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Debtor In Possession

8  
9 UNITED STATES BANKRUPTCY COURT  
10 SOUTHERN DISTRICT OF CALIFORNIA

11  
12 In re:  
13 BORREGO COMMUNITY HEALTH  
FOUNDATION,  
14 Debtor and Debtor In Possession.

Case No. 22-02384

Chapter 11 Case

**COMPENSATION AND STAFFING  
REPORT FOR ANKURA CONSULTING  
GROUP, LLC FOR THE PERIOD OF  
DECEMBER 1, 2023 THROUGH  
DECEMBER 31, 2023**

Judge: Hon. Laura S. Taylor

15  
16  
17  
18 Borrego Community Health Foundation (the “Debtor”), the former debtor and  
19 debtor in possession in the above-captioned chapter 11 bankruptcy case (the “Case”),  
20 hereby files this Compensation and Staffing Report (the “Report”) for services  
21 performed by Ankura Consulting Group, LLC (“Ankura”) from December 1, 2023,  
22 through December 31, 2023 (the “Billing Period”). In support of this Report, the  
23 Debtor respectfully states as follows:

24 On October 12, 2022, the Debtor filed the *Application to Employ Ankura*  
25 *Consulting Group, LLC to (I) Provide the Debtor a Chief Restructuring Officer and*  
26 *Certain Other Personnel; and (II) Designating Isaac Lee as Chief Restructuring*  
27 *Officer for the Debtor* (the “Retention Application”) [Docket No. 87]. On  
28 November 16, 2022, the Court entered the *Order on Application to Employ Ankura*

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1 Consulting Group, LLC and Designate Isaac Lee as Chief Restructuring Officer,  
2 which granted the Retention Application (the “Retention Order”) [Docket No. 176].

3 The Retention Application, as approved by the Retention Order, provides that  
4 Ankura shall be retained under § 363 of the Bankruptcy Code<sup>1</sup> and will file a Report  
5 monthly reflecting the Ankura professionals who worked on the engagement for the  
6 previous month and compensation earned and expenses incurred on a monthly basis  
7 including (i) detailed time entry records identifying activities or issues that individual  
8 addressed on a daily basis, grouped to the nearest one-tenth (0.1) of an hour for each  
9 activity category each day, and (ii) detailed expenses records. Retention Application,  
10 at ¶ 16.

11 Notice of the Report is to be provided to: (i) the Office of the United States  
12 Trustee; (ii) counsel to the Official Committee of Unsecured Creditors; and  
13 (iii) counsel to any other official committees appointed in this Case. *See* Retention  
14 Application, at ¶ 16.

15 Attached as Exhibits A-C hereto are the summary charts and other items  
16 required. As reflected in Exhibits A-C, Ankura incurred \$117,585.00 in fees in  
17 connection with the service provided in accordance with the Retention Application  
18 and \$0.00 in expenses during Billing Period.

19  
20 Dated: February 21, 2024

DENTONS US LLP  
SAMUEL R. MAIZEL  
TANIA M. MOYRON

21  
22 By: /s/ Tania M. Moyron

23 Tania M. Moyron

24 Attorneys for the Chapter 11 Debtor and  
25 Debtor In Possession

26 \_\_\_\_\_  
27 <sup>1</sup> Unless otherwise stated, all references to “section,” “§” or “chapter” herein are to 11 U.S.C.  
28 §§ 101, *et seq.*, as amended. All references to “Rules” are to the Federal Rules of Bankruptcy Procedure. All references to the “LBR” are to the Local Rules and Administrative Procedures for the Southern District of California.

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**EXHIBIT A**

**BORREGO COMMUNITY HEALTH FOUNDATION, LLC., *et al.* - CASE NO. 22-02384 (LT11)  
 SUMMARY OF COMPENSATION EARNED BY PROFESSIONAL  
 FOR THE PERIOD DECEMBER 1, 2023 TO DECEMBER 31, 2023**

<b>Professional</b>	<b>Position</b>	<b>Rate</b>	<b>Hours</b>	<b>Fees</b>
Lee, Isaac	Managing Director	1,065.00	21.3	\$ 22,684.50
Rinaldi, Scott	Managing Director	750.00	8.8	6,600.00
Hull, Sarah	Managing Director	555.00	1.0	555.00
Pease, Charles	Senior Director	775.00	31.7	24,567.50
Cazares, Trevor	Senior Associate	530.00	140.7	74,571.00
Petruolo, Michelle	Paraprofessional	380.00	4.4	1,672.00
<b>Subtotal</b>			<b>207.9</b>	<b>\$130,650.00</b>
Less: 10% Fee Accommodation				(13,065.00)
<b>Grand Total</b>			<b>207.9</b>	<b>\$117,585.00</b>

**EXHIBIT B**

**BORREGO COMMUNITY HEALTH FOUNDATION, LLC., et al. - CASE NO. 22-02384 (LT11)  
 SUMMARY OF COMPENSATION EARNED BY CATEGORY  
 FOR THE PERIOD DECEMBER 1, 2023 TO DECEMBER 31, 2023**

<b>Code</b>	<b>Time Category</b>	<b>Hours</b>	<b>Fees</b>
1	Asset Analysis and Disposition	-	\$ -
2	Case Administration	7.2	4,166.00
3	Claims Analysis and Administration	20.0	15,080.50
4	Case-Related Reporting and Compliance	45.2	26,016.50
5	Court Hearings - Filings, Preparation and Participation	71.5	48,600.50
6	Creditor and Vendor Matters	-	-
7	Interim Management - Business Operations	20.2	10,866.50
8	Interim Management - Financial Management and Liