM-04. Change monitoring and lookbacks for LCAD system.
Mitch Ridley	Manager	9/26/2025	Audit Testing	0.9	Review KPMG's Control Scope/approach listing provided to determine impact on PCS controls and facilitate EY team testing plan/timeline starting next week
Sean Knepper	Manager	9/29/2025	Attend Meeting	0.3	Attend internal EY sox team status meeting on 9/29 to discuss current project status, high-priority items, areas of escalation. Attendees include S. Knepper, J. Moore, M. Ridley
Sean Knepper	Manager	9/29/2025	Attend Meeting	0.3	Attend status reporting meeting with J. Hamilton, MODV SOX Manager S. Knepper, and M. Ridley, to discuss project timelines, status, and escalation items.
Jaime Moore	Manager	9/29/2025	Attend Meeting	0.3	Attend internal EY sox team status meeting on 9/29 to discuss current project status, high-priority items, areas of escalation. Attendees include S. Knepper, J. Moore, M. Ridley
Mitch Ridley	Manager	9/29/2025	Attend Meeting	0.3	Attend internal EY sox team status meeting on 9/29 to discuss current project status, high-priority items, areas of escalation. Attendees include S. Knepper, J. Moore, M. Ridley
Mitch Ridley	Manager	9/29/2025	Attend Meeting	0.3	Attend status reporting meeting with J. Hamilton, MODV SOX Manager S. Knepper, and M. Ridley, to discuss project timelines, status, and escalation items.
Sean Knepper	Manager	9/30/2025	Attend Meeting	0.6	Attend follow up meeting with J. Hamilton - MODV SOX Manager and Finance Director to reconnect on items from yesterday, discuss overall project status and management reporting protocols.
Katie Sawyer	Senior	9/30/2025	Audit Testing	1.6	Review status of SOX test of design and test of effectiveness open questions, outstanding requests and items yet to be requested, and aligning on remaining walkthrough meetings with the external audit KPMG team
Jaime Moore	Manager	10/1/2025	Attend Meeting	0.5	Attend weekly meeting - EY and KPMG IT on 10/1 with Joey Hamilton, Modivcare SOX Oversight Manager - Internal Audit, internal EY, C. Wyckoff, and KPMG external auditor, A. Schroeder to discuss SOX IT testing status, questions, and escalation items
Caitlyn Anne Clark	Senior	10/1/2025	Audit Testing	0.5	Creating approach/plan for the team to finish reviews and address remaining comments over SEC-05/12 HHAX, the access deprovisioning and termination interim testing. Day 1.
Katie Sawyer	Senior	10/1/2025	Attend Meeting	0.3	Attend internal EY SOX status meeting on 10/1/25 to discuss current project status, high-priority items, areas of escalation for NEMT/CORP workstream with S. Knepper - EY Manager.
Emily Pearl Kitz	Senior	10/2/2025	Attend Meeting	0.3	Attend internal weekly GDS meeting on 10/2/25 discussing status of tasks and overall project timeline for NEMT/CORP SOX workstream with Lyka Santos - GDS Senior, Luke Mable - GDS Staff, Christine Puti - GDS Senior, Renz Cantara - GDS Staff, Emily Kitz - Senior, and Mitch Ridley - Manager.
Mitch Ridley	Manager	10/2/2025	Attend Meeting	0.3	Attend internal weekly GDS meeting on 10/2/25 discussing status of tasks and overall project timeline for NEMT/CORP SOX workstream with Lyka Santos - GDS Senior, Luke Mable - GDS Staff, Christine Puti - GDS Senior, Renz Cantara - GDS Staff, Emily Kitz - Senior, and Mitch Ridley - Manager.
Caitlyn Anne Clark	Senior	10/2/2025	Audit Testing	0.7	Review and perform IT SOX testing for Manage Access SEC-05/12 HHAX control. Access deprovisioning and terminations interim testing Day 2.
Katie Sawyer	Senior	10/2/2025	Attend Meeting	0.3	Attend internal weekly GDS meeting on 10/2/25 discussing status of tasks and overall project timeline for NEMT/CORP SOX workstream with Lyka Santos - GDS Senior, Luke Mable - GDS Staff, Christine Puti - GDS Senior, Renz Cantara - GDS Staff, Emily Kitz - Senior, and Mitch Ridley - Manager.
Caitlyn Anne Clark	Senior	10/3/2025	Audit Testing	0.5	Reviewing and updating IT SOX testing for SEC-05/12 HHAX. Access deprovisioning and terminations interim testing wrap up. Day 3.
Caitlyn Anne Clark	Senior	10/3/2025	Audit Testing	0.3	Update Modivcare control and task tracker, and validating auditboard accuracy
Angelica Jasmine Reyes Benosa	Senior	10/6/2025	Audit Testing	1.5	Perform BP SOX testing related to control in the NEMT Revenue process for the BP TOE Phase.
Angelica Jasmine Reyes Benosa	Senior	10/6/2025	Audit Testing	4.2	Perform BP SOX testing related to another control in the Revenue for the BP TOE Phase
Luke Sirilan Mabale	Staff/Assistant	10/6/2025	Audit Testing	2.2	Perform testing control related to the PCS Revenue TOE Phase
Luke Sirilan Mabale	Staff/Assistant	10/6/2025	Audit Testing	4.1	Perform testing control related to the NEMT Revenue TOE Phase. Day 1
Angelica Jasmine Reyes Benosa	Senior	10/7/2025	Administrative	0.2	Draft daily emails of the overall status of Walkthrough and Interim controls sent by Angelica Jasmine Benosa to Katie Sawyer, Emily Kitz, Sean Knepper, Mitch Ridley, Jesse James Jacob, Ma. Eliza Lyka Santos, RenzCantara
Angelica Jasmine Reyes Benosa	Senior	10/7/2025	Audit Testing	2.8	Perform testing related to the Revenue for the BP TOE Phase
Luke Sirilan Mabale	Staff/Assistant	10/7/2025	Audit Testing	2.6	Perform testing on control related to the NEMT Revenue TOE Phase - Day 2, first control
Luke Sirilan Mabale	Staff/Assistant	10/7/2025	Audit Testing	3.7	Perform testing on control related to the NEMT Revenue TOE Phase - Day 2, second control
Jaime Moore	Manager	10/7/2025	Audit Testing	1.0	Review over IT certifications in auditboard and certifying to them
Ma. Eliza Lyka Celpo Santos	Senior	10/7/2025	Audit Testing	1.9	Review SOX control testing related to the PCS Revenue TOE phase
Ma. Eliza Lyka Celpo Santos	Senior	10/7/2025	Audit Testing	1.3	Review SOX control testing related to the Equity TOD phase
Ma. Eliza Lyka Celpo Santos	Senior	10/7/2025	Audit Testing	3.8	Review SOX control testing related to the NEMT Revenue TOE phase.
Katie Sawyer	Senior	10/7/2025	Attend Meeting	0.3	Attend internal EY SOX team status meeting to discuss current project status with Sean Knepper - EY Manager and Katie Sawyer - EY Senior.

Consulting (Fixed Fee)

Name	Rank	Transaction Date	Project Category	Hours	Description
Sean Knepper	Manager	10/7/2025	Attend Meeting	0.3	Attend internal EY SOX team status meeting to discuss current project status with Sean Knepper - EY Manager and Katie Sawyer - EY Senior.
Angelica Jasmine Reyes Benosa	Senior	10/8/2025	Administrative	0.2	Draft emails of the overall status of Walkthrough and Interim controls sent by Angelica Jasmine Benosa to Katie Sawyer, Emily Kitz, Sean Knepper, Mitch Ridley, Jesse James Jacob, Ma. Eliza Lyka Santos, Renz Cantara
Angelica Jasmine Reyes Benosa	Senior	10/8/2025	Audit Testing	0.8	Perform SOX BP testing related to the CORP Financial and Reporting process for the BP TOD Phase
Angelica Jasmine Reyes Benosa	Senior	10/8/2025	Audit Testing	2.9	Perform SOX BP testing for the NEMT.REV-09 control in the NEMT Revenue process for the BP TOE Phase
Luke Sirilan Mabale	Staff/Assistant	10/8/2025	Audit Testing	3.5	Perform testing for the REV-04 control related to the NEMT Revenue TOE Phase
Sean Knepper	Manager	10/8/2025	Attend Meeting	0.4	Attend weekly status meeting with J. Hamilton, Modivcare SOX Manager, and N. Carry, VP Financial Reporting, to discuss overall project status and management reporting protocols.
Jaime Moore	Manager	10/8/2025	Attend Meeting	0.5	Attend weekly meeting - EY and KPMG IT on 10/8 with Joey Hamilton, Modivcare SOX Oversight Manager - Internal Audit, internal EY, C. Wyckoff, and KPMG external auditor, A. Schroeder to discuss SOX IT testing status, questions, and escalation items
Jesse James Mina Jacob	Senior Manager	10/8/2025	Attend Meeting	0.5	Attend weekly internal GDS meeting discussing status of controls - Ma. Lyka Santos, Angelica Benosa, Luke Mabale.
Ma. Eliza Lyka Celpo Santos	Senior	10/8/2025	Audit Testing	1.7	Review testing related to the Revenue TOE phase
Ma. Eliza Lyka Celpo Santos	Senior	10/8/2025	Audit Testing	0.9	Review testing for entity level control for the TOD phase of SOX testing - MODV.GV-01.
Ma. Eliza Lyka Celpo Santos	Senior	10/8/2025	Audit Testing	1.4	Review testing for revenue control for the TOE phase of SOX testing - NEMT.REV-09
Angelica Jasmine Reyes Benosa	Senior	10/9/2025	Attend Meeting	0.5	Attend weekly internal GDS meeting discussing status of tasks and overall project timeline with Ma. Lyka Santos and Luke Sirilan Mabale.
Angelica Jasmine Reyes Benosa	Senior	10/9/2025	Audit Testing	2.6	Perform testing related to the NEMT Revenue for the BP TOE Phase
Angelica Jasmine Reyes Benosa	Senior	10/9/2025	Administrative	0.2	Draft and send daily emails of the overall status of Walkthrough and Interim controls sent by Angelica Jasmine Benosa to Katie Sawyer, Emily Kitz, Sean Knepper, Mitch Ridley, Jesse James Jacob, Ma. Eliza Lyka Santos, Renz Cantara
Angelica Jasmine Reyes Benosa	Senior	10/9/2025	Audit Testing	1.0	Perform testing related to the PCS Payroll for the BP TOE Phase
Luke Sirilan Mabale	Staff/Assistant	10/9/2025	Audit Testing	1.7	Perform control testing related to the NEMT Revenue process for the BP TOE Phase
Luke Sirilan Mabale	Staff/Assistant	10/9/2025	Audit Testing	2.3	Perform control testing related to the NEMT Revenue for the BP TOE Phase
Luke Sirilan Mabale	Staff/Assistant	10/9/2025	Attend Meeting	0.5	Attend weekly internal GDS meeting discussing status of tasks and overall project timeline with Ma. Lyka Santos and Angelica Jasmine Benosa.
Sean Knepper	Manager	10/9/2025	Attend Meeting	0.5	Attend internal EY sox team status meeting with J. Moore, S.Knepper, M. Ridley, S. Henry on 10/9 to discuss current project status, high-priority items, areas of escalation.
Sean Knepper	Manager	10/9/2025	Attend Meeting	0.5	Attend management status reporting meeting D. Ziegler, D. Patel, B. Partin, N. Betz, B. Corns, and J. Hamilton, Modivcare SOX Manager, to discuss project timelines, status, and escalation items.
Jaime Moore	Manager	10/9/2025	Attend Meeting	0.5	Attend internal EY sox team status meeting with J. Moore, S.Knepper, M. Ridley, S. Henry on 10/9 to discuss current project status, high-priority items, areas of escalation.
Mitch Ridley	Manager	10/9/2025	Attend Meeting	0.5	Attend internal EY sox team status meeting with J. Moore, S.Knepper, M. Ridley, S. Henry on 10/9 to discuss current project status, high-priority items, areas of escalation.
Mitch Ridley	Manager	10/9/2025	Attend Meeting	0.5	Attend internal weekly GDS meeting discussing status of tasks and overall project timeline with Angelica Jasmine R Benosa, Katie Sawyer, Ma. Eliza Lyka C Santos, Jesse James M Jacob, Emily Kitz, and Mitch Ridley
Emily Pearl Kitz	Senior	10/9/2025	Attend Meeting	0.5	Attend internal weekly GDS meeting discussing status of tasks and overall project timeline with Angelica Jasmine R Benosa, Katie Sawyer, Ma. Eliza Lyka C Santos, Jesse James M Jacob, Emily Kitz, and Mitch Ridley
Jesse James Mina Jacob	Senior Manager	10/9/2025	Attend Meeting	0.5	Attend internal weekly GDS meeting discussing status of tasks and overall project timeline with Angelica Jasmine R Benosa, Katie Sawyer, Ma. Eliza Lyka C Santos, Jesse James M Jacob, Emily Kitz, and Mitch Ridley
Katie Sawyer	Senior	10/9/2025	Attend Meeting	0.5	Attend internal weekly GDS meeting discussing status of tasks and overall project timeline with Angelica Jasmine R Benosa, Katie Sawyer, Ma. Eliza Lyka C Santos, Jesse James M Jacob, Emily Kitz, and Mitch Ridley
Ma. Eliza Lyka Celpo Santos	Senior	10/9/2025	Attend Meeting	0.5	Attend internal weekly GDS meeting discussing status of tasks and overall project timeline with Angelica Jasmine R Benosa, Katie Sawyer, Ma. Eliza Lyka C Santos, Jesse James M Jacob, Emily Kitz, and Mitch Ridley
Ma. Eliza Lyka Celpo Santos	Senior	10/9/2025	Audit Testing	0.5	Review testing for the NEMT.REV-06 related to the Revenue TOE phase
Shannon Henry	Partner/Principal	10/9/2025	Attend Meeting	0.5	Attend internal EY sox team status meeting with J. Moore, S.Knepper, M. Ridley, S. Henry on 10/9 to discuss current project status, high-priority items, areas of escalation.
Mitch Ridley	Manager	10/10/2025	Audit Testing	2.2	Drafting additional interim PBC requests while reviewing evidence provided
Katie Sawyer	Senior	10/10/2025	Audit Testing	0.7	Review and determine population period, selecting samples for interim testing, and releasing Provided By Client evidence requests for Human Resource and Payroll controls.
Angelica Jasmine Reyes Benosa	Senior	10/10/2025	Audit Testing	0.7	Perform testing related to the Financial and Reporting for the BP TOD Phase
Shannon Henry	Partner/Principal	10/10/2025	Attend Meeting	0.5	Attend meeting with R. Orcutt, Chief Accounting Officer, to discuss SOX program status, and considerations for operating model for IT controls going forward
Jaime Moore	Manager	10/10/2025	Audit Testing	1.0	Manager review over Logisticad SEC-07 control testing
Jaime Moore	Manager	10/10/2025	Audit Testing	1.5	Manager review over Domo CM-01/CM-02 control testing
Jaime Moore	Manager	10/10/2025	Audit Testing	1.5	Manager review over SAP Business Objects control testing
Jaime Moore	Manager	10/10/2025	Audit Testing	2.0	Manager review over Logisticad SEC-04 control testing

Consulting (Fixed Fee)

Name	Rank	Transaction Date	Project Category	Hours	Description
Angelica Jasmine Reyes Benosa	Senior	10/10/2025	Administrative	0.2	Draft daily emails of the overall status of Walkthrough and Interim controls sent by Angelica Jasmine Benosa to Katie Sawyer, Emily Kitz, Sean Knepper, Mitch Ridley, Jesse James Jacob, Ma. Eliza Lyka Santos, RenzCantara
Angelica Jasmine Reyes Benosa	Senior	10/10/2025	Audit Testing	2.2	Perform testing for the NEMT.REV-09 related to the Revenue for the BP TOE Phase
Angelica Jasmine Reyes Benosa	Senior	10/10/2025	Audit Testing	2.0	Perform testing for the NEMT.REV-03 related to the Revenue for the BP TOE Phase
Katie Sawyer	Senior	10/10/2025	Audit Testing	1.0	Review and determine population, selecting samples for interim testing, and gathering Provided By Client evidence for Accounts Payable / Purchasing.
Luke Sirilan Mabale	Staff/Assistant	10/10/2025	Audit Testing	1.4	Perform testing for the REV-06 control related to the NEMT Revenue TOE Phase
Ma. Eliza Lyka Celpo Santos	Senior	10/13/2025	Audit Testing	1.1	Review testing for the PCS.NEPA.PR-02 related to the Payroll TOE phase
Ma. Eliza Lyka Celpo Santos	Senior	10/13/2025	Audit Testing	0.9	Review testing for the PCS.SEPA.PR-02 related to the Payroll TOE phase
Katie Sawyer	Senior	10/13/2025	Attend Meeting	0.3	Attend internal weekly GDS meeting on 10/13 discussing status of tasks and overall project timeline with Lyka Santos - GDS Senior, Renz Cantara GDS Staff, Jasmine Benosa GDS Senior, Mitch Ridley Manager, Sean Knepper Manager, and Katie Sawyer Senior
Renz Joseph Cabangon Cantara	Staff/Assistant	10/13/2025	Audit Testing	2.8	Perform testing for the PCS NEPA.PR-02 control related to the Payroll TOE Phase
Renz Joseph Cabangon Cantara	Staff/Assistant	10/13/2025	Audit Testing	5.2	Perform testing for the PCS AM.PR-06 control related to the Payroll TOE Phase
Mitch Ridley	Manager	10/13/2025	Audit Testing	0.3	Draft and send email to Joey Hamilton, SOX Manager at Modivcare, to inquire about how to raise an updated population PBC request
Mitch Ridley	Manager	10/13/2025	Attend Meeting	0.3	Attend internal weekly GDS meeting on 10/13 discussing status of tasks and overall project timeline with Lyka Santos - GDS Senior, Renz Cantara GDS Staff, Jasmine Benosa GDS Senior, Mitch Ridley Manager, Sean Knepper Manager, and Katie Sawyer Senior
Katie Sawyer	Senior	10/13/2025	Audit Testing	0.3	Analyze and review Provided by Client requests received for Revenue control and drafting additional PBC requests
Angelica Jasmine Reyes Benosa	Senior	10/13/2025	Administrative	0.2	Draft and send daily emails of the overall status of Walkthrough and Interim controls sent by Angelica Jasmine Benosa to Katie Sawyer, Emily Kitz, Sean Knepper, Mitch Ridley, Jesse James Jacob, Ma. Eliza Lyka Santos, Luke Mabale, Renz Cantara
Emily Pearl Kitz	Senior	10/14/2025	Audit Testing	1.8	Compile sample selections for interim SOX testing of SOX controls and draft email to send to control owners.
Ma. Eliza Lyka Celpo Santos	Senior	10/14/2025	Audit Testing	1.2	Review testing for the PCS.AM.PR-06 related to the Payroll TOE phase
Margie Jancik	Senior Manager	10/14/2025	Attend Meeting	0.5	Attend internal EY sox team status meeting on 10/14 to discuss current project status, high-priority items, areas of escalation. Attendees were M. Jancik, S. Knepper, J. Moore, and M. Ridley
Sean Knepper	Manager	10/14/2025	Attend Meeting	0.5	Attend internal EY sox team status meeting on 10/14 to discuss current project status, high-priority items, areas of escalation. Attendees were M. Jancik, S. Knepper, J. Moore, and M. Ridley
Jaime Moore	Manager	10/14/2025	Attend Meeting	0.5	Attend internal EY sox team status meeting on 10/14 to discuss current project status, high-priority items, areas of escalation. Attendees were M. Jancik, S. Knepper, J. Moore, and M. Ridley
Mitch Ridley	Manager	10/14/2025	Audit Testing	0.5	Attend internal PCS team meeting with Mitch Ridley and Emily Kitz to discuss PCS interim testing priorities
Mitch Ridley	Manager	10/14/2025	Attend Meeting	0.5	Attend internal EY sox team status meeting on 10/14 to discuss current project status, high-priority items, areas of escalation. Attendees were M. Jancik, S. Knepper, J. Moore, and M. Ridley
Katie Sawyer	Senior	10/14/2025	Audit Testing	1.9	Analyze and review Provided by Client requests received for NEMT/CORP Revenue controls and drafting additional PBC request to obtain pending support.
Emily Pearl Kitz	Senior	10/14/2025	Attend Meeting	0.5	Attend internal PCS team meeting with Mitch Ridley and Emily Kitz to discuss PCS interim testing priorities
Ma. Eliza Lyka Celpo Santos	Senior	10/14/2025	Audit Testing	0.5	Review testing related to the Financial and Reporting TOE phase - CORP.iFAR.03.
Katie Sawyer	Senior	10/14/2025	Audit Testing	0.7	Analyzing sampling approach for SOX control in the Financial Accounting and Reporting process against EY standard sampling methodology, reviewing the population period, selecting samples and gathering evidence to documenting testing of this control
Katie Sawyer	Senior	10/14/2025	Attend Meeting	0.3	Attend internal weekly GDS meeting on 10/14 discussing status of tasks and overall project timeline with Mitch Ridley, Katie Sawyer, Emily Kitz, Angelica Jasmine Benosa, Renz Joseph Cantara, Ma. Eliza Lyka Santos
Ma. Eliza Lyka Celpo Santos	Senior	10/14/2025	Attend Meeting	0.3	Attend internal weekly GDS meeting on 10/14 discussing status of tasks and overall project timeline with Mitch Ridley, Katie Sawyer, Emily Kitz, Angelica Jasmine Benosa, Renz Joseph Cantara, Ma. Eliza Lyka Santos
Renz Joseph Cabangon Cantara	Staff/Assistant	10/14/2025	Audit Testing	1.9	Perform testing wrap up for control related to the Payroll TOE Phase after receiving clarifications
Renz Joseph Cabangon Cantara	Staff/Assistant	10/14/2025	Audit Testing	5.2	Perform testing for the control related to the Payroll TOE Phase
Katie Sawyer	Senior	10/14/2025	Audit Testing	0.5	Review open questions from tester related to interim control testing, including consolidating follow up questions.
Renz Joseph Cabangon Cantara	Staff/Assistant	10/14/2025	Attend Meeting	0.3	Attend internal weekly GDS meeting on 10/14 discussing status of tasks and overall project timeline with Mitch Ridley, Katie Sawyer, Emily Kitz, Angelica Jasmine Benosa, Renz Joseph Cantara, Ma. Eliza Lyka Santos
Renz Joseph Cabangon Cantara	Staff/Assistant	10/14/2025	Audit Testing	0.8	Perform testing wrap up for the control related to the Financial and Reporting TOE Phase
Angelica Jasmine Reyes Benosa	Senior	10/14/2025	Administrative	0.2	Draft and send daily emails of the overall status of Walkthrough and Interim controls
Angelica Jasmine Reyes Benosa	Senior	10/14/2025	Audit Testing	0.6	Perform testing related to the Revenue for the BP TOE Phase
Angelica Jasmine Reyes Benosa	Senior	10/14/2025	Attend Meeting	0.3	Attend internal weekly GDS meeting on 10/14 discussing status of tasks and overall project timeline with Mitch Ridley, Katie Sawyer, Emily Kitz, Angelica Jasmine Benosa, Renz Joseph Cantara, Ma. Eliza Lyka Santos
Angelica Jasmine Reyes Benosa	Senior	10/14/2025	Audit Testing	1.1	Perform testing related to the Revenue for the BP TOE Phase
Angelica Jasmine Reyes Benosa	Senior	10/14/2025	Audit Testing	4.3	Perform testing related to the Revenue for the BP TOE Phase (continued)
Jaime Moore	Manager	10/15/2025	Audit Testing	1.5	Review Amazon Web services control
Jaime Moore	Manager	10/15/2025	Audit Testing	1.0	Review IT control testing over LCAD Database Manage Operations process.
Jaime Moore	Manager	10/15/2025	Audit Testing	1.0	Review IT control testing over HHAX Manage Access process - SEC-04.
Sean Knepper	Manager	10/15/2025	Attend Meeting	0.5	Attend weekly status meeting with J. Hamilton, Modivcare SOX Manager, and N. Carry, VP Financial Reporting, to discuss overall project status and management reporting protocols.

Consulting (Fixed Fee)

Name	Rank	Transaction Date	Project Category	Hours	Description
Jaime Moore	Manager	10/15/2025	Attend Meeting	0.4	Attend weekly meeting EY and KPMG IT on 10/15 with Joey Hamilton, Modivcare SOX Oversight Manager - Internal Audit, internal EY C. Wyckoff and KPMG external auditor, A. Schroeder to discuss SOX IT testing status, questions, and escalation items
Ma. Eliza Lyka Celpo Santos	Senior	10/15/2025	Audit Testing	1.0	Review testing related to the Payroll TOE phase
Caroline Wyckoff	Manager	10/15/2025	Attend Meeting	0.4	Attend weekly meeting EY and KPMG IT on 10/15 with Joey Hamilton, Modivcare SOX Oversight Manager - Internal Audit, internal EY C. Wyckoff and KPMG external auditor, A. Schroeder to discuss SOX IT testing status, questions, and escalation items
Mitch Ridley	Manager	10/15/2025	Audit Testing	1.9	Review and take additional actions needed on the REV-04 subsample selections
Katie Sawyer	Senior	10/15/2025	Audit Testing	0.3	Review and determine population, selecting samples, and coordinating sample requests for SOX interim control testing for NEMT Expense
Katie Sawyer	Senior	10/15/2025	Attend Meeting	0.8	Attend internal EY SOX team status meeting to discuss current project status with Sean Knepper, EY Manager, and Katie Sawyer, EY Senior.
Renz Joseph Cabangon Cantara	Staff/Assistant	10/15/2025	Audit Testing	2.3	Perform testing for the control related to the Purchasing TOE Phase
Katie Sawyer	Senior	10/15/2025	Attend Meeting	0.1	Attend weekly meeting EY and KPMG (BP) on 10/7/25 with Joey Hamilton, Modivcare SOX Oversight Manager - Internal Audit, internal EY Sean Knepper, Manager, and Katie Sawyer, Senior, and KPMG external auditor Ryan Tauer, Senior Manager, Michael McPherson, Senior Associate, Kavleen Singh, Associate.
Renz Joseph Cabangon Cantara	Staff/Assistant	10/15/2025	Administrative	0.2	Draft and send daily emails of the overall status of Walkthrough and Interim controls sent by Renz Cantara to Katie Sawyer, Emily Kitz, Sean Knepper, Mitch Ridley, Jesse James Jacob, Ma. Eliza Lyka Santos, Luke Mabale, and Angelica Jasmine Benosa
Renz Joseph Cabangon Cantara	Staff/Assistant	10/15/2025	Audit Testing	5.3	Perform testing for the control related to the Financial and Reporting TOE Phase
Angelica Jasmine Reyes Benosa	Senior	10/15/2025	Audit Testing	0.9	Perform testing related to the Revenue for the BP TOE Phase
Angelica Jasmine Reyes Benosa	Senior	10/15/2025	Audit Testing	1.9	Perform testing related to the Revenue for the BP TOE Phase (Continued)
Sean Knepper	Manager	10/16/2025	Attend Meeting	0.1	Attend SOX Steerco meeting on 10/16 with J. Hamilton, Modivcare SOX Oversight Manager - Internal Audit and R. Orcutt, K. Shepard, N. Betz, and S. Kern
Jaime Moore	Manager	10/16/2025	Audit Testing	1.6	Review HHAX CM-01/CM-02 control
Jaime Moore	Manager	10/16/2025	Audit Testing	1.5	Review WD CM-01 and CM-02 control
Jaime Moore	Manager	10/16/2025	Audit Testing	1.0	Review Salesforce SEC-04 control
Jaime Moore	Manager	10/16/2025	Audit Testing	1.0	Review Workday SEC-04 control
Jaime Moore	Manager	10/16/2025	Attend Meeting	0.1	Attend SOX Steerco meeting on 10/16 with J. Hamilton, Modivcare SOX Oversight Manager - Internal Audit and R. Orcutt, K. Shepard, N. Betz, and S. Kern
Mitch Ridley	Manager	10/16/2025	Audit Testing	0.8	Prepare PCS interim and roll forward resourcing plan
Mitch Ridley	Manager	10/16/2025	Audit Testing	1.7	Update and revise the REV-04 sub-sample selection excel files
Mitch Ridley	Manager	10/16/2025	Audit Testing	0.6	Draft and send the payroll reconciliation SOX control interim testing PBC request in Audit board
Ma. Eliza Lyka Celpo Santos	Senior	10/16/2025	Attend Meeting	0.3	Attend internal weekly GDS meeting on 10/16 discussing status of tasks and overall project timeline with Katie Sawyer, Mitch Ridley Angelica Jasmine Benosa, Renz Joseph Cantara, Ma. Eliza Lyka Santos,
Katie Sawyer	Senior	10/16/2025	Audit Testing	0.3	Review and answer questions raised by tester on Revenue process controls
Katie Sawyer	Senior	10/16/2025	Audit Testing	0.3	Review and determine population period, sample selection, and pulling necessary evidence for Financial Reporting control
Katie Sawyer	Senior	10/16/2025	Audit Testing	0.6	Review and determine population period, sample selection, and pulling necessary evidence for NEMT Revenue control
Ma. Eliza Lyka Celpo Santos	Senior	10/16/2025	Audit Testing	0.8	Perform testing for the NEMT.EXP-02 control related to the Expense TOE Phase by reviewing support received and identifying any initial follow ups
Ma. Eliza Lyka Celpo Santos	Senior	10/16/2025	Audit Testing	1.3	Review testing for the NEMT-PUR.03 related to the Purchasing TOE phase
Ma. Eliza Lyka Celpo Santos	Senior	10/16/2025	Audit Testing	0.4	Review testing for the NEMT.REV-03 related to the Revenue TOE phase
Ma. Eliza Lyka Celpo Santos	Senior	10/16/2025	Audit Testing	0.2	Review testing for the CORP.iFAR-03 related to the Financial and Reporting TOE phase
Ma. Eliza Lyka Celpo Santos	Senior	10/16/2025	Audit Testing	1.0	Review testing for the PCS.CG.VAN.PR-08 related to the Payroll TOE phase
Katie Sawyer	Senior	10/16/2025	Attend Meeting	0.1	Attend internal weekly GDS meeting on 10/16 discussing status of tasks and overall project timeline with Katie Sawyer, Mitch Ridley Angelica Jasmine Benosa, Renz Joseph Cantara, Ma. Eliza Lyka Santos. Left meeting early.
Katie Sawyer	Senior	10/16/2025	Audit Testing	0.2	Review and analyze previously provided PBC request items for the Corporate Debt process, and identifying missing PBC items
Renz Joseph Cabangon Cantara	Staff/Assistant	10/16/2025	Audit Testing	5.4	Perform testing wrap up for SOX control related to the Purchasing process
Renz Joseph Cabangon Cantara	Staff/Assistant	10/16/2025	Audit Testing	2.6	Perform testing for the NEMT REV-03.01 control related to the Revenue TOE Phase
Angelica Jasmine Reyes Benosa	Senior	10/16/2025	Attend Meeting	0.3	Attend internal weekly GDS meeting on 10/16 discussing status of tasks and overall project timeline with Katie Sawyer, Mitch Ridley Angelica Jasmine Benosa, Renz Joseph Cantara, Ma. Eliza Lyka Santos,
Angelica Jasmine Reyes Benosa	Senior	10/16/2025	Administrative	0.2	Draft and send daily emails of the overall status of Walkthrough and Interim controls sent by Angelica Jasmine Benosa to Katie Sawyer, Emily Kitz, Sean Knepper, Mitch Ridley, Jesse James Jacob, Ma. Eliza Lyka Santos, Luke Mabale, Renz Cantara
Angelica Jasmine Reyes Benosa	Senior	10/16/2025	Audit Testing	2.6	Perform testing for the AM.FL.REV-04 related to the Revenue for the BP TOE Phase
Angelica Jasmine Reyes Benosa	Senior	10/16/2025	Audit Testing	2.4	Perform testing for the AM.NY.REV-04 related to the Revenue for the BP TOE Phase
Mitch Ridley	Manager	10/16/2025	Attend Meeting	0.3	Attend internal weekly GDS meeting on 10/16 discussing status of tasks and overall project timeline with Katie Sawyer, Mitch Ridley Angelica Jasmine Benosa, Renz Joseph Cantara, Ma. Eliza Lyka Santos,
Mitch Ridley	Manager	10/17/2025	Audit Testing	1.9	Follow up on outstanding interim PBC requests for PCS payroll and revenue controls and drafting interim control testing status to communicate out.
Jaime Moore	Manager	10/17/2025	Audit Testing	1.0	Updating roll forward scoping
Jaime Moore	Manager	10/17/2025	Audit Testing	1.5	Preparing and sending out client requests for roll forward testing

Consulting (Fixed Fee)

Name	Rank	Transaction Date	Project Category	Hours	Description
Ma. Eliza Lyka Celpo Santos	Senior	10/17/2025	Audit Testing	0.7	Review testing for the NEMT.PUR-03 related to the Purchasing TOE phase
Ma. Eliza Lyka Celpo Santos	Senior	10/17/2025	Audit Testing	0.3	Review testing for the NEMT.iFAR-03 related to the Financial and Reporting TOE phase
Ma. Eliza Lyka Celpo Santos	Senior	10/17/2025	Audit Testing	1.0	Review testing for the PCS.CFNJ.PR-02 related to the Payroll TOE phase
Renz Joseph Cabangon Cantara	Staff/Assistant	10/17/2025	Audit Testing	5.9	Perform testing for the NEMT REV-03.01 control related to the Revenue TOE Phase
Renz Joseph Cabangon Cantara	Staff/Assistant	10/17/2025	Audit Testing	2.0	Perform testing for the MODV GV-01 control related to the ELC TOD Phase
Renz Joseph Cabangon Cantara	Staff/Assistant	10/20/2025	Administrative	0.2	Draft and send daily email 10/20 of the overall status of Walkthrough and Interim controls sent by Renz Cantara to Katie Sawyer, Emily Kitz, Sean Knepper, Mitch Ridley, Jesse James Jacob, Ma. Eliza Lyka Santos, Luke Mabale, and Angelica Jasmine Benosa
Jaime Moore	Manager	10/20/2025	Audit Testing	1.5	Manager review of ADP CM-01/CM-02 control testing
Jaime Moore	Manager	10/20/2025	Audit Testing	1.0	Manager review of HHAX CM-04b review
Shannon Henry	Partner/Principal	10/20/2025	Attend Meeting	0.5	Attend internal EY sox team status meeting on 10/20 with S. Henry, S. Knepper, M. Ridley, and J. Moore to discuss current project status, high-priority items, areas of escalation
Katie Sawyer	Senior	10/20/2025	Audit Testing	0.2	Perform general review of test of design documentation for entity-level control GV-01.
Sean Knepper	Manager	10/20/2025	Audit Testing	1.4	Reviewing and analyzing documents provided by management to support NEMT/CORP SOX interim testing, following up with process owners for missing documents, and addressing questions for the team to complete BP TOE Interim Testing in HR and Accounts Payable process areas.
Katie Sawyer	Senior	10/20/2025	Attend Meeting	0.3	Attend internal weekly GDS meeting with K. Sawyer, M Ridley, A. Jasmine Benosa, R. Canteara, Ma Eliza Lyka, Santons, J. James on 10/20 discussing status of tasks and overall project timeline
Sean Knepper	Manager	10/20/2025	Attend Meeting	0.5	Attend internal EY sox team status meeting on 10/20 with S. Henry, S. Knepper, M. Ridley, and J. Moore to discuss current project status, high-priority items, areas of escalation
Mitch Ridley	Manager	10/20/2025	Attend Meeting	0.3	Attend internal weekly GDS meeting with K. Sawyer, M Ridley, A. Jasmine Benosa, R. Canteara, Ma Eliza Lyka, Santons, J. James on 10/20 discussing status of tasks and overall project timeline
Katie Sawyer	Senior	10/20/2025	Audit Testing	0.2	Review additional queries raised by testers related to Revenue control REV-03 and send related follow up to management.
Mitch Ridley	Manager	10/20/2025	Attend Meeting	0.5	Attend internal EY sox team status meeting on 10/20 with S. Henry, S. Knepper, M. Ridley, and J. Moore to discuss current project status, high-priority items, areas of escalation
Mitch Ridley	Manager	10/20/2025	Audit Testing	3.0	Review PCS interim testing workpapers for PR-02 controls CFNJ.PR-02, SEPA.PR-02, NEPA.PR-02.
Ma. Eliza Lyka Celpo Santos	Senior	10/20/2025	Attend Meeting	0.3	Attend internal weekly GDS meeting with K. Sawyer, M Ridley, A. Jasmine Benosa, R. Canteara, Ma Eliza Lyka, Santons, J. James on 10/20 discussing status of tasks and overall project timeline
Ma. Eliza Lyka Celpo Santos	Senior	10/20/2025	Audit Testing	0.8	Review testing for the NEMT.HRP.11 related to the HR TOE phase and raised a couple comments
Ma. Eliza Lyka Celpo Santos	Senior	10/20/2025	Audit Testing	0.9	Review testing for the CORP.FAR-03 related to the Financial and Reporting TOE phase
Katie Sawyer	Senior	10/20/2025	Audit Testing	0.3	Select samples for interim testing from the population report for a Human Resources and Payroll control . Uploaded samples selections to AuditBoard PBC request raise for management.
Katie Sawyer	Senior	10/20/2025	Audit Testing	0.4	Review additional testing evidence obtained for interim testing of Revenue controls to ensure they resolved queries raised by team testing.
Katie Sawyer	Senior	10/20/2025	Attend Meeting	0.3	Attend meeting on 10/20 with Vuong Chu-Ba, MODV Sr. Director - Systems Optimization, Joey Hamilton, MODV SOX Oversight Manager, Sean Knepper EY Manager, Kavleen Singh KPMG Associate, and Michael McPherson KPMG Sr. Associate to observe sample selections for Expense control EXP-02 interim testing.
Katie Sawyer	Senior	10/20/2025	Audit Testing	0.4	Perform general review of test of design documentation for entity-level control GV-04.
Katie Sawyer	Senior	10/20/2025	Audit Testing	0.6	Perform general review of test of design documentation for Accounts Payable and Purchasing control PUR-01.
Katie Sawyer	Senior	10/20/2025	Audit Testing	0.5	Attend walkthrough meeting on 10/20 with members of Modivcare management to discuss the Corporate Debt process (covering controls DBT-01 and DBT-02). Attendees included: A. Poore, Sr. Manager - Financial Reporting, H. Guinan, VP - Accounting, J. Hamilton, SOX Oversight Manager, K. Kane-Carlson, Sr. Manager - Accounting, N. Edwards, Sr. Manager - Technical Accounting, N. Carry, Sr. Director - Financial Reporting, R. Orcutt, CAO, S. Kern, VP - Corporate Development, C. Joseph ,KPMG Manager, M. Colburn, KPMG Sr. Associate, A.Scholz, KPMG Associate, and S. Knepper, EY Manager.
Katie Sawyer	Senior	10/20/2025	Audit Testing	0.6	Perform general review of test of design documentation for Accounts Payable and Purchasing control PUR-03.
Katie Sawyer	Senior	10/20/2025	Audit Testing	0.4	Perform general review of test of design documentation for entity-level control GV-03.
Renz Joseph Cabangon Cantara	Staff/Assistant	10/20/2025	Audit Testing	7.8	Perform testing for the CORP FAR-03 control related to the Financial Reporting TOE Phase
Angelica Jasmine Reyes Benosa	Senior	10/20/2025	Audit Testing	2.6	Perform testing for the HRP-11 related to the Payroll for the BP TOE Phase
Jaime Moore	Manager	10/20/2025	Attend Meeting	0.5	Attend internal EY sox team status meeting on 10/20 with S. Henry, S. Knepper, M. Ridley, and J. Moore to discuss current project status, high-priority items, areas of escalation
Jaime Moore	Manager	10/21/2025	Audit Testing	3.5	Determine populations and selecting samples for IT ADP access provisioning, deprovisioning, and HHAX change management controls.
Jaime Moore	Manager	10/21/2025	Audit Testing	1.0	Manager review over Smartsheet IT Application control
Jaime Moore	Manager	10/21/2025	Audit Testing	1.0	Manager review of ADPV CM-01/CM-02 testing
Jaime Moore	Manager	10/21/2025	Audit Testing	1.5	Manager review of Recvue CM-01/CM-02 testing

Consulting (Fixed Fee)

Name	Rank	Transaction Date	Project Category	Hours	Description
Jaime Moore	Manager	10/21/2025	Audit Testing	1.5	Manager review of LCAD SEC-09 testing
Mitch Ridley	Manager	10/21/2025	Audit Testing	0.9	Perform preliminary review of subsample support provided by control owners for payroll flux control and authorization review control.
Jesse James Mina Jacob	Senior Manager	10/21/2025	Attend Meeting	0.3	Attend internal weekly GDS meeting on 10/21 discussing status of tasks and overall project timeline with Mitch Ridley, Katie Sawyer, Emily Kitz, Angelica Jasmine Benosa, Renz Joseph Cantara, Ma. Eliza Lyka Santos, Sean Knepper
Katie Sawyer	Senior	10/21/2025	Audit Testing	0.3	Perform general review of test of design documentation for entity-level control GV-29.
Katie Sawyer	Senior	10/21/2025	Audit Testing	0.5	Perform general review of test of design documentation for Equity control EQ-07.
Katie Sawyer	Senior	10/21/2025	Audit Testing	0.3	Select samples and gather evidence for Debt control DBT-02 test of design testing.
Katie Sawyer	Senior	10/21/2025	Audit Testing	0.8	Perform general review of test of design documentation for Equity control EQ-04.
Katie Sawyer	Senior	10/21/2025	Audit Testing	0.3	Review status of open controls and updated status trackers used for reporting
Katie Sawyer	Senior	10/21/2025	Audit Testing	0.9	Perform general review of test of effectiveness interim documentation for Financial Reporting control FAR-03.
Renz Joseph Cabangon Cantara	Staff/Assistant	10/21/2025	Attend Meeting	0.3	Attend internal weekly GDS meeting on 10/21 discussing status of tasks and overall project timeline with Mitch Ridley, Katie Sawyer, Emily Kitz, Angelica Jasmine Benosa, Renz Joseph Cantara, Ma. Eliza Lyka Santos, Sean Knepper
Katie Sawyer	Senior	10/21/2025	Attend Meeting	0.1	Attend weekly meeting EY and KPMG BP on 10/21/25 with J. Hamilton, Modivcare SOX Oversight Manager - Internal Audit, EY Manager S. Knepper, EY Senior K.Sawyer and KPMG external auditor R. Beall Senior Manager, M. McPherson Senior Associate, K. Singh Associate to discuss project status and outstanding requests.
Katie Sawyer	Senior	10/21/2025	Audit Testing	0.2	Attend walkthrough meeting on 10/21 with members of Modivcare management to discuss the Corporate Debt process covering controls RSK-09 and RSK-10. Attendees included: Holly Guinan, VP - Accounting, Joey Hamilton, SOX Oversight Manager, Rebecca Orcutt, CAO, Faisal Khan, VP - General Counsel, Jody Kepler, Deputy General Counsel, Katrina Hardy, VP - Associate General Counsel, Laurie Gunter, Director - Accounting, Stephen Moors, Risk Management Director, Regan Beall, KPMG Sr. Manager, Megan Colburn, KPMG Sr. Associate, Andrew Scholz, KPMG Associate, and Sean Knepper, EY Manager.
KURUVA MALLESH	Senior	10/21/2025	Audit Testing	3.8	Perform evidence validation and beginning testing work for 'SEC-06 JAMS'
Renz Joseph Cabangon Cantara	Staff/Assistant	10/21/2025	Audit Testing	6.4	Perform testing for the NEMT REV-19 control related to the Revenue TOE Phase
Renz Joseph Cabangon Cantara	Staff/Assistant	10/21/2025	Audit Testing	0.9	Revisit and wrap up testing for the NEMT REV-19 control related to the Revenue TOE Phase
Renz Joseph Cabangon Cantara	Staff/Assistant	10/21/2025	Administrative	0.2	Draft and send daily emails 10/21 of the overall status of Walkthrough and Interim controls sent by Renz Cantara to Katie Sawyer, Emily Kitz, Sean Knepper, Mitch Ridley, Jesse James Jacob, Ma. Eliza Lyka Santos, Luke Mabale, and Angelica Jasmine Benosa
Renz Joseph Cabangon Cantara	Staff/Assistant	10/21/2025	Audit Testing	0.2	Perform testing wrap up for the CORP FAR-03 control related to the Financial Reporting TOE Phase
Angelica Jasmine Reyes Benosa	Senior	10/21/2025	Audit Testing	1.6	Perform testing for the AM.NY.REV-04 related to the REV for the BP TOE Phase
Angelica Jasmine Reyes Benosa	Senior	10/21/2025	Audit Testing	2.4	Perform testing for the HRP-11 related to the Payroll for the BP TOE Phase
Angelica Jasmine Reyes Benosa	Senior	10/21/2025	Attend Meeting	0.3	Attend internal weekly GDS meeting on 10/21 discussing status of tasks and overall project timeline with Mitch Ridley, Katie Sawyer, Emily Kitz, Angelica Jasmine Benosa, Renz Joseph Cantara, Ma. Eliza Lyka Santos, Sean Knepper
Renz Joseph Cabangon Cantara	Staff/Assistant	10/22/2025	Administrative	0.2	Draft and send daily email 10/22 of the overall status of Walkthrough and Interim controls sent by Renz Cantara to Katie Sawyer, Emily Kitz, Sean Knepper, Mitch Ridley, Jesse James Jacob, Ma. Eliza Lyka Santos, Luke Mabale, and Angelica Jasmine Benosa
Renz Joseph Cabangon Cantara	Staff/Assistant	10/22/2025	Audit Testing	1.6	Perform testing for the NEMT REV-6 control related to the Revenue TOE Phase
Renz Joseph Cabangon Cantara	Staff/Assistant	10/22/2025	Attend Meeting	0.5	Attend weekly Internal GDS meeting on 10/22 discussing status of tasks with Ma. Eliza Lyka Santos, Angelica Jasmine Benosa, and Jesse James Jacob
Renz Joseph Cabangon Cantara	Staff/Assistant	10/22/2025	Audit Testing	2.5	Perform testing for the NEMT REV-4 control related to the Revenue TOE Phase
Renz Joseph Cabangon Cantara	Staff/Assistant	10/22/2025	Audit Testing	0.3	Perform testing wrap up for the NEMT REV-03.01 control related to the Revenue TOE Phase
Sean Knepper	Manager	10/22/2025	Attend Meeting	0.5	Attend weekly status meeting with J. Hamilton, Modivcare SOX Manager, and N. Carry, VP Financial Reporting, to discuss overall project status and management reporting protocols.
Caroline Wyckoff	Manager	10/22/2025	Attend Meeting	0.3	Attend weekly meeting EY and KPMG IT on 10/21/2025 with Joey Hamilton, Modivcare SOX Oversight Manager - Internal Audit, internal EY, Caroline Wyckoff, and KPMG external auditor, Alyssa Shroeder to discuss SOX IT testing status, questions, and escalation items
Mitch Ridley	Manager	10/22/2025	Audit Testing	1.6	Drafting and determining a new PBC request for Admin.PR-08 interim testing in auditboard and communicating via email responding to Michele Serventi, Authorization Director, Modivcare, and uploading additional REV-04 subsample support to Audit board that she provided via email because she ran into trouble uploading with initial support in Audit board.
Caitlyn Anne Clark	Senior	10/22/2025	Audit Testing	0.4	Perform testing/review of CM-04b HHAX interim start.
Caitlyn Anne Clark	Senior	10/22/2025	Audit Testing	0.3	Review evidence CM-04 HHAX - looking into evidence, marking as no population.
Jesse James Mina Jacob	Senior Manager	10/22/2025	Attend Meeting	0.5	Attend internal weekly GDS meeting discussing status of tasks with Ma. ElizaLyka Santos, Angelica Jasmine Benosa, Renz Joseph Cantara
Jesse James Mina Jacob	Senior Manager	10/22/2025	Audit Testing	0.8	Review testing for the PCS.HRP.CFNJ.PR-06 related to Payroll TOE phase
Katie Sawyer	Senior	10/22/2025	Audit Testing	0.4	Perform sample selection for interim testing from the population report received for an NEMT Expense control. Sent sample selections to KPMG audit team.

Consulting (Fixed Fee)

Name	Rank	Transaction Date	Project Category	Hours	Description
Katie Sawyer	Senior	10/22/2025	Audit Testing	0.2	Attend and facilitate revenue follow-up meeting with Samuel Poole, Sr. Manager - Revenue Assurance, Michael McPherson KPMG Sr. Associate, Kavleen Singh KPMG Associate, Jacob Humbard KPMG Associate, and Sean Knepper Manager to review additional support provided and answer remaining open questions from the audit teams related to Revenue control testing.
Renz Joseph Cabangon Cantara	Staff/Assistant	10/22/2025	Audit Testing	2.9	Perform testing for the NEMT REV-10 control related to the Revenue TOE Phase
Angelica Jasmine Reyes Benosa	Senior	10/22/2025	Audit Testing	4.9	Perform testing for the EXP-03 related to the Expense for the BP TOE Phase
Angelica Jasmine Reyes Benosa	Senior	10/22/2025	Attend Meeting	0.5	Attend weekly internal GDS meeting on 10/22 discussing status of tasks with Ma. Eliza Lyka Santos, Angelica Jasmine Benosa, Renz Cantara and Jesse James Jacob
Angelica Jasmine Reyes Benosa	Senior	10/22/2025	Audit Testing	2.2	Perform testing for a debt control related to the FAR for the BP TOE Phase
Sean Knepper	Manager	10/23/2025	Audit Testing	1.8	Review of documents provided by management, following up with process owners for any missing items, and addressing team testing questions.
Renz Joseph Cabangon Cantara	Staff/Assistant	10/23/2025	Attend Meeting	0.4	Attend internal weekly GDS meeting on discussing status of tasks and overall project timeline with Mitch Ridley, Katie Sawyer, Angelica Jasmine Benosa, Renz Joseph Cantara, Ma. Eliza Lyka Santos
Mitch Ridley	Manager	10/23/2025	Attend Meeting	0.4	Attend internal weekly GDS meeting on discussing status of tasks and overall project timeline with Mitch Ridley, Katie Sawyer, Angelica Jasmine Benosa, Renz Joseph Cantara, Ma. Eliza Lyka Santos. Left early.
Mitch Ridley	Manager	10/23/2025	Administrative	0.8	Preparing for internal meeting with S. Knepper regarding status of controls and PCS workstream
Mitch Ridley	Manager	10/23/2025	Audit Testing	0.8	Performing control review for CFNJ.PR-06 interim testing
Mitch Ridley	Manager	10/23/2025	Audit Testing	1.3	Performing control review for SEPA.PR-06 interim testing
Jesse James Mina Jacob	Senior Manager	10/23/2025	Attend Meeting	0.4	Attend internal weekly GDS meeting on discussing status of tasks and overall project timeline with Mitch Ridley, Katie Sawyer, Angelica Jasmine Benosa, Renz Joseph Cantara, Ma. Eliza Lyka Santos. Left early.
Ma. Eliza Lyka Celpo Santos	Senior	10/23/2025	Attend Meeting	0.5	Attend internal weekly GDS meeting on discussing status of tasks and overall project timeline with Mitch Ridley, Katie Sawyer, Angelica Jasmine Benosa, Renz Joseph Cantara, Ma. Eliza Lyka Santos
Katie Sawyer	Senior	10/23/2025	Attend Meeting	0.4	Attend internal weekly GDS meeting on discussing status of tasks and overall project timeline with Mitch Ridley, Katie Sawyer, Angelica Jasmine Benosa, Renz Joseph Cantara, Ma. Eliza Lyka Santos. Left early.
Katie Sawyer	Senior	10/23/2025	Audit Testing	0.3	Review of remaining open queries related to Revenue control REV-05 raised by the tester, including pulling additional evidence from Workday to complete SOX testing documentation.
Katie Sawyer	Senior	10/23/2025	Audit Testing	0.4	Perform General review of test of effectiveness interim documentation for Human Resources and Payroll control HRP-11.
Caitlyn Anne Clark	Senior	10/23/2025	Audit Testing	1.0	Perform testing of CM-04b HHAX control for interim
Caitlyn Anne Clark	Senior	10/23/2025	Audit Testing	0.5	Perform testing for CM-01a/02a LCAD control - interim documenting starting.
Ma. Eliza Lyka Celpo Santos	Senior	10/23/2025	Audit Testing	0.7	Review testing for the NEMT.HRP.11 related to the HR TOE phase ensuring comments were addressed
Katie Sawyer	Senior	10/23/2025	Audit Testing	1.2	Perform General review of test of effectiveness interim documentation for Accounts Payable and Purchasing control PUR-03.
Renz Joseph Cabangon Cantara	Staff/Assistant	10/23/2025	Audit Testing	7.3	Continued testing for the NEMT REV-10 control related to the Revenue TOE Phase after receiving some clarifications. Day 2
Renz Joseph Cabangon Cantara	Staff/Assistant	10/23/2025	Administrative	0.2	Draft and send daily email 10/23 of the overall status of Walkthrough and Interim controls sent by Renz Cantara to Katie Sawyer, Emily Kitz, Sean Knepper, Mitch Ridley, Jesse James Jacob, Ma. Eliza Lyka Santos, Luke Mabale, and Angelica Jasmine Benosa
Angelica Jasmine Reyes Benosa	Senior	10/23/2025	Attend Meeting	0.3	Attend internal weekly GDS meeting on discussing status of tasks and overall project timeline with Mitch Ridley, Katie Sawyer, Angelica Jasmine Benosa, Renz Joseph Cantara, Ma. Eliza Lyka Santos. Left early.
Angelica Jasmine Reyes Benosa	Senior	10/23/2025	Audit Testing	0.4	Perform testing for the EXP-03 related to the Expense for the BP TOE Phase
Angelica Jasmine Reyes Benosa	Senior	10/23/2025	Audit Testing	0.6	Perform testing for the NEMT.REV-09 related to the Revenue for the BPTOE Phase
Angelica Jasmine Reyes Benosa	Senior	10/23/2025	Audit Testing	1.1	Perform testing for the AM.FL.REV-04 related to the Revenue for the BPTOE Phase
Angelica Jasmine Reyes Benosa	Senior	10/23/2025	Audit Testing	1.1	Perform testing for the AM.NY.REV-04 related to the Revenue for the BPTOE Phase
Angelica Jasmine Reyes Benosa	Senior	10/23/2025	Audit Testing	0.8	Perform testing for the CFNJ.REV-04 related to the Revenue for the BPTOE Phase
Angelica Jasmine Reyes Benosa	Senior	10/23/2025	Audit Testing	1.7	Perform testing for the PA.REV-04 related to the Revenue for the BPTOD Phase
Mitch Ridley	Manager	10/24/2025	Audit Testing	0.9	Perform control review for AM.PR-06 interim testing
Mitch Ridley	Manager	10/24/2025	Audit Testing	1.3	Reviewing and addressing GDS questions, clarifications, and follow ups on REV-04 interim testing for CFNJ, AM.FL, AM.NY regions.
Mitch Ridley	Manager	10/24/2025	Audit Testing	0.3	Draft and send email to Joey Hamilton, MODV SOX Manager, escalating the pending AM.PR-02 PBC request
Mitch Ridley	Manager	10/24/2025	Audit Testing	0.8	Raising additional PBC requests for PCS authorization review controls for each region
Mitch Ridley	Manager	10/24/2025	Administrative	0.6	Attend meeting with Sean Knepper to discuss PMO items on Modivcare and status of PCS workstream, including pricing for FY26, ETCs, status of interim testing, resourcing for GDS time going forward
Mitch Ridley	Manager	10/24/2025	Audit Testing	0.4	Updating the interim testing tracking files and interim testing sample summary file to provide clarity to testing team on approach/methodology and Modivcare SOX management on status
Caroline Wyckoff	Manager	10/24/2025	Audit Testing	0.2	Perform LCAD Automated Monthly Cost Summary Report - Walkthrough with KPMG, ModivCare - danyel Ziegler, Andrea Diaz, joey Hamilton.
Caroline Wyckoff	Manager	10/24/2025	Audit Testing	0.2	Perform LCAD IT Membership Eligibility Report - Walkthrough with KPMG and ModivCare - rich leksander, Russell Hickman, dev Patel, joey Hamilton.
Caitlyn Anne Clark	Senior	10/24/2025	Audit Testing	5.3	Perform IT change management testing, correcting documentation, and addressing comments for updates.
Caitlyn Anne Clark	Senior	10/24/2025	Audit Testing	0.7	Perform CM-04 and CM-04b HHAX testing corrections
Angelica Jasmine Reyes Benosa	Senior	10/24/2025	Audit Testing	1.3	Perform testing for the PA.REV-04 related to the Revenue for the BP TOD Phase

Consulting (Fixed Fee)

Name	Rank	Transaction Date	Project Category	Hours	Description
Angelica Jasmine Reyes Benosa	Senior	10/24/2025	Administrative	0.2	Draft and send daily emails of the overall status of Walkthrough and Interim controls sent by Angelica Jasmine Benosa to Katie Sawyer, Emily Kitz, Sean Knepper, Mitch Ridley, Jesse James Jacob, Ma. Eliza Lyka Santos, RenzCantara
Jaime Moore	Manager	10/27/2025	Audit Testing	1.2	Finishing up performing testing documentation for ADP SEC-05 testing and deficiency
Jaime Moore	Manager	10/27/2025	Audit Testing	0.8	Finishing up performing testing documentation for HHAX SEC-05 testing and deficiency
Caitlyn Anne Clark	Senior	10/27/2025	Audit Testing	0.6	Addressing review comments for SEC-05/12 HHAX and updating tracker and checking upcoming queue of reviews
Caitlyn Anne Clark	Senior	10/27/2025	Audit Testing	0.6	Addressing review comments for CM-04 HHAX
Caitlyn Anne Clark	Senior	10/27/2025	Audit Testing	0.3	Addressing review comments for SEC-05/12 ADP WFN
Ma. Eliza Lyka Celpo Santos	Senior	10/27/2025	Audit Testing	5.0	Perform testing continued for the NEMT.EXP-02 control related to the Expense TOE Phase
KURUVA MALLESH	Senior	10/27/2025	Audit Testing	4.6	Perform testing for the SEC-06 JAMS related to the User access review RF
Sean Knepper	Manager	10/27/2025	Audit Testing	1.1	Review testing for the REV-03 related to the Revenue process for BP TOE Interim Phase.
Shannon Henry	Partner/Principal	10/27/2025	Attend Meeting	0.5	Attend internal EY sox team status meeting with S. Henry, J. Moore, M. Ridley to discuss current project status, high-priority items, areas of escalation.
Jaime Moore	Manager	10/27/2025	Attend Meeting	0.5	Attend internal EY sox team status meeting with S. Henry, J. Moore, M. Ridley to discuss current project status, high-priority items, areas of escalation.
Jaime Moore	Manager	10/27/2025	Audit Testing	0.5	Finishing up testing for HHAeX change management control - CM-04.
Renz Joseph Cabangon Cantara	Staff/Assistant	10/27/2025	Audit Testing	3.4	Perform testing for the NEMT REV-03.01 control related to the Revenue TOE Phase
Renz Joseph Cabangon Cantara	Staff/Assistant	10/27/2025	Audit Testing	4.5	Perform testing wrap up for the NEMT REV-10 control related to the Revenue TOE Phase
Renz Joseph Cabangon Cantara	Staff/Assistant	10/27/2025	Administrative	0.2	Draft and send daily emails of the overall status of Walkthrough and Interim controls sent by Renz Cantara to Katie Sawyer, Emily Kitz, Sean Knepper, Mitch Ridley, Jesse James Jacob, Ma. Eliza Lyka Santos, and Angelica Jasmine Benosa
Mitch Ridley	Manager	10/27/2025	Audit Testing	1.7	Documenting/testing the PCS payroll PR-03 control populations for ADPVantage and ADP WFN, and the associated sample selection procedures
Mitch Ridley	Manager	10/27/2025	Audit Testing	0.6	Creating the PBC request and email for management on the Payroll PR-03 sample requests for interim testing
Katie Sawyer	Senior	10/27/2025	Audit Testing	0.8	Perform General review of test of effectiveness interim documentation for Treasury and Financial Reporting control iFAR-03.
Katie Sawyer	Senior	10/27/2025	Audit Testing	0.7	Perform General review of test of effectiveness (TOE) interim documentation for Revenue (REV) control REV-19.
Mitch Ridley	Manager	10/28/2025	Attend Meeting	0.3	Attend internal weekly GDS meeting on 10/28 discussing status of tasks and overall project timeline with Katie Sawyer, Mitch Ridley, Jesse James Jacob, Ma.Eliza Lyka Santos, Angelica Jasmine Benosa, Renz Cantara, Ronita Das.
Katie Sawyer	Senior	10/28/2025	Attend Meeting	0.3	Attend internal weekly GDS meeting on 10/28 discussing status of tasks and overall project timeline with Katie Sawyer, Mitch Ridley, Jesse James Jacob, Ma.Eliza Lyka Santos, Angelica Jasmine Benosa, Renz Cantara, Ronita Das.
Mitch Ridley	Manager	10/28/2025	Audit Testing	1.4	Documenting/testing the PCS.REV-02 Contract rate changes population and sample selection file to include in the interim testing procedures
Sean Knepper	Manager	10/28/2025	Audit Testing	1.3	Review testing for the EXP-02 related to the Revenue process for BPTOE Interim Phase.
Caitlyn Anne Clark	Senior	10/28/2025	Audit Testing	0.5	Attend roll forward testing call with GDS Senior, Kuruva Mallesh and EY Senior, Caitlyn Clark - setting up meeting and answering questions.
Katie Sawyer	Senior	10/28/2025	Audit Testing	0.7	General review wrap up of test of effectiveness interim documentation for Revenue control REV-19, ensuring comments were addressed
Katie Sawyer	Senior	10/28/2025	Audit Testing	1.7	Perform General review of test of effectiveness interim documentation for Revenue control REV-06.
Ma. Eliza Lyka Celpo Santos	Senior	10/28/2025	Attend Meeting	0.3	Attend internal weekly GDS meeting on 10/28 discussing status of tasks and overall project timeline with Katie Sawyer, Mitch Ridley, Jesse James Jacob, Ma.Eliza Lyka Santos, Angelica Jasmine Benosa, Renz Cantara, Ronita Das
Ma. Eliza Lyka Celpo Santos	Senior	10/28/2025	Audit Testing	1.3	Review testing for the PCS.PR-03 related to the payroll TOE phase
KURUVA MALLESH	Senior	10/28/2025	Attend Meeting	0.5	Attend roll forward testing call with GDS Senior, Kuruva Mallesh and EY Senior, Caitlyn Clark - setting up meeting and answering questions.
Ma. Eliza Lyka Celpo Santos	Senior	10/28/2025	Audit Testing	3.4	Perform testing continuation for the NEMT.EXP-02 control related to the Expense TOE Phase after receiving clarifications
Ronita Das	Staff/Assistant	10/28/2025	Attend Meeting	0.3	Attend internal weekly GDS meeting on 10/28 discussing status of tasks and overall project timeline with Katie Sawyer, Mitch Ridley, Jesse James Jacob, Ma.Eliza Lyka Santos, Angelica Jasmine Benosa, Renz Cantara, Ronita Das
Renz Joseph Cabangon Cantara	Staff/Assistant	10/28/2025	Attend Meeting	0.3	Attend internal weekly GDS meeting on 10/28 discussing status of tasks and overall project timeline with Katie Sawyer, Mitch Ridley, Jesse James Jacob, Ma.Eliza Lyka Santos, Angelica Jasmine Benosa, Renz Cantara, Ronita Das
Ronita Das	Staff/Assistant	10/28/2025	Audit Testing	1.2	Preparation of Minutes of Meeting for status Call for Roll forward
Renz Joseph Cabangon Cantara	Staff/Assistant	10/28/2025	Audit Testing	5.6	Perform testing for the PCS NEPA PR-06 control related to the Payroll TOE Phase
Renz Joseph Cabangon Cantara	Staff/Assistant	10/28/2025	Audit Testing	2.9	Perform testing for the PCS REV-02 control related to the Revenue TOE Phase
Renz Joseph Cabangon Cantara	Staff/Assistant	10/28/2025	Administrative	0.2	Draft and send daily email 10/28 of the overall status of Walkthrough and Interim controls sent by Renz Cantara to Katie Sawyer, Emily Kitz, Sean Knepper, Mitch Ridley, Jesse James Jacob, Ma. Eliza Lyka Santos, and Angelica Jasmine Benosa
Angelica Jasmine Reyes Benosa	Senior	10/28/2025	Audit Testing	1.0	Perform testing for the DBT-02 related to the FAR BP TOD Phase
Angelica Jasmine Reyes Benosa	Senior	10/28/2025	Audit Testing	0.7	Perform testing for the Admin.PR-08 related to the Payroll BP TOE Phase
Angelica Jasmine Reyes Benosa	Senior	10/28/2025	Attend Meeting	0.3	Attend internal weekly GDS meeting on 10/28 discussing status of tasks and overall project timeline with Katie Sawyer, Mitch Ridley, Jesse James Jacob, Ma.Eliza Lyka Santos, Angelica Jasmine Benosa, Renz Cantara, Ronita Das
Sean Knepper	Manager	10/29/2025	Audit Testing	1.5	Review testing for the REV-09 related to the Revenue process for BPTOE Interim Phase.
Sean Knepper	Manager	10/29/2025	Attend Meeting	0.5	Attend weekly status meeting with J. Hamilton, Modivcare SOX Manager, and N. Carry, VP Financial Reporting, to discuss overall project status and management reporting protocols.

Consulting (Fixed Fee)

Name	Rank	Transaction Date	Project Category	Hours	Description
Mitch Ridley	Manager	10/29/2025	Audit Testing	0.9	Review the AM.PR-06 interim testing documentation
Mitch Ridley	Manager	10/29/2025	Audit Testing	0.3	Drafting email communication to inquire with PCS Payroll team on contact list for interim and roll forward TOE control documentation requests.
Mitch Ridley	Manager	10/29/2025	Audit Testing	0.4	Review of the CFNJ.PR-06 interim testing documentation. Day 1
Jaime Moore	Manager	10/29/2025	Audit Testing	2.0	Responding to KPMG questions and uploading evidence requests for them into AuditBoard
Mitch Ridley	Manager	10/29/2025	Audit Testing	0.3	Draft and send email communication with Joey Hamilton, SOX Manager, Modivcare, for escalation on AM.PR-02 pending support
Mitch Ridley	Manager	10/29/2025	Audit Testing	0.4	Creating the PBC request in Auditboard and email to management on the PCS.REV-02 contract sample selections for interim testing.
Jaime Moore	Manager	10/29/2025	Attend Meeting	0.5	Attend weekly meeting EY and KPMG IT on 10/29 with Joey Hamilton, ModivCare SOX Oversight Manager - Internal Audit, internal EY Caroline Wyckoff and KPMG external auditor Alyssa Schroeder to discuss SOX IT testing status, questions, and escalation items
Jesse James Mina Jacob	Senior Manager	10/29/2025	Attend Meeting	0.5	Attend internal GDS meeting on discussing status of tasks and overall project timeline with Jasmine Benosa, Renz Joseph Cantara, Ma. Eliza Lyka Santos
Ma. Eliza Lyka Celpo Santos	Senior	10/29/2025	Attend Meeting	0.5	Attend weekly internal GDS meeting on 10/29 discussing status of tasks with MA. Eliza Lyka Santos, Angelica Jasmine Benosa, Renz Cantara and JesseJames Jacob
Ma. Eliza Lyka Celpo Santos	Senior	10/29/2025	Audit Testing	1.4	Review testing for the NEMT.EXP-03 control related to the Expense TOE Phase
Katie Sawyer	Senior	10/29/2025	Audit Testing	0.6	General review wrap up of test of effectiveness interim documentation for Revenue control REV-06, ensuring comments were addressed
Renz Joseph Cabangon Cantara	Staff/Assistant	10/29/2025	Audit Testing	2.4	Perform testing wrap up for the PCS REV-02 control related to the Revenue TOE Phase
Renz Joseph Cabangon Cantara	Staff/Assistant	10/29/2025	Attend Meeting	0.5	Attend weekly internal GDS meeting on 10/29 discussing status of tasks with MA. Eliza Lyka Santos, Angelica Jasmine Benosa, Renz Cantara and JesseJames Jacob
Ma. Eliza Lyka Celpo Santos	Senior	10/29/2025	Audit Testing	2.8	Perform testing wrap up for the NEMT.EXP-02 control related to the Expense TOE Phase
KURUVA MALLESH	Senior	10/29/2025	Audit Testing	4.1	Performed testing for the CM-04 JAMS, completed partial documentation and raised queries to team.
Renz Joseph Cabangon Cantara	Staff/Assistant	10/29/2025	Audit Testing	4.8	Perform testing for the NEMT EXP-10a control related to the Expense TOE Phase. Day 1
Renz Joseph Cabangon Cantara	Staff/Assistant	10/29/2025	Administrative	0.2	Draft and send daily email of the overall status of Walkthrough and Interim controls sent by Renz Cantara to Katie Sawyer, Emily Kitz, Sean Knepper, Mitch Ridley, Jesse James Jacob, Ma. Eliza Lyka Santos, and Angelica Jasmine Benosa
Renz Joseph Cabangon Cantara	Staff/Assistant	10/29/2025	Audit Testing	3.2	Perform testing continuation for the NEMT EXP-10a control related to the Expense TOE Phase. Day 2
Ronita Das	Staff/Assistant	10/29/2025	Audit Testing	8.5	Perform testing for the SEC-06 Gitlab related to Manage Access for Roll forward phase for remediation.
Ronita Das	Staff/Assistant	10/29/2025	Audit Testing	0.9	Draft follow up and update status tracker for sharing with Jaime L Moore, Manager and Caitlyn A Clarke, Senior.
Angelica Jasmine Reyes Benosa	Senior	10/29/2025	Attend Meeting	0.5	Attend weekly internal GDS meeting on 10/29 discussing status of tasks with MA. Eliza Lyka Santos, Angelica Jasmine Benosa, Renz Cantara and Jesse James Jacob
Angelica Jasmine Reyes Benosa	Senior	10/29/2025	Audit Testing	1.0	Perform testing for the EXP-03 related to the Expense BP TOE Phase
Angelica Jasmine Reyes Benosa	Senior	10/29/2025	Audit Testing	2.0	Perform testing for the PA.REV-04 related to the Revenue BP TOD Phase
Rekha Krishnan	Manager	10/29/2025	Audit Testing	2.8	Review and address GDS team testing queries for ITGC interim control testing. Day 1
Ma. Eliza Lyka Celpo Santos	Senior	10/30/2025	Attend Meeting	0.3	Attend internal weekly GDS meeting on 10/30 discussing status of tasks and overall project timeline with Katie Sawyer, Mitch Ridley, Ma. Eliza Lyka Santos, Angelica Jasmine Benosa, Renz Cantara. Left early
Jaime Moore	Manager	10/30/2025	Audit Testing	1.2	Review of SEC-06 Salesforce control
Mitch Ridley	Manager	10/30/2025	Attend Meeting	0.5	Attend internal weekly GDS meeting on 10/30 discussing status of tasks and overall project timeline with Mitch Ridley, Katie Sawyer, Angelica Jasmine Benosa, Renz Joseph Cantara, Ma. Eliza Lyka Santos, Jesse James.
Mitch Ridley	Manager	10/30/2025	Audit Testing	0.7	Review wrap up for the PR-06 interim testing review for CFRNJ that was started yesterday. Day 2
Mitch Ridley	Manager	10/30/2025	Audit Testing	0.8	Reviewing the SEPA.PR-06 interim testing documentation
Mitch Ridley	Manager	10/30/2025	Audit Testing	0.4	Reviewing and addressing GDS testing queries from PCS interim controls
Mitch Ridley	Manager	10/30/2025	Administrative	1.6	Performing engagement planning activities through year end procedures and status reporting update for PCS to prepare for call with S. Knepper and J. Moore
Sean Knepper	Manager	10/30/2025	Audit Testing	0.9	Review testing for the HRP-04 related to the Revenue process for BPTOE Interim Phase.
Sean Knepper	Manager	10/30/2025	Administrative	1.4	Preparation for management status reporting, projected project timeline, and escalation materials to share with key control owners and SOX Manager
Jesse James Mina Jacob	Senior Manager	10/30/2025	Attend Meeting	0.5	Attend internal weekly GDS meeting on 10/30 discussing status of tasks and overall project timeline with Mitch Ridley, Katie Sawyer, Angelica Jasmine Benosa, Renz Joseph Cantara, Ma. Eliza Lyka Santos, Jesse James.
Katie Sawyer	Senior	10/30/2025	Attend Meeting	0.4	Attend internal weekly GDS meeting on 10/30 discussing status of tasks and overall project timeline with Mitch Ridley, Katie Sawyer, Angelica Jasmine Benosa, Renz Joseph Cantara, Ma. Eliza Lyka Santos, Jesse James. Left early.
Katie Sawyer	Senior	10/30/2025	Audit Testing	0.7	Perform General review of test of effectiveness interim documentation for Revenue control REV-03.01.
Katie Sawyer	Senior	10/30/2025	Audit Testing	0.4	Review queries raised by tester related to Revenue control REV-10. Pulled additional support from Workday to complete testing of interim samples.
Renz Joseph Cabangon Cantara	Staff/Assistant	10/30/2025	Attend Meeting	0.3	Attend internal weekly GDS meeting on 10/30 discussing status of tasks and overall project timeline with Mitch Ridley, Katie Sawyer, Angelica Jasmine Benosa, Renz Joseph Cantara, Ma. Eliza Lyka Santos, Jesse James. Left early.
Jaime Moore	Manager	10/30/2025	Audit Testing	1.8	Reviewing GDS IT testing queries and performing associated follow up with Modivcare control owners.
Jaime Moore	Manager	10/30/2025	Audit Testing	1.3	Review of SEC-06 Smartsheet control testing
Caitlyn Anne Clark	Senior	10/30/2025	Audit Testing	1.7	Review of SEC-06 SF and SS RF review testing

Consulting (Fixed Fee)

Name	Rank	Transaction Date	Project Category	Hours	Description
Katie Sawyer	Senior	10/30/2025	Audit Testing	1.5	Reviewing and pulling support for the sample selections performed for NEMT Financial Reporting control FAR-11.
Renz Joseph Cabangon Cantara	Staff/Assistant	10/30/2025	Audit Testing	2.1	Perform testing wrap up for the NEMT EXP-10a control related to the Expense TOE Phase. Day 3
Renz Joseph Cabangon Cantara	Staff/Assistant	10/30/2025	Audit Testing	5.4	Perform testing for the CORP HRP-04 control related to the Payroll TOE Phase
Renz Joseph Cabangon Cantara	Staff/Assistant	10/30/2025	Administrative	0.2	Draft and send daily email 10/30 of the overall status of Walkthrough and Interim controls sent by Renz Cantara to Katie Sawyer, Emily Kitz, Sean Knepper, Mitch Ridley, Jesse James Jacob, Ma. Eliza Lyka Santos, and Angelica Jasmine Benosa
Ronita Das	Staff/Assistant	10/30/2025	Audit Testing	12.2	Perform testing for the SEC-06 Salesforce related to Manage Access for Roll forward phase
Angelica Jasmine Reyes Benosa	Senior	10/30/2025	Audit Testing	2.3	Perform testing for the Admin.PR-08 related to the Payroll BP TOE Phase
Angelica Jasmine Reyes Benosa	Senior	10/30/2025	Attend Meeting	0.3	Attend weekly GDS meeting on 10/30 discussing status of tasks and overall project timeline with Katie Sawyer, Mitch Ridley, Jesse James Jacob, Ma.Eliza Lyka Santos, Angelica Jasmine Benosa, Renz Cantara. Left early
Angelica Jasmine Reyes Benosa	Senior	10/30/2025	Audit Testing	0.7	Perform testing for the EXP-03 related to the Expense BP TOE Phase
Angelica Jasmine Reyes Benosa	Senior	10/30/2025	Audit Testing	0.2	Perform testing for the DBT-02 related to the FAR BP TOD Phase
Mitch Ridley	Manager	10/31/2025	Audit Testing	0.3	Updating the tracking files for interim and roll forward testing.
Mitch Ridley	Manager	10/31/2025	Audit Testing	0.3	Drafting remaining roll forward PBC requests for controls with sample replacements.
Mitch Ridley	Manager	10/31/2025	Audit Testing	0.8	Consolidating/summarizing the REV-04, authorization review, interim testing subsample follow-ups to be sent to management. Created a document to facilitate easier response for control owner, detailing the items pending and shared via email.
Mitch Ridley	Manager	10/31/2025	Audit Testing	0.9	Creatin a document to facilitate easier responses for REV-04, authorization review, control owners, detailing the items pending. Shared via email.
Sean Knepper	Manager	10/31/2025	Audit Testing	1.2	Review testing for the HRP-11 related to the Revenue process for BPTOE Interim Phase.
Mitch Ridley	Manager	10/31/2025	Administrative	0.6	Prepare FY26 planning items such as PCS controls approach, hour estimate, and considerations to discuss with Sean Knepper, Jaime Moore, and Shannon Henry
Katie Sawyer	Senior	10/31/2025	Audit Testing	0.7	General review wrap up of test of effectiveness interim documentation for Revenue control REV-03.01, ensuring comments were addressed
Ronita Das	Staff/Assistant	10/31/2025	Administrative	0.5	Draft and send status email to Jaime L Moore, Manager and Caitlyn A Clark, Senior for status update for the week
Caitlyn Anne Clark	Senior	10/31/2025	Audit Testing	0.9	Reviewing and addressing questions from GDS and in Audit board, while updating IT control testing tracker file.
Caitlyn Anne Clark	Senior	10/31/2025	Audit Testing	0.9	Performing detail review over JAMS SEC-06, IT security control, and updating workpapers.
Katie Sawyer	Senior	10/31/2025	Audit Testing	1.2	Perform general review of test of effectiveness interim documentation for Revenue control REV-09.
Ronita Das	Staff/Assistant	10/31/2025	Audit Testing	12.4	Perform testing for the SEC-06 Smartsheet related to Manage Access for Rollforward phase Addressed comments from Rekha Krishnan, Manager for SEC-06 Smartsheet
Rekha Krishnan	Manager	10/31/2025	Audit Testing	1.2	Review and address GDS team testing queries for ITGC interim control testing by inspecting evidence & consolidating follow ups/summarizing clarifications for security/logical access control testing. Day 2
Sean Knepper	Manager	11/3/2025	Audit Testing	1.8	Sending emails to request testing documentation for revenue controls for NEMT
Renz Joseph Cabangon Cantara	Staff/Assistant	11/3/2025	Audit Testing	0.2	Draft daily emails of the overall status of Walkthrough and Interim controls sent by Renz Cantara to Katie Sawyer, Emily Kitz, Sean Knepper, Mitch Ridley, Jesse James Jacob, Ma. Eliza Lyka Santos, and Angelica Jasmine Benosa
Renz Joseph Cabangon Cantara	Staff/Assistant	11/3/2025	Audit Testing	3.2	Perform testing for the NEMT REV-10 control related to the Revenue TOE Phase
Renz Joseph Cabangon Cantara	Staff/Assistant	11/3/2025	Audit Testing	2.6	Perform testing for the CORP HRP-04 control related to the Payroll TOE Phase
Renz Joseph Cabangon Cantara	Staff/Assistant	11/3/2025	Audit Testing	2.0	Perform testing for the NEMT EXP-10a control related to the Expense TOE Phase
Mitch Ridley	Manager	11/3/2025	Audit Testing	0.9	Review of support received and email to control owner on follow up for PCS interim payroll control on admin new hire rates, PCS.PR-03.
Mitch Ridley	Manager	11/3/2025	Attend Meeting	0.3	Attend weekly GDS touchpoint meeting to discuss status of tasks and overall project timeline with L. Santos, GDS Senior, J. Benosa, GDS Senior, M. Ridley, Manager, and K. Sawyer, Senior.
Kuruva Mallesh	Senior	11/3/2025	Audit Testing	5.2	Perform testing for the SEC-06 AWS, completed partial documentation and raised the followup to team.
Katie Sawyer	Senior	11/3/2025	Attend Meeting	0.2	Attend weekly GDS touchpoint meeting to discuss status of tasks and overall project timeline with L. Santos, GDS Senior, J. Benosa, GDS Senior, M. Ridley, Manager, and K. Sawyer, Senior. Left meeting early.
Caitlyn Anne Clark	Senior	11/3/2025	Audit Testing	0.8	Checking internal tracker for updates and answering GDS questions within tracker ahead of weekly GDS touchpoint call.
Balakumar Adhikesaven	Manager	11/3/2025	Audit Testing	0.9	Performing detail review for rollforward testing of change management control, CM-04 JAMS.
Balakumar Adhikesaven	Manager	11/3/2025	Audit Testing	1.2	Performing detail review for rollforward testing of security and access management IT control, SEC-13 AD
Balakumar Adhikesaven	Manager	11/3/2025	Audit Testing	1.1	Performing detail review for rollforward testing of manage operations IT control, JAMS OPS-08.
Balakumar Adhikesaven	Manager	11/3/2025	Audit Testing	0.8	Performing detail review for rollforward testing of security and access management IT control, SEC-06 JAMS.
Angelica Jasmine Reyes Benosa	Senior	11/3/2025	Audit Testing	0.6	Perform testing for the DBT-02 related to the FAR BP test of design phase.
Angelica Jasmine Reyes Benosa	Senior	11/3/2025	Audit Testing	0.4	Perform testing for the CORP.FAR-10 related to the Financial and Reporting for the BP TOD Phase
Sean Knepper	Manager	11/4/2025	Audit Testing	2.9	Sending emails to request testing documentation for expense controls for NEMT
Ronita Das	Staff/Assistant	11/4/2025	Audit Testing	1.0	Perform testing OPS-08 JAMS related to Manage IT OPS for Rollforward Phase
Ronita Das	Staff/Assistant	11/4/2025	Attend Meeting	0.5	Attend weekly GDS touchpoint on 11/4/2025 discussing status of tasks and overall project timeline with C. Clark and R. Das
Renz Joseph Cabangon Cantara	Staff/Assistant	11/4/2025	Audit Testing	0.2	Draft daily emails of the overall status of Walkthrough and Interim controls sent by Renz Cantara to Katie Sawyer, Emily Kitz, Sean Knepper, Mitch Ridley, Jesse James Jacob, Ma. Eliza Lyka Santos, and Angelica Jasmine Benosa
Renz Joseph Cabangon Cantara	Staff/Assistant	11/4/2025	Audit Testing	3.0	Perform testing for the PCS AM.PR-02 control related to the Payroll TOE Phase
Renz Joseph Cabangon Cantara	Staff/Assistant	11/4/2025	Audit Testing	4.5	Perform testing for the NEMT REV-4 control related to the Revenue TOE Phase

Consulting (Fixed Fee)

Name	Rank	Transaction Date	Project Category	Hours	Description
Renz Joseph Cabangon Cantara	Staff/Assistant	11/4/2025	Attend Meeting	0.3	Attend weekly GDS touchpoint on 11/4 discussing status of tasks and overall project timeline with Mitch Ridley, Katie Sawyer, Angelica Jasmine Benosa, Renz Joseph Cantara, Ma. Eliza Lyka Santos, Jesse James
Mitch Ridley	Manager	11/4/2025	Audit Testing	1.9	Addressing GDS testing queries from interim testing and coordinating follow up conversations with management to obtain additional pending support. Day 1
Ma. Eliza Lyka Celpo Santos	Senior	11/4/2025	Audit Testing	1.0	Review testing for the NEMT.HRP-04 related to the Revenue TOE phase
Ma. Eliza Lyka Celpo Santos	Senior	11/4/2025	Audit Testing	0.7	Review testing for the NEMT.HRP-04 related to the Revenue TOE phase
Ma. Eliza Lyka Celpo Santos	Senior	11/4/2025	Audit Testing	1.0	Review testing for the PCS.REV-02 related to the Revenue TOE phase
Ma. Eliza Lyka Celpo Santos	Senior	11/4/2025	Attend Meeting	0.3	Attend weekly GDS touchpoint meeting to discuss status of tasks and overall project timeline with L. Santos, GDS Senior, J. Benosa, GDS Senior, M. Ridley, Manager, and K. Sawyer, Senior. Left meeting early.
Kuruva Mallesh	Senior	11/4/2025	Attend Meeting	0.5	Attend weekly GDS touchpoint on 11/4/2025 discussing status of tasks and overall project timeline with C. Clark and R. Das
Caroline Wyckoff	Manager	11/4/2025	Audit Testing	1.2	Review covering revenue reports questions related to the following controls: LCAD Monthly Cost Summary Report and RecVue Report. Attendees: Caroline Wyckoff and Kensington Knowling
Caitlyn Anne Clark	Senior	11/4/2025	Attend Meeting	0.5	Attend weekly GDS touchpoint on 11/4/2025 discussing status of tasks and overall project timeline with C. Clark and R. Das
Angelica Jasmine Reyes Benosa	Senior	11/4/2025	Audit Testing	3.3	Perform testing for the Admin.PR-08 related to the Payroll BP TOE Phase
Angelica Jasmine Reyes Benosa	Senior	11/4/2025	Audit Testing	2.1	Perform testing for the FAR-11 related to the Payroll BP TOE Phase
Angelica Jasmine Reyes Benosa	Senior	11/4/2025	Attend Meeting	0.3	Attend weekly GDS touchpoint meeting to discuss status of tasks and overall project timeline with L. Santos, GDS Senior, J. Benosa, GDS Senior, M. Ridley, Manager, and K. Sawyer, Senior.
Angelica Jasmine Reyes Benosa	Senior	11/4/2025	Audit Testing	0.3	Perform testing for the CFNJ.REV-04 related to the Revenue for the BP TOE Phase
Shannon Henry	Partner/Principal	11/5/2025	Attend Meeting	1.0	Attend EY SOX team status meeting to discuss current project status, high-priority items, areas of escalation. Attendees: S Knepper; J Moore; M Ridley; C Wyckoff; M Jancik; S Henry
Mitch Ridley	Manager	11/5/2025	Attend Meeting	1.0	Attend EY SOX team status meeting to discuss current project status, high-priority items, areas of escalation. Attendees: S Knepper; J Moore; M Ridley; C Wyckoff; M Jancik; S Henry
Sean Knepper	Manager	11/5/2025	Attend Meeting	1.0	Attend EY SOX team status meeting to discuss current project status, high-priority items, areas of escalation. Attendees: S Knepper; J Moore; M Ridley; C Wyckoff; S Henry
Jaime Moore	Manager	11/5/2025	Attend Meeting	1.0	Attend EY SOX team status meeting to discuss current project status, high-priority items, areas of escalation. Attendees: S Knepper; J Moore; M Ridley; C Wyckoff; S Henry
Caroline Wyckoff	Manager	11/5/2025	Attend Meeting	1.0	Attend EY SOX team status meeting to discuss current project status, high-priority items, areas of escalation. Attendees: S Knepper; J Moore; M Ridley; C Wyckoff; S Henry
Sean Knepper	Manager	11/5/2025	Audit Testing	2.7	Sending emails to request testing documentation for corporate financial reporting controls
Ronita Das	Staff/Assistant	11/5/2025	Audit Testing	3.7	Perform testing OPS-08 JAMS related to Manage IT Operations for Rollforward Phase.
Ronita Das	Staff/Assistant	11/5/2025	Audit Testing	5.3	Performed testing SEC-13 AD related to IT Manage Access for Rollforward Phase
Renz Joseph Cabangon Cantara	Staff/Assistant	11/5/2025	Audit Testing	0.2	Draft and send daily emails of the overall status of Walkthrough and Interim controls sent by Renz Cantara to Katie Sawyer, Emily Kitz, Sean Knepper, Mitch Ridley, Jesse James Jacob, Ma. Eliza Lyka Santos, and Angelica Jasmine Benosa
Renz Joseph Cabangon Cantara	Staff/Assistant	11/5/2025	Attend Meeting	0.5	Attend weekly Internal GDS touchpoint on 11/5 discussing status of tasks with Ma. Eliza Lyka Santos, Angelica Jasmine Benosa, Renz Cantara and JesseJames Jacob
Renz Joseph Cabangon Cantara	Staff/Assistant	11/5/2025	Audit Testing	3.1	Perform testing for the NEMT REV-1 control related to the Revenue TOE Phase
Renz Joseph Cabangon Cantara	Staff/Assistant	11/5/2025	Audit Testing	4.2	Perform testing for the PCS CG.WFN.PR-08 control related to the Payroll TOE Phase
Mitch Ridley	Manager	11/5/2025	Audit Testing	1.7	Addressing GDS testing queries from interim testing and coordinating follow up conversations with management to obtain additional pending support. Day 2
Ma. Eliza Lyka Celpo Santos	Senior	11/5/2025	Audit Testing	0.5	Review testing for the NEMT.REV-04 related to the Revenue TOE phase
Ma. Eliza Lyka Celpo Santos	Senior	11/5/2025	Attend Meeting	0.5	Attend weekly Internal GDS touchpoint on 11/5 discussing status of tasks with Ma. Eliza Lyka Santos, Angelica Jasmine Benosa, Renz Cantara and Jesse James Jacob
Kuruva Mallesh	Senior	11/5/2025	Audit Testing	3.9	Perform testing for the CM-04 JAMS, completed testing with follow up response received.
Jesse James Mina Jacob	Senior Manager	11/5/2025	Attend Meeting	0.5	Attend weekly Internal GDS touchpoint on 11/5 on discussing status of tasks with Ma. Eliza Lyka Santos, Angelica Jasmine Benosa, Renz Cantara
Jaime Moore	Manager	11/5/2025	Audit Testing	1.8	General review of IT change management control, CM-04 JAMS.
Jaime Moore	Manager	11/5/2025	Audit Testing	1.3	General review of IT manage operations controls, OPS-08 JAMS
Jaime Moore	Manager	11/5/2025	Audit Testing	1.4	General review of IT manage access controls, SEC-06 JAMS
Jaime Moore	Manager	11/5/2025	Audit Testing	0.8	General review of IT change management controls, LCAD CM-01/CM-02
Caroline Wyckoff	Manager	11/5/2025	Audit Testing	1.8	Review covering FAR reports related to the following controls: SOX - FIN - Modivcare - Bank Statement Reconciliation Report and FIN - Find Journal Lines - JE Details. Attendees: Caroline Wyckoff and Kensington Knowling
Caroline Wyckoff	Manager	11/5/2025	Attend Meeting	0.8	Attend weekly touchpoint with EY and KPMG (IT) with Joey Hamilton, Modivcare SOX Oversight Manager - Internal Audit, internal EY, Jaime Moore, Caroline Wyckoff, and KPMG external auditor, Alyssa Shroeder,
Angelica Jasmine Reyes Benosa	Senior	11/5/2025	Audit Testing	2.3	Perform testing for the PA.REV-04 related to the Revenue for the BPTOD Phase
Angelica Jasmine Reyes Benosa	Senior	11/5/2025	Attend Meeting	0.5	Attend weekly Internal GDS touchpoint on 11/5 discussing status of tasks with Ma. Eliza Lyka Santos, Angelica Jasmine Benosa, Renz Cantara and JesseJames Jacob
Angelica Jasmine Reyes Benosa	Senior	11/5/2025	Audit Testing	0.5	Perform testing for the CFNJ.REV-04 related to the Revenue for the BPTOE Phase
Sean Knepper	Manager	11/6/2025	Audit Testing	1.4	Sending emails to request testing documentation for corporate risk controls

Consulting (Fixed Fee)

Name	Rank	Transaction Date	Project Category	Hours	Description
Ronita Das	Staff/Assistant	11/6/2025	Audit Testing	11.0	Perform testing SEC-13 AD related to Manage Access for Rollforward Phase
Renz Joseph Cabangon Cantara	Staff/Assistant	11/6/2025	Audit Testing	0.2	Draft and send daily emails of the overall status of Walkthrough and Interim controls sent by Renz Cantara to Katie Sawyer, Emily Kitz, Sean Knepper, Mitch Ridley, Jesse James Jacob, Ma. Eliza Lyka Santos, and Angelica Jasmine Benosa
Renz Joseph Cabangon Cantara	Staff/Assistant	11/6/2025	Attend Meeting	0.3	Attend weekly GDS touchpoint on 11/6 discussing status of tasks and overall project timeline with Mitch Ridley, Katie Sawyer, Angelica Jasmine Benosa, Renz Joseph Cantara, Ma. Eliza Lyka Santos, Jesse James
Renz Joseph Cabangon Cantara	Staff/Assistant	11/6/2025	Audit Testing	2.2	Perform testing for the CORP HRP-04 control related to the Payroll TOE Phase
Renz Joseph Cabangon Cantara	Staff/Assistant	11/6/2025	Audit Testing	1.5	Perform testing for the NEMT REV-10 control related to the Revenue TOE Phase
Renz Joseph Cabangon Cantara	Staff/Assistant	11/6/2025	Audit Testing	3.0	Perform testing for the NEMT REV-1 control related to the Revenue TOE Phase
Renz Joseph Cabangon Cantara	Staff/Assistant	11/6/2025	Audit Testing	3.8	Perform testing for the NEMT REV-1 control related to the Revenue TOE Phase
Rekha Krishnan	Manager	11/6/2025	Audit Testing	1.2	Performing detail reviews of IT Manage Operations controls testing.
Mitch Ridley	Manager	11/6/2025	Attend Meeting	0.3	Attend weekly GDS touchpoint on 11/6 discussing status of tasks and overall project timeline with Mitch Ridley, Katie Sawyer, Angelica Jasmine Benosa, Renz Joseph Cantara, Ma. Eliza Lyka Santos, Jesse James
Mitch Ridley	Manager	11/6/2025	Audit Testing	1.3	Reviewing PCS interim testing for the payroll process. Day 1
Ma. Eliza Lyka Celpo Santos	Senior	11/6/2025	Audit Testing	1.4	Review testing for the NEMT.REV-10 related to the Revenue TOE phase
Ma. Eliza Lyka Celpo Santos	Senior	11/6/2025	Audit Testing	0.8	Review testing for the NEMT.REV-04 related to the Revenue TOE phase
Ma. Eliza Lyka Celpo Santos	Senior	11/6/2025	Audit Testing	0.5	Review testing for the AM.PR-08 related to the Payroll TOE phase
Ma. Eliza Lyka Celpo Santos	Senior	11/6/2025	Attend Meeting	0.3	Attend weekly GDS touchpoint on 11/6 discussing status of tasks and overall project timeline with Katie Sawyer, Sean Knepper, Ma. Eliza Lyka Santos, Angelica Jasmine Benosa
Katie Sawyer	Senior	11/6/2025	Audit Testing	0.4	Open and review rollforward testing Provided by Client, PBC, requests for all equity, Human Resources & Payroll, and Accounts Payable & Purchasing controls.
Katie Sawyer	Senior	11/6/2025	Audit Testing	0.4	Review queries raised by tester related to Revenue control REV-10. Review support and provide additional missing documents for testing to complete interim testing of this control.
Katie Sawyer	Senior	11/6/2025	Audit Testing	0.6	Review queries raised by tester related to Expense control EXP-10a. Sent email to Allie Baber, MODV Manager - Claims & Billing, to resolve open queries raised by tester.
Katie Sawyer	Senior	11/6/2025	Audit Testing	0.3	Review queries raised by tester related to Expense control EXP-02. Review support and provide additional missing documents for testing to complete interim testing of this control.
Katie Sawyer	Senior	11/6/2025	Attend Meeting	0.3	Meeting on 11/06 with EY SOX team for the NEMT/CORP BP workstream on to discuss current project status, high-priority items, areas of escalation, and outstanding Provided by Client items with Sean Knepper, EY Manager & Katie Sawyer, EY Senior.
Katie Sawyer	Senior	11/6/2025	Audit Testing	0.2	Review queries raised by tester related to Revenue control REV-03. Review support and provide additional missing documents for testing to complete interim testing of this control.
Katie Sawyer	Senior	11/6/2025	Attend Meeting	0.2	Meeting on 11/06 for Weekly GDS touchpoint discussing status of tasks and overall project timeline with Lyka Santos, GDS Senior, Jasmine Benosa, GDS Senior, Renz Cantara, GDS Staff, Luke Mable, GDS Staff, Trixie Villatura, GDS Senior, Jesse Jacobs, GDS Manager, Mitch Ridley, Manager, and Katie Sawyer, Senior.
Jesse James Mina Jacob	Senior Manager	11/6/2025	Attend Meeting	0.4	Attend weekly GDS touchpoint discussing status of tasks and overall project timeline with Mitch Ridley, Katie Sawyer, Angelica Jasmine Benosa, Renz Joseph Cantara, Ma. Eliza Lyka Santos
Caroline Wyckoff	Manager	11/6/2025	Audit Testing	0.8	Review testing of key report FIN - Find Journal Lines - COGS
Angelica Jasmine Reyes Benosa	Senior	11/6/2025	Audit Testing	2.4	Perform testing for the FAR-11 related to the Payroll BP TOE Phase
Angelica Jasmine Reyes Benosa	Senior	11/6/2025	Attend Meeting	0.3	Attend weekly GDS touchpoint on 11/6 discussing status of tasks and overall project timeline with Katie Sawyer, Mitch Ridley, Jesse James Jacob, Ma. Eliza Lyka Santos, Angelica Jasmine Benosa, Renz Cantara
Ronita Das	Staff/Assistant	11/7/2025	Audit Testing	0.5	Send status email to Jaime L Moore and Caitlyn A Clarke
Ronita Das	Staff/Assistant	11/7/2025	Audit Testing	14.0	Perform testing SEC-06 WD related to Manage Access for Rollforward Phase
Renz Joseph Cabangon Cantara	Staff/Assistant	11/7/2025	Audit Testing	0.2	Draft and send daily emails of the overall status of Walkthrough and Interim controls sent by Renz Cantara to Katie Sawyer, Emily Kitz, Sean Knepper, Mitch Ridley, Jesse James Jacob, Ma. Eliza Lyka Santos, and Angelica Jasmine Benosa
Renz Joseph Cabangon Cantara	Staff/Assistant	11/7/2025	Audit Testing	1.0	Perform testing for the PCS PR-03 control related to the Payroll TOE Phase
Renz Joseph Cabangon Cantara	Staff/Assistant	11/7/2025	Audit Testing	1.5	Perform testing for the NEMT REV-05 control related to the Revenue TOE Phase
Renz Joseph Cabangon Cantara	Staff/Assistant	11/7/2025	Audit Testing	6.3	Perform testing for the PCS PR-03 control related to the Payroll TOE Phase
Mitch Ridley	Manager	11/7/2025	Audit Testing	1.1	Reviewing PA.REV-04 TOD testing documentation. Day 1
Mitch Ridley	Manager	11/7/2025	Audit Testing	1.5	Reviewing PCS interim testing for the payroll process. Day 2
Ma. Eliza Lyka Celpo Santos	Senior	11/7/2025	Audit Testing	1.3	Review testing for the NEMT.EXP-10a control related to the Expense TOE Phase
Ma. Eliza Lyka Celpo Santos	Senior	11/7/2025	Audit Testing	1.3	Review testing for the CORP.DBT-02 control related to the Expense TOD Phase
Ma. Eliza Lyka Celpo Santos	Senior	11/7/2025	Audit Testing	1.5	Review testing for the PCS.CG.WFN.PR-08 related to the Payroll TOE phase
Ma. Eliza Lyka Celpo Santos	Senior	11/7/2025	Audit Testing	0.6	Review testing for the NEMT.REV-10 related to the Revenue TOE phase
Ma. Eliza Lyka Celpo Santos	Senior	11/7/2025	Audit Testing	0.3	Review testing for the NEMT.REV-03 related to the Revenue TOE phase
Katie Sawyer	Senior	11/7/2025	Audit Testing	0.8	Review and update listing of in-scope controls for rollforward testing and create a status tracker to monitor the status of Provided by Client, PBC, requests and testing progress.
Katie Sawyer	Senior	11/7/2025	Audit Testing	0.7	Perform General review of test of effectiveness interim documentation for Human Resources & Payroll control HRP-04.
Katie Sawyer	Senior	11/7/2025	Audit Testing	1.6	Review the Q3 2025 Revenue Report to select samples for rollforward testing for all Revenue controls, including: REV-01, REV-03, REV-03.01, REV-04, REV-05, REV-06, REV-07, REV-09, REV-10, and REV-19.

Consulting (Fixed Fee)

Name	Rank	Transaction Date	Project Category	Hours	Description
Caroline Wyckoff	Manager	11/7/2025	Audit Testing	1.2	Review testing of IT automated control, FAR 11B.ITAC. Part 1.
Angelica Jasmine Reyes Benosa	Senior	11/7/2025	Audit Testing	4.9	Perform testing for the FAR-11 related to the Payroll BP TOE Phase
Angelica Jasmine Reyes Benosa	Senior	11/7/2025	Audit Testing	0.1	Perform testing for the CFNJ.REV-04 related to the Revenue for the BP TOE Phase
Sean Knepper	Manager	11/10/2025	Audit Testing	2.2	Internal controls testing documentation review with team for expense controls
Renz Joseph Cabangon Cantara	Staff/Assistant	11/10/2025	Audit Testing	0.2	Draft and send daily emails of the overall status of Walkthrough and Interim controls sent by Renz Cantara to Katie Sawyer, Emily Kitz, Sean Knepper, Mitch Ridley, Jesse James Jacob, Ma. Eliza Lyka Santos, and Angelica Jasmine Benosa
Renz Joseph Cabangon Cantara	Staff/Assistant	11/10/2025	Audit Testing	0.8	Perform testing for the NEMT REV-1 control related to the Revenue TOE Phase
Mitch Ridley	Manager	11/10/2025	Audit Testing	0.6	Reviewing PA.REV-04 TOD testing documentation. Day 2
Kuruva Mallesh	Senior	11/10/2025	Audit Testing	5.8	Perform testing for the CM.04 LCAD, completed documentation
Katie Sawyer	Senior	11/10/2025	Audit Testing	0.7	Open and review rollforward testing Provided by Client, PBC, requests for all Revenue controls.
Katie Sawyer	Senior	11/10/2025	Audit Testing	1.4	Review answers to queries related to Financial Reporting control FAR-11. Pull additional support from Workday to complete interim testing of this control.
Katie Sawyer	Senior	11/10/2025	Audit Testing	0.3	Review answers to queries related to Expense control EXP-10a received from Allie Baber, Claims & Billing Manager. Send additional support to testers to complete interim testing of this control.
Katie Sawyer	Senior	11/10/2025	Audit Testing	0.6	Perform General review of test of effectiveness interim documentation for Revenue control REV-09.
Katie Sawyer	Senior	11/10/2025	Audit Testing	1.2	Perform General review of test of effectiveness interim documentation for Expense control EXP-03.
Mitch Ridley	Manager	11/10/2025	Audit Testing	1.1	Consolidating GDS follow up queries on interim testing for the authorization review controls for each PCS region (REV-04) and emailing them to control owner.
Sean Knepper	Manager	11/11/2025	Audit Testing	2.3	Internal controls testing documentation review with team for financial reporting controls
Ronita Das	Staff/Assistant	11/11/2025	Audit Testing	1.0	Drafting follow ups regarding the controls for the week, CM-04a RED,CM-04a Business Objects, CM-04 SF
Ronita Das	Staff/Assistant	11/11/2025	Attend Meeting	0.5	Attend weekly GDS touchpoint on 11/11/2025 discussing status of tasks and overall project timeline
Renz Joseph Cabangon Cantara	Staff/Assistant	11/11/2025	Audit Testing	0.2	Draft and send daily emails of the overall status of Walkthrough and Interim controls sent by Renz Cantara to Katie Sawyer, Emily Kitz, Sean Knepper, Mitch Ridley, Jesse James Jacob, Ma. Eliza Lyka Santos, and Angelica Jasmine Benosa
Renz Joseph Cabangon Cantara	Staff/Assistant	11/11/2025	Audit Testing	3.8	Perform testing for the NEMT REV-1 control related to the Revenue TOE Phase
Kuruva Mallesh	Senior	11/11/2025	Attend Meeting	0.5	Attend weekly GDS touchpoint on 11/11/2025 discussing status of tasks and overall project timeline with C. Clark and R. Das.
Kuruva Mallesh	Senior	11/11/2025	Audit Testing	5.6	Perform testing for the SEC-06 LCAD, completed partial documentation and raised the followup to team.
Katie Sawyer	Senior	11/11/2025	Attend Meeting	0.2	Meeting on 11/11 for Weekly Touchpoint with EY and KPMG with attendees Joey Hamilton, Modivcare SOX Oversight Manager - Internal Audit, Sean Knepper, EY Manager, Katie Sawyer, EY Senior, Regan Beall, KPMG Senior Manager, Michael McPherson, KPMG Senior Associate, Kavleen Singh, KPMG Associate, and Jacob Humbard, KPMG Associate to discuss project status and outstanding requests.
Katie Sawyer	Senior	11/11/2025	Attend Meeting	0.3	Meeting on 11/11 with EY SOX team for the NEMT/CORP BP workstream to discuss current project status, high-priority items, areas of escalation, and outstanding Provided by Client items with Sean Knepper, EY Manager, and Katie Sawyer, EY Senior.
Katie Sawyer	Senior	11/11/2025	Attend Meeting	0.9	Perform General review of test of effectiveness interim documentation for Revenue control REV-03.
Katie Sawyer	Senior	11/11/2025	Audit Testing	0.6	Perform General review of test of effectiveness interim documentation for Expense control EXP-02.
Jaime Moore	Manager	11/11/2025	Audit Testing	2.2	General review of IT manage access control, AD SEC-13 interim testing.
Jaime Moore	Manager	11/11/2025	Audit Testing	1.2	General review of IT manage access control, AD SEC-13 rollforward testing.
Jaime Moore	Manager	11/11/2025	Audit Testing	1.0	General review of IT manage change control, CM-04 SAP Business Objects.
Jaime Moore	Manager	11/11/2025	Audit Testing	0.9	General review of IT manage change control, LCAD CM-04.
Jaime Moore	Manager	11/11/2025	Audit Testing	0.8	General review of IT manage change control, Redpoint CM-04
Jaime Moore	Manager	11/11/2025	Audit Testing	2.3	General review of IT manage change control, Salesforce CM-04
Caroline Wyckoff	Manager	11/11/2025	Audit Testing	1.2	Reviewing and updating full listing of NEMT reports in scope for potential SOX testing procedures and determine year-end scope for NEMT controls.
Caitlyn Anne Clark	Senior	11/11/2025	Audit Testing	0.7	Check internal tracker for updates and answer GDS questions within tracker ahead of weekly GDS touchpoint.
Caitlyn Anne Clark	Senior	11/11/2025	Attend Meeting	0.5	Attend weekly GDS touchpoint with R. Das and K. Mallesh on 11/11/2025 discussing status of tasks and overall project timeline for 30 minutes.
Shannon Henry	Partner/Principal	11/12/2025	Attend Meeting	1.0	Attend EY SOX team status meeting to discuss current project status, high-priority items, areas of escalation. Attendees: S Knepper; J Moore; M Ridley; C Wyckoff; M Jancik; S Henry
Sean Knepper	Manager	11/12/2025	Attend Meeting	1.0	Attend EY SOX team status meeting to discuss current project status, high-priority items, areas of escalation. Attendees: S Knepper; J Moore; M Ridley; C Wyckoff; M Jancik; S Henry
Mitch Ridley	Manager	11/12/2025	Attend Meeting	1.0	Attend EY SOX team status meeting to discuss current project status, high-priority items, areas of escalation. Attendees: S Knepper; J Moore; M Ridley; C Wyckoff; M Jancik; S Henry
Jaime Moore	Manager	11/12/2025	Attend Meeting	1.0	Attend EY SOX team status meeting to discuss current project status, high-priority items, areas of escalation. Attendees: S Knepper; J Moore; M Ridley; C Wyckoff; M Jancik; S Henry
Caroline Wyckoff	Manager	11/12/2025	Attend Meeting	1.0	Attend EY SOX team status meeting to discuss current project status, high-priority items, areas of escalation. Attendees: S Knepper; J Moore; M Ridley; C Wyckoff; M Jancik; S Henry
Sean Knepper	Manager	11/12/2025	Audit Testing	2.7	Internal controls testing documentation review with team for equity controls
Ronita Das	Staff/Assistant	11/12/2025	Audit Testing	10.0	Perform testing for the CM-04a RED related to the Change Management Process Area for Rollforward Testing Phase
Renz Joseph Cabangon Cantara	Staff/Assistant	11/12/2025	Audit Testing	2.0	Perform testing for the NEMT REV-1 control related to the Revenue TOE Phase

Consulting (Fixed Fee)

Name	Rank	Transaction Date	Project Category	Hours	Description
Renz Joseph Cabangon Cantara	Staff/Assistant	11/12/2025	Audit Testing	0.2	Draft and send daily emails of the overall status of Walkthrough and Interim controls sent by Renz Cantara to Katie Sawyer, Emily Kitz, Sean Knepper, Mitch Ridley, Jesse James Jacob, Ma. Eliza Lyka Santos, and Angelica Jasmine Benosa
Renz Joseph Cabangon Cantara	Staff/Assistant	11/12/2025	Attend Meeting	0.5	Attend weekly Internal GDS touchpoint on 11/12 discussing status of tasks with Ma. Eliza Lyka Santos, Angelica Jasmine Benosa, Renz Cantara and JesseJames Jacob
Renz Joseph Cabangon Cantara	Staff/Assistant	11/12/2025	Audit Testing	7.3	Perform testing for the NEMT REV-1 control related to the Revenue TOE Phase
Mitch Ridley	Manager	11/12/2025	Audit Testing	1.3	Addressing GDS testing queries from interim testing and coordinating follow up conversations with management to obtain additional pending support. Day 3
Ma. Eliza Lyka Celpo Santos	Senior	11/12/2025	Audit Testing	1.0	Review testing for the PCS.PR-03 related to the Payroll TOE phase
Ma. Eliza Lyka Celpo Santos	Senior	11/12/2025	Audit Testing	0.2	Review testing for the NEMT.REV-03 related to the Revenue TOE phase
Ma. Eliza Lyka Celpo Santos	Senior	11/12/2025	Attend Meeting	0.5	Attend weekly Internal GDS touchpoint on 11/12 discussing status of tasks with Ma. Eliza Lyka Santos, Renz Cantara and Jesse James Jacob
Ma. Eliza Lyka Celpo Santos	Senior	11/12/2025	Audit Testing	1.3	Review testing for the PCS.CFNJ.REV-04 related to the Revenue TOD phase
Kuruva Mallesh	Senior	11/12/2025	Audit Testing	5.8	Perform testing for the IT change management control, CM.04 SS.
Katie Sawyer	Senior	11/12/2025	Audit Testing	0.6	Pull testing support from Workday and KCFC for Expense controls for rollforward testing. Controls included: EXP-03, EXP-12a, EXP-15, and EXP-18.
Katie Sawyer	Senior	11/12/2025	Audit Testing	1.3	Perform general review of test of effectiveness interim documentation for Expense control EXP-02.
Jesse James Mina Jacob	Senior Manager	11/12/2025	Audit Testing	0.6	Review testing for the NEMT.EXP-02 related to the NEMT/CORP TOE phase
Jesse James Mina Jacob	Senior Manager	11/12/2025	Attend Meeting	0.4	Attend weekly GDS touchpoint discussing status of tasks and overall project timeline with Angelica Jasmine Benosa, Renz Joseph Cantara, Ma. Eliza Lyka Santos. Left early
Jaime Moore	Manager	11/12/2025	Audit Testing	1.3	General review of IT manage change control, Workday CM-04
Jaime Moore	Manager	11/12/2025	Audit Testing	1.0	General review of IT manage change control, Redpoint CM-01/CM-02
Jaime Moore	Manager	11/12/2025	Audit Testing	1.6	General review of IT manage access control, Salesforce SEC-06
Jaime Moore	Manager	11/12/2025	Audit Testing	1.4	General review of IT manage access control, Smartsheet SEC-06
Caroline Wyckoff	Manager	11/12/2025	Audit Testing	1.3	Reviewing and updating full listing of PCS reports in scope for potential SOX testing procedures and determine year-end scope for PCS controls.
Sean Knepper	Manager	11/13/2025	Audit Testing	2.9	Internal controls testing documentation review with team for debt controls
Ronita Das	Staff/Assistant	11/13/2025	Audit Testing	11.0	Perform testing for the CM-04a Business Objects related to the Change Management Process Area for Rollforward Testing Phase
Renz Joseph Cabangon Cantara	Staff/Assistant	11/13/2025	Audit Testing	0.5	Perform testing for the AM.FL.REV-04 related to the Revenue for the BP TOE Phase
Renz Joseph Cabangon Cantara	Staff/Assistant	11/13/2025	Audit Testing	2.5	Perform testing for the NEMT REV-1 control related to the Revenue TOE Phase
Renz Joseph Cabangon Cantara	Staff/Assistant	11/13/2025	Audit Testing	0.2	Draft and send daily emails of the overall status of Walkthrough and Interim controls sent by Renz Cantara to Katie Sawyer, Emily Kitz, Sean Knepper, Mitch Ridley, Jesse James Jacob, Ma. Eliza Lyka Santos, and Angelica Jasmine Benosa
Renz Joseph Cabangon Cantara	Staff/Assistant	11/13/2025	Attend Meeting	0.3	Attend weekly GDS touchpoint on 11/13 discussing status of tasks and overall project timeline with Mitch Ridley, Katie Sawyer, Angelica Jasmine Benosa, Renz Joseph Cantara, Ma. Eliza Lyka Santos, Jesse James
Renz Joseph Cabangon Cantara	Staff/Assistant	11/13/2025	Audit Testing	3.1	Perform testing for the CFNJ.REV-04 related to the Revenue for the BP TOE Phase
Renz Joseph Cabangon Cantara	Staff/Assistant	11/13/2025	Audit Testing	2.9	Perform testing for the AM.NY.REV-04 related to the Revenue for the BP TOE Phase
Renz Joseph Cabangon Cantara	Staff/Assistant	11/13/2025	Audit Testing	1.5	Perform testing for the AM.FL.REV-04 related to the Revenue for the BP TOE Phase
Mitch Ridley	Manager	11/13/2025	Attend Meeting	0.3	Attend weekly GDS touchpoint on 11/13 discussing status of tasks and overall project timeline with Mitch Ridley, Katie Sawyer, Angelica Jasmine Benosa, Renz Joseph Cantara, Ma. Eliza Lyka Santos, Jesse James
Mitch Ridley	Manager	11/13/2025	Audit Testing	1.3	Inventorying and updating PCS interim control testing status for reporting purposes.
Ma. Eliza Lyka Celpo Santos	Senior	11/13/2025	Audit Testing	2.0	Review testing for the NEMT.REV-01 related to the Revenue TOE phase
Ma. Eliza Lyka Celpo Santos	Senior	11/13/2025	Attend Meeting	0.3	Attend weekly GDS touchpoint on 11/13 discussing status of tasks and overall project timeline with Mitch Ridley, Katie Sawyer, Angelica Jasmine Benosa, Renz Joseph Cantara, Ma. Eliza Lyka Santos, Jesse James
Ma. Eliza Lyka Celpo Santos	Senior	11/13/2025	Audit Testing	0.7	Review testing for the PCS.CFNJ.REV-04 related to the Revenue TOE phase
Ma. Eliza Lyka Celpo Santos	Senior	11/13/2025	Audit Testing	1.0	Review testing for the PCS.AM.FL.REV-04 related to the Revenue TOE phase
Katie Sawyer	Senior	11/13/2025	Attend Meeting	0.4	Meeting on 11/13 with members of Modivcare management to discuss LogistiCAD's cost override functionality related to control EXP-09.ITAC. Attendees included: Joey Hamilton, SOX Oversight Manager, Tony Turner, Sr. Manager Software Engineering, Regan Beall, KMPG Sr. Manager, Lori Katlin, KPMG Director, Alyssa Schroeder, KPMG Sr. Associate, Caroline Wyckoff, EY Manager, Kensington Knowles, EY Senior, and Katie Sawyer, EY Senior.
Katie Sawyer	Senior	11/13/2025	Attend Meeting	0.2	Attend weekly GDS touchpoint on 11/13 discussing status of tasks and overall project timeline with Mitch Ridley, Katie Sawyer, Angelica Jasmine Benosa, Renz Joseph Cantara, Ma. Eliza Lyka Santos, Jesse James. Left early.
Katie Sawyer	Senior	11/13/2025	Audit Testing	0.7	Review population period, select samples, and pull support for rollforward testing for Financial Reporting control FAR-03.
Katie Sawyer	Senior	11/13/2025	Audit Testing	0.1	Review population period, select samples, and pull support for rollforward testing for Expense control EXP-15.
Katie Sawyer	Senior	11/13/2025	Audit Testing	0.4	Review population period, select samples, and pull support for rollforward testing for Treasury control iFAR-03.
Katie Sawyer	Senior	11/13/2025	Audit Testing	2.4	Perform General review of test of effectiveness interim documentation for Revenue control REV-10.
Katie Sawyer	Senior	11/13/2025	Audit Testing	1.3	Perform General review of test of effectiveness interim documentation for Expense control EXP-10a.
Jesse James Mina Jacob	Senior Manager	11/13/2025	Attend Meeting	0.3	Attend weekly GDS touchpoint discussing status of tasks and overall project timeline with Mitch Ridley, Katie Sawyer, Angelica Jasmine Benosa, Renz Joseph Cantara, Ma. Eliza Lyka Santos

Consulting (Fixed Fee)

Name	Rank	Transaction Date	Project Category	Hours	Description
Caroline Wyckoff	Manager	11/13/2025	Attend Meeting	0.8	Attend meeting covering EXP-09.ITAC with Tony Turner, Joey Hamilton, Modivcare SOX Oversight Manager, Caroline Wyckoff, EY Manager, and KPMG External Auditor, Alyssa Shroeder.
Caroline Wyckoff	Manager	11/13/2025	Audit Testing	0.8	Review followups covering EXP-09.ITAC and compare to information shared during meeting on 11/13/2025 covering the EXP.09 ITAC
Ronita Das	Staff/Assistant	11/14/2025	Audit Testing	13.0	Perform testing for the CM-04 Salesforce related to the Change Management Process Area for Rollforward Testing Phase
Ronita Das	Staff/Assistant	11/14/2025	Audit Testing	0.5	Send status email to Jaime L Moore and Caitlyn A Clarke for the week
Renz Joseph Cabangon Cantara	Staff/Assistant	11/14/2025	Audit Testing	0.2	Draft and send daily emails of the overall status of Walkthrough and Interim controls sent by Renz Cantara to Katie Sawyer, Emily Kitz, Sean Knepper, Mitch Ridley, Jesse James Jacob, Ma. Eliza Lyka Santos, and Angelica Jasmine Benosa
Renz Joseph Cabangon Cantara	Staff/Assistant	11/14/2025	Audit Testing	0.8	Perform testing for the NEMT REV-1 control related to the Revenue TOE Phase
Rekha Krishnan	Manager	11/14/2025	Audit Testing	3.1	Performing detail reviews of IT Manage Access controls testing. Day 1
Mitch Ridley	Manager	11/14/2025	Audit Testing	0.8	Updating PCS control testing sample tracking file for each PCS revenue and payroll control to ensure sufficient number of samples is requested in Rollforward phase.
Mitch Ridley	Manager	11/14/2025	Attend Meeting	1.2	Drafting and facilitating PBC requests in auditboard and via email for PCS rollforward testing period for revenue and payroll controls. Day 1
Ma. Eliza Lyka Celpo Santos	Senior	11/14/2025	Audit Testing	0.4	Review testing for the NEMT.REV-03 related to the Revenue TOE phase
Ma. Eliza Lyka Celpo Santos	Senior	11/14/2025	Audit Testing	1.0	Review testing for the PCS.AM.NY.REV-04 related to the Revenue TOD phase
Ma. Eliza Lyka Celpo Santos	Senior	11/14/2025	Audit Testing	1.0	Review testing for the PCS.PA.-REV-04 related to the Revenue TOD phase
Ma. Eliza Lyka Celpo Santos	Senior	11/14/2025	Audit Testing	1.0	Review testing for the PCS.Admin.PR-08 related to the Payroll TOE phase
Ma. Eliza Lyka Celpo Santos	Senior	11/14/2025	Audit Testing	0.6	Review testing for the CORP.FAR-11 control related to the Financial and Reporting TOE Phase
Ma. Eliza Lyka Celpo Santos	Senior	11/14/2025	Audit Testing	1.0	Review testing for the PCS.AM.FL.REV-04 related to the Revenue TOE phase
Katie Sawyer	Senior	11/14/2025	Attend Meeting	0.3	Meeting on 11/14 with EY SOX team for the NEMT/CORP BP workstream to discuss current project status, high-priority items, areas of escalation, and outstanding Provided by Client items with Sean Knepper, EY Manager, and Katie Sawyer, EY Senior.
Katie Sawyer	Senior	11/14/2025	Audit Testing	0.5	Perform General review of test of design documentation for Debt control DBT-02.
Caroline Wyckoff	Manager	11/14/2025	Audit Testing	1.2	Review testing of FAR 11B.ITAC. Part 2
Mitch Ridley	Manager	11/16/2025	Audit Testing	1.6	Addressing GDS testing queries from interim testing and coordinating follow up conversations with management to obtain additional pending support. Day 4
Mitch Ridley	Manager	11/16/2025	Audit Testing	2.8	Drafting and facilitating PBC requests in auditboard and via email for PCS rollforward testing period for revenue and payroll controls. Day 2
Mitch Ridley	Manager	11/21/2025	Audit Testing	1.9	Addressing GDS testing queries from interim testing and coordinating follow up conversations with management to obtain additional pending support. Day 5
Sean Knepper	Manager	11/17/2025	Audit Testing	2.4	Internal Controls Testing documentation review for Revenue controls
Ronita Das	Staff/Assistant	11/17/2025	Audit Testing	4.0	Perform testing for the SEC-06 GIT related to the Manage Access Process Area for Rollforward Testing Phase
Ronita Das	Staff/Assistant	11/17/2025	Audit Testing	7.0	Perform testing for the CM-01/02 WD related to the Change Management Process Area for Rollforward Testing Phase
Renz Joseph Cabangon Cantara	Staff/Assistant	11/17/2025	Audit Testing	2.1	Perform testing for the CORP FAR-11 control related to the Financial Reporting Rollforward Phase. Day 1
Renz Joseph Cabangon Cantara	Staff/Assistant	11/17/2025	Audit Testing	0.2	Draft and send daily emails of the overall status of Walkthrough and Interim controls sent by Renz Cantara to Katie Sawyer, Sean Knepper, Mitch Ridley, Jesse James Jacob, Ma. Eliza Lyka Santos, Luke Mabale, and Trixie Villatura
Mitch Ridley	Manager	11/17/2025	Audit Testing	1.3	Perform control review for PCS payroll control interim testing, NEPA.PR-08.
Mitch Ridley	Manager	11/17/2025	Audit Testing	1.3	Perform control review for PCS payroll control interim testing, AM.PR-08.
Mitch Ridley	Manager	11/17/2025	Audit Testing	0.9	Perform control review for PCS payroll control interim testing, SEPA.PR-08.
Kuruva Mallesh	Senior	11/17/2025	Audit Testing	6.6	Perform testing for the IT change management control, CM.04 DOMO.
Kensington Nicole Knowling	Senior	11/17/2025	Audit Testing	3.1	Perform write-up of ITAC workpaper for EXP-12
Katie Sawyer	Senior	11/17/2025	Audit Testing	0.3	Perform General review of test of effectiveness interim documentation for Financial Reporting control FAR-10.
Katie Sawyer	Senior	11/17/2025	Audit Testing	1.4	Perform General review of test of effectiveness interim documentation for Revenue control REV-04.
Katie Sawyer	Senior	11/17/2025	Audit Testing	2.1	Perform General review of test of effectiveness interim documentation for Revenue control REV-01.
Sean Knepper	Manager	11/18/2025	Audit Testing	2.8	Internal Controls Testing documentation review for Debt controls
Ronita Das	Staff/Assistant	11/18/2025	Audit Testing	1.0	Drafting follow ups regarding the controls for the week, SEC-06 Gitlab,SEC-04 ADP WFN, CM-01/02 WD
Ronita Das	Staff/Assistant	11/18/2025	Attend Meeting	0.5	Attend weekly GDS touchpoint on 11/11/2025 discussing status of tasks and overall project timeline
Renz Joseph Cabangon Cantara	Staff/Assistant	11/18/2025	Audit Testing	3.3	Perform testing for the CORP iFAR-03 control related to the Treasury RF Phase. Day 1.
Renz Joseph Cabangon Cantara	Staff/Assistant	11/18/2025	Audit Testing	2.0	Perform testing for the CORP FAR-11 control related to the Financial and Reporting RF Phase. Day 2
Ma. Eliza Lyka Celpo Santos	Senior	11/18/2025	Audit Testing	0.6	Review testing for the NEMT.EXP-11 control related to the Expense Rollforward Phase
Ma. Eliza Lyka Celpo Santos	Senior	11/18/2025	Audit Testing	1.4	Review testing for the CORP.FAR-11 control related to the Financial and Reporting TOE Phase
Kuruva Mallesh	Senior	11/18/2025	Audit Testing	5.6	Perform testing for the IT manage access control, SEC.06 AWS.
Kuruva Mallesh	Senior	11/18/2025	Attend Meeting	0.5	Attend weekly GDS touchpoint on 11/18/2025 discussing status of tasks and overall project timeline
Katie Sawyer	Senior	11/18/2025	Audit Testing	3.1	Perform General review of test of effectiveness interim documentation for Revenue control REV-05.
Katie Sawyer	Senior	11/18/2025	Attend Meeting	0.4	Meeting on 11/18 for Weekly Touchpoint with EY and KPMG with attendees Joey Hamilton, Modivcare SOX Oversight Manager - Internal Audit, Sean Knepper, EY Manager, Katie Sawyer, EY Senior, Regan Beall, KPMG Senior Manager, Michael McPherson, KPMG Senior Associate, Kavleen Singh, KPMG Associate, and Jacob Humbard, KPMG Associate to discuss project status and outstanding requests.

Consulting (Fixed Fee)

Name	Rank	Transaction Date	Project Category	Hours	Description
Caitlyn Anne Clark	Senior	11/18/2025	Attend Meeting	0.5	Attend weekly GDS touchpoint with R. Das and K. Mallesh on 11/18/2025 discussing status of tasks and overall project timeline.
Jaime Moore	Manager	11/18/2025	Audit Testing	2.1	General review of IT manage change control, DOMO CM-04
Mitch Ridley	Manager	11/19/2025	Audit Testing	0.7	Communicating process improvements identified during interim testing of revenue controls, authorization review.
Trixie Yupano Villatura	Senior	11/19/2025	Audit Testing	5.2	Perform testing for the REV-20 control related to Revenue Rollforward Phase.
Trixie Yupano Villatura	Senior	11/19/2025	Attend Meeting	0.5	Attend weekly Internal GDS touchpoint on 11/19 discussing status of tasks with Ma. Eliza Lyka Santos, Trixie Villatura, Renz Cantara, Luke Mabale, and Jesse James Jacob
Sean Knepper	Manager	11/19/2025	Audit Testing	2.1	Internal Controls Testing documentation review for Procure to Pay controls
Ronita Das	Staff/Assistant	11/19/2025	Audit Testing	10.0	Perform testing for the SEC-04 ADP related to the Manage Access Process Area for Rollforward Testing Phase
Renz Joseph Cabangon Cantara	Staff/Assistant	11/19/2025	Audit Testing	0.2	Draft and send daily emails of the overall status of Walkthrough and Interim controls sent by Renz Cantara to Katie Sawyer, Sean Knepper, Mitch Ridley, Jesse James Jacob, Ma. Eliza Lyka Santos, Luke Mabale, and Trixie Villatura
Renz Joseph Cabangon Cantara	Staff/Assistant	11/19/2025	Attend Meeting	0.5	Attend weekly Internal GDS touchpoint on 11/19 discussing status of tasks with Ma. Eliza Lyka Santos, Trixie Villatura, Renz Cantara, Luke Mabale, and Jesse James Jacob
Renz Joseph Cabangon Cantara	Staff/Assistant	11/19/2025	Audit Testing	4.0	Perform testing for the CORP iFAR-03 control related to the Treasury RF Phase. Day 2.
Rekha Krishnan	Manager	11/19/2025	Audit Testing	2.7	Performing detail reviews of IT Manage Access controls testing. Day 2
Ma. Eliza Lyka Celpo Santos	Senior	11/19/2025	Audit Testing	0.5	Review testing for the NEMT.EXP-12a control related to the Expense Rollforward Phase
Ma. Eliza Lyka Celpo Santos	Senior	11/19/2025	Audit Testing	1.0	Review testing for the NEMT.EXP-03 control related to the Expense Rollforward Phase
Ma. Eliza Lyka Celpo Santos	Senior	11/19/2025	Audit Testing	1.0	Review testing for the CORP.HRP-11 control related to the Payroll Rollforward Phase
Ma. Eliza Lyka Celpo Santos	Senior	11/19/2025	Audit Testing	1.0	Review testing for the CORP.iFAR-03 control related to the Financial and Reporting Rollforward Phase
Ma. Eliza Lyka Celpo Santos	Senior	11/19/2025	Attend Meeting	0.5	Attend weekly Internal GDS touchpoint on 11/19 discussing status of tasks with Ma. Eliza Lyka Santos, Trixie Villatura, Renz Cantara, Luke Mabale, and Jesse James Jacob
Luke Sirilan Mabale	Staff/Assistant	11/19/2025	Attend Meeting	0.5	Attend weekly GDS touchpoint discussing status of tasks and overall project timeline with Jesse Jacob, Ma. Lyka Santos and Renz Cantara.
Kuruva Mallesh	Senior	11/19/2025	Audit Testing	5.7	Perform testing for the IT manage access control, SEC.06 LCAD.
Kensington Nicole Knowling	Senior	11/19/2025	Audit Testing	4.3	Perform write-up of ITAC workpaper for FAR-11b
Katie Sawyer	Senior	11/19/2025	Audit Testing	0.6	Review answers to queries related to controls from rollforward testing. Controls reviewed include: iFAR-03, REV-19, REV-20, and EXP-15.
Katie Sawyer	Senior	11/19/2025	Attend Meeting	0.4	Meeting on 11/19 with EY SOX team for the NEMT/CORP BP workstream to discuss current project status, high-priority items, areas of escalation, and outstanding Provided by Client items with Sean Knepper, EY Manager, and Katie Sawyer, EY Senior.
Jesse James Mina Jacob	Senior Manager	11/19/2025	Attend Meeting	0.5	Attend weekly GDS touchpoint discussing status of tasks and overall project timeline with Angelica Jasmine Benosa, Renz Joseph Cantara, Ma. Eliza Lyka Santos
Jaime Moore	Manager	11/19/2025	Audit Testing	1.9	General review of IT manage access control, DOMO SEC-06
Jaime Moore	Manager	11/19/2025	Audit Testing	1.7	General review of IT manage change control, LCAD CM-01a/CM-02a
Balakumar Adhikesaven	Manager	11/19/2025	Audit Testing	2.1	Detail review of IT change management control, CM-04 SALESFORCE
Balakumar Adhikesaven	Manager	11/19/2025	Audit Testing	1.4	Detail review of IT change management control, CM-04 DOMO
Balakumar Adhikesaven	Manager	11/19/2025	Audit Testing	2.2	Detail review of IT manage access control, SEC-06 AWS
Balakumar Adhikesaven	Manager	11/19/2025	Audit Testing	1.3	Detail review of IT manage access control, SEC-06 Recvue.
Jaime Moore	Manager	11/20/2025	Audit Testing	1.8	General review of IT manage access control, Recvue SEC-06
Jaime Moore	Manager	11/20/2025	Audit Testing	2.3	General review of IT manage chance control, Salesforce CM-01/CM-02
Trixie Yupano Villatura	Senior	11/20/2025	Audit Testing	4.3	Perform testing for the EXP-15 control related to NEMT/CORP Expense Rollforward Phase.
Trixie Yupano Villatura	Senior	11/20/2025	Audit Testing	3.1	Perform testing for the EXP-11 control related to NEMT/CORP Expense Rollforward Phase.
Trixie Yupano Villatura	Senior	11/20/2025	Attend Meeting	0.3	Attend weekly GDS touchpoint on 11/20 discussing status of tasks and overall project timeline with Mitch Ridley, Katie Sawyer, Trixie Villatura, Renz Joseph Cantara, Ma. Eliza Lyka Santos, and Jesse James Jacob, Luke Mabale
Sean Knepper	Manager	11/20/2025	Audit Testing	2.9	Internal Controls Testing documentation review for Expense controls
Renz Joseph Cabangon Cantara	Staff/Assistant	11/20/2025	Audit Testing	0.2	Draft and send daily emails of the overall status of Walkthrough and Interim controls sent by Renz Cantara to Katie Sawyer, Sean Knepper, Mitch Ridley, Jesse James Jacob, Ma. Eliza Lyka Santos, Luke Mabale, and Trixie Villatura
Renz Joseph Cabangon Cantara	Staff/Assistant	11/20/2025	Audit Testing	5.2	Perform testing for the NEMT EXP-03 control related to the Expense RF Phase
Renz Joseph Cabangon Cantara	Staff/Assistant	11/20/2025	Attend Meeting	0.3	Attend weekly GDS touchpoint on 11/20 discussing status of tasks and overall project timeline with Mitch Ridley, Katie Sawyer, Trixie Villatura, Renz Joseph Cantara, Ma. Eliza Lyka Santos, and Jesse James Jacob, Luke Mabale
Mitch Ridley	Manager	11/20/2025	Audit Testing	1.4	Perform control review for PCS payroll control interim testing, CFNJ.PR-08.
Mitch Ridley	Manager	11/20/2025	Audit Testing	1.3	Email follow up and call with Debbie Fusco, Director of Payroll to clarify and obtain support for the admin payroll flux control (Admin.PR-08).
Mitch Ridley	Manager	11/20/2025	Attend Meeting	0.3	Attend weekly GDS touchpoint on 11/20 discussing status of tasks and overall project timeline with Mitch Ridley, Katie Sawyer, Trixie Villatura, Renz Joseph Cantara, Luke Mabale, Ma. Eliza Lyka Santos, and Jesse James Jacob
Ma. Eliza Lyka Celpo Santos	Senior	11/20/2025	Audit Testing	0.8	Review testing for the NEMT.REV-19 control related to the Revenue Rollforward Phase
Ma. Eliza Lyka Celpo Santos	Senior	11/20/2025	Audit Testing	0.5	Review testing for the NEMT.EXP-12a control related to the Expense Rollforward Phase
Ma. Eliza Lyka Celpo Santos	Senior	11/20/2025	Audit Testing	0.4	Review testing for the NEMT.EXP-11 control related to the Expense Rollforward Phase
Ma. Eliza Lyka Celpo Santos	Senior	11/20/2025	Audit Testing	1.0	Review testing for the NEMT.EXP-18 control related to the Expense Rollforward Phase
Ma. Eliza Lyka Celpo Santos	Senior	11/20/2025	Audit Testing	1.0	Review testing for the NEMT.EXP-15 control related to the Expense Rollforward Phase

Consulting (Fixed Fee)

Name	Rank	Transaction Date	Project Category	Hours	Description
Ma. Eliza Lyka Celpo Santos	Senior	11/20/2025	Attend Meeting	0.3	Attend weekly GDS touchpoint on 11/20 discussing status of tasks and overall project timeline with Mitch Ridley, Katie Sawyer, Trixie Villatura, Renz Joseph Cantara, Ma. Eliza Lyka Santos, and Jesse James Jacob, Luke Mabale
Luke Sirilan Mabale	Staff/Assistant	11/20/2025	Audit Testing	8.5	Perform testing for the REV-19 control related to the NEMT Revenue RF Phase
Kensington Nicole Knowling	Senior	11/20/2025	Audit Testing	1.2	Reviewing and addressing ITAC questions for EXP-12 and FAR-11b
Kensington Nicole Knowling	Senior	11/20/2025	Audit Testing	0.8	Collection of evidence for EXP-13 and beginning of associated write-up.
Katie Sawyer	Senior	11/20/2025	Audit Testing	0.7	Review population period, select samples, and pull support for rollforward testing for Accounts Payable & Purchasing control PUR-03.
Katie Sawyer	Senior	11/20/2025	Audit Testing	1.6	Perform General review of test of effectiveness interim documentation for Financial Reporting control FAR-11.
Katie Sawyer	Senior	11/20/2025	Audit Testing	0.4	Review population period and select samples for rollforward testing for Human Resources & Payroll control HRP-04. Request support for testing in AuditBoard.
Katie Sawyer	Senior	11/20/2025	Attend Meeting	0.3	Attend weekly GDS touchpoint on 11/20 discussing status of tasks and overall project timeline with Mitch Ridley, Katie Sawyer, Trixie Villatura, Renz Joseph Cantara, Ma. Eliza Lyka Santos, and Jesse James Jacob, Luke Mabale
Jesse James Mina Jacob	Senior Manager	11/20/2025	Attend Meeting	0.3	Attend weekly GDS touchpoint on 11/20 discussing status of tasks and overall project timeline with Mitch Ridley, Katie Sawyer, Trixie Villatura, Renz Joseph Cantara, Ma. Eliza Lyka Santos, and Jesse James Jacob, Luke Mabale
Luke Sirilan Mabale	Staff/Assistant	11/20/2025	Attend Meeting	0.3	Attend weekly GDS touchpoint on 11/20 discussing status of tasks and overall project timeline with Mitch Ridley, Katie Sawyer, Trixie Villatura, Renz Joseph Cantara, Ma. Eliza Lyka Santos, and Jesse James Jacob, Luke Mabale
Jaime Moore	Manager	11/21/2025	Audit Testing	2.2	General review of IT manage change control, Smartsheet CM-04
Trixie Yupano Villatura	Senior	11/21/2025	Audit Testing	4.5	Perform testing for the HRP-11 control related to Payroll Rollforward phase.
Ronita Das	Staff/Assistant	11/21/2025	Audit Testing	0.5	Send a status email to Jaime L Moore and Caitlyn A Clarke for the week
Ronita Das	Staff/Assistant	11/21/2025	Audit Testing	13.0	Perform testing for the SEC-04 ADPV related to the Manage Access Process Area for Rollforward Testing Phase
Mitch Ridley	Manager	11/21/2025	Audit Testing	0.9	Perform control review for PCS payroll control interim testing, Admin. PR-08
Ma. Eliza Lyka Celpo Santos	Senior	11/21/2025	Audit Testing	3.8	Perform testing for the PCS.CFNJ.PR-02 control related to the Payroll Rollforward Phase
Ma. Eliza Lyka Celpo Santos	Senior	11/21/2025	Audit Testing	1.5	Review testing for the NEMT.REV-20 control related to the Revenue Rollforward Phase
Ma. Eliza Lyka Celpo Santos	Senior	11/21/2025	Audit Testing	0.7	Review testing for the NEMT.REV-19 control related to the Revenue Rollforward Phase
Luke Sirilan Mabale	Staff/Assistant	11/21/2025	Audit Testing	4.7	Perform testing for the EXP-12a control related to the NEMT Expense Rollforward Phase
Luke Sirilan Mabale	Staff/Assistant	11/21/2025	Audit Testing	1.0	Perform testing for the EXP-18 control related to the NEMT Expense Rollforward Phase
Luke Sirilan Mabale	Staff/Assistant	11/21/2025	Audit Testing	3.0	Perform testing for the EXP-18 control related to the NEMT Expense Rollforward Phase
Katie Sawyer	Senior	11/21/2025	Audit Testing	0.8	Review outstanding rollforward requests in AuditBoard for Provided by Client, PBC, items related to remaining revenue and financial reporting controls.
Caroline Wyckoff	Manager	11/21/2025	Audit Testing	2.6	Gather and generate key report evidence that is self service via Workday.
Mitch Ridley	Manager	11/24/2025	Audit Testing	1.6	Reviewing PA.REV-04 lookback procedures documentation and summarizing/setting up time to discuss initial round of follow up questions for control owner.
Trixie Yupano Villatura	Senior	11/24/2025	Audit Testing	7.7	Perform testing for the DBT-02 control related to Financial and Reporting Rollforward Phase
Sean Knepper	Manager	11/24/2025	Audit Testing	2.3	Sending emails to obtain documentation for Internal Controls testing for Expense
Ronita Das	Staff/Assistant	11/24/2025	Audit Testing	4.5	Perform testing for PR-06 related to IPE Key Report Testing process
Ronita Das	Staff/Assistant	11/24/2025	Audit Testing	6.0	Perform testing for SEC-04 SF related to Manage Access process for the Rollforward Testing Phase
Renz Joseph Cabangon Cantara	Staff/Assistant	11/24/2025	Audit Testing	0.2	Draft and send daily emails of the overall status of Rollforward controls sent by Renz Cantara to Katie Sawyer, Sean Knepper, Mitch Ridley, Jesse James Jacob, Ma. Eliza Lyka Santos, Luke Mabale, and Trixie Villatura
Renz Joseph Cabangon Cantara	Staff/Assistant	11/24/2025	Audit Testing	5.2	Perform testing for the REV-04 control related to the NEMT Revenue Rollforward Phase
Mitch Ridley	Manager	11/24/2025	Audit Testing	1.8	Perform control review for PCS payroll control interim testing, PCS.PR-03.
Mitch Ridley	Manager	11/24/2025	Audit Testing	1.4	Reviewing PCS interim testing documentation for authorization review revenue control, CFNJ.REV-04
Ma. Eliza Lyka Celpo Santos	Senior	11/24/2025	Audit Testing	0.3	Review testing for the NEMT.REV-04 control related to the Revenue Rollforward Phase
Ma. Eliza Lyka Celpo Santos	Senior	11/24/2025	Audit Testing	1.5	Review testing for the NEMT.REV-03 control related to the Revenue Rollforward Phase
Ma. Eliza Lyka Celpo Santos	Senior	11/24/2025	Audit Testing	0.2	Performed testing for the PCS.CFNJ.PR-02 control related to the Payroll Rollforward Phase
Kuruva Mallesh	Senior	11/24/2025	Audit Testing	6.2	Perform testing of change management control, CM-01/CM-02 JAMS.
Kensington Nicole Knowling	Senior	11/24/2025	Audit Testing	1.7	Updating workpaper with new evidence for expense ITAC, EXP-12
Kensington Nicole Knowling	Senior	11/24/2025	Audit Testing	2.3	Performing write-up/documentation of expense ITAC, EXP-13 walkthrough
Katie Sawyer	Senior	11/24/2025	Audit Testing	0.3	Perform General review of test of effectiveness rollforward documentation for Expense control EXP-15.
Katie Sawyer	Senior	11/24/2025	Audit Testing	0.8	Review population period and select samples for rollforward testing of Expense control EXP-02. Request testing support from management in AuditBoard.
Katie Sawyer	Senior	11/24/2025	Audit Testing	0.2	Perform General review of test of effectiveness rollforward documentation for Expense control EXP-18.
Katie Sawyer	Senior	11/24/2025	Attend Meeting	0.3	Meeting on 11/24 with EY SOX team for the NEMT/CORP BP workstream to discuss current project status, high-priority items, areas of escalation, and outstanding Provided by Client items with Sean Knepper, EY Manager, and Katie Sawyer, EY Senior.
Katie Sawyer	Senior	11/24/2025	Audit Testing	0.7	Review population period and select samples for rollforward testing of Expense control EXP-10a. Request testing support from management in AuditBoard.
Katie Sawyer	Senior	11/24/2025	Audit Testing	1.2	Perform General review of test of effectiveness rollforward documentation for Revenue control REV-19.
Trixie Yupano Villatura	Senior	11/25/2025	Audit Testing	8.4	Perform testing for the PUR-03 control related to Purchasing Rollforward Phase.
Sean Knepper	Manager	11/25/2025	Audit Testing	2.7	Sending emails to obtain documentation for Internal Controls testing for Equity

Consulting (Fixed Fee)

Name	Rank	Transaction Date	Project Category	Hours	Description
Ronita Das	Staff/Assistant	11/25/2025	Attend Meeting	0.5	Attend weekly touchpoint on 11/25/2025 with K. Mallesh and R. Das, discussing status of tasks and overall project timeline
Renz Joseph Cabangon Cantara	Staff/Assistant	11/25/2025	Audit Testing	0.2	Draft and send daily emails of the overall status of Rollforward controls sent by Renz Cantara to Katie Sawyer, Sean Knepper, Mitch Ridley, Jesse James Jacob, Ma. Eliza Lyka Santos, Luke Mabale, and Trixie Villatura
Renz Joseph Cabangon Cantara	Staff/Assistant	11/25/2025	Audit Testing	4.3	Perform testing for the REV-04 control related to the NEMT Revenue Rollforward Phase
Mitch Ridley	Manager	11/25/2025	Audit Testing	1.3	Reviewing PCS interim testing documentation for authorization review revenue control, AM.FL.REV-04
Mitch Ridley	Manager	11/25/2025	Audit Testing	1.8	Reviewing PCS interim testing documentation for authorization review revenue control, AM.NY.REV-04
Mitch Ridley	Manager	11/25/2025	Audit Testing	1.2	Reviewing support received for rollforward PBC requests, assigning to GDS testing team as applicable, and raising follow up for missing items as applicable.
Ma. Eliza Lyka Celpo Santos	Senior	11/25/2025	Audit Testing	1.3	Perform testing for the PCS.AM.PR-02 control related to the Payroll Rollforward Phase
Ma. Eliza Lyka Celpo Santos	Senior	11/25/2025	Audit Testing	1.7	Review testing for the NEMT.REV-04 control related to the Revenue Rollforward Phase
Luke Sirilan Mabale	Staff/Assistant	11/25/2025	Audit Testing	1.5	Perform testing for the REV-01 control related to the NEMT Revenue Rollforward Phase
Kuruva Mallesh	Senior	11/25/2025	Audit Testing	5.5	Perform testing of IT manage access control, SEC-06 DOMO.
Kuruva Mallesh	Senior	11/25/2025	Attend Meeting	0.5	Attend weekly touchpoint on 11/25/2025 with K. Mallesh and R. Das, discussing status of tasks and overall project timeline
Kensington Nicole Knowling	Senior	11/25/2025	Audit Testing	2.0	Preparation of Key Report testing materials for GDS and review evidence and instructions for three walkthroughs
Katie Sawyer	Senior	11/25/2025	Audit Testing	0.3	Review Provided by Client items related to rollforward testing of Expense and Financial Reporting controls EXP-10a and FAR-02b.
Katie Sawyer	Senior	11/25/2025	Audit Testing	0.5	Review and address queries raised by tester related to Revenue control REV-03.
Jaime Moore	Manager	11/25/2025	Audit Testing	1.0	General review of IT manage access control, ADP Workforce Now SEC-04
Jaime Moore	Manager	11/25/2025	Audit Testing	1.0	General review of IT manage access control, ADP Vantage SEC-04
Sean Knepper	Manager	11/26/2025	Audit Testing	2.8	Sending emails to obtain documentation for Internal Controls testing for Entity Level Controls
Ronita Das	Staff/Assistant	11/26/2025	Audit Testing	6.0	Perform testing for IPE-01 related to IPE Key Report Testing process
Ronita Das	Staff/Assistant	11/26/2025	Audit Testing	4.0	Perform testing for CM-01/02 WD related to Manage Change process for the Rollforward Testing Phase
Renz Joseph Cabangon Cantara	Staff/Assistant	11/26/2025	Attend Meeting	0.5	Attend weekly Internal GDS touchpoint on 11/26 discussing status of tasks with Ma. Eliza Lyka Santos, Trixie Villatura, Renz Cantara, Luke Mabale, and Jesse James Jacob
Renz Joseph Cabangon Cantara	Staff/Assistant	11/26/2025	Audit Testing	0.2	Draft and send daily emails of the overall status of Rollforward controls sent by Renz Cantara to Katie Sawyer, Sean Knepper, Mitch Ridley, Jesse James Jacob, Ma. Eliza Lyka Santos, Luke Mabale, and Trixie Villatura
Mitch Ridley	Manager	11/26/2025	Attend Meeting	0.5	Attend meeting with Joey Hamilton, MODV SOX Manager, to discuss PCS interim and rollforward testing status and pain points
Ma. Eliza Lyka Celpo Santos	Senior	11/26/2025	Audit Testing	2.7	Perform testing for the PCS.AM.PR-02 control related to the Payroll Rollforward Phase
Ma. Eliza Lyka Celpo Santos	Senior	11/26/2025	Attend Meeting	0.5	Attend weekly Internal GDS touchpoint on 11/26 discussing status of tasks with Ma. Eliza Lyka Santos, Trixie Villatura, Renz Cantara, Luke Mabale, and Jesse James Jacob
Ma. Eliza Lyka Celpo Santos	Senior	11/26/2025	Audit Testing	0.8	Perform testing for the PCS.NEPA.PR-02 control related to the Payroll Rollforward Phase
Luke Sirilan Mabale	Staff/Assistant	11/26/2025	Audit Testing	1.3	Perform testing for the REV-05 control related to the NEMT Revenue Rollforward Phase
Luke Sirilan Mabale	Staff/Assistant	11/26/2025	Audit Testing	5.5	Perform testing for the REV-05 control related to the NEMT Revenue Rollforward Phase
Luke Sirilan Mabale	Staff/Assistant	11/26/2025	Attend Meeting	0.5	Attend weekly GDS touchpoint on 11/26 discussing status of tasks and overall project timeline with Mitch Ridley, Katie Sawyer, Trixie Villatura, Renz Joseph Cantara, Ma. Eliza Lyka Santos, and Jesse James Jacob
Kuruva Mallesh	Senior	11/26/2025	Audit Testing	6.4	Perform testing for IT manage access control, SEC-06 Kyriba Year end Testing.
Kensington Nicole Knowling	Senior	11/26/2025	Audit Testing	1.6	Reviewing questions from GDS on key report testing and organizing documentation for ease of use over the holiday and coming weeks
Jesse James Mina Jacob	Senior Manager	11/26/2025	Attend Meeting	0.5	Attend weekly GDS touchpoint discussing status of tasks and overall project timeline with Luke Mabale, Renz Joseph Cantara, Ma. Eliza Lyka Santos
Caroline Wyckoff	Manager	11/26/2025	Audit Testing	1.2	Review covering revenue reports questions related to two HHAEX reports: Post-Processed Payroll Summary Report (for all relevant offices for each pay group) (HHAeX) and Caregiver Pay Rate Excel Report (DOMO via HHAeX data) for in scope regions
Balakumar Adhikesaven	Manager	11/26/2025	Audit Testing	2.3	Detail review of IT manage change controls testing
Balakumar Adhikesaven	Manager	11/27/2025	Audit Testing	3.3	Detail review of IT manage access controls testing. Day 1
Renz Joseph Cabangon Cantara	Staff/Assistant	11/27/2025	Audit Testing	0.2	Draft and send daily emails of the overall status of Walkthrough and Interim controls sent by Renz Cantara to Katie Sawyer, Sean Knepper, Mitch Ridley, JesseJames Jacob, Ma. Eliza Lyka Santos, Luke Mabale, and Trixie Villatura
Renz Joseph Cabangon Cantara	Staff/Assistant	11/27/2025	Audit Testing	7.0	Perform testing for the REV-03 control related to the NEMT Revenue Rollforward Phase
Ma. Eliza Lyka Celpo Santos	Senior	11/27/2025	Audit Testing	3.0	Perform testing for the PCS.NEPA.PR-02 control related to the Payroll Rollforward Phase
Luke Sirilan Mabale	Staff/Assistant	11/27/2025	Audit Testing	1.7	Perform testing for the REV-05 control related to the NEMT Revenue Rollforward Phase
Luke Sirilan Mabale	Staff/Assistant	11/27/2025	Audit Testing	6.0	Perform testing for the REV-05 control related to the NEMT Revenue Rollforward Phase
Kuruva Mallesh	Senior	11/27/2025	Audit Testing	3.3	Completing testing documentation of key report, control IPE-02.
Jesse James Mina Jacob	Senior Manager	11/27/2025	Attend Meeting	0.5	Attend weekly GDS touchpoint discussing status of tasks and overall project timeline with Mitch Ridley, Katie Sawyer, Luke Mabale, Renz Joseph Cantara, Ma. Eliza Lyka Santos
Rekha Krishnan	Manager	11/27/2025	Audit Testing	4.4	Performing detail reviews of IT Manage Change controls testing. Day 1
Balakumar Adhikesaven	Manager	11/28/2025	Audit Testing	3.4	Detail review of IT manage change controls testing. Day 2
Ronita Das	Staff/Assistant	11/28/2025	Audit Testing	14.5	Perform testing for SEC-04 LCAD related to Manage Access process for the Rollforward Testing Phase
Ronita Das	Staff/Assistant	11/28/2025	Audit Testing	0.5	Send status email to Jaime L Moore, Caitlyn A Clarke, Carolyn Wyckoff and Kensington Knowling for the week

Consulting (Fixed Fee)

Name	Rank	Transaction Date	Project Category	Hours	Description
Renz Joseph Cabangon Cantara	Staff/Assistant	11/28/2025	Audit Testing	0.2	Draft and send daily emails of the overall status of Rollforward controls sent by Renz Cantara to Katie Sawyer, Sean Knepper, Mitch Ridley, Jesse James Jacob, Ma. Eliza Lyka Santos, Luke Mabale, and Trixie Villatura
Rekha Krishnan	Manager	11/28/2025	Audit Testing	3.6	Performing detail reviews of IT Manage Change controls testing. Day 2.
Ma. Eliza Lyka Celpo Santos	Senior	11/28/2025	Audit Testing	4.0	Perform testing for the PCS.SEPA.PR-02 control related to the Payroll Rollforward Phase
Luke Sirilan Mabale	Staff/Assistant	11/28/2025	Audit Testing	1.5	Perform testing for the REV-05 control related to the NEMT Revenue Rollforward Phase
Kuruva Mallesh	Senior	11/28/2025	Audit Testing	4.4	Completing testing documentation of key report, control IPE-06.
Trixie Yupano Villatura	Senior	12/1/2025	Audit Testing	0.5	Perform testing for the PUR-03 control related to Purchasing process for NEMT/CORP, rollforward Phase.
Trixie Yupano Villatura	Senior	12/1/2025	Audit Testing	7.5	Performed testing for the HRP-04 control related to NEMT/CORP Payroll Rollforward Phase. Day 1
KURUVA MALLESH	Senior	12/1/2025	Audit Testing	5.4	Perform testing for the SEC-06 LCAD related to the Manage Access for Roll forward Testing Phase
Ronita Das	Staff/Assistant	12/1/2025	Audit Testing	6.7	Perform testing for the SEC-06 ADP Workforce Now related to the Manage Access for Roll forward Testing Phase
Ronita Das	Staff/Assistant	12/1/2025	Audit Testing	7.3	Perform testing for the SEC-06 ADP Vantage related to the Manage Access for Roll forward Testing Phase
Sean Knepper	Manager	12/1/2025	Audit Testing	2.1	Perform Internal Controls testing documentation review for Revenue process for NEMT/CORP
Ma. Eliza Lyka Celpo Santos	Senior	12/1/2025	Attend Meeting	0.4	Attend weekly GDS touchpoint meeting to discuss status of tasks and overall project timeline with L. Santos, GDS Senior, M. Ridley, Manager, and K. Sawyer, Senior.
Ma. Eliza Lyka Celpo Santos	Senior	12/1/2025	Audit Testing	0.9	Review testing for the CORP.DBT-02 control related to the Debt Rollforward Phase
Ma. Eliza Lyka Celpo Santos	Senior	12/1/2025	Audit Testing	0.7	Review testing for the CORP.GV.-34 control related to ELCs in the Rollforward Phase
Ma. Eliza Lyka Celpo Santos	Senior	12/1/2025	Audit Testing	1.0	Review testing for the CORP.FAR-02b control related to the NEMT/CORP Financial Accounting and Reporting Rollforward Phase
Ma. Eliza Lyka Celpo Santos	Senior	12/1/2025	Audit Testing	1.0	Review testing for the CORP.FAR-02c control related to the NEMT/CORP Financial Accounting and Reporting Rollforward Phase
Renz Joseph Cabangon Cantara	Staff/Assistant	12/1/2025	Administrative	0.2	Prepare daily emails summarizing the overall status of Rollforward controls and updated K. Sawyer, S. Knepper, M. Ridley, JJ. Jacob, M. Santos, L. Mabale, and T. Villatura - Day 11
Renz Joseph Cabangon Cantara	Staff/Assistant	12/1/2025	Audit Testing	7.8	Perform testing on the REV 09 control related to the NEMT Revenue Roll Forward phase - Day 1
Katie Sawyer	Senior	12/1/2025	Audit Testing	1.1	Perform General review of test of effectiveness (TOE) rollforward documentation for Treasury (iFAR) control iFAR-03.
Katie Sawyer	Senior	12/1/2025	Attend Meeting	0.2	Attend weekly GDS touchpoint meeting to discuss status of tasks and overall project timeline with L. Santos, GDS Senior, T. Villatura, Senior, J. James, GDS Manager, M. Ridley, Manager, and K. Sawyer, Senior. Left early.
Mitch Ridley	Manager	12/1/2025	Attend Meeting	0.4	Attend weekly GDS touchpoint meeting to discuss status of tasks and overall project timeline with L. Santos, GDS Senior, T. Villatura, Senior, J. James, GDS Manager, M. Ridley, Manager, and K. Sawyer, Senior.
Mitch Ridley	Manager	12/1/2025	Audit Testing	1.7	Addressing GDS testing queries from interim testing and coordinating follow up conversations with management to obtain additional pending support. Day 1
Caitlyn Anne Clark	Senior	12/1/2025	Audit Testing	0.8	Perform review of IT manage access control, SEC-06 AWS.
Caitlyn Anne Clark	Senior	12/1/2025	Audit Testing	0.7	Perform review of IT manage access control, SEC-06 ADP.
Rekha Krishnan	Manager	12/1/2025	Audit Testing	2.2	Perform detail review of Rollforward testing for IT Manage Access control, ADP WorkforceNow SEC-06 control.
Rekha Krishnan	Manager	12/1/2025	Audit Testing	1.8	Perform detail review of Rollforward testing for IT Manage Access, ADP Vantage SEC-06 control.
Trixie Yupano Villatura	Senior	12/1/2025	Attend Meeting	0.4	Attend weekly GDS touchpoint meeting to discuss status of tasks and overall project timeline with L. Santos, GDS Senior, T. Villatura, Senior, M. Ridley, Manager, and K. Sawyer, Senior.
Ma. Eliza Lyka Celpo Santos	Senior	12/1/2025	Attend Meeting	0.4	Attend weekly GDS touchpoint meeting to discuss status of tasks and overall project timeline with L. Santos, GDS Senior, T. Villatura, Senior, J. James, GDS Manager, M. Ridley, Manager, and K. Sawyer, Senior.
Jesse James Mina Jacob	Senior Manager	12/1/2025	Attend Meeting	0.4	Attend internal weekly GDS touchpoint meeting to discuss status of tasks and overall project timeline with L. Santos, GDS Senior, T. Villatura, Senior, J. James, GDS Manager, M. Ridley, Manager, and K. Sawyer, Senior.
Kensington Nicole Knowling	Senior	12/1/2025	Audit Testing	3.8	Review of Information Technology Automated Control Expense-13 prior to escalating for final manager review.
Luke Sirilan Mabale	Staff/Assistant	12/2/2025	Audit Testing	7.7	Perform testing for the REV-01 control related to the NEMT Revenue Roll Forward Phase. Day 1
Ronita Das	Staff/Assistant	12/2/2025	Attend Meeting	0.5	Attend internal weekly meeting with GDS on 12/2 discussing status of tasks and overall project timeline with Ronita Das (GDS - Staff), Kuruva Mallesh (GDS - Senior), Caitlyn Clark.
Ronita Das	Staff/Assistant	12/2/2025	Audit Testing	1.5	Perform testing for the SEC-04 Salesforce related to the IT Manage Access process for the Roll forward Testing Phase. Day 2
Trixie Yupano Villatura	Senior	12/2/2025	Audit Testing	7.6	Perform testing for the EQ-07 control related to the NEMT/CORP Equity Rollforward Phase.
Ma. Eliza Lyka Celpo Santos	Senior	12/2/2025	Audit Testing	1.0	Review testing for the NEMT.EXP-10a control related to the NEMT/CORP Expense Rollforward Phase
Renz Joseph Cabangon Cantara	Staff/Assistant	12/2/2025	Audit Testing	3.0	Perform testing on the FAR 02b control related to the CORP Financial Reporting Roll Forward Phase
Sean Knepper	Manager	12/2/2025	Audit Testing	2.4	Perform Internal Controls testing documentation review for Expense process for NEMT/CORP.
Ma. Eliza Lyka Celpo Santos	Senior	12/2/2025	Audit Testing	1.5	Review testing for the NEMT.PUR-03 control related to the NEMT Purchasing Rollforward Phase
Ma. Eliza Lyka Celpo Santos	Senior	12/2/2025	Audit Testing	1.1	Review testing for the PCS.CFNJ.PR-02 control related to the PCS Payroll Rollforward Phase.
Katie Sawyer	Senior	12/2/2025	Audit Testing	0.4	Pull additional invoice support from Workday to resolve testing queries related to Revenue (REV) control REV-05 so testing can be completed.
Katie Sawyer	Senior	12/2/2025	Attend Meeting	0.4	Attend weekly touchpoint EY and KPMG (BP) on 12/2 with Joey H., Modivcare SOX Oversight Manager - Internal Audit, EY Sean K. (Manager) & Katie. (Senior) and KPMG Regan B. (Senior Manager), Michael M. (Senior Associate), Kavleen S. (Associate), Jacob H. (Associate) to discuss project status and outstanding requests.
Renz Joseph Cabangon Cantara	Staff/Assistant	12/2/2025	Administrative	0.2	Prepare daily emails summarizing the overall status of Rollforward controls and updated K. Sawyer, S. Knepper, M. Ridley, JJ. Jacob, M. Santos, L. Mabale, and T. Villatura -Day 12
Jaime Moore	Manager	12/2/2025	Audit Testing	2.4	Perform general review of Rollforward testing for ADP WorkforceNow SEC-06 control.
Jaime Moore	Manager	12/2/2025	Audit Testing	1.6	Perform general review of Rollforward testing for ADP Vantage SEC-06 control.

Consulting (Fixed Fee)

Name	Rank	Transaction Date	Project Category	Hours	Description
Jaime Moore	Manager	12/2/2025	Audit Testing	2.0	Perform general review of Rollforward testing for JAMS CM-01/CM-02 control.
Jaime Moore	Manager	12/2/2025	Audit Testing	2.0	Perform general review of Rollforward testing for Kyriba SEC-06 control.
Jaime Moore	Manager	12/2/2025	Audit Testing	1.0	Perform general review of Rollforward testing for Salesforce SEC-04 control.
Mitch Ridley	Manager	12/2/2025	Audit Testing	1.5	Perform control general reviews for PCS payroll interim testing. Day 1
Caitlyn Anne Clark	Senior	12/2/2025	Attend Meeting	0.5	Attend internal weekly meeting with GDS on 12/2 discussing status of tasks and overall project timeline with Ronita Das (GDS - Staff), Kuruva Mallesh (GDS - Senior), Caitlyn Clark (Senior).
KURUVA MALLESH	Senior	12/2/2025	Attend Meeting	0.5	Attend internal weekly meeting with GDS on 12/2 discussing status of tasks and overall project timeline with Ronita Das (GDS - Staff), Kuruva Mallesh (GDS - Senior), Caitlyn Clark.
KURUVA MALLESH	Senior	12/2/2025	Audit Testing	5.5	Perform testing for the CM-01 SNOW related to the Manage Change Service Now process for Roll forward Testing Phase
Kensington Nicole Knowling	Senior	12/2/2025	Audit Testing	2.7	Review of Information Technology Automated Control Financial Reporting11b evidence inquiries in order to input correct evidence.
Kensington Nicole Knowling	Senior	12/2/2025	Audit Testing	1.3	Review of Key Report tracker and general practices performed by Global Deliver Services (GDS) to streamline secondary review and updates performed in preparation for final review by EY Manager, Caroline Wyckoff.
Luke Sirilan Mabale	Staff/Assistant	12/3/2025	Audit Testing	2.8	Perform testing for the REV-01 control related to the NEMT Revenue Roll Forward Phase. Day 2
Luke Sirilan Mabale	Staff/Assistant	12/3/2025	Audit Testing	4.8	Perform testing for the REV-10 control related to the NEMT Revenue Roll Forward Phase - Day 1
Luke Sirilan Mabale	Staff/Assistant	12/3/2025	Attend Meeting	0.5	Attend meeting to discuss status of tasks and overall project timeline on 12/03with JJ. Jacob, T.Villatura, M. Santos, and R.Cantara
Luke Sirilan Mabale	Staff/Assistant	12/3/2025	Administrative	0.2	Performing administrative tasks, including monitoring email correspondence, updating the status tracker, and drafting queries.
Ronita Das	Staff/Assistant	12/3/2025	Audit Testing	5.3	Perform testing for the CM-01/02 HHAX related to the Manage Change for Roll forward Testing Phase. Day 1
Ronita Das	Staff/Assistant	12/3/2025	Audit Testing	5.7	Perform testing for the REV-10 related to the NEMT for IPE Key Reports
Trixie Yupano Villatura	Senior	12/3/2025	Attend Meeting	0.5	Attend weekly internal GDS touchpoint on 12/3 discussing status of tasks and overall project timeline with Trixie Villatura, Renz Joseph Cantara, Luke Mabale, Ma. Eliza Lyka Santos, and Jesse James Jacob
Trixie Yupano Villatura	Senior	12/3/2025	Audit Testing	6.5	Perform testing for the FAR-02C control related to Financial Reporting Rollforward Phase.
Trixie Yupano Villatura	Senior	12/3/2025	Audit Testing	1.0	Perform testing for the PCS.REV-03 control related to Revenue Rollforward Phase. Day 1
Ma. Eliza Lyka Celpo Santos	Senior	12/3/2025	Attend Meeting	0.5	Attend weekly internal GDS touchpoint on 12/3 discussing status of tasks and overall project timeline with Trixie Villatura, Renz Joseph Cantara, Luke Mabale, Ma. Eliza Lyka Santos, and Jesse James Jacob
Ma. Eliza Lyka Celpo Santos	Senior	12/3/2025	Audit Testing	1.2	Review testing for the PCS.AM.PR-06 control related to the Payroll Rollforward Phase
Ma. Eliza Lyka Celpo Santos	Senior	12/3/2025	Audit Testing	1.6	Review testing for the PCS.AM.REV-03 control related to the Revenue Rollforward Phase
Ma. Eliza Lyka Celpo Santos	Senior	12/3/2025	Audit Testing	0.7	Review testing for the PCS.AM.REV-08 control related to the Revenue Rollforward Phase. Day 1
Katie Sawyer	Senior	12/3/2025	Attend Meeting	0.5	Attend internal EY SOX team status meeting for the NEMT/CORP BP workstream on 12/3 to discuss current project status, high-priority items, areas of escalation, and outstanding Provided by Client (PBC) items with Sean K. (EY Manager) & Katie S. (EY Senior).
Renz Joseph Cabangon Cantara	Staff/Assistant	12/3/2025	Audit Testing	5.9	Perform testing on the SEPA.PR-06 control related to the PCS Revenue Roll Forward Phase
Renz Joseph Cabangon Cantara	Staff/Assistant	12/3/2025	Attend Meeting	0.5	Attend meeting to discuss status of tasks and overall project timeline on 12/03 with J. Jacob, T.Villatura, M. Santos, and L. Mabale
Sean Knepper	Manager	12/3/2025	Attend Meeting	0.5	Attend internal EY SOX team status meeting for the NEMT/CORP BP workstream on 12/3 to discuss current project status, high-priority items, areas of escalation, and outstanding Provided by Client (PBC) items with Sean K. (EY Manager) & Katie S. (EY Senior).
Sean Knepper	Manager	12/3/2025	Audit Testing	2.1	Perform Internal Controls testing documentation review for Entity Level Controls
Caroline Wyckoff	Manager	12/3/2025	Attend Meeting	0.5	Attend weekly Touchpoint EY and KPMG (IT) on 12/3/2025 with Joey Hamilton, Modivcare SOX Oversight Manager - Internal Audit, internal EY (Jaime Moore and Myself) and KPMG external auditor (Alyssa Shroeder)
Caroline Wyckoff	Manager	12/3/2025	Attend Meeting	0.7	Attend walkthrough meeting to cover the control EXP-11B. Meeting was held on 12/3/2025 with KPMG (Alyssa Shroeder), Joey Hamilton (Senior Manager, IT GRC Modivcare), Tony Turner, (Modivcare, Senior Manager - Software Engineering), Murali Krishnan (Modivcare, Manager - Software Engineering), and myself
Mitch Ridley	Manager	12/3/2025	Audit Testing	1.7	Perform control general reviews for PCS payroll interim testing. Day 2
Caitlyn Anne Clark	Senior	12/3/2025	Audit Testing	0.5	Review and respond to tracker comments from GDS related to ITGC testing.
Renz Joseph Cabangon Cantara	Staff/Assistant	12/3/2025	Administrative	0.2	Prepare daily emails summarizing the overall status of Rollforward controls and updated K. Sawyer, S. Knepper, M. Ridley, JJ. Jacob, M. Santos, L. Mabale, and T. Villatura -Day 13
Bria Imari James	Staff/Assistant	12/3/2025	Audit Testing	1.6	Perform rollforward (Test of Effectiveness) testing over IT Change Management process for control, ADP PCS.CM.TIC.CM-01.
KURUVA MALLESH	Senior	12/3/2025	Audit Testing	6.6	Perform testing for the SEC-04 WD related to the Workday IT Manage Access process for Roll forward Testing Phase
Jesse James Mina Jacob	Senior Manager	12/3/2025	Attend Meeting	0.5	Attend internal weekly GDS touchpoint discussing status of tasks and overall project timeline with L. Mabale, R. Cantara, T. Villatura, L. Santos
Bria Imari James	Staff/Assistant	12/3/2025	Audit Testing	0.9	Perform rollforward (Test of Effectiveness) testing over IT Change Management process for control, ADP Vantage, ADPV PCS.CM.TIC.CM-01.
Bria Imari James	Staff/Assistant	12/3/2025	Audit Testing	0.7	Perform rollforward (Test of Effectiveness) testing over IT Change Management process for control, REC_NEMT.CM.TIC.CM-01. Day 1
Bria Imari James	Staff/Assistant	12/3/2025	Audit Testing	1.8	Perform rollforward (Test of Effectiveness) testing over IT Change Management process for NEMT, control REC_NEMT.CM.TIC.CM-01. Day 2
Kensington Nicole Knowling	Senior	12/3/2025	Audit Testing	1.4	Preparation and delivery of walkthrough outline and materials to Global Delivery Services (GDS) for control Expense-24.
Kensington Nicole Knowling	Senior	12/3/2025	Audit Testing	1.8	Preparation and delivery of walkthrough outline and materials to Global Delivery Services (GDS) for control Revenue-10.
Kensington Nicole Knowling	Senior	12/3/2025	Audit Testing	1.5	Performing additional review for Expense-12 in order to escalate for final review by management.

Consulting (Fixed Fee)

Name	Rank	Transaction Date	Project Category	Hours	Description
Luke Sirilan Mabale	Staff/Assistant	12/4/2025	Audit Testing	7.2	Perform testing for the REV-10 control related to the NEMT Revenue Roll Forward Phase. Day 2
Luke Sirilan Mabale	Staff/Assistant	12/4/2025	Attend Meeting	0.5	Attend weekly meeting with GDS on 12/4 discussing status of tasks and overall project timeline with L. Mabale (GDS Staff), T. Villatura. (GDS Senior), Katie S (Senior), M. Ridley (Manager)
Matthew Khyle Haase Herrera	Staff/Assistant	12/4/2025	Audit Testing	7.5	Perform testing on PCS payroll control, CFNJ.PR-06.
Matthew Khyle Haase Herrera	Staff/Assistant	12/4/2025	Audit Testing	1.5	Perform testing on PCS payroll control, NEPA.PR-02. Day 1
Trixie Yupano Villatura	Senior	12/4/2025	Attend Meeting	0.5	Attend weekly meeting with GDS on 12/4 discussing status of tasks and overall project timeline with L. Mabale (GDS Staff), T. Villatura. (GDS Senior), Katie S (Senior), M. Ridley (Manager)
Trixie Yupano Villatura	Senior	12/4/2025	Audit Testing	6.2	Perform testing for the PCS.REV-03 control related to Revenue Rollforward Phase. Day 2
Trixie Yupano Villatura	Senior	12/4/2025	Audit Testing	1.0	Perform testing for the CNFJ.REV-08 control related to Revenue Rollforward Phase. Day 1
Ma. Eliza Lyka Celpo Santos	Senior	12/4/2025	Audit Testing	1.5	Review testing for the PCS.CFNJ.REV-08 control related to the Revenue Rollforward Phase
Ma. Eliza Lyka Celpo Santos	Senior	12/4/2025	Audit Testing	0.7	Review testing for the PCS.AM.REV-08 control related to the Revenue Rollforward Phase. Day 2
Ma. Eliza Lyka Celpo Santos	Senior	12/4/2025	Audit Testing	1.8	Review testing for the NEMT.EXP-02 control related to the NEMT Expense Rollforward Phase
Katie Sawyer	Senior	12/4/2025	Attend Meeting	0.5	Attend weekly meeting with GDS on 12/4 discussing status of tasks and overall project timeline with L. Mabale (GDS Staff), T. Villatura. (GDS Senior), Katie S (Senior), M. Ridley (Manager)
Sean Knepper	Manager	12/4/2025	Attend Meeting	0.5	Attend EY SOX team status meeting to discuss current project status, high-priority items, areas of escalation. Attendees: S Knepper; J Moore; M Ridley; C Wyckoff; M Jancik; S Henry
Caroline Wyckoff	Manager	12/4/2025	Attend Meeting	0.5	Attend EY SOX team status meeting to discuss current project status, high-priority items, areas of escalation. Attendees: S Knepper; J Moore; M Ridley; C Wyckoff; M Jancik; S Henry
Margie Jancik	Senior Manager	12/4/2025	Attend Meeting	0.5	Attend EY SOX team status meeting to discuss current project status, high-priority items, areas of escalation. Attendees: S Knepper; J Moore; M Ridley; C Wyckoff; M Jancik; S Henry
Jaime Moore	Manager	12/4/2025	Attend Meeting	0.5	Attend EY SOX team status meeting to discuss current project status, high-priority items, areas of escalation. Attendees: S Knepper; J Moore; M Ridley; C Wyckoff; M Jancik; S Henry
Shannon Henry	Partner/Principal	12/4/2025	Attend Meeting	0.5	Attend EY SOX team status meeting to discuss current project status, high-priority items, areas of escalation. Attendees: S Knepper; J Moore; M Ridley; C Wyckoff; M Jancik; S Henry
Mitch Ridley	Manager	12/4/2025	Audit Testing	1.6	Perform control general reviews for PCS payroll interim testing. Day 3
Mitch Ridley	Manager	12/4/2025	Attend Meeting	0.5	Attend weekly meeting with GDS on 12/4 discussing status of tasks and overall project timeline with L. Mabale (GDS Staff), T. Villatura. (GDS Senior), Katie S (Senior), M. Ridley (Manager)
Mitch Ridley	Manager	12/4/2025	Audit Testing	1.4	Perform control review for PCS revenue control interim testing. Day 1
Mitch Ridley	Manager	12/4/2025	Attend Meeting	0.5	Attend EY SOX team status meeting to discuss current project status, high-priority items, areas of escalation. Attendees: S Knepper; J Moore; M Ridley; C Wyckoff; M Jancik; S Henry
Caitlyn Anne Clark	Senior	12/4/2025	Audit Testing	1.3	Perform review of IT Manage access control for ADP Vantage, SEC-06 ADPV.
Caitlyn Anne Clark	Senior	12/4/2025	Audit Testing	1.3	Perform review of IT Manage access control, control SEC-04 SF.
Caitlyn Anne Clark	Senior	12/4/2025	Audit Testing	3.5	Perform review and make edits to testing documentation of IT Manage Change control, CM-01/02.
Caitlyn Anne Clark	Senior	12/4/2025	Audit Testing	0.8	Review and respond to tracker comments from GDS related to ITGC testing.
Sean Knepper	Manager	12/4/2025	Audit Testing	1.4	Perform Internal Controls testing documentation review for Equity process for NEMT/CORP
Sean Knepper	Manager	12/4/2025	Audit Testing	1.4	Preparing materials for upcoming SOX steering committee meeting
Bria Imari James	Staff/Assistant	12/4/2025	Audit Testing	1.9	Perform rollforward (Test of Effectiveness) testing over NEMT IT Change Management control, REC_NEMT.CM.TIC.CM-01. Day 3
Kensington Nicole Knowling	Senior	12/4/2025	Audit Testing	2.2	Review and gathering of evidence needed for control Expense-03.
Kensington Nicole Knowling	Senior	12/4/2025	Audit Testing	0.8	Review and confirmation of status for benchmarked control Expense-02.
Luke Sirilan Mabale	Staff/Assistant	12/5/2025	Audit Testing	8.3	Perform testing for the REV-06 control related to the NEMT Revenue roll forward Phase. Day 1
Matthew Khyle Haase Herrera	Staff/Assistant	12/5/2025	Audit Testing	3.5	Addressing comments raised from Senior's detailed review on PCS payroll control, CFNJ.PR-06.
Matthew Khyle Haase Herrera	Staff/Assistant	12/5/2025	Audit Testing	3.5	Perform testing on PCS payroll control, NEPA.PR-02. Day 2
Trixie Yupano Villatura	Senior	12/5/2025	Audit Testing	5.3	Perform testing for the PCS revenue control, CNFJ.REV-08, related to Revenue Rollforward Phase. Day 2
Trixie Yupano Villatura	Senior	12/5/2025	Audit Testing	3.0	Perform testing for the PCS payroll control, AM.PR.06, related to Rollforward Phase. Day 1
Katie Sawyer	Senior	12/5/2025	Attend Meeting	0.7	Attend EY SOX team status meeting for the NEMT/CORP BP workstream on 12/5 to discuss current project status, high-priority items, areas of escalation, and outstanding Provided by Client (PBC) items with Sean K. (EY Manager) & Katie S. (EY Senior).
Sean Knepper	Manager	12/5/2025	Attend Meeting	0.7	Attend EY SOX team status meeting for the NEMT/CORP BP workstream on 12/5 to discuss current project status, high-priority items, areas of escalation, and outstanding Provided by Client (PBC) items with Sean K. (EY Manager) & Katie S. (EY Senior).
Jaime Moore	Manager	12/5/2025	Audit Testing	1.5	Perform general review of Rollforward testing for HHAX SEC-06 control.
Jaime Moore	Manager	12/5/2025	Audit Testing	1.8	Perform general review of Rollforward testing for Workday OPS-08 control.
Jaime Moore	Manager	12/5/2025	Audit Testing	2.2	Perform general review of Rollforward testing for Logisticaid SEC-06 control.
Mitch Ridley	Manager	12/5/2025	Audit Testing	1.8	Perform control review for PCS revenue control interim testing. Day 2
Mitch Ridley	Manager	12/5/2025	Audit Testing	1.7	Perform control general reviews for PCS payroll interim testing. Day 4
Caitlyn Anne Clark	Senior	12/5/2025	Audit Testing	2.9	Performing review and making edits to IT change management control, CM-01/02 WD. Day 2
Caitlyn Anne Clark	Senior	12/5/2025	Audit Testing	1.8	Addressing outstanding ITGC questions and compiling remaining open items to be discuss with J. Moore.
Renz Joseph Cabangon Cantara	Staff/Assistant	12/5/2025	Administrative	0.2	Prepare daily emails summarizing the overall status of Rollforward controls and updated K. Sawyer, S. Knepper, M. Ridley, JJ. Jacob, M. Santos, L. Mabale, and T. Villatura -Day 15

Consulting (Fixed Fee)

Name	Rank	Transaction Date	Project Category	Hours	Description
Rekha Krishnan	Manager	12/5/2025	Audit Testing	2.3	Perform detail review of Rollforward testing for IT Manage change control, HHAX CM-01/CM-02.
Rekha Krishnan	Manager	12/5/2025	Audit Testing	1.7	Perform detail review of Rollforward testing for DOMO CM-01/CM-02 control.
Kensington Nicole Knowling	Senior	12/5/2025	Audit Testing	1.9	Review of key report testing for Contract Rates Report - Prior Month key report.
Kensington Nicole Knowling	Senior	12/5/2025	Audit Testing	1.6	Review of IT automated control, Revenue-02.
Katie Sawyer	Senior	12/8/2025	Audit Testing	0.2	Review queries raised by tester related to Accounts Payable & Purchasing control PUR-03 and pulling additional support needed.
Katie Sawyer	Senior	12/8/2025	Audit Testing	0.2	Review queries raised by tester related to Human Resources & Payroll control HRP-04 and pulling additional support needed.
Katie Sawyer	Senior	12/8/2025	Audit Testing	0.6	Perform general review of test of effectiveness rollforward documentation for Revenue control REV-07.
Katie Sawyer	Senior	12/8/2025	Audit Testing	0.4	Perform general review of test of effectiveness rollforward documentation for Revenue control REV-20.
Katie Sawyer	Senior	12/8/2025	Attend Meeting	0.2	Attend internal meeting for weekly GDS touchpoint on 12/08 to discuss status of tasks and overall project timeline with Lyka Santos, GDS Senior; Renz Cantara, GDS Staff; Mitch Ridley, Manager; and Katie Sawyer, Senior.
Mitch Ridley	Manager	12/8/2025	Attend Meeting	0.4	Attend internal meeting for weekly GDS touchpoint on 12/08 to discuss status of tasks and overall project timeline with Lyka Santos, GDS Senior; Renz Cantara, GDS Staff; Mitch Ridley, Manager; and Katie Sawyer, Senior.
Mitch Ridley	Manager	12/8/2025	Audit Testing	1.7	Documenting the population and performing sample selections for PCS.PR-03 rollforward control testing
Caitlyn Anne Clark	Senior	12/8/2025	Audit Testing	1.8	Perform review of IT Change Management control,CM-01/02 HHAX.
Caitlyn Anne Clark	Senior	12/8/2025	Audit Testing	1.8	Perform sample reselection and upload support for IT Manage Access control, SEC-04 LCAD.
Balakumar Adhikesaven	Manager	12/8/2025	Audit Testing	2.0	Perform detail review of Rollforward testing for IT Manage Change control, Workday CM-01/CM-02.
Balakumar Adhikesaven	Manager	12/8/2025	Audit Testing	2.2	Perform detail review of Rollforward testing for IT Change Management control, HHAX CM-04b.
Balakumar Adhikesaven	Manager	12/8/2025	Audit Testing	2.2	Perform testing and review for key report related to PCS Payroll control, post-processed payroll report.
Balakumar Adhikesaven	Manager	12/8/2025	Audit Testing	2.6	Perform testing and review for key report related to NEMT/CORP Expense control, EXP-02 LCAD Rate Detail report
Sean Knepper	Manager	12/8/2025	Audit Testing	1.1	Sending emails to obtain controls testing documentation for Revenue process for NEMT/CORP
KURUVA MALLESH	Senior	12/8/2025	Audit Testing	5.8	Performed testing for the IPE-02 Payment Adjustment Report (HHaEX) related to the IPE key report testing
Ma. Eliza Lyka Celpo Santos	Senior	12/8/2025	Attend Meeting	0.4	Attend internal meeting for weekly GDS touchpoint on 12/08 to discuss status of tasks and overall project timeline with Lyka Santos, GDS Senior; Renz Cantara, GDS Staff; Mitch Ridley, Manager; and Katie Sawyer, Senior.
Renz Joseph Cabangon Cantara	Staff/Assistant	12/8/2025	Attend Meeting	0.4	Attend internal meeting for weekly GDS touchpoint on 12/08 to discuss status of tasks and overall project timeline with Lyka Santos, GDS Senior; Renz Cantara, GDS Staff; Mitch Ridley, Manager; and Katie Sawyer, Senior.
Kensington Nicole Knowling	Senior	12/8/2025	Attend Meeting	1.0	Attend internal connect with K. Knowling, EY Senior, and B. James, EY Staff, to align on task prioritization and perform live review of the SDLC (software development life cycle) testing for the key report finding.
Bria Imari James	Staff/Assistant	12/8/2025	Attend Meeting	1.0	Attend internal connect with K. Knowling, EY Senior, and B. James, EY Staff, to align on task prioritization and perform live review of the SDLC (software development life cycle) testing for the key report finding.
Kensington Nicole Knowling	Senior	12/8/2025	Audit Testing	2.6	Review of Information Technology Automated Control Expense-11a.
Kensington Nicole Knowling	Senior	12/8/2025	Audit Testing	1.8	Review and raising follow ups in Auditboard for Information Technology Automated Control Expense-11b.
Luke Sirilan Mabale	Staff/Assistant	12/9/2025	Audit Testing	3.2	Perform testing for the REV-06 control related to the NEMT Revenue Roll Forward Phase. Day 2
Ronita Das	Staff/Assistant	12/9/2025	Attend Meeting	0.5	Attend weekly internal GDS touchpoint with K. Mallesh (GDS Senior), R. Das (GDS Staff), C. Clark (EY Senior) on 12/09/2025 discussing status of tasks and overall project timeline
Ronita Das	Staff/Assistant	12/9/2025	Audit Testing	6.0	Perform testing for the IT Change Management control, CM-04 HHAX, for Roll forward Testing Phase
Katie Sawyer	Senior	12/9/2025	Audit Testing	0.9	Review queries raised by tester and pulling additional support related to Debt control DBT-02.
Katie Sawyer	Senior	12/9/2025	Audit Testing	0.6	Perform general review of test of effectiveness rollforward documentation for Expense control EXP-11.
Luke Sirilan Mabale	Staff/Assistant	12/9/2025	Audit Testing	3.0	Perform testing for the REV-05 control related to the NEMT Revenue Roll Forward Phase.
Luke Sirilan Mabale	Staff/Assistant	12/9/2025	Audit Testing	1.6	Perform testing for the REV-10 control related to the NEMT Revenue Roll Forward Phase. Day 3
Luke Sirilan Mabale	Staff/Assistant	12/9/2025	Administrative	0.2	Prepare daily emails summarizing the overall status of BP rollforward controls and updated K. Sawyer, S. Knepper, M. Ridley, JJ. Jacob, M. Santos, R. Cantara, and T. Villatura. Day 17
Matthew Khyle Haase Herrera	Staff/Assistant	12/9/2025	Audit Testing	2.7	Perform testing for PCS payroll control, NEPA.PR-02. Day 3
Matthew Khyle Haase Herrera	Staff/Assistant	12/9/2025	Audit Testing	5.3	Perform testing for NEMT/CORP ELC control, GV-34. Day 1
Jaime Moore	Manager	12/9/2025	Audit Testing	1.6	Perform general review of Rollforward testing for IT Change management control, ServiceNow CM-01/CM-02.
Jaime Moore	Manager	12/9/2025	Audit Testing	2.1	Perform general review of Rollforward testing for IT Change management control, Workday CM-01/CM-02.
Jaime Moore	Manager	12/9/2025	Audit Testing	2.4	Perform general review of Rollforward testing for IT change management control, HHAX CM-01/CM-02.
Jaime Moore	Manager	12/9/2025	Audit Testing	1.3	Perform general review of Rollforward testing for IT change management control, DOMO CM-01/CM-02.
Jaime Moore	Manager	12/9/2025	Audit Testing	1.1	Performing updates made to Rollforward SEC-13 Active Directory testing due to deficiency identified.
Mitch Ridley	Manager	12/9/2025	Audit Testing	1.9	Addressing GDS testing queries from interim testing and coordinating follow up conversations with management to obtain additional pending support. Day 2
Caitlyn Anne Clark	Senior	12/9/2025	Attend Meeting	0.5	Attend weekly internal GDS touchpoint with K. Mallesh (GDS Senior), R. Das (GDS Staff), C. Clark (EY Senior) on 12/09/2025 discussing status of tasks and overall project timeline
Caitlyn Anne Clark	Senior	12/9/2025	Audit Testing	1.9	Perform review of IT change management control, CM-01/02 SNOW.
Trixie Yupano Villatura	Senior	12/9/2025	Audit Testing	1.5	Perform testing for the NEMT/CORP HRP-04 control related to Payroll process and Rollforward Phase. Day 2
Trixie Yupano Villatura	Senior	12/9/2025	Audit Testing	3.2	Perform testing for the CNFJ.REV-08 control related to PCS Revenue process and Rollforward Phase. Day 3
Trixie Yupano Villatura	Senior	12/9/2025	Audit Testing	1.8	Perform testing for the AM.PR-06 control related to PCS Payroll process and Rollforward Phase.
Trixie Yupano Villatura	Senior	12/9/2025	Audit Testing	1.5	Perform testing for PCS revenue control, AM.NY.REV-04, related to Rollforward Phase.
Renz Joseph Cabangon Cantara	Staff/Assistant	12/9/2025	Audit Testing	4.6	Perform testing for the EXP-10a control related to the NEMT Expense process and Roll forward Phase.

Consulting (Fixed Fee)

Name	Rank	Transaction Date	Project Category	Hours	Description
Renz Joseph Cabangon Cantara	Staff/Assistant	12/9/2025	Audit Testing	3.4	Perform testing on the AM.REV-08 control related to the PCS Revenue process and Roll Forward Phase. Day 1
Sean Knepper	Manager	12/9/2025	Audit Testing	2.7	Sending emails to obtain control testing documentation for HR and Payroll process for NEMT/CORP
KURUVA MALLESH	Senior	12/9/2025	Attend Meeting	0.5	Attend weekly internal GDS touchpoint with K. Mallesh (GDS Senior), R. Das (GDS Staff), C. Clark (EY Senior) on 12/09/2025 discussing status of tasks and overall project timeline
KURUVA MALLESH	Senior	12/9/2025	Audit Testing	5.5	Performed testing for the IPE-06 Patient Authorization Report (HHAeX) related to the PCS key report testing
Kensington Nicole Knowling	Senior	12/9/2025	Audit Testing	1.4	Review of LogistiCAD (system) Monthly Cost Summary Report to identify remaining evidence required and from who/where to obtain evidence.
Kensington Nicole Knowling	Senior	12/9/2025	Audit Testing	1.2	Review of LogistiCAD (system) IT Membership Eligibility Report to identify remaining evidence required and from who/where to obtain evidence.
Ronita Das	Staff/Assistant	12/10/2025	Audit Testing	6.0	Perform testing for the CM-04b HHAX related to the IT Manage Change process for Roll forward Testing Phase
Ronita Das	Staff/Assistant	12/10/2025	Audit Testing	3.0	Perform key report testing for the NEMT/CORP EXP-02 control.
Shannon Henry	Partner/Principal	12/10/2025	Attend Meeting	0.5	Attend meeting to discuss workday support needs with Modivcare CAO, R. Orcutt.
Katie Sawyer	Senior	12/10/2025	Audit Testing	1.4	Perform general review of test of effectiveness rollforward documentation for Human Resources & Payroll control HRP-11.
Katie Sawyer	Senior	12/10/2025	Audit Testing	1.1	Perform general review of test of effectiveness rollforward documentation for Expense control EXP-03.
Jesse James Mina Jacob	Senior Manager	12/10/2025	Attend Meeting	0.6	Attend internal meeting to discuss status of tasks and overall project timeline on 12/10 with JJ. Jacob, T.Villatura, M. Santos, and R.Cantara
Luke Sirilan Mabale	Staff/Assistant	12/10/2025	Audit Testing	1.7	Perform testing for the Admin.PR-08 control related to the PCS Payroll process and Roll Forward Phase. Day 1
Luke Sirilan Mabale	Staff/Assistant	12/10/2025	Audit Testing	2.1	Perform testing for the CG.VAN.PR-08 control related to the PCS Payroll process and Roll Forward Phase. Day 1
Luke Sirilan Mabale	Staff/Assistant	12/10/2025	Audit Testing	2.2	Perform testing for the CG.WFN.PR-08 control related to the PCS Payroll process and Roll Forward Phase. Day 1
Luke Sirilan Mabale	Staff/Assistant	12/10/2025	Audit Testing	1.2	Perform testing for the PA.REV-04 Lookback control related to the PCS Revenue process and Roll Forward Phase. Day 1
Luke Sirilan Mabale	Staff/Assistant	12/10/2025	Administrative	0.2	Prepare daily emails summarizing the overall status of Rollforward controls and updated K. Sawyer, S. Knepper, M. Ridley, JJ. Jacob, M. Santos, R. Cantara, and T. Villatura - Day 18
Luke Sirilan Mabale	Staff/Assistant	12/10/2025	Attend Meeting	0.6	Attend internal meeting to discuss status of tasks and overall project timeline on 12/10 with JJ. Jacob, T.Villatura, M. Santos, and R.Cantara
Matthew Khyle Haase Herrera	Staff/Assistant	12/10/2025	Audit Testing	4.6	Perform testing for NEMT/CORP ELC control, GV-34. Day 2
Matthew Khyle Haase Herrera	Staff/Assistant	12/10/2025	Audit Testing	4.4	Perform testing for NEMT/CORP REV-03.01 control
Rekha Krishnan	Manager	12/10/2025	Audit Testing	1.5	Perform detail review of Rollforward testing for IT Manage Change control, ADP WorkforceNow CM-01.
Rekha Krishnan	Manager	12/10/2025	Audit Testing	1.5	Perform detail review of Rollforward testing for IT Manage Change Control, ADP Vantage CM-01.
Ronita Das	Staff/Assistant	12/10/2025	Audit Testing	2.0	Perform testing for IT Manage Change control, CM-01/02 HHAX, for Roll forward Testing Phase. Day 2
Alexis Kate Reyes Miranda	Staff/Assistant	12/10/2025	Audit Testing	6.0	Perform testing for the NEPA.REV-08 control related to the PCS Revenue Rollforward Phase. Day 1
Mitch Ridley	Manager	12/10/2025	Attend Meeting	0.4	Attend meeting with Joey Hamilton (MODV SOX Manager) to discuss PCS testing status, escalate pending items, and discuss PA.REV-04 lookback control approach
Mitch Ridley	Manager	12/10/2025	Audit Testing	1.5	Perform control review for PCS revenue control interim testing. Day 2
Trixie Yupano Villatura	Senior	12/10/2025	Attend Meeting	0.5	Attend weekly GDS touchpoint on 12/10 discussing status of tasks and overall project timeline with Trixie Villatura, Renz Joseph Cantara, Luke Mabale, Ma. Eliza Lyka Santos, and Jesse James Jacob
Trixie Yupano Villatura	Senior	12/10/2025	Audit Testing	1.5	Perform testing for AM.FL.REV-04 control related to PCS Revenue process and Rollforward Phase. Day 1
Trixie Yupano Villatura	Senior	12/10/2025	Audit Testing	0.6	Perform testing for PCS.REV-03 control related to Revenue process and Rollforward Phase. Day 3
Trixie Yupano Villatura	Senior	12/10/2025	Audit Testing	5.4	Perform testing for FAR.02A control related to NEMT/CORP Financial Accounting and Reporting process and Rollforward Phase. Day 1
Ma. Eliza Lyka Celpo Santos	Senior	12/10/2025	Audit Testing	0.9	Review testing for the PCS.CFNJ.PR-06 control related to the PCS Payroll process and Rollforward Phase
Ma. Eliza Lyka Celpo Santos	Senior	12/10/2025	Audit Testing	1.1	Review testing for the PCS.NEPA.PR-06 control related to the PCS Payroll process and Rollforward Phase
Ma. Eliza Lyka Celpo Santos	Senior	12/10/2025	Audit Testing	1.2	Review testing for the PCS.AM.NY.REV-04 control related to the PCS Revenue process and Rollforward Phase
Ma. Eliza Lyka Celpo Santos	Senior	12/10/2025	Audit Testing	1.2	Review testing for the PCS.AM.FL.REV-04 control related to the PCS Revenue process and Rollforward Phase
Ma. Eliza Lyka Celpo Santos	Senior	12/10/2025	Audit Testing	0.2	Review testing for the CORP.EQ-04 control related to the NEMT/CORP Equity process and Rollforward Phase. Day 1
Sean Knepper	Manager	12/10/2025	Audit Testing	3.2	Sending emails to obtain controls testing documentation for Financial Reporting process for NEMT/CORP
KURUVA MALLESH	Senior	12/10/2025	Audit Testing	6.2	Perform testing for the REV-10 RecVue Report related to the IPE key report testing
Renz Joseph Cabangon Cantara	Staff/Assistant	12/10/2025	Audit Testing	2.0	Perform testing on the AM.REV-08 control related to the PCS Revenue process and Roll Forward Phase. Day 2
Renz Joseph Cabangon Cantara	Staff/Assistant	12/10/2025	Audit Testing	4.6	Perform testing on the NEPA.PR-06 control related to the PCS Payroll process and Roll Forward Phase
Renz Joseph Cabangon Cantara	Staff/Assistant	12/10/2025	Attend Meeting	0.5	Attend weekly Internal GDS touchpoint on 12/10 discussing status of tasks and overall project timeline with Trixie Villatura, Renz Joseph Cantara,Luke Mabale, Ma. Eliza Lyka Santos, and Jesse James Jacob
Ma. Eliza Lyka Celpo Santos	Senior	12/10/2025	Attend Meeting	0.5	Attend weekly Internal GDS touchpoint on 12/10 discussing status of tasks and overall project timeline with Trixie Villatura, Renz Joseph Cantara,Luke Mabale, Ma. Eliza Lyka Santos, and Jesse James Jacob
Bria Imari James	Staff/Assistant	12/10/2025	Attend Meeting	1.5	Attend internal meeting with B. James (EY Staff Member) and K.Knowling to review of report and preparation of materials to outline the walkthrough documentation needed for report Visit Pay Rate Excel Report(DOMO (system) via HHAeX financial system data).
Kensington Nicole Knowling	Senior	12/10/2025	Attend Meeting	1.5	Attend internal meeting with B. James (EY Staff Member) and K.Knowling to review report and preparation of materials to outline the walkthrough documentation needed for report Visit Pay Rate Excel Report (DOMO (system) via HHAeX financial system data).

Consulting (Fixed Fee)

Name	Rank	Transaction Date	Project Category	Hours	Description
Kensington Nicole Knowling	Senior	12/10/2025	Audit Testing	1.5	Review of report and preparation of materials to outline the walkthrough documentation needed for report Visit Pay Rate Excel Report - TEMP VERSION (DOMO (system) via HHAEX financial system data).
Katie Sawyer	Senior	12/11/2025	Audit Testing	1.3	Perform general review of test of effectiveness rollforward documentation for NEMT/CORP Revenue control REV-03.
Katie Sawyer	Senior	12/11/2025	Attend Meeting	0.2	Attend meeting for weekly GDS touchpoint on 12/11 to discuss status of tasks and overall project timeline with Lyka Santos, GDS Senior; Renz Cantara, GDS Staff; Matthew Herrera, GDS Staff; Trixie Villatura, GDS Senior ; Jesse Jacobs, GDS Senior Manager, and Katie Sawyer, Senior. Left early.
Katie Sawyer	Senior	12/11/2025	Audit Testing	1.4	Perform general review of test of effectiveness rollforward documentation for NEMT/CORP Revenue control REV-04.
Katie Sawyer	Senior	12/11/2025	Audit Testing	0.8	Perform general review of test of effectiveness rollforward documentation for NEMT/CORP Financial Reporting control FAR-02c.
Katie Sawyer	Senior	12/11/2025	Audit Testing	0.9	Perform general review of test of effectiveness rollforward documentation for NEMT/CORP Financial Reporting control FAR-02b.
Katie Sawyer	Senior	12/11/2025	Audit Testing	0.8	Perform general review of test of effectiveness rollforward documentation for NEMT/CORP Equity control EQ-07.
Jesse James Mina Jacob	Senior Manager	12/11/2025	Attend Meeting	0.5	Attend weekly touchpoint discussing status of tasks and overall project timeline with M. Ridley, K. Sawyer, L. Mabale, R. Cantara, T. Villatura, L. Santos
Luke Sirilan Mabale	Staff/Assistant	12/11/2025	Audit Testing	8.0	Perform testing for the EXP-02 control related to the NEMT/CORP Expense process and Roll Forward Phase.
Matthew Khyle Haase Herrera	Staff/Assistant	12/11/2025	Audit Testing	4.6	Addressing detailed review comments raised on GV-34 control testing and resubmitted for review
Matthew Khyle Haase Herrera	Staff/Assistant	12/11/2025	Audit Testing	3.4	Addressing detailed review comments raised on NEPA.PR-02 control testing and resubmitted for review
Ronita Das	Staff/Assistant	12/11/2025	Audit Testing	4.0	Perform testing for the SEC-06 HHAX related to the IT Manage Access process for Rollforward Testing Phase
Alexis Kate Reyes Miranda	Staff/Assistant	12/11/2025	Audit Testing	4.8	Perform testing for the FAR-03 control related to the CORP Financial Reporting Rollforward Phase. Day 1
Mitch Ridley	Manager	12/11/2025	Audit Testing	1.1	Addressing GDS testing queries from rollforward testing and coordinating follow up conversations with management to obtain additional pending support. Day 1
Mitch Ridley	Manager	12/11/2025	Audit Testing	0.7	Reviewing additional support provided by management for rollforward SOX testing
Mitch Ridley	Manager	12/11/2025	Attend Meeting	0.5	Attending meeting with Joey Hamilton, MODV SOX Manager, Allison Lizars, MODV Internal Audit, and Dominique Baynard, Operational Excellence - Service Verification Manager to discuss PA.REV-04 - authorization review remediation lookback control procedures performed and next steps.
Mitch Ridley	Manager	12/11/2025	Audit Testing	0.8	Documenting the population and performing sample selections for PCS.REV-02 control.
Trixie Yupano Villatura	Senior	12/11/2025	Attend Meeting	0.5	Attend weekly GDS touchpoint on 12/11 discussing status of tasks and overall project timeline with Katie Sawyer, Trixie Villatura, Lyka Santos, Jesse Jacob, Renz Joseph Cantara and Matthew Khyle Herrera
Trixie Yupano Villatura	Senior	12/11/2025	Audit Testing	4.6	Perform testing for SEPA.REV-08 control related to PCS Revenue process and Rollforward Phase. Day 1
Trixie Yupano Villatura	Senior	12/11/2025	Audit Testing	2.4	Perform testing for FAR.02A control related to CORP Financial and Reporting process and Rollforward Phase. Day 2
Trixie Yupano Villatura	Senior	12/11/2025	Audit Testing	0.5	Perform testing for the DBT-02 control related to CORP Financial and Reporting process and Rollforward Phase. Day 2
Sean Knepper	Manager	12/11/2025	Audit Testing	2.4	Sending emails to obtain controls testing documentation for Procure to Pay process for NEMT/CORP
Renz Joseph Cabangon Cantara	Staff/Assistant	12/11/2025	Audit Testing	1.4	Perform testing on the CFNJ.PR-02 control related to the PCS Payroll process and Roll Forward Phase. Day 1
Renz Joseph Cabangon Cantara	Staff/Assistant	12/11/2025	Audit Testing	1.1	Performed testing on the SEPA.PR-02 control related to the PCS Payroll process and Roll Forward Phase. Day 1
Ma. Eliza Lyka Celpo Santos	Senior	12/11/2025	Audit Testing	1.2	Review testing for the CORP.EQ-04 control related to the CORP Equity process and Rollforward Phase. Day 2
Ma. Eliza Lyka Celpo Santos	Senior	12/11/2025	Audit Testing	1.2	Review testing for the NEPA.REV-08 control related to the PCS Revenue process and Rollforward Phase
Ma. Eliza Lyka Celpo Santos	Senior	12/11/2025	Attend Meeting	0.5	Attend weekly GDS touchpoint on 12/11 discussing status of tasks and overall project timeline with Katie Sawyer, Trixie Villatura, Lyka Santos, Jesse Jacob, Renz Cantara and Matthew Herrera
Ma. Eliza Lyka Celpo Santos	Senior	12/11/2025	Audit Testing	0.6	Review testing for the SEPA.PR-02 control related to the PCS Payroll process and Rollforward Phase. Day 1
Ma. Eliza Lyka Celpo Santos	Senior	12/11/2025	Audit Testing	1.0	Review testing for the CORP.FAR-03 control related to the CORP Financial and Reporting process and Rollforward Phase
Kensington Nicole Knowling	Senior	12/11/2025	Audit Testing	0.8	Review of key report testing for the Visit Pay Rates reports provided by Bria James.
Kensington Nicole Knowling	Senior	12/11/2025	Audit Testing	1.2	Additional review of the Contract Rates Report - Prior Month to understand how to tie out the report across SQL Queries and the DOMOsystem.
Luke Sirilan Mabale	Staff/Assistant	12/12/2025	Audit Testing	3.4	Perform testing for expense control related to the CORP Expense process and Roll Forward Phase. Day 2
Ronita Das	Staff/Assistant	12/12/2025	Audit Testing	4.9	Perform testing for the PR-06 Post Payroll Process related to the IPE key report testing
Ronita Das	Staff/Assistant	12/12/2025	Administrative	0.6	Sent a testing status email and summarized open questions to Jaime L Moore, Caitlyn A Clarke, Carolyn Wyckoff and Kensington Knowling for the week
Luke Sirilan Mabale	Staff/Assistant	12/12/2025	Audit Testing	4.6	Perform testing for the CFNJ.REV-04 control related to the PCS Revenue process and Roll Forward Phase. Day 1
Alexis Kate Reyes Miranda	Staff/Assistant	12/12/2025	Audit Testing	5.2	Perform testing for the FAR-03 control related to the CORP Financial Reporting process and Rollforward Phase. Day 2
Margie Jancik	Senior Manager	12/12/2025	Audit Testing	1.3	Perform general review of IT automated controls.
Mitch Ridley	Manager	12/12/2025	Audit Testing	1.2	Performing authorization sub-sample selections for REV-04 rollforward testing and requesting related support from management.
Mitch Ridley	Manager	12/12/2025	Audit Testing	2.3	Reviewing the PA.REV-04 lookback procedures documentation that management provided and determining recommendation for approach to risk assess remaining items.
Caitlyn Anne Clark	Senior	12/12/2025	Audit Testing	1.7	Addressing GDS testing queries from ITGC testing and coordinating follow up conversations with management to obtain additional pending support. Day 1
Trixie Yupano Villatura	Senior	12/12/2025	Audit Testing	3.5	Performed testing for SEPA.REV-08 control related to PCS Revenue process and Rollforward Phase. Day 2
Trixie Yupano Villatura	Senior	12/12/2025	Audit Testing	4.6	Perform testing for EQ-04 control related to CORP Equity process and Rollforward Phase. Day 1
Matthew Khyle Haase Herrera	Staff/Assistant	12/12/2025	Audit Testing	0.9	Addressing detail review comments that were raised on PCS payroll control, NEPA.PR-02, and resubmitting.
Matthew Khyle Haase Herrera	Staff/Assistant	12/12/2025	Audit Testing	0.6	Addressing the detail review comments that were raised on GV-34 and resubmitting.
Matthew Khyle Haase Herrera	Staff/Assistant	12/12/2025	Audit Testing	6.5	Perform testing for NEMT/CORP REV-03.01 control for rollforward testing phase.

Consulting (Fixed Fee)

Name	Rank	Transaction Date	Project Category	Hours	Description
Ma. Eliza Lyka Celpo Santos	Senior	12/12/2025	Audit Testing	1.0	Review testing for the CG.VAN.PR-08 control related to the PCS Payroll process and Rollforward Phase
Ma. Eliza Lyka Celpo Santos	Senior	12/12/2025	Audit Testing	1.2	Review testing for the Admin.PR-08 control related to the PCS Payroll process and Rollforward Phase
Ma. Eliza Lyka Celpo Santos	Senior	12/12/2025	Audit Testing	0.8	Review testing for the CG.WFN.PR-08 control related to the PCS Payroll process and Rollforward Phase
Ma. Eliza Lyka Celpo Santos	Senior	12/12/2025	Audit Testing	1.2	Review testing for the PA.REV-04 Lookback control related to the PCS Revenue process and Rollforward Phase
Ma. Eliza Lyka Celpo Santos	Senior	12/12/2025	Audit Testing	1.2	Review testing for the REV-03.01 control related to the NEMT Revenue Rollforward Phase
Ma. Eliza Lyka Celpo Santos	Senior	12/12/2025	Audit Testing	0.4	Review testing for the SEPA.PR-02 control related to the PCS Payroll process Rollforward Phase. Day 2
Ma. Eliza Lyka Celpo Santos	Senior	12/12/2025	Audit Testing	1.2	Review testing for the SEPA.REV-08 control related to the PCS Revenue process and Rollforward Phase
Ma. Eliza Lyka Celpo Santos	Senior	12/12/2025	Audit Testing	1.0	Review testing for the CORP.FAR-02a control related to the Financial and Reporting process and Rollforward Phase
Bria Imari James	Staff/Assistant	12/12/2025	Audit Testing	1.0	Perform rollforward (Test of Effectiveness) testing for IT Change Management control, CM-01(ADP, ADPV, RecVue).
Kensington Nicole Knowling	Senior	12/12/2025	Audit Testing	1.5	Review of key report testing for the Payment Adjustment Report.
Shannon Henry	Partner/Principal	12/15/2025	Attend Meeting	0.5	Attend EY SOX team status meeting to discuss current project status, high-priority items, areas of escalation. Attendees: S Knepper; J Moore; M Ridley; C Wyckoff; M Jancik; S Henry
Sean Knepper	Manager	12/15/2025	Attend Meeting	0.5	Attend EY SOX team status meeting to discuss current project status, high-priority items, areas of escalation. Attendees: S Knepper; J Moore; M Ridley; C Wyckoff; M Jancik; S Henry
Jaime Moore	Manager	12/15/2025	Attend Meeting	0.5	Attend EY SOX team status meeting to discuss current project status, high-priority items, areas of escalation. Attendees: S Knepper; J Moore; M Ridley; C Wyckoff; M Jancik; S Henry
Mitch Ridley	Manager	12/15/2025	Attend Meeting	0.5	Attend EY SOX team status meeting to discuss current project status, high-priority items, areas of escalation. Attendees: S Knepper; J Moore; M Ridley; C Wyckoff; M Jancik; S Henry
Caroline Wyckoff	Manager	12/15/2025	Attend Meeting	0.5	Attend EY SOX team status meeting to discuss current project status, high-priority items, areas of escalation. Attendees: S Knepper; J Moore; M Ridley; C Wyckoff; M Jancik; S Henry
Margie Jancik	Senior Manager	12/15/2025	Attend Meeting	0.5	Attend EY SOX team status meeting to discuss current project status ,high-priority items, areas of escalation. Attendees: S Knepper; J Moore; M Ridley; C Wyckoff; M Jancik; S Henry
Caroline Wyckoff	Manager	12/15/2025	Audit Testing	0.6	Document the key report testing/IPE for FIN - Find Journal Lines - COGSFIN - Trial Balance - Hyperion (Workday)
Mitch Ridley	Manager	12/15/2025	Attend Meeting	0.5	Attend meeting for weekly GDS touchpoint on 12/15 to discuss status of tasks and overall project timeline with L. Santos, GDS Senior; R. Cantara, GDS Staff; M. Herrera, GDS Staff; T. Villatura, GDS Senior ; J. Jacob, GDS Senior Manager, K. Sawyer, Senior, and M. Ridley, Manager.
Mitch Ridley	Manager	12/15/2025	Audit Testing	2.1	Perform control review for PCS revenue control rollforward testing. Day 1
Katie Sawyer	Senior	12/15/2025	Audit Testing	1.3	Perform general review of test of effectiveness rollforward documentation for Expense control EXP-02.
Katie Sawyer	Senior	12/15/2025	Audit Testing	0.3	Review queries raised by tester related to Revenue control REV-05 and pull additional support to resolve queries from Workday.
Katie Sawyer	Senior	12/15/2025	Audit Testing	0.4	Review queries raised by tester related to Financial Reporting control FAR-03 and pull additional support to resolve queries from Workday.
Katie Sawyer	Senior	12/15/2025	Audit Testing	1.2	Perform general review of test of effectiveness rollforward documentation for Expense control EXP-10a.
Katie Sawyer	Senior	12/15/2025	Attend Meeting	0.5	Attend meeting for Weekly NEMT/CORP touchpoint on 12/15 to discuss status of tasks, open provided by client requests, and overall project timeline with S. Knepper, Manager, and K. Sawyer, Senior.
Sean Knepper	Manager	12/15/2025	Attend Meeting	0.5	Attend meeting for Weekly NEMT/CORP touchpoint on 12/15 to discuss status of tasks, open provided by client requests, and overall project timeline with S. Knepper, Manager, and K. Sawyer, Senior.
Katie Sawyer	Senior	12/15/2025	Audit Testing	0.6	Review key reports related to the Workday Accounting Center expense accrual process, applicable to controls EXP-11, EXP-12a, and EXP-18, to support completion of key report testing.
Katie Sawyer	Senior	12/15/2025	Audit Testing	0.4	Review key reports related to the financial reporting process, applicable to controls FAR-03, iFAR-03, FAR-02a, FAR-02b, FAR-02c, and FAR-11, to support completion of key report testing.
Katie Sawyer	Senior	12/15/2025	Audit Testing	0.3	Review submitted Provided by Client, PBC, requests to close out completed requests in Audit Board and send reminders to management for remaining open requests.
Katie Sawyer	Senior	12/15/2025	Audit Testing	1.2	Perform general review of test of effectiveness rollforward documentation for Debt control DBT-02.
Katie Sawyer	Senior	12/15/2025	Attend Meeting	0.2	Attend meeting for weekly GDS touchpoint on 12/15 to discuss status of tasks and overall project timeline with L. Santos, GDS Senior; R. Cantara, GDS Staff; M. Herrera, GDS Staff; T. Villatura, GDS Senior ; J. Jacob, GDS Senior Manager, K. Sawyer, Senior, and M. Ridley, Manager. Left early
Katie Sawyer	Senior	12/15/2025	Audit Testing	0.8	Perform general review of test of effectiveness rollforward documentation for Financial Reporting control FAR-02a.
Ronita Das	Staff/Assistant	12/15/2025	Audit Testing	6.2	Perform testing for the PR-02 PCS Caregiver Rate Payrate Report related to the IPE Key Report Testing
Ronita Das	Staff/Assistant	12/15/2025	Audit Testing	6.8	Perform testing for the OPS-08 WD related to the Manage Change for Roll forward Testing Phase
Luke Sirilan Mabale	Staff/Assistant	12/15/2025	Audit Testing	3.2	Perform testing for the REV-01 control related to the NEMT Revenue Roll Forward Phase. Day 3
Sean Knepper	Manager	12/15/2025	Audit Testing	1.8	Sending emails to obtain controls testing documentation for Financial Reporting process for NEMT/CORP
Luke Sirilan Mabale	Staff/Assistant	12/15/2025	Administrative	0.2	Prepare daily emails summarizing the overall status of Rollforward controls and updated K. Sawyer, S. Knepper, M. Ridley, JJ. Jacob, K.Desupida, M. Santos, T. Villatura, and M. Herrera
Luke Sirilan Mabale	Staff/Assistant	12/15/2025	Attend Meeting	0.5	Attend meeting for weekly GDS touchpoint on 12/15 to discuss status of tasks and overall project timeline with L. Santos, GDS Senior; R. Cantara, GDS Staff; M. Herrera, GDS Staff; T. Villatura, GDS Senior ; J. Jacob, GDS Senior Manager, K. Sawyer, Senior, and M. Ridley, Manager.
Matthew Khyle Haase Herrera	Staff/Assistant	12/15/2025	Audit Testing	5.3	Perform testing of NEMT/CORP revenue control, REV-07. Day 1
Matthew Khyle Haase Herrera	Staff/Assistant	12/15/2025	Audit Testing	2.7	Perform testing for PCS revenue control, PCS.PR-03. Day 1

Consulting (Fixed Fee)

Name	Rank	Transaction Date	Project Category	Hours	Description
KURUVA MALLESH	Senior	12/15/2025	Audit Testing	2.3	Perform key report testing for EXP-25 (LCAD IT Membership Eligibility report).
KURUVA MALLESH	Senior	12/15/2025	Audit Testing	2.7	Perform key report testing for PCS REV-02 control, Contract Rates Report.
Kathy Desupida	Manager	12/15/2025	Attend Meeting	0.5	Attend meeting for weekly GDS touchpoint on 12/15 to discuss status of tasks and overall project timeline with L. Santos, GDS Senior; R. Cantara, GDS Staff; M. Herrera, GDS Staff; T. Villatura, GDS Senior ; J. Jacob, GDS Senior Manager, K. Sawyer, Senior, and M. Ridley, Manager.
Bria Imari James	Staff/Assistant	12/15/2025	Attend Meeting	0.4	Attend internal connect with K. Knowling (Senior at EY) and B. James (EY Staff) to align on testing task prioritization and questions.
Kensington Nicole Knowling	Senior	12/15/2025	Attend Meeting	0.4	Attend internal connect with K. Knowling (Senior at EY) and B. James (EY Staff) to align on testing task prioritization and questions.
Bria Imari James	Staff/Assistant	12/15/2025	Audit Testing	0.9	Perform testing for rollforward (Test of Effectiveness) over payroll control, PR-02.
Bria Imari James	Staff/Assistant	12/15/2025	Audit Testing	1.0	Perform rollforward (Test of Effectiveness) for IT Change Management control, CM-01(ADP, ADPV).
Kensington Nicole Knowling	Senior	12/15/2025	Audit Testing	2.7	Review of key report testing for the Post-Processed Payroll Summary Report.
Kensington Nicole Knowling	Senior	12/15/2025	Audit Testing	1.4	Review of key report testing for the LogistiCAD (system) Rate Detail Report.
Jaime Moore	Manager	12/16/2025	Audit Testing	1.8	Perform general review of Rollforward testing for Workday SEC-04 control.
Jaime Moore	Manager	12/16/2025	Audit Testing	2.1	Perform general review of Rollforward testing for HHAX CM-04b control.
Jaime Moore	Manager	12/16/2025	Audit Testing	2.0	Perform general review of Rollforward testing for AWS SEC-06 control.
Jaime Moore	Manager	12/16/2025	Audit Testing	1.6	Perform general review of Rollforward testing for ADP WorkforceNow CM-01 control.
Jaime Moore	Manager	12/16/2025	Audit Testing	1.5	Perform general review of Rollforward testing for ADP Vantage CM-01 control.
Caroline Wyckoff	Manager	12/16/2025	Attend Meeting	1.0	Attend meeting with Eric Smith (Modivcare, Manager Data/Analytics - Project Manager), Kensington Knowling (EY Senior), and Caroline Wyckoff (EY Manager)to observe the contract pay rate report and the caregiver pay rate report live. Troubleshooting occurred because reports have observations.
Mitch Ridley	Manager	12/16/2025	Audit Testing	2.3	Perform control review for PCS payroll control rollforward testing. Day 1
Katie Sawyer	Senior	12/16/2025	Attend Meeting	0.3	Attend meeting for weekly EY and KPMG touchpoint on 12/16 with J. Hamilton, MODV SOX Oversight Manager; S. Knepper, EY Manager; K. Sawyer, EY Senior; R. Beall, KMPG Senior Manager; C. Joseph, KPMG Manager; M. McPherson, KPMG Senior Associate; and K. Singh, KPMG Associate.
Sean Knepper	Manager	12/16/2025	Attend Meeting	0.3	Attend meeting for weekly EY and KPMG touchpoint on 12/16 with J. Hamilton, MODV SOX Oversight Manager; S. Knepper, EY Manager; K. Sawyer, EY Senior; R. Beall, KMPG Senior Manager; C. Joseph, KPMG Manager; M. McPherson, KPMG Senior Associate; and K. Singh, KPMG Associate.
Katie Sawyer	Senior	12/16/2025	Audit Testing	1.5	Perform general review of test of effectiveness rollforward documentation for Accounts Payable & Purchasing control PUR-03.
Katie Sawyer	Senior	12/16/2025	Audit Testing	0.9	Perform general review of test of effectiveness rollforward documentation for Human Resources & Payroll control HRP-04.
Katie Sawyer	Senior	12/16/2025	Audit Testing	0.8	Perform general review of test of effectiveness rollforward documentation for entity-level control GV-34.
Katie Sawyer	Senior	12/16/2025	Attend Meeting	1.2	Attend meeting on 12/16 to discuss status of key report testing and scope of reports still to be tested with C. Wyckoff, Manager, S. Knepper, Manager, M. Jancik, Senior Manager, and K. Sawyer, Senior.
Sean Knepper	Manager	12/16/2025	Attend Meeting	1.2	Attend meeting on 12/16 to discuss status of key report testing and scope of reports still to be tested with C. Wyckoff, Manager, S. Knepper, Manager, M. Jancik, Senior Manager, and K. Sawyer, Senior.
Margie Jancik	Senior Manager	12/16/2025	Attend Meeting	1.2	Attend meeting on 12/16 to discuss status of key report testing and scope of reports still to be tested with C. Wyckoff, Manager, S. Knepper, Manager, M. Jancik, Senior Manager, and K. Sawyer, Senior.
Caroline Wyckoff	Manager	12/16/2025	Attend Meeting	1.2	Attend meeting on 12/16 to discuss status of key report testing and scope of reports still to be tested with C. Wyckoff, Manager, S. Knepper, Manager, M. Jancik, Senior Manager, and K. Sawyer, Senior.
Ronita Das	Staff/Assistant	12/16/2025	Attend Meeting	0.5	Attend weekly GDS touchpoint on 12/16/2025 with K. Mallesh, R. Das, and C. Clark discussing status of tasks and overall project timeline
Trixie Yupano Villatura	Senior	12/16/2025	Attend Meeting	0.5	Attend weekly GDS touchpoint on 12/16 discussing status of tasks and overall project timeline with K. Sawyer, M. Ridley, T. Villatura, L. Santos, K.Desupida, M. Herrera and L. Mabale
Trixie Yupano Villatura	Senior	12/16/2025	Audit Testing	3.1	Perform testing for the AM.PR.06 control related to Payroll Rollforward Phase. Day 3
Trixie Yupano Villatura	Senior	12/16/2025	Audit Testing	4.4	Performed testing for EQ-04 control related to CORP Equity process and Rollforward Phase. Day 2
Sean Knepper	Manager	12/16/2025	Audit Testing	1.9	Perform Internal Controls testing documentation review for Financial Reporting process for NEMT/CORP
Luke Sirilan Mabale	Staff/Assistant	12/16/2025	Audit Testing	1.9	Perform testing for the Admin.PR-08 control related to the PCS Payroll Roll Forward Phase. Day 2
Luke Sirilan Mabale	Staff/Assistant	12/16/2025	Administrative	0.2	Prepare daily emails summarizing the overall status of Rollforward controls and updated K. Sawyer, S. Knepper, M. Ridley, JJ. Jacob, K.Desupida, M. Santos, T. Villatura, and M. Herrera
Luke Sirilan Mabale	Staff/Assistant	12/16/2025	Audit Testing	2.8	Perform testing for the CG.VAN.PR-08 control related to the PCS Payroll process and Roll Forward Phase. Day 2
Luke Sirilan Mabale	Staff/Assistant	12/16/2025	Audit Testing	3.2	Perform testing for the CG.WFN.PR-08 control related to the PCS Payroll process and Roll Forward Phase. Day 2
Matthew Khyle Haase Herrera	Staff/Assistant	12/16/2025	Audit Testing	3.7	Performing testing for NEMT/CORP revenue control, REV-07. Day 2
Matthew Khyle Haase Herrera	Staff/Assistant	12/16/2025	Audit Testing	4.3	Perform testing of PCS payroll control, PCS.PR-03, for the rollforward testing phase and raising related queries to team. Day 2
KURUVA MALLESH	Senior	12/16/2025	Attend Meeting	0.5	Attend weekly GDS touchpoint on 12/16/2025 with K. Mallesh, R. Das, and C. Clark discussing status of tasks and overall project timeline
Bria Imari James	Staff/Assistant	12/16/2025	Audit Testing	2.5	Searching for discrepancies within provided evidence and creating comparison file for PR-02 Caregiver and Visit Payrate Reports.
Kensington Nicole Knowling	Senior	12/16/2025	Audit Testing	2.9	Documentation and review of the Financial - Find Suppliers Payments report, related to key reports testing.

Consulting (Fixed Fee)

Name	Rank	Transaction Date	Project Category	Hours	Description
Caitlyn Anne Clark	Senior	12/16/2025	Attend Meeting	0.5	Attend weekly GDS touchpoint on 12/16/2025 with K. Mallesh, R. Das, and C. Clark discussing status of tasks and overall project timeline
Jesse James Mina Jacob	Senior Manager	12/17/2025	Attend Meeting	0.5	Attend weekly touchpoint discussing status of tasks and overall project timeline with L. Santos, R. Cantara, T. Villatura, L. Mabale, K. Desupida
Caroline Wyckoff	Manager	12/17/2025	Attend Meeting	1.5	Attend meeting with Sean Knepper, Katie Sawyer, and Margie Jancik to discuss new IPE and to review evidence to see the controls would require in depth testing. The following controls were covered: AP Close dates, Adjustment Table, RPT - LCAD COGS Data Load Summary, RPT - LCAD COGS Load Summary Historical, Prism Summary Report, Accounting Center Estimated Cost, fin- find journal lines - je details, fin consolidating TB, fin - trial balance - composite (ledger detail), fin modivcare - bank statement reconciliation report.
Sean Knepper	Manager	12/17/2025	Attend Meeting	1.5	Attend meeting with Sean Knepper, Katie Sawyer, and Margie Jancik to discuss new IPE and to review evidence to see the controls would require in depth testing. The following controls were covered: AP Close dates, Adjustment Table, RPT - LCAD COGS Data Load Summary, RPT - LCAD COGS Load Summary Historical, Prism Summary Report, Accounting Center Estimated Cost, fin- find journal lines - je details, fin consolidating TB, fin - trial balance - composite (ledger detail), fin modivcare - bank statement reconciliation report.
Katie Sawyer	Senior	12/17/2025	Attend Meeting	1.5	Attend meeting with Sean Knepper, Katie Sawyer, and Margie Jancik to discuss new IPE and to review evidence to see the controls would require in depth testing. The following controls were covered: AP Close dates, Adjustment Table, RPT - LCAD COGS Data Load Summary, RPT - LCAD COGS Load Summary Historical, Prism Summary Report, Accounting Center Estimated Cost, fin- find journal lines - je details, fin consolidating TB, fin - trial balance - composite (ledger detail), fin modivcare - bank statement reconciliation report.
Margie Jancik	Senior Manager	12/17/2025	Attend Meeting	1.5	Attend meeting with Sean Knepper, Katie Sawyer, and Margie Jancik to discuss new IPE and to review evidence to see the controls would require in depth testing. The following controls were covered: AP Close dates, Adjustment Table, RPT - LCAD COGS Data Load Summary, RPT - LCAD COGS Load Summary Historical, Prism Summary Report, Accounting Center Estimated Cost, fin- find journal lines - je details, fin consolidating TB, fin - trial balance - composite (ledger detail), fin modivcare - bank statement reconciliation report.
Caroline Wyckoff	Manager	12/17/2025	Audit Testing	1.3	Perform testing of key report, FIN – Trial Balance – Composite (Ledger Detail)
Katie Sawyer	Senior	12/17/2025	Audit Testing	1.4	Perform general review of test of effectiveness rollforward documentation for Revenue control REV-06.
Trixie Yupano Villatura	Senior	12/17/2025	Attend Meeting	0.5	Attend weekly GDS touchpoint on 12/17 discussing status of tasks and overall project timeline with JJ. Jacob, L. Santos, K.Desupida and M. Herrera
Trixie Yupano Villatura	Senior	12/17/2025	Audit Testing	0.9	Perform testing for EQ-04 control related to CORP Equity process and Rollforward Phase. Day 3
Trixie Yupano Villatura	Senior	12/17/2025	Audit Testing	5.6	Perform testing for PCS payroll control, AM.PR.06, related to Rollforward Phase
Ronita Das	Staff/Assistant	12/17/2025	Audit Testing	2.5	Perform testing for the SEC-06 HHAX related to the IT Manage Access process and Roll forward Testing Phase. Day 2
Luke Sirilan Mabale	Staff/Assistant	12/17/2025	Audit Testing	1.3	Perform testing for the EXP-12a control related to the NEMT Expense process and Roll Forward Phase. Day 2
Luke Sirilan Mabale	Staff/Assistant	12/17/2025	Administrative	0.2	Prepare daily emails summarizing the overall status of Rollforward controls and updated K. Sawyer, S. Knepper, M. Ridley, JJ. Jacob, K.Desupida, M. Santos, T. Villatura, and M. Herrera
KURUVA MALLESH	Senior	12/17/2025	Audit Testing	3.5	Perform ITAC testing for the EXP-11B ITAC LCAD AWS Replica to Prism Interface.
Bria Imari James	Staff/Assistant	12/17/2025	Audit Testing	2.5	Perform key report testing for PR-02 files for Visit Payrate and TEMP Payrate reports and observing walkthrough recording.
Jesse James Mina Jacob	Senior Manager	12/18/2025	Attend Meeting	0.5	Attend weekly touchpoint discussing status of tasks and overall project timeline with M. Ridley (Manager), K. Sawyer (Senior), R. Cantara (Staff), T. Villatura (Senior), L. Mabale (Staff), K. Desupida (Manager)
Alexis Kate Reyes Miranda	Staff/Assistant	12/18/2025	Audit Testing	4.8	Perform testing for the PA.REV-04 control related to the PCS Revenue process and Rollforward Phase. Day 1
Alexis Kate Reyes Miranda	Staff/Assistant	12/18/2025	Audit Testing	1.7	Perform testing for the FAR-03 control related to the CORP Financial and Reporting process and Rollforward Phase. Day 3
Alexis Kate Reyes Miranda	Staff/Assistant	12/18/2025	Audit Testing	1.5	Perform testing for the NEPA.REV-08 control related to the PCS Revenue process and rollforward Phase. Day 2
Mitch Ridley	Manager	12/18/2025	Audit Testing	1.6	Addressing GDS testing queries from rollforward testing and coordinating follow up conversations with management to obtain additional pending support. Day 2
Mitch Ridley	Manager	12/18/2025	Attend Meeting	0.5	Attend meeting for weekly GDS touchpoint on 12/18 to discuss status of tasks and overall project timeline with L. Santos, GDS Senior; K. Desupida, GDS Manager; L. Mabale, GDS Staff ; J. Jacob, GDS Senior Manager, M. Ridley, Manager, and K. Sawyer, Senior.
Mitch Ridley	Manager	12/18/2025	Audit Testing	1.3	Reviewing additional sample and subsample support provided by management for PCS rollforward testing of the revenue and payroll processes, and assigning/clarifying with testers as needed. Day 1
Katie Sawyer	Senior	12/18/2025	Audit Testing	1.4	Perform general review of test of effectiveness rollforward documentation for Expense control EXP-12a.
Katie Sawyer	Senior	12/18/2025	Attend Meeting	0.5	Attend meeting for weekly NEMT/CORP touchpoint on 12/18 to discuss status of tasks, open provided by client requests, and overall project timeline with S. Knepper, Manager, and K. Sawyer, Senior.
Katie Sawyer	Senior	12/18/2025	Attend Meeting	0.5	Attend meeting for weekly NEMT/CORP touchpoint on 12/18 to discuss status of tasks, open provided by client requests, and overall project timeline with S. Knepper, Manager, and K. Sawyer, Senior.
Katie Sawyer	Senior	12/18/2025	Attend Meeting	0.2	Attend meeting for weekly GDS touchpoint on 12/18 to discuss status of tasks and overall project timeline with L. Santos, GDS Senior; K. Desupida, GDS Manager; L. Mabale, GDS Staff ; J. Jacob, GDS Senior Manager, M. Ridley, Manager, and K. Sawyer, Senior. Left early
Sean Knepper	Manager	12/18/2025	Audit Testing	2.4	Sending emails to address testing follow-up questions for Revenue process for NEMT/CORP
Ronita Das	Staff/Assistant	12/18/2025	Audit Testing	5.0	Perform testing for the SEC-06 HHAX related to the ITManage Access for Roll forward Testing Phase. Day 3

Consulting (Fixed Fee)

Name	Rank	Transaction Date	Project Category	Hours	Description
Ronita Das	Staff/Assistant	12/18/2025	Audit Testing	6.5	Perform testing for the SEC-06 GITLAB related to the IT Manage Access process and Roll forward Testing Phase (Remediation). Day 2
Luke Sirilan Mabale	Staff/Assistant	12/18/2025	Audit Testing	1.7	Perform testing for the CG.WFN.PR-08 control related to the PCS Payroll process and Roll Forward Phase. Day 3
Luke Sirilan Mabale	Staff/Assistant	12/18/2025	Audit Testing	0.2	Prepare daily emails summarizing the overall status of Rollforward controls and updated K. Sawyer, S. Knepper, M. Ridley, JJ. Jacob, K.Desupida, M. Santos, T. Villatura, and M. Herrera
Luke Sirilan Mabale	Staff/Assistant	12/18/2025	Attend Meeting	0.5	Attend meeting for weekly GDS touchpoint on 12/18 to discuss status of tasks and overall project timeline with L. Santos, GDS Senior; K. Desupida, GDS Manager; L. Mabale, GDS Staff ; J. Jacob, GDS Senior Manager, M. Ridley, Manager, and K. Sawyer, Senior.
Kathy Desupida	Manager	12/18/2025	Attend Meeting	0.5	Attend meeting for weekly GDS touchpoint on 12/18 to discuss status of tasks and overall project timeline with L. Santos, GDS Senior; K. Desupida, GDS Manager; L. Mabale, GDS Staff ; J. Jacob, GDS Senior Manager, M. Ridley, Manager, and K. Sawyer, Senior.
Kathy Desupida	Manager	12/18/2025	Audit Testing	2.7	Review testing for the EQ-04 control related to the Equity process for Rollforward Phase
Alexis Kate Reyes Miranda	Staff/Assistant	12/19/2025	Audit Testing	6.3	Perform testing for the AM.NY.REV-04 control related to the PCS Revenue process and Rollforward Phase
Alexis Kate Reyes Miranda	Staff/Assistant	12/19/2025	Audit Testing	1.7	Perform testing for the PA.REV-04 control related to the PCS Revenue process and Rollforward Phase. Day 2
Caroline Wyckoff	Manager	12/19/2025	Attend Meeting	0.3	Attend meeting with Courtney Carter (Modivcare, AMS Systems Administrator V) to obtain evidence live for the Visit Pay Rate report for key report testing.
Mitch Ridley	Manager	12/19/2025	Audit Testing	1.8	Reviewing additional sample and subsample support provided by management for PCS rollforward testing of the revenue and payroll processes, and assigning/claryfying with testers as needed. Day 1
Caitlyn Anne Clark	Senior	12/19/2025	Audit Testing	1.2	Addressing GDS testing queries from ITGC testing and coordinating follow up conversations with management to obtain additional pending support. Day 2
Katie Sawyer	Senior	12/19/2025	Audit Testing	1.3	Perform general review of test of effectiveness rollforward documentation for Revenue control REV-09.
Katie Sawyer	Senior	12/19/2025	Audit Testing	1.3	Perform general review of test of effectiveness rollforward documentation for Financial Reporting control FAR-03.
Trixie Yupano Villatura	Senior	12/19/2025	Audit Testing	7.3	Perform testing for PCS Revenue control, AM.FL.REV-04, related to Rollforward Phase. Day 2
Sean Knepper	Manager	12/19/2025	Audit Testing	0.8	Preparing materials for upcoming SOX steering Committee meeting
Ronita Das	Staff/Assistant	12/19/2025	Administrative	0.4	Sending a status email to Jaime L Moore, Caitlyn A Clarke, Carolyn Wyckoff and Kensington Knowling summarizing IT testing status for the week
Ronita Das	Staff/Assistant	12/19/2025	Audit Testing	8.1	Perform ITAC testing for the EXP 11a ITAC LCAD AWS Primary to LCAD AWS Replica Interface.
Luke Sirilan Mabale	Staff/Assistant	12/19/2025	Administrative	0.2	Prepare daily emails summarizing the overall status of Rollforward controls and updated K. Sawyer, S. Knepper, M. Ridley, JJ. Jacob, K.Desupida, M. Santos, T. Villatura, and M. Herrera
Kathy Desupida	Manager	12/19/2025	Audit Testing	3.8	Review testing for the FAR-03 control related to the Financial and Reporting process for Rollforward Phase
Kathy Desupida	Manager	12/19/2025	Audit Testing	2.5	Review testing for the NEPA.REV-08 control related to the Revenue process for Rollforward Phase
Bria Imari James	Staff/Assistant	12/19/2025	Audit Testing	2.0	Perform walkthrough control testing for ITAC, LCAD NEMT.SEC.UAR.SS.SEC-06.ITAC LCAD UAR Approval Workflow.
Kensington Nicole Knowling	Senior	12/19/2025	Audit Testing	2.1	Review of the Consolidated Key Report Listing to confirm alignment of review status with AuditBoard uploaded evidence and team work, status of evidence uploads within auditboard, walkthrough documentation across individuals, and alignment with communications to client and other audit teams.
Kensington Nicole Knowling	Senior	12/19/2025	Audit Testing	3.3	Review of the Software Development Life Cycle evidence previously obtained from the SOX team to confirm scoping of the Adjustment Table, Accounts Payable Close Dates, LogistiCAD (system) Cost of Goods Sold Data Load Summary, LogistiCAD (system) Cost of Goods Sold Data Load Summary - Historical are in scope for evaluation.
Jaime Moore	Manager	12/22/2025	Audit Testing	2.0	Perform general review of Rollforward testing for IT Manage Access control, Gitlab SEC-06
Jaime Moore	Manager	12/22/2025	Audit Testing	1.0	Perform general review of Rollforward testing for IT Manage Access control, HHAX SEC-04.
Trixie Yupano Villatura	Senior	12/22/2025	Audit Testing	7.9	Perform testing for PCS revenue control, PCS.REV-02, related to Rollforward Phase. Day 1
Bria Imari James	Staff/Assistant	12/22/2025	Audit Testing	2.0	Perform ITAC control testing over approval workflow control, LCAD_NEMT.SEC.UAR.SS.SEC-06.ITAC LCAD UAR Approval Workflow.
Kensington Nicole Knowling	Senior	12/22/2025	Audit Testing	0.5	Pulling evidence from Audit Board based upon follow-ups for key report testing on the LogistiCAD (system) IT Membership Eligibility Report.
Kensington Nicole Knowling	Senior	12/22/2025	Audit Testing	0.5	Pulling evidence from Audit Board based upon follow-ups for key report testing on the LogistiCAD (system) Monthly Cost Summary Report.
Mitch Ridley	Manager	12/23/2025	Audit Testing	2.7	Perform control review for PCS revenue control rollforward testing. Day 2
Trixie Yupano Villatura	Senior	12/23/2025	Audit Testing	2.7	Perform testing for PCS revenue control, PCS.REV-02, related to Rollforward Phase. Day 2
Kathy Desupida	Manager	12/23/2025	Audit Testing	3.4	Review testing for the SEPA.REV-08 control related to the Revenue process for Rollforward Phase
Kensington Nicole Knowling	Senior	12/23/2025	Audit Testing	0.8	Detailed review of key report testing for the RecVue (software management platform) Key Report.
Kensington Nicole Knowling	Senior	12/23/2025	Audit Testing	0.5	Review of key report testing for the Workday Financial - Supplier Invoices Key Report walkthrough.
Mitch Ridley	Manager	12/24/2025	Audit Testing	2.3	Perform control review for PCS payroll control rollforward testing. Day 2
Kensington Nicole Knowling	Senior	12/24/2025	Audit Testing	0.9	Review of key report testing for Payroll Hours by Caregiver Summary V2 (HHaEX financial system).
Kathy Desupida	Manager	12/26/2025	Audit Testing	4.6	Review testing for the REV-01 control related to the Revenue process for Rollforward Phase
			Total	2,014.7	

Total Fixed Fees Sought for Consulting Services During Fee Period: \$360,252.80

FAAS (Hourly)

Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Matthew Jihoon Kim	Staff/Assistant	9/22/2025	Accounting Assistance	Develop first draft of comprehensive engagement project plan outlining key phases and compliance considerations for bankruptcy and fresh start accounting.	2.3	\$350.00	\$805.00
Matthew Jihoon Kim	Staff/Assistant	9/23/2025	Accounting Assistance	Continuation of the comprehensive engagement project plan started on September 22nd.	1.8	\$350.00	\$630.00
Colin Harkrider	Manager	9/25/2025	Accounting Assistance	Manager review of client's court docket.	0.4	\$650.00	\$260.00
Colin Harkrider	Manager	9/29/2025	Accounting Assistance	Manager review of the Bankruptcy project plan & planning details.	0.6	\$650.00	\$390.00
Akash Kiran Bhalla	Partner/Principal	10/9/2025	Accounting Assistance	Meeting with Management to discuss the fresh start accounting needs. EY Attendees: A. Johnson, R. Citro, A. Bhalla, T. Caruso, C. Harkrider, N. Betz, R. Orcutt.	0.5	\$850.00	\$425.00
Thierry Caruso	Partner/Principal	10/9/2025	Accounting Assistance	Meeting with Management to discuss the fresh start accounting needs. EY Attendees: A. Johnson, R. Citro, A. Bhalla, T. Caruso, C. Harkrider, N. Betz, R. Orcutt.	0.5	\$850.00	\$425.00
Michelle Derrickson	Manager	10/10/2025	Accounting Assistance	Clean up of Bankruptcy project plan and update of Bankruptcy deliverables list to present to the client.	0.7	\$650.00	\$455.00
Michelle Derrickson	Manager	10/10/2025	Accounting Assistance	Review of the client's court docket to gather bankruptcy related documents.	0.9	\$650.00	\$585.00
Michelle Derrickson	Manager	10/13/2025	Accounting Assistance	First draft of breakout of the first amended plan of reorganization analysis.	1.5	\$650.00	\$975.00
Colin Harkrider	Manager	10/24/2025	Accounting Assistance	Internal meeting to discuss data request and work plan. EY Attendees: A. Johnson, C. Harkrider.	0.5	\$650.00	\$325.00
Akash Kiran Bhalla	Partner/Principal	10/24/2025	Accounting Assistance	Internal meeting to prepare for next week accounting meeting. EY Attendees: R. Citro, A. Bhalla, T. Caruso, C. Harkrider, K. Berger.	0.5	\$850.00	\$425.00
Thierry Caruso	Partner/Principal	10/24/2025	Accounting Assistance	Internal meeting to prepare for next week accounting meeting. EY Attendees: R. Citro, A. Bhalla, T. Caruso, C. Harkrider, K. Berger.	0.5	\$850.00	\$425.00
Colin Harkrider	Manager	10/24/2025	Accounting Assistance	Internal meeting to prepare for next week accounting meeting. EY Attendees: R. Citro, A. Bhalla, T. Caruso, C. Harkrider, K. Berger.	0.5	\$650.00	\$325.00
Thierry Caruso	Partner/Principal	10/27/2025	Accounting Assistance	Internal meeting to align on progress and topics to discuss on next client meeting for 10/28. EY Attendees: T. Caruso, M. Lazzeri, C. Harkrider.	0.5	\$850.00	\$425.00
Colin Harkrider	Manager	10/27/2025	Accounting Assistance	Internal meeting to align on progress and topics to discuss on next client meeting for 10/28. EY Attendees: T. Caruso, M. Lazzeri, C. Harkrider.	0.5	\$650.00	\$325.00
Matt Lazzeri	Partner/Principal	10/27/2025	Accounting Assistance	Internal meeting to align on progress and topics to discuss on next client meeting for 10/28. EY Attendees: T. Caruso, M. Lazzeri, C. Harkrider.	0.5	\$850.00	\$425.00
Thierry Caruso	Partner/Principal	10/28/2025	Accounting Assistance	Meeting with Management to discuss project timing, in scope accounting memos, high-level valuation Methodology, and to demonstrate the 4-column balance sheet tool. EY Attendees: T. Caruso, D. Urwiler, R. Citro, A. Johnson, C. Harkrider.	1.1	\$850.00	\$935.00
Colin Harkrider	Manager	10/28/2025	Accounting Assistance	Meeting with Management to discuss project timing, in scope accounting memos, high-level valuation Methodology, and to demonstrate the 4-column balance sheet tool. EY Attendees: T. Caruso, D. Urwiler, R. Citro, A. Johnson, C. Harkrider.	1.1	\$650.00	\$715.00
Thierry Caruso	Partner/Principal	10/29/2025	Accounting Assistance	Internal meeting to discuss project scope and deliverables. EY Attendees: T. Caruso, D. Urwiler, A. Johnson, M. Derrickson, and C. Harkrider	0.2	\$850.00	\$170.00
Colin Harkrider	Manager	10/29/2025	Accounting Assistance	Internal meeting to discuss project scope and deliverables. EY Attendees: T. Caruso, D. Urwiler, A. Johnson, M. Derrickson, and C. Harkrider	0.2	\$650.00	\$130.00
Michelle Derrickson	Manager	10/29/2025	Accounting Assistance	Internal meeting to discuss project scope and deliverables. EY Attendees: T. Caruso, D. Urwiler, A. Johnson, M. Derrickson, and C. Harkrider	0.2	\$650.00	\$130.00
Colin Harkrider	Manager	10/29/2025	Accounting Assistance	Internal meeting to discuss project scope, tax fresh start issues and update on status of other deliverables. EY Attendees: M. Lazzeri, and C. Harkrider	0.2	\$650.00	\$130.00
Matt Lazzeri	Partner/Principal	10/29/2025	Accounting Assistance	Internal meeting to discuss project scope, tax fresh start issues and update on status of other deliverables. EY Attendees: M. Lazzeri, and C. Harkrider	0.2	\$850.00	\$170.00
Colin Harkrider	Manager	11/3/2025	Accounting Assistance	First review of plan of reorganization, disclosure statements and court docket	2.1	\$650.00	\$1,365.00
Matthew Jihoon Kim	Staff/Assistant	11/3/2025	Accounting Assistance	Create repository for court docket files (plan of reorganization, disclosure statements, etc.)	1.1	\$350.00	\$385.00
Michelle Derrickson	Manager	11/4/2025	Accounting Assistance	Internal meeting to discuss the classes of claims associated with Plan of Reorganization scoping and deliverable expectations. EY Attendees: M. Derrickson, M. Kim	0.5	\$650.00	\$325.00
Thierry Caruso	Partner/Principal	11/4/2025	Accounting Assistance	Assistance with the initial preparation of required disclosures at emergence	0.4	\$850.00	\$340.00
Matthew Jihoon Kim	Staff/Assistant	11/4/2025	Accounting Assistance	Internal meeting to discuss the classes of claims associated with Plan of Reorganization scoping and deliverable expectations. EY Attendees: M. Derrickson, M. Kim	0.5	\$350.00	\$175.00

FAAS (Hourly)

Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Colin Harkrider	Manager	11/4/2025	Accounting Assistance	Manager review of plan of reorganization scoping document	1.1	\$650.00	\$715.00
Michelle Derrickson	Manager	11/4/2025	Accounting Assistance	Perform first review of claims analysis for the plan of reorganization scoping document.	1.4	\$650.00	\$910.00
Matthew Jihoon Kim	Staff/Assistant	11/4/2025	Accounting Assistance	Draft classes of claims analysis for Plan of Reorganization scoping	2.4	\$350.00	\$840.00
Colin Harkrider	Manager	11/5/2025	Accounting Assistance	Prepare for accounting deliverable and workday call with ModivCare	1.2	\$650.00	\$780.00
Thierry Caruso	Partner/Principal	11/6/2025	Accounting Assistance	Meeting with Management to discuss expectations regarding the level of collaboration for specific accounting deliverables related to the Bankruptcy. EY Attendees: T. Caruso, M. Derrickson, M. Kim	1.0	\$850.00	\$850.00
Michelle Derrickson	Manager	11/6/2025	Accounting Assistance	Meeting with Management to discuss expectations regarding the level of collaboration for specific accounting deliverables related to the Bankruptcy. EY Attendees: T. Caruso, M. Derrickson, M. Kim	1.0	\$650.00	\$650.00
Thierry Caruso	Partner/Principal	11/6/2025	Accounting Assistance	Internal meeting to discuss restructuring support opportunities to provide to ModivCare. EY Attendees: T. Caruso, M. Derrickson	0.6	\$850.00	\$510.00
Matthew Jihoon Kim	Staff/Assistant	11/6/2025	Accounting Assistance	Meeting with Management to discuss expectations regarding the level of collaboration for specific accounting deliverables related to the Bankruptcy. EY Attendees: T. Caruso, M. Derrickson, M. Kim	1.0	\$350.00	\$350.00
Michelle Derrickson	Manager	11/6/2025	Accounting Assistance	Draft scoping file including different bankruptcy workstreams with appropriate budget to present to ModivCare	0.9	\$650.00	\$585.00
Thierry Caruso	Partner/Principal	11/10/2025	Accounting Assistance	Meeting with Management to discuss the bankruptcy timeline and budget. EY Attendees: T. Caruso, M. Derrickson	0.5	\$850.00	\$425.00
Michelle Derrickson	Manager	11/10/2025	Accounting Assistance	Research and review of court docket in order to keep accounting repository updated with supporting documents.	1.6	\$650.00	\$1,040.00
Michelle Derrickson	Manager	11/10/2025	Accounting Assistance	Meeting with Management to discuss the bankruptcy timeline and budget. EY Attendees: T. Caruso, M. Derrickson	0.5	\$650.00	\$325.00
Michelle Derrickson	Manager	11/12/2025	Accounting Assistance	Meeting with Management to discuss the ModivCare claims reconciliation process, what FTT's role is in the process and how the EY restructuring team can help support in the future. EY Attendees: M. Derrickson, J. Fisher	0.8	\$650.00	\$487.50
Colin Harkrider	Manager	11/17/2025	Accounting Assistance	First day of review of Workday requirements, system needs and client requirements	1.4	\$650.00	\$910.00
Matthew Jihoon Kim	Staff/Assistant	11/17/2025	Accounting Assistance	Prepare reconciliation per bankruptcy time requirements for the firm's time tracking	1.7	\$350.00	\$595.00
Colin Harkrider	Manager	11/18/2025	Accounting Assistance	Second day of review of Workday requirements, system needs and client requirements	1.1	\$650.00	\$715.00
Michelle Derrickson	Manager	11/18/2025	Accounting Assistance	Internal meeting to discuss restructuring support opportunities to provide to ModivCare. EY Attendees: T. Caruso, M. Derrickson	0.6	\$650.00	\$390.00
Colin Harkrider	Manager	11/19/2025	Accounting Assistance	Meeting with Management to discuss the interplay of the Fresh Start deliverables with the Workday system, and assistance to be provided by EY related to the Workday system. EY Attendees: R. Erickson, A. Narkiewicz, M. Derrickson, A. Johnson, D. Urwiler, C. Harkrider	0.6	\$650.00	\$390.00
Michelle Derrickson	Manager	11/19/2025	Accounting Assistance	Meeting with Management to discuss the interplay of the Fresh Start deliverables with the Workday system, and assistance to be provided by EY related to the Workday system. EY Attendees: R. Erickson, A. Narkiewicz, M. Derrickson, A. Johnson, D. Urwiler, C. Harkrider	0.6	\$650.00	\$390.00
David Urwiler	Executive Director	11/19/2025	Accounting Assistance	Meeting with Management to discuss the interplay of the Fresh Start deliverables with the Workday system, and assistance to be provided by EY related to the Workday system. EY Attendees: R. Erickson, A. Narkiewicz, M. Derrickson, A. Johnson, D. Urwiler, C. Harkrider	0.6	\$800.00	\$480.00
Colin Harkrider	Manager	11/19/2025	Accounting Assistance	Meeting with Management to discuss valuation deliverable status, accounting deliverable status, and additional ModivCare needs. EY Attendees: A. Johnson, C. Harkrider, M Derrickson, T. Caruso, D. Urwiler, A. Gibbs, R. Citro, L. Kofoet, D. Delp, M. Kim	0.5	\$650.00	\$325.00
Michelle Derrickson	Manager	11/19/2025	Accounting Assistance	Meeting with Management to discuss valuation deliverable status, accounting deliverable status, and additional ModivCare needs. EY Attendees: A. Johnson, C. Harkrider, M Derrickson, T. Caruso, D. Urwiler, A. Gibbs, R. Citro, L. Kofoet, D. Delp, M. Kim	0.5	\$650.00	\$325.00
David Urwiler	Executive Director	11/19/2025	Accounting Assistance	Meeting with Management to discuss valuation deliverable status, accounting deliverable status, and additional ModivCare needs. EY Attendees: A. Johnson, C. Harkrider, M Derrickson, T. Caruso, D. Urwiler, A. Gibbs, R. Citro, L. Kofoet, D. Delp, M. Kim	0.5	\$800.00	\$400.00

FAAS (Hourly)

Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Colin Harkrider	Manager	11/19/2025	Accounting Assistance	First review of trial balance financial information in preparation for alignment of 4-column tool	1.6	\$650.00	\$1,040.00
Matthew Jihoon Kim	Staff/Assistant	11/19/2025	Accounting Assistance	Meeting with Management to discuss valuation deliverable status, accounting deliverable status, and additional ModivCare needs. EY Attendees: A. Johnson, C. Harkrider, M Derrickson, T. Caruso, D. Urwiler, A. Gibbs, R. Citro, L. Kofoet, D. Delp, M. Kim	0.5	\$350.00	\$175.00
Michelle Derrickson	Manager	11/19/2025	Accounting Assistance	First day review of Reorganization memo template	0.4	\$650.00	\$260.00
Thierry Caruso	Partner/Principal	11/20/2025	Accounting Assistance	Internal meeting between core FAAS team and the EY team supporting the fresh start accounting tool to discuss cross-teaming expectations for ModivCare. EY Attendees: T. Caruso, A. Long, C. Harkrider, M. Derrickson, S.Sarah, J. Fan, M. Kim	0.5	\$850.00	\$425.00
Colin Harkrider	Manager	11/20/2025	Accounting Assistance	Internal meeting between core FAAS team and the EY team supporting the fresh start accounting tool to discuss cross-teaming expectations for ModivCare. EY Attendees: T. Caruso, A. Long, C. Harkrider, M. Derrickson, S.Sarah, J. Fan, M. Kim	0.5	\$650.00	\$325.00
Michelle Derrickson	Manager	11/20/2025	Accounting Assistance	Internal meeting between core FAAS team and the EY team supporting the fresh start accounting tool to discuss cross-teaming expectations for ModivCare. EY Attendees: T. Caruso, A. Long, C. Harkrider, M. Derrickson, S.Sarah, J. Fan, M. Kim	0.5	\$650.00	\$325.00
Colin Harkrider	Manager	11/20/2025	Accounting Assistance	First review of disclosure statement plan supplement	1.4	\$650.00	\$910.00
Colin Harkrider	Manager	11/20/2025	Accounting Assistance	Prepare reorganization items documentation	1.3	\$650.00	\$845.00
Matthew Jihoon Kim	Staff/Assistant	11/20/2025	Accounting Assistance	Internal meeting between core FAAS team and the EY team supporting the fresh start accounting tool to discuss cross-teaming expectations for ModivCare. EY Attendees: T. Caruso, A. Long, C. Harkrider, M. Derrickson, S.Sarah, J. Fan, M. Kim	0.5	\$350.00	\$175.00
Colin Harkrider	Manager	11/21/2025	Accounting Assistance	First review of documentation of reorganization items	1.2	\$650.00	\$780.00
Colin Harkrider	Manager	11/21/2025	Accounting Assistance	First review of considerations related to workday and IT needs related to the bankruptcy	1.1	\$650.00	\$715.00
Michelle Derrickson	Manager	11/21/2025	Accounting Assistance	Compile and review all service line time submissions in order to comply with Bankruptcy court requirements	2.4	\$650.00	\$1,527.50
Colin Harkrider	Manager	11/24/2025	Accounting Assistance	First review of reorganization items memo template	2.2	\$650.00	\$1,430.00
Matthew Jihoon Kim	Staff/Assistant	11/24/2025	Accounting Assistance	Draft Liabilities Subject to Compromise memo template	1.8	\$350.00	\$630.00
Thierry Caruso	Partner/Principal	11/25/2025	Accounting Assistance	Meeting with Management to discuss valuation and fresh start accounting progress and needs. EY Attendees: A. Johnson, C. Harkrider, M Derrickson, T. Caruso, D. Urwiler, A. Gibbs, R. Citro, L. Kofoet, D. Delp, M. Kim	0.5	\$850.00	\$425.00
Thierry Caruso	Partner/Principal	11/25/2025	Accounting Assistance	Partner review of required disclosures at emergence	0.5	\$850.00	\$425.00
Colin Harkrider	Manager	11/25/2025	Accounting Assistance	Meeting with Management to discuss valuation and fresh start accounting progress and needs. EY Attendees: A. Johnson, C. Harkrider, M Derrickson, T. Caruso, D. Urwiler, A. Gibbs, R. Citro, L. Kofoet, D. Delp, M. Kim	0.5	\$650.00	\$325.00
Michelle Derrickson	Manager	11/25/2025	Accounting Assistance	Meeting with Management to discuss valuation and fresh start accounting progress and needs. EY Attendees: A. Johnson, C. Harkrider, M Derrickson, T. Caruso, D. Urwiler, A. Gibbs, R. Citro, L. Kofoet, D. Delp, M. Kim	0.5	\$650.00	\$325.00
David Urwiler	Executive Director	11/25/2025	Accounting Assistance	Meeting with Management to discuss valuation and fresh start accounting progress and needs. EY Attendees: A. Johnson, C. Harkrider, M Derrickson, T. Caruso, D. Urwiler, A. Gibbs, R. Citro, L. Kofoet, D. Delp, M. Kim	0.5	\$800.00	\$400.00
Colin Harkrider	Manager	11/25/2025	Accounting Assistance	First review of plan of reorganization supplemental schedules	2.1	\$650.00	\$1,365.00
Matthew Jihoon Kim	Staff/Assistant	11/25/2025	Accounting Assistance	Meeting with Management to discuss valuation and fresh start accounting progress and needs. EY Attendees: A. Johnson, C. Harkrider, M Derrickson, T. Caruso, D. Urwiler, A. Gibbs, R. Citro, L. Kofoet, D. Delp, M. Kim	0.5	\$350.00	\$175.00
Michelle Derrickson	Manager	11/25/2025	Accounting Assistance	Second day review of Reorganization memo template.	0.6	\$650.00	\$390.00
Colin Harkrider	Manager	11/26/2025	Accounting Assistance	First review of liabilities subject to compromise memo template	2.2	\$650.00	\$1,430.00
Matthew Jihoon Kim	Staff/Assistant	11/26/2025	Accounting Assistance	Draft Reorganization Items memo template	2.2	\$350.00	\$770.00
Colin Harkrider	Manager	12/1/2025	Accounting Assistance	Internal meeting to discuss the initial set-up of the EY fresh start accounting tool, functionality, and deliverable expectations. EY Attendees: C. Harkrider, M. Derrickson, M. Kim, S. Sarah, J. Fan, D. Urwiler	0.5	\$650.00	\$325.00

FAAS (Hourly)

Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Michelle Derrickson	Manager	12/1/2025	Accounting Assistance	Internal meeting to discuss the initial set-up of the EY fresh start accounting tool, functionality, and deliverable expectations. EY Attendees: C. Harkrider, M. Derrickson, M. Kim, S. Sarah, J. Fan, D. Urwiler	0.5	\$650.00	\$325.00
Sijo Sarah	Manager	12/1/2025	Accounting Assistance	Internal meeting to discuss the initial set-up of the EY fresh start accounting tool, functionality, and deliverable expectations. EY Attendees: C. Harkrider, M. Derrickson, M. Kim, S. Sarah, J. Fan, D. Urwiler	0.5	\$650.00	\$325.00
Jennifer Fan	Senior	12/1/2025	Accounting Assistance	Internal meeting to discuss the initial set-up of the EY fresh start accounting tool, functionality, and deliverable expectations. EY Attendees: C. Harkrider, M. Derrickson, M. Kim, S. Sarah, J. Fan, D. Urwiler	0.5	\$450.00	\$225.00
Matthew Jihoon Kim	Staff/Assistant	12/1/2025	Accounting Assistance	Internal meeting to discuss the initial set-up of the EY fresh start accounting tool, functionality, and deliverable expectations. EY Attendees: C. Harkrider, M. Derrickson, M. Kim, S. Sarah, J. Fan, D. Urwiler	0.5	\$350.00	\$175.00
David Urwiler	Executive Director	12/1/2025	Accounting Assistance	Internal meeting to discuss the initial set-up of the EY fresh start accounting tool, functionality, and deliverable expectations. EY Attendees: C. Harkrider, M. Derrickson, M. Kim, S. Sarah, J. Fan, D. Urwiler	0.5	\$800.00	\$400.00
Thierry Caruso	Partner/Principal	12/1/2025	Accounting Assistance	Assist with preliminary walkthrough of fresh start accounting tool materials	1.2	\$850.00	\$1,020.00
Thierry Caruso	Partner/Principal	12/4/2025	Accounting Assistance	Meeting with Management to discuss the valuation and fresh start accounting workstreams, status of deliverables, and additional bankruptcy assistance needed. EY Attendees: C. Harkrider, M. Derrickson, A. Johnson, D. Urwiler, T. Caruso, A. Gibbs, K. Berger, R. Citro, D. Delp, M. Kim	0.3	\$850.00	\$255.00
Colin Harkrider	Manager	12/4/2025	Accounting Assistance	Meeting with Management to discuss the valuation and fresh start accounting workstreams, status of deliverables, and additional bankruptcy assistance needed. EY Attendees: C. Harkrider, M. Derrickson, A. Johnson, D. Urwiler, T. Caruso, A. Gibbs, K. Berger, R. Citro, D. Delp, M. Kim	0.3	\$650.00	\$195.00
Michelle Derrickson	Manager	12/4/2025	Accounting Assistance	Meeting with Management to discuss the valuation and fresh start accounting workstreams, status of deliverables, and additional bankruptcy assistance needed. EY Attendees: C. Harkrider, M. Derrickson, A. Johnson, D. Urwiler, T. Caruso, A. Gibbs, K. Berger, R. Citro, D. Delp, M. Kim	0.3	\$650.00	\$195.00
Matthew Jihoon Kim	Staff/Assistant	12/4/2025	Accounting Assistance	Meeting with Management to discuss the valuation and fresh start accounting workstreams, status of deliverables, and additional bankruptcy assistance needed. EY Attendees: C. Harkrider, M. Derrickson, A. Johnson, D. Urwiler, T. Caruso, A. Gibbs, K. Berger, R. Citro, D. Delp, M. Kim	0.3	\$350.00	\$105.00
David Urwiler	Executive Director	12/4/2025	Accounting Assistance	Meeting with Management to discuss the valuation and fresh start accounting workstreams, status of deliverables, and additional bankruptcy assistance needed. EY Attendees: C. Harkrider, M. Derrickson, A. Johnson, D. Urwiler, T. Caruso, A. Gibbs, K. Berger, R. Citro, D. Delp, M. Kim	0.3	\$800.00	\$240.00
Colin Harkrider	Manager	12/4/2025	Accounting Assistance	Internal meeting to discuss the plan of reorganization status, claims process, and treatment for reconciliation. EY Attendees: C. Harkrider, M. Derrickson, M. Kim	0.4	\$650.00	\$260.00
Michelle Derrickson	Manager	12/4/2025	Accounting Assistance	Internal meeting to discuss the plan of reorganization status, claims process, and treatment for reconciliation. EY Attendees: C. Harkrider, M. Derrickson, M. Kim	0.4	\$650.00	\$260.00
Matthew Jihoon Kim	Staff/Assistant	12/4/2025	Accounting Assistance	Internal meeting to discuss the plan of reorganization status, claims process, and treatment for reconciliation. EY Attendees: C. Harkrider, M. Derrickson, M. Kim	0.4	\$350.00	\$140.00
Akash Kiran Bhalla	Partner/Principal	12/4/2025	Accounting Assistance	Internal meeting to discuss ModivCare's Bankruptcy proceedings, bankruptcy status, and engagement planning to abide by EY's quality and risk management expectations. EY Attendees: A. Bhalla, T. Caruso, C. Harkrider, M. Derrickson, M. Kim	0.4	\$850.00	\$340.00
Thierry Caruso	Partner/Principal	12/4/2025	Accounting Assistance	Internal meeting to discuss ModivCare's Bankruptcy proceedings, bankruptcy status, and engagement planning to abide by EY's quality and risk management expectations. EY Attendees: A. Bhalla, T. Caruso, C. Harkrider, M. Derrickson, M. Kim	0.4	\$850.00	\$340.00

FAAS (Hourly)

Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Colin Harkrider	Manager	12/4/2025	Accounting Assistance	Internal meeting to discuss ModivCare's Bankruptcy proceedings, bankruptcy status, and engagement planning to abide by EY's quality and risk management expectations. EY Attendees: A. Bhalla, T. Caruso, C. Harkrider, M. Derrickson, M. Kim	0.4	\$650.00	\$260.00
Michelle Derrickson	Manager	12/4/2025	Accounting Assistance	Internal meeting to discuss ModivCare's Bankruptcy proceedings, bankruptcy status, and engagement planning to abide by EY's quality and risk management expectations. EY Attendees: A. Bhalla, T. Caruso, C. Harkrider, M. Derrickson, M. Kim	0.4	\$650.00	\$260.00
Matthew Jihoon Kim	Staff/Assistant	12/4/2025	Accounting Assistance	Internal meeting to discuss ModivCare's Bankruptcy proceedings, bankruptcy status, and engagement planning to abide by EY's quality and risk management expectations. EY Attendees: A. Bhalla, T. Caruso, C. Harkrider, M. Derrickson, M. Kim	0.4	\$350.00	\$140.00
Thierry Caruso	Partner/Principal	12/4/2025	Accounting Assistance	Meeting with Management to discuss ModivCare's procedures for the reorganization items' classifications and the liabilities subject to compromise accounting procedures. EY Attendees: C. Harkrider, M Derrickson, T. Caruso, M. Kim	1.1	\$850.00	\$935.00
Colin Harkrider	Manager	12/4/2025	Accounting Assistance	Meeting with Management to discuss ModivCare's procedures for the reorganization items' classifications and the liabilities subject to compromise accounting procedures. EY Attendees: C. Harkrider, M Derrickson, T. Caruso, M. Kim	1.1	\$650.00	\$715.00
Michelle Derrickson	Manager	12/4/2025	Accounting Assistance	Meeting with Management to discuss ModivCare's procedures for the reorganization items' classifications and the liabilities subject to compromise accounting procedures. EY Attendees: C. Harkrider, M Derrickson, T. Caruso, M. Kim	1.1	\$650.00	\$715.00
Matthew Jihoon Kim	Staff/Assistant	12/4/2025	Accounting Assistance	Meeting with Management to discuss ModivCare's procedures for the reorganization items' classifications and the liabilities subject to compromise accounting procedures. EY Attendees: C. Harkrider, M Derrickson, T. Caruso, M. Kim	1.1	\$350.00	\$385.00
Sijo Sarah	Manager	12/4/2025	Accounting Assistance	Fresh start accounting tool setup and review of input files	1.5	\$650.00	\$975.00
Thierry Caruso	Partner/Principal	12/5/2025	Accounting Assistance	Assist with claims reconciliation guidance and procedures	1.2	\$850.00	\$1,020.00
Colin Harkrider	Manager	12/5/2025	Accounting Assistance	Manager review of claims reconciliation files provided by client	1.4	\$650.00	\$910.00
Colin Harkrider	Manager	12/5/2025	Accounting Assistance	Manager review of bankruptcy status slide materials	0.4	\$650.00	\$260.00
Colin Harkrider	Manager	12/5/2025	Accounting Assistance	Development and review of Workday project materials	1.3	\$650.00	\$845.00
Colin Harkrider	Manager	12/5/2025	Accounting Assistance	Review of fresh start accounting tool materials	0.6	\$650.00	\$390.00
Colin Harkrider	Manager	12/5/2025	Accounting Assistance	Plan of Reorganization scoping preparation assistance and preliminary review	2.1	\$650.00	\$1,365.00
Jennifer Fan	Senior	12/5/2025	Accounting Assistance	Prepare the initial trial balance for the fresh start accounting tool day 1 upload template, including create a customized Alteryx workflow to standardize the reporting, analyze the chart of accounts and financial statement line item tagging	3.2	\$450.00	\$1,440.00
Jennifer Fan	Senior	12/5/2025	Accounting Assistance	Review the input files from the fresh start accounting tool and engagement background	0.8	\$450.00	\$360.00
Michelle Derrickson	Manager	12/6/2025	Accounting Assistance	Review of open comments in the day 1 input file from the fresh start accounting tool	2.2	\$650.00	\$1,430.00
Colin Harkrider	Manager	12/8/2025	Accounting Assistance	Internal meeting to discuss progress for the EY fresh start accounting tool in regard to ModivCare, mapping issues, next deliverable expectations. EY Attendees: C. Harkrider, M. Derrickson, M. Kim, S. Sarah, J. Fan, M. Maguire, D. Urwiler	0.5	\$650.00	\$325.00
Michelle Derrickson	Manager	12/8/2025	Accounting Assistance	Internal meeting to discuss progress for the EY fresh start accounting tool in regard to ModivCare, mapping issues, next deliverable expectations. EY Attendees: C. Harkrider, M. Derrickson, M. Kim, S. Sarah, J. Fan, M. Maguire, D. Urwiler	0.5	\$650.00	\$325.00
Matthew Jihoon Kim	Staff/Assistant	12/8/2025	Accounting Assistance	Internal meeting to discuss progress for the EY fresh start accounting tool in regard to ModivCare, mapping issues, next deliverable expectations. EY Attendees: C. Harkrider, M. Derrickson, M. Kim, S. Sarah, J. Fan, M. Maguire, D. Urwiler	0.5	\$350.00	\$175.00
Sijo Sarah	Manager	12/8/2025	Accounting Assistance	Internal meeting to discuss progress for the EY fresh start accounting tool in regard to ModivCare, mapping issues, next deliverable expectations. EY Attendees: C. Harkrider, M. Derrickson, M. Kim, S. Sarah, J. Fan, M. Maguire, D. Urwiler	0.5	\$650.00	\$325.00
Jennifer Fan	Senior	12/8/2025	Accounting Assistance	Internal meeting to discuss progress for the EY fresh start accounting tool in regard to ModivCare, mapping issues, next deliverable expectations. EY Attendees: C. Harkrider, M. Derrickson, M. Kim, S. Sarah, J. Fan, M. Maguire, D. Urwiler	0.5	\$450.00	\$225.00

FAAS (Hourly)

Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Mary Maguire	Senior	12/8/2025	Accounting Assistance	Internal meeting to discuss progress for the EY fresh start accounting tool in regard to ModivCare, mapping issues, next deliverable expectations. EY Attendees: C. Harkrider, M. Derrickson, M. Kim, S. Sarah, J. Fan, M. Maguire, D. Urwiler	0.5	\$450.00	\$225.00
David Urwiler	Executive Director	12/8/2025	Accounting Assistance	Internal meeting to discuss progress for the EY fresh start accounting tool in regard to ModivCare, mapping issues, next deliverable expectations. EY Attendees: C. Harkrider, M. Derrickson, M. Kim, S. Sarah, J. Fan, M. Maguire, D. Urwiler	0.5	\$800.00	\$400.00
Sijo Sarah	Manager	12/8/2025	Accounting Assistance	Analyzing financial statement line item mappings and trial balance general ledger accounts and preparation of day 1 upload template	1.0	\$650.00	\$650.00
Michelle Derrickson	Manager	12/8/2025	Accounting Assistance	Research for claims reconciliation guidance	1.2	\$650.00	\$780.00
Mary Maguire	Senior	12/8/2025	Accounting Assistance	Fresh start accounting tool data preparation and validations	2.0	\$450.00	\$900.00
Thierry Caruso	Partner/Principal	12/9/2025	Accounting Assistance	Internal meeting to discuss functionality, roles and responsibilities for each EY team in regard to the efficiency of the fresh start accounting tool. EY Attendees: C. Harkrider, M. Derrickson, M. Kim, S. Sarah, A. Johnson, T. Caruso, A. Cannon, D. Urwiler	0.3	\$850.00	\$255.00
Colin Harkrider	Manager	12/9/2025	Accounting Assistance	Internal meeting to discuss functionality, roles and responsibilities for each EY team in regard to the efficiency of the fresh start accounting tool. EY Attendees: C. Harkrider, M. Derrickson, M. Kim, S. Sarah, A. Johnson, T. Caruso, A. Cannon, D. Urwiler	0.3	\$650.00	\$195.00
Michelle Derrickson	Manager	12/9/2025	Accounting Assistance	Internal meeting to discuss functionality, roles and responsibilities for each EY team in regard to the efficiency of the fresh start accounting tool. EY Attendees: C. Harkrider, M. Derrickson, M. Kim, S. Sarah, A. Johnson, T. Caruso, A. Cannon, D. Urwiler	0.3	\$650.00	\$195.00
Matthew Jihoon Kim	Staff/Assistant	12/9/2025	Accounting Assistance	Internal meeting to discuss functionality, roles and responsibilities for each EY team in regard to the efficiency of the fresh start accounting tool. EY Attendees: C. Harkrider, M. Derrickson, M. Kim, S. Sarah, A. Johnson, T. Caruso, A. Cannon, D. Urwiler	0.3	\$350.00	\$105.00
David Urwiler	Executive Director	12/9/2025	Accounting Assistance	Internal meeting to discuss functionality, roles and responsibilities for each EY team in regard to the efficiency of the fresh start accounting tool. EY Attendees: C. Harkrider, M. Derrickson, M. Kim, S. Sarah, A. Johnson, T. Caruso, A. Cannon, D. Urwiler	0.3	\$800.00	\$240.00
Sijo Sarah	Manager	12/9/2025	Accounting Assistance	Internal meeting to discuss functionality, roles and responsibilities for each EY team in regard to the efficiency of the fresh start accounting tool. EY Attendees: C. Harkrider, M. Derrickson, M. Kim, S. Sarah, A. Johnson, T. Caruso, A. Cannon, D. Urwiler	0.3	\$650.00	\$195.00
Michelle Derrickson	Manager	12/9/2025	Accounting Assistance	Internal meeting to discuss classes of claims and walkthrough for the plan of reorganization analysis. EY Attendees: M. Derrickson, M. Kim	0.4	\$650.00	\$260.00
Matthew Jihoon Kim	Staff/Assistant	12/9/2025	Accounting Assistance	Internal meeting to discuss classes of claims and walkthrough for the plan of reorganization analysis. EY Attendees: M. Derrickson, M. Kim	0.4	\$350.00	\$140.00
Thierry Caruso	Partner/Principal	12/9/2025	Accounting Assistance	Internal meeting to discuss next steps on the bankruptcy deliverables and timeline. EY Attendees: C. Harkrider, M. Kim, T. Caruso	0.3	\$850.00	\$255.00
Colin Harkrider	Manager	12/9/2025	Accounting Assistance	Internal meeting to discuss next steps on the bankruptcy deliverables and timeline. EY Attendees: C. Harkrider, M. Kim, T. Caruso	0.3	\$650.00	\$195.00
Matthew Jihoon Kim	Staff/Assistant	12/9/2025	Accounting Assistance	Internal meeting to discuss next steps on the bankruptcy deliverables and timeline. EY Attendees: C. Harkrider, M. Kim, T. Caruso	0.3	\$350.00	\$105.00
David Urwiler	Executive Director	12/9/2025	Accounting Assistance	Fresh start accounting tool mock #1 report review	0.4	\$800.00	\$320.00
Michelle Derrickson	Manager	12/9/2025	Accounting Assistance	Analyze and reconcile open items in the day 1 input file from the fresh start accounting tool in order to follow up with Management	2.3	\$650.00	\$1,495.00
Matthew Jihoon Kim	Staff/Assistant	12/9/2025	Accounting Assistance	Day 1 - prepare plan of reorganization scoping analysis draft	2.0	\$350.00	\$700.00
Thierry Caruso	Partner/Principal	12/10/2025	Accounting Assistance	Internal meeting to discuss status for reorganization items memo and the liabilities subject to compromise memo. EY Attendees: M. Derrickson, M. Kim, T. Caruso	0.3	\$850.00	\$255.00
Michelle Derrickson	Manager	12/10/2025	Accounting Assistance	Internal meeting to discuss status for reorganization items memo and the liabilities subject to compromise memo. EY Attendees: M. Derrickson, M. Kim, T. Caruso	0.3	\$650.00	\$195.00
Matthew Jihoon Kim	Staff/Assistant	12/10/2025	Accounting Assistance	Internal meeting to discuss status for reorganization items memo and the liabilities subject to compromise memo. EY Attendees: M. Derrickson, M. Kim, T. Caruso	0.3	\$350.00	\$105.00
Michelle Derrickson	Manager	12/10/2025	Accounting Assistance	Review of fresh start accounting tool day 1 upload template with updated data	2.1	\$650.00	\$1,365.00

FAAS (Hourly)

Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Matthew Jihoon Kim	Staff/Assistant	12/10/2025	Accounting Assistance	Day 2 - prepare plan of reorganization scoping analysis draft and add claims reconciliation analysis	1.3	\$350.00	\$455.00
Jennifer Fan	Senior	12/10/2025	Accounting Assistance	Prepare fresh start accounting tool trial balance data, deep dive into financial statement line item tagging and trial balance general ledger accounts	2.1	\$450.00	\$945.00
Jennifer Fan	Senior	12/10/2025	Accounting Assistance	Senior review of the day 1 input template.	0.6	\$450.00	\$270.00
Jennifer Fan	Senior	12/10/2025	Accounting Assistance	Deep dive into the fresh start accounting tool function to adapt to ModivCare's financial reporting needs	1.6	\$450.00	\$720.00
Colin Harkrider	Manager	12/11/2025	Accounting Assistance	Meeting with Management to discuss valuation and accounting deliverable status updates including the reorganization items memo, liabilities subject to compromise memo, and the WorkDay amendment. EY Attendees: C. Harkrider, M Derrickson, M. Kim, A. Johnson, D. Urwiler, A. Gibbs, K. Berger, L. Kofoet, R. Whitmire, D. Delp, M. Kim	0.5	\$650.00	\$325.00
Michelle Derrickson	Manager	12/11/2025	Accounting Assistance	Meeting with Management to discuss valuation and accounting deliverable status updates including the reorganization items memo, liabilities subject to compromise memo, and the WorkDay amendment. EY Attendees: C. Harkrider, M Derrickson, M. Kim, A. Johnson, D. Urwiler, A. Gibbs, K. Berger, L. Kofoet, R. Whitmire, D. Delp, M. Kim	0.5	\$650.00	\$325.00
Matthew Jihoon Kim	Staff/Assistant	12/11/2025	Accounting Assistance	Meeting with Management to discuss valuation and accounting deliverable status updates including the reorganization items memo, liabilities subject to compromise memo, and the WorkDay amendment. EY Attendees: C. Harkrider, M Derrickson, M. Kim, A. Johnson, D. Urwiler, A. Gibbs, K. Berger, L. Kofoet, R. Whitmire, D. Delp, M. Kim	0.5	\$350.00	\$175.00
David Urwiler	Executive Director	12/11/2025	Accounting Assistance	Meeting with Management to discuss valuation and accounting deliverable status updates including the reorganization items memo, liabilities subject to compromise memo, and the WorkDay amendment. EY Attendees: C. Harkrider, M Derrickson, M. Kim, A. Johnson, D. Urwiler, A. Gibbs, K. Berger, L. Kofoet, R. Whitmire, D. Delp, M. Kim	0.5	\$800.00	\$400.00
Michelle Derrickson	Manager	12/11/2025	Accounting Assistance	Preliminary review of plan of reorganization claims analysis	3.3	\$650.00	\$2,145.00
Matthew Jihoon Kim	Staff/Assistant	12/11/2025	Accounting Assistance	Day 1 - prepare the initial draft of the reorganization items and liabilities subject to compromise memo	2.1	\$350.00	\$735.00
Colin Harkrider	Manager	12/12/2025	Accounting Assistance	First day of Manager review of the reorganization items and liabilities subject to compromise memo	1.8	\$650.00	\$1,170.00
Colin Harkrider	Manager	12/12/2025	Accounting Assistance	Review of business segment rationalization related to the bankruptcy	1.8	\$650.00	\$1,170.00
Colin Harkrider	Manager	12/12/2025	Accounting Assistance	Fresh start accounting tool mock #1 report review, troubleshooting, including trial balance/chart of accounts alignment	3.2	\$650.00	\$2,080.00
Michelle Derrickson	Manager	12/12/2025	Accounting Assistance	Prepare budget for ModivCare splitting projects, deliverables and additional timeline details	0.3	\$650.00	\$195.00
Matthew Jihoon Kim	Staff/Assistant	12/12/2025	Accounting Assistance	Day 2 - continue to research and prepare the initial draft of the reorganization items and liabilities subject to compromise memo	1.5	\$350.00	\$525.00
Thierry Caruso	Partner/Principal	12/15/2025	Accounting Assistance	Internal meeting to discuss next steps on the reorganization items memo, liabilities subject to compromise memo, and the WorkDay amendment. EY Attendees: C. Harkrider, M. Kim, T. Caruso, M. Derrickson, S. Sarah	0.4	\$850.00	\$340.00
Colin Harkrider	Manager	12/15/2025	Accounting Assistance	Internal meeting to discuss next steps on the reorganization items memo, liabilities subject to compromise memo, and the WorkDay amendment. EY Attendees: C. Harkrider, M. Kim, T. Caruso, M. Derrickson, S. Sarah	0.4	\$650.00	\$260.00
Michelle Derrickson	Manager	12/15/2025	Accounting Assistance	Internal meeting to discuss next steps on the reorganization items memo, liabilities subject to compromise memo, and the WorkDay amendment. EY Attendees: C. Harkrider, M. Kim, T. Caruso, M. Derrickson, S. Sarah	0.4	\$650.00	\$260.00
Matthew Jihoon Kim	Staff/Assistant	12/15/2025	Accounting Assistance	Internal meeting to discuss next steps on the reorganization items memo, liabilities subject to compromise memo, and the WorkDay amendment. EY Attendees: C. Harkrider, M. Kim, T. Caruso, M. Derrickson, S. Sarah	0.4	\$350.00	\$140.00
Sijo Sarah	Manager	12/15/2025	Accounting Assistance	Internal meeting to discuss next steps on the reorganization items memo, liabilities subject to compromise memo, and the WorkDay amendment. EY Attendees: C. Harkrider, M. Kim, T. Caruso, M. Derrickson, S. Sarah	0.4	\$650.00	\$260.00

FAAS (Hourly)

Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Thierry Caruso	Partner/Principal	12/15/2025	Accounting Assistance	Set expectations with team for the reorganization items and liabilities subject to compromise memo	1.3	\$850.00	\$1,105.00
Michelle Derrickson	Manager	12/15/2025	Accounting Assistance	Preliminary review of reorganization items memo draft	3.8	\$650.00	\$2,470.00
Matthew Jihoon Kim	Staff/Assistant	12/15/2025	Accounting Assistance	Day 3 - continue to prepare plan of reorganization scoping analysis draft and add claims reconciliation analysis (extensive process)	4.2	\$350.00	\$1,470.00
Matthew Jihoon Kim	Staff/Assistant	12/15/2025	Accounting Assistance	Day 3 - continue to draft the reorganization items and liabilities subject to compromise memo	2.0	\$350.00	\$700.00
Michelle Derrickson	Manager	12/16/2025	Accounting Assistance	Internal meeting to discuss accounting staffing for ModivCare, and knowledge transfer for items related to the transition of the accounting deliverables in the bankruptcy pipeline. EY Attendees: M. Kim, M. Derrickson, A. Perez, A. Hernandez	0.3	\$650.00	\$195.00
Matthew Jihoon Kim	Staff/Assistant	12/16/2025	Accounting Assistance	Internal meeting to discuss accounting staffing for ModivCare, and knowledge transfer for items related to the transition of the accounting deliverables in the bankruptcy pipeline. EY Attendees: M. Kim, M. Derrickson, A. Perez, A. Hernandez	0.3	\$350.00	\$105.00
Colin Harkrider	Manager	12/16/2025	Accounting Assistance	Internal meeting to discuss the plan of reorganization article IV analysis. EY Attendees: M. Derrickson, M. Kim, C. Harkrider	0.5	\$650.00	\$325.00
Michelle Derrickson	Manager	12/16/2025	Accounting Assistance	Internal meeting to discuss the plan of reorganization article IV analysis. EY Attendees: M. Derrickson, M. Kim, C. Harkrider	0.5	\$650.00	\$325.00
Matthew Jihoon Kim	Staff/Assistant	12/16/2025	Accounting Assistance	Internal meeting to discuss the plan of reorganization article IV analysis. EY Attendees: M. Derrickson, M. Kim, C. Harkrider	0.5	\$350.00	\$175.00
Colin Harkrider	Manager	12/16/2025	Accounting Assistance	Second day of Manager review of the reorganization items and liabilities subject to compromise memo	2.2	\$650.00	\$1,430.00
Michelle Derrickson	Manager	12/16/2025	Accounting Assistance	Preliminary review of liabilities subject to compromise memo draft	2.3	\$650.00	\$1,495.00
Matthew Jihoon Kim	Staff/Assistant	12/16/2025	Accounting Assistance	Day 4 - continue to prepare plan of reorganization scoping analysis draft and add claims reconciliation analysis (extensive process)	2.9	\$350.00	\$1,015.00
Matthew Jihoon Kim	Staff/Assistant	12/16/2025	Accounting Assistance	Day 4 - continue to draft the reorganization items and liabilities subject to compromise memo (extensive memo)	2.6	\$350.00	\$910.00
Thierry Caruso	Partner/Principal	12/17/2025	Accounting Assistance	Meeting with Management to discuss valuation and accounting deliverable status updates. EY Attendees: C. Harkrider, M Derrickson, M. Kim, A. Johnson, D. Urwiler, A. Gibbs, K. Berger, L. Kofoet, R. Whitmire, D. Delp, M. Kim	0.4	\$850.00	\$340.00
Colin Harkrider	Manager	12/17/2025	Accounting Assistance	Meeting with Management to discuss valuation and accounting deliverable status updates. EY Attendees: C. Harkrider, M Derrickson, M. Kim, A. Johnson, D. Urwiler, A. Gibbs, K. Berger, L. Kofoet, R. Whitmire, D. Delp, M. Kim	0.4	\$650.00	\$260.00
Michelle Derrickson	Manager	12/17/2025	Accounting Assistance	Meeting with Management to discuss valuation and accounting deliverable status updates. EY Attendees: C. Harkrider, M Derrickson, M. Kim, A. Johnson, D. Urwiler, A. Gibbs, K. Berger, L. Kofoet, R. Whitmire, D. Delp, M. Kim	0.4	\$650.00	\$260.00
Matthew Jihoon Kim	Staff/Assistant	12/17/2025	Accounting Assistance	Meeting with Management to discuss valuation and accounting deliverable status updates. EY Attendees: C. Harkrider, M Derrickson, M. Kim, A. Johnson, D. Urwiler, A. Gibbs, K. Berger, L. Kofoet, R. Whitmire, D. Delp, M. Kim	0.4	\$350.00	\$140.00
Michelle Derrickson	Manager	12/17/2025	Accounting Assistance	Internal meeting to discuss the reorganization items analysis and address review comments. EY Attendees: M. Derrickson, M. Kim	0.3	\$650.00	\$195.00
Matthew Jihoon Kim	Staff/Assistant	12/17/2025	Accounting Assistance	Internal meeting to discuss the reorganization items analysis and address review comments. EY Attendees: M. Derrickson, M. Kim	0.3	\$350.00	\$105.00
Thierry Caruso	Partner/Principal	12/17/2025	Accounting Assistance	Meeting with Management to discuss valuation and accounting deliverable status updates. EY Attendees: C. Harkrider, M Derrickson, M. Kim, A. Johnson, T. Caruso, S. Henry	0.5	\$850.00	\$425.00
Colin Harkrider	Manager	12/17/2025	Accounting Assistance	Meeting with Management to discuss valuation and accounting deliverable status updates. EY Attendees: C. Harkrider, M Derrickson, M. Kim, A. Johnson, T. Caruso, S. Henry	0.5	\$650.00	\$325.00
Michelle Derrickson	Manager	12/17/2025	Accounting Assistance	Meeting with Management to discuss valuation and accounting deliverable status updates. EY Attendees: C. Harkrider, M Derrickson, M. Kim, A. Johnson, T. Caruso, S. Henry	0.5	\$650.00	\$325.00
Matthew Jihoon Kim	Staff/Assistant	12/17/2025	Accounting Assistance	Meeting with Management to discuss valuation and accounting deliverable status updates. EY Attendees: C. Harkrider, M Derrickson, M. Kim, A. Johnson, T. Caruso, S. Henry	0.5	\$350.00	\$175.00

FAAS (Hourly)

Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Shannon Henry	Partner/Principal	12/17/2025	Accounting Assistance	Meeting with Management to discuss valuation and accounting deliverable status updates. EY Attendees: C. Harkrider, M Derrickson, M. Kim, A. Johnson, T. Caruso, S. Henry	0.5	\$850.00	\$425.00
Thierry Caruso	Partner/Principal	12/17/2025	Accounting Assistance	Review of budget for the bankruptcy per Management's request	1.4	\$850.00	\$1,190.00
Colin Harkrider	Manager	12/17/2025	Accounting Assistance	Third day of Manager review of the reorganization items and liabilities subject to compromise memo	3.9	\$650.00	\$2,535.00
Sijo Sarah	Manager	12/17/2025	Accounting Assistance	Prepare day 1 upload templates using the updated trial balance data and financial statement line item mappings, creation of mock data and running the fresh start accounting tool to ensure the workflow is executing as expecting and generating the right results	2.4	\$650.00	\$1,560.00
Michelle Derrickson	Manager	12/17/2025	Accounting Assistance	Day 1 - clean up and combine the reorganization items and liabilities subject to compromise memo into one document as per Management request	3.2	\$650.00	\$2,080.00
Matthew Jihoon Kim	Staff/Assistant	12/17/2025	Accounting Assistance	Day 5 - continue to draft the reorganization items and liabilities subject to compromise memo (extensive memo)	4.9	\$350.00	\$1,715.00
Matthew Jihoon Kim	Staff/Assistant	12/17/2025	Accounting Assistance	Research bankruptcy guidance to add background to reorganization items memo	0.4	\$350.00	\$140.00
Jennifer Fan	Senior	12/17/2025	Accounting Assistance	Prepare the updated trial balance for the fresh start accounting tool day 1 upload template including set up the pipeline for ModivCare on the Azure server	2.9	\$450.00	\$1,305.00
Michelle Derrickson	Manager	12/18/2025	Accounting Assistance	Internal meeting to discuss the procedures for mock data processing and addressing comments for the fresh start accounting tool output. EY Attendees: M. Derrickson, M. Kim, S. Sarah	0.3	\$650.00	\$195.00
Matthew Jihoon Kim	Staff/Assistant	12/18/2025	Accounting Assistance	Internal meeting to discuss the procedures for mock data processing and addressing comments for the fresh start accounting tool output. EY Attendees: M. Derrickson, M. Kim, S. Sarah	0.3	\$350.00	\$105.00
Sijo Sarah	Manager	12/18/2025	Accounting Assistance	Internal meeting to discuss the procedures for mock data processing and addressing comments for the fresh start accounting tool output. EY Attendees: M. Derrickson, M. Kim, S. Sarah	0.3	\$650.00	\$195.00
Michelle Derrickson	Manager	12/18/2025	Accounting Assistance	Meeting with Management to discuss the new legal entity structure and how that will affect the tax work to be performed in the bankruptcy. EY Attendees: M Derrickson, A. Johnson, M. Lazzeri, R. Roman, K. Berger, A. Cannon, D. Delp	1.0	\$650.00	\$650.00
Thierry Caruso	Partner/Principal	12/18/2025	Accounting Assistance	Internal meeting to discuss tax impacts and concerns related to the convenience date usage. EY Attendees: T. Caruso, C. Harkrider, D. Weintraub, M. Lazzeri, A. Johnson	0.5	\$850.00	\$425.00
Colin Harkrider	Manager	12/18/2025	Accounting Assistance	Internal meeting to discuss tax impacts and concerns related to the convenience date usage. EY Attendees: T. Caruso, C. Harkrider, D. Weintraub, M. Lazzeri, A. Johnson	0.5	\$650.00	\$325.00
David Weintraub	Partner/Principal	12/18/2025	Accounting Assistance	Internal meeting to discuss tax impacts and concerns related to the convenience date usage. EY Attendees: T. Caruso, C. Harkrider, D. Weintraub, M. Lazzeri, A. Johnson	0.5	\$850.00	\$425.00
Matt Lazzeri	Partner/Principal	12/18/2025	Accounting Assistance	Internal meeting to discuss tax impacts and concerns related to the convenience date usage. EY Attendees: T. Caruso, C. Harkrider, D. Weintraub, M. Lazzeri, A. Johnson	0.5	\$850.00	\$425.00
Thierry Caruso	Partner/Principal	12/18/2025	Accounting Assistance	First day of Partner review of the reorganization items and liabilities subject to compromise memo	0.5	\$850.00	\$425.00
Sijo Sarah	Manager	12/18/2025	Accounting Assistance	Upload template with mock adjusting entries and running the fresh start accounting tool including preparation of output files	3.1	\$650.00	\$2,015.00
Michelle Derrickson	Manager	12/18/2025	Accounting Assistance	Day 2 - continue to clean up and combine the reorganization items and liabilities subject to compromise memo	3.5	\$650.00	\$2,275.00
Matthew Jihoon Kim	Staff/Assistant	12/18/2025	Accounting Assistance	Day 5 - continue to prepare plan of reorganization scoping analysis draft and add claims reconciliation analysis (extensive process)	2.5	\$350.00	\$875.00
Matthew Jihoon Kim	Staff/Assistant	12/18/2025	Accounting Assistance	Day 6 - continue to draft the reorganization items and liabilities subject to compromise memo (extensive memo)	1.0	\$350.00	\$350.00
Akash Kiran Bhalla	Partner/Principal	12/19/2025	Accounting Assistance	Internal meeting to discuss the quality and risk management review for the reorganization items and liabilities subject to compromise memo. EY Attendees: M. Derrickson, M. Kim, C. Harkrider, A. Bhalla	0.3	\$850.00	\$255.00
Colin Harkrider	Manager	12/19/2025	Accounting Assistance	Internal meeting to discuss the quality and risk management review for the reorganization items and liabilities subject to compromise memo. EY Attendees: M. Derrickson, M. Kim, C. Harkrider, A. Bhalla	0.3	\$650.00	\$195.00

FAAS (Hourly)

Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Michelle Derrickson	Manager	12/19/2025	Accounting Assistance	Internal meeting to discuss the quality and risk management review for the reorganization items and liabilities subject to compromise memo. EY Attendees: M. Derrickson, M. Kim, C. Harkrider, A. Bhalla	0.3	\$650.00	\$195.00
Matthew Jihoon Kim	Staff/Assistant	12/19/2025	Accounting Assistance	Internal meeting to discuss the quality and risk management review for the reorganization items and liabilities subject to compromise memo. EY Attendees: M. Derrickson, M. Kim, C. Harkrider, A. Bhalla	0.3	\$350.00	\$105.00
Colin Harkrider	Manager	12/19/2025	Accounting Assistance	Internal meeting to discuss the requirement of completeness check of court docket files. EY Attendees: M. Derrickson, M. Kim, C. Harkrider	0.5	\$650.00	\$325.00
Michelle Derrickson	Manager	12/19/2025	Accounting Assistance	Internal meeting to discuss the requirement of completeness check of court docket files. EY Attendees: M. Derrickson, M. Kim, C. Harkrider	0.5	\$650.00	\$325.00
Matthew Jihoon Kim	Staff/Assistant	12/19/2025	Accounting Assistance	Internal meeting to discuss the requirement of completeness check of court docket files. EY Attendees: M. Derrickson, M. Kim, C. Harkrider	0.5	\$350.00	\$175.00
Michelle Derrickson	Manager	12/19/2025	Accounting Assistance	Internal meeting to discuss the fresh start accounting tool report and reconciliation items. EY Attendees: M. Derrickson, M. Kim	0.3	\$650.00	\$195.00
Matthew Jihoon Kim	Staff/Assistant	12/19/2025	Accounting Assistance	Internal meeting to discuss the fresh start accounting tool report and reconciliation items. EY Attendees: M. Derrickson, M. Kim	0.3	\$350.00	\$105.00
Thierry Caruso	Partner/Principal	12/19/2025	Accounting Assistance	Meeting with management to align on Workday configuration objectives related to their bankruptcy proceedings. EY Attendees: R. Erickson, C. Harkrider, D. Urwiler, T. Caruso	1.0	\$850.00	\$850.00
Colin Harkrider	Manager	12/19/2025	Accounting Assistance	Meeting with management to align on Workday configuration objectives related to their bankruptcy proceedings. EY Attendees: R. Erickson, C. Harkrider, D. Urwiler, T. Caruso	1.0	\$650.00	\$650.00
Ilya Zharov	Senior Manager	12/19/2025	Accounting Assistance	Meeting with management to align on Workday configuration objectives related to their bankruptcy proceedings. EY Attendees: R. Erickson, C. Harkrider, D. Urwiler, T. Caruso	1.0	\$750.00	\$750.00
Colin Harkrider	Manager	12/19/2025	Accounting Assistance	Internal meeting to discuss WorkDay procedures and support for ModivCare. EY Attendees: C. Harkrider, D. Urwiler, R. Erickson	1.0	\$650.00	\$650.00
David Urwiler	Executive Director	12/19/2025	Accounting Assistance	Internal meeting to discuss WorkDay procedures and support for ModivCare. EY Attendees: C. Harkrider, D. Urwiler, R. Erickson	1.0	\$800.00	\$800.00
Thierry Caruso	Partner/Principal	12/19/2025	Accounting Assistance	Second day of Partner review of the reorganization items and liabilities subject to compromise memo	1.0	\$850.00	\$850.00
Ilya Zharov	Senior Manager	12/19/2025	Accounting Assistance	Review relevant documentation and developing a point of view on the Workday configuration approach to support the bankruptcy objectives	1.0	\$750.00	\$750.00
Sijo Sarah	Manager	12/19/2025	Accounting Assistance	Review of fresh start accounting output files and validations checks	1.5	\$650.00	\$975.00
Michelle Derrickson	Manager	12/19/2025	Accounting Assistance	Manager review of fresh start accounting tool mock #1 report	2.9	\$650.00	\$1,885.00
Matthew Jihoon Kim	Staff/Assistant	12/19/2025	Accounting Assistance	Day 1 - Prepare completeness check excel file for court docket files	1.3	\$350.00	\$455.00
Matthew Jihoon Kim	Staff/Assistant	12/19/2025	Accounting Assistance	Clean up fresh start accounting tool report to adapt per quality and risk management expectations	2.0	\$350.00	\$700.00
Colin Harkrider	Manager	12/21/2025	Accounting Assistance	Internal meeting to discuss and address review comments associated with the reorganization items and liabilities subject to compromise memo. Attendees: C. Harkrider, M. Kim	1.2	\$650.00	\$780.00
Matthew Jihoon Kim	Staff/Assistant	12/21/2025	Accounting Assistance	Internal meeting to discuss and address review comments associated with the reorganization items and liabilities subject to compromise memo. Attendees: C. Harkrider, M. Kim	1.2	\$350.00	\$420.00
Matthew Jihoon Kim	Staff/Assistant	12/21/2025	Accounting Assistance	Day 7 - continue to draft the reorganization items and liabilities subject to compromise memo (extensive memo)	2.1	\$350.00	\$735.00
Thierry Caruso	Partner/Principal	12/22/2025	Accounting Assistance	Internal meeting to discuss the reorganization items, liabilities subject to compromise, and fresh start accounting tool report. EY Attendees: T. Caruso, C. Harkrider, M. Derrickson, M. Kim	0.5	\$850.00	\$425.00
Colin Harkrider	Manager	12/22/2025	Accounting Assistance	Internal meeting to discuss the reorganization items, liabilities subject to compromise, and fresh start accounting tool report. EY Attendees: T. Caruso, C. Harkrider, M. Derrickson, M. Kim	0.5	\$650.00	\$325.00

FAAS (Hourly)

Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Michelle Derrickson	Manager	12/22/2025	Accounting Assistance	Internal meeting to discuss the reorganization items, liabilities subject to compromise, and fresh start accounting tool report. EY Attendees: T. Caruso, C. Harkrider, M. Derrickson, M. Kim	0.5	\$650.00	\$325.00
Matthew Jihoon Kim	Staff/Assistant	12/22/2025	Accounting Assistance	Internal meeting to discuss the reorganization items, liabilities subject to compromise, and fresh start accounting tool report. EY Attendees: T. Caruso, C. Harkrider, M. Derrickson, M. Kim	0.5	\$350.00	\$175.00
Colin Harkrider	Manager	12/22/2025	Accounting Assistance	Internal meeting to discuss the fresh start accounting tool mock report and address review comments. EY Attendees: C. Harkrider, M. Derrickson, M. Kim	0.9	\$650.00	\$585.00
Michelle Derrickson	Manager	12/22/2025	Accounting Assistance	Internal meeting to discuss the fresh start accounting tool mock report and address review comments. EY Attendees: C. Harkrider, M. Derrickson, M. Kim	0.9	\$650.00	\$585.00
Matthew Jihoon Kim	Staff/Assistant	12/22/2025	Accounting Assistance	Internal meeting to discuss the fresh start accounting tool mock report and address review comments. EY Attendees: C. Harkrider, M. Derrickson, M. Kim	0.9	\$350.00	\$315.00
Thierry Caruso	Partner/Principal	12/22/2025	Accounting Assistance	Internal meeting to discuss the trial balance reconciliation associated with the fresh start accounting tool mock report. EY Attendees: M. Derrickson, M. Kim, T. Caruso	0.2	\$850.00	\$170.00
Michelle Derrickson	Manager	12/22/2025	Accounting Assistance	Internal meeting to discuss the trial balance reconciliation associated with the fresh start accounting tool mock report. EY Attendees: M. Derrickson, M. Kim, T. Caruso	0.2	\$650.00	\$130.00
Matthew Jihoon Kim	Staff/Assistant	12/22/2025	Accounting Assistance	Internal meeting to discuss the trial balance reconciliation associated with the fresh start accounting tool mock report. EY Attendees: M. Derrickson, M. Kim, T. Caruso	0.2	\$350.00	\$70.00
Michelle Derrickson	Manager	12/22/2025	Accounting Assistance	Address review comments and validate checks in the reconciliation of the fresh start accounting tool mock report	3.8	\$650.00	\$2,470.00
Matthew Jihoon Kim	Staff/Assistant	12/22/2025	Accounting Assistance	Day 8 - continue to draft the reorganization items and liabilities subject to compromise memo (extensive memo)	1.3	\$350.00	\$455.00
Matthew Jihoon Kim	Staff/Assistant	12/22/2025	Accounting Assistance	Prepare reconciliation for the fresh start accounting tool mock report	1.4	\$350.00	\$490.00
Matthew Jihoon Kim	Staff/Assistant	12/23/2025	Accounting Assistance	Day 2 - continue to prepare completeness check excel file for court docket files	1.3	\$350.00	\$455.00
				Total	236.3		\$136,910.00

Fee Applications

Name	Rank	Date	Project Category	Description	Hours	Hourly Fee	Total Fees
Duncker, D	Staff	24-Nov-25	Preparation of Combined First Monthly Fee Application	Begin review of Combined First Monthly (August 20, 2025 through October 31, 2025) fee schedules.	0.8	\$250.00	\$200.00
Duncker, D	Staff	25-Nov-25	Preparation of Combined First Monthly Fee Application	Continue review of Combined First Monthly (August 20, 2025 through October 31, 2025) fee schedules.	4.3	\$250.00	\$1,075.00
Duncker, D	Staff	1-Dec-25	Preparation of Combined First Monthly Fee Application	Continue review of Combined First Monthly (August 20, 2025 through October 31, 2025) fee schedules.	2.7	\$250.00	\$675.00
Duncker, D	Staff	5-Dec-25	Preparation of Combined First Monthly Fee Application	Continue review of Combined First Monthly (August 20, 2025 through October 31, 2025) fee schedules.	6.2	\$250.00	\$1,550.00
Duncker, D	Staff	9-Dec-25	Preparation of Combined First Monthly Fee Application	Continue review of Combined First Monthly (August 20, 2025 through October 31, 2025) fee schedules.	4.2	\$250.00	\$1,050.00
Duncker, D	Staff	12-Dec-25	Preparation of Combined First Monthly Fee Application	Continue review of Combined First Monthly (August 20, 2025 through October 31, 2025) fee schedules.	3.7	\$250.00	\$925.00
				Total	21.9		\$5,475.00

Acronym/Abbreviation	Reference
A&A	Allocation and Apportionment
AD	Active Directory
AM	All Metro (PCS region)
AP	Accounts Payable
AR	Accounts receivable
ASA	American Society of Appraisers
ASC	Accounting Standards Codification
BC	Business Combination
BP TOD	Business Process Test of Design for SOX control testing
BP TOE	Business Process Test of Operating Effectiveness for SOX control testing
BPP	Business personal property
Bruno's sale	Taxable asset sale in Chapter 11 Bankruptcy
CFNJ	Carefinders NJ (PCS region)
CM	Change Management
CODI	Cancellation of debt income
CORP	Corporate business unit
CR	Check request
CSH	Treasury
CSRP	Company Specific Risk Premium
DBT	Debt
DCF	Discounted Cash Flow
ELC	Entity Level Control
EQ	Equity
ETC	Estimated Time to Complete
EXP	Expense
EY	Ernst & Young
FA	Fixed Assets
FAR	Financial Reporting
FB	Foreign Branches
FBAR	Foreign Bank Account Report
FDE	Foreign Disregarded Entity
FL	Florida
FTI	FTI Consulting
FTI	Forecasted Transaction Information
GDS	Global Delivery Services
GTP	Global Tax Platform
HG VORA	HG Vora Capital Management
HHAX/HHaEX	HHaEX financial system
HRP	Human Resources and Payroll
IA	Intangible Assets
IDR	Initial Data Request
INT	Goodwill and Intangibles
INV	Inventory
IPE	Information Produced by Entity
IRC	Internal Revenue Code
IRR	Internal rate of return
ITAC	Information Technology Automated Control
LB	Lookback
LSE	Corporate Leases
LW	Latham & Watkins
M&A	Mergers and Acquisitions

Acronym/Abbreviation	Reference
MODV	Modivcare
NEMT	Mobility business unit
NEPA	Northeast Pennsylvania (PCS region)
NOL	Net operating losses
NUL	Normal Useful Life
NY	New York
OIT	Onesource Income Tax
OPS	Computer Operations
PBC	Provided by Client (documentation request/support)
PCS	Personal Care Services business unit
PFI	Prospective Financial Information
PH	Paul Hastings
PMO	Project Management Office
PPA	Purchase price allocation
PPI	Producer Price Index
PPMD	Partner, principal, managing director
PR	Payroll
PTMS	Property Tax Made Simple
PUR	Purchasing
R&D	Research and Development
REV	Revenue
RSK	Risk
SALT	State and Local Tax
SEC	Security and Logical Access
SEPA	Southeast Pennsylvania (PCS region)
STIW	State Taxable Income Workpaper
TCW	TCW Group
TOD	Test of Design
TOE	Test of Operating Effectiveness
UNICAP	Uniform Capitalization
VC	Valuation Curve
VP	Vice President
WACC	Weighted Average Cost of Capital
WB	Workbook
WP	Workpaper
XML	Extensible Markup Language

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

	X	
	:	
In re:	:	Chapter 11
	:	
MODIVCARE, INC., <i>et al.</i> , ¹	:	Case No. 25-90309 (ARP)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
	X	

**ORDER GRANTING FIRST AND FINAL FEE APPLICATION OF ERNST & YOUNG
LLP FOR COMPENSATION OF SERVICES RENDERED AS TAX, CONSULTING,
ACCOUNTING, AND VALUATION SERVICES PROVIDER TO THE DEBTORS
FOR THE FEE PERIOD FROM AUGUST 20, 2025, THROUGH DECEMBER 29, 2025**

[Relates to Application at Docket No. __]

The Court has considered the *First and Final Fee Application of Ernst & Young LLP for Compensation of Services Rendered as Tax, Consulting, Accounting, and Valuation Services Provider to the Debtors for the Period from August 20, 2025, Through December 29, 2025* (the “*Application*”), filed by Ernst & Young LLP (the “*Applicant*”). The Court orders:

1. Applicant is allowed compensation and reimbursement of expenses in the amount of \$1,707,182.80 for the period set forth in the Application.
2. The compensation and reimbursement of expenses allowed in this Order are approved on a final basis.

¹ A complete list of each of the Reorganized Debtors in these chapter 11 cases (the “*Chapter 11 Cases*”) and the last four digits of each Reorganized Debtor’s taxpayer identification number (if applicable) may be obtained on the website of the Reorganized Debtor’s claims and noticing agent at <https://www.veritaglobal.net/ModivCare>. Reorganized Debtor ModivCare Inc.’s principal place of business and Reorganized Debtors’ service address in these Chapter 11 Cases is 6900 E. Layton Avenue, Suite 1200, Denver, Colorado 80237.

3. The Reorganized Debtors are authorized to disburse any unpaid amounts allowed by paragraphs 1 or 2 of this Order.

Dated: _____, 2026
Houston, Texas

ALFREDO R. PÉREZ
UNITED STATES BANKRUPTCY JUDGE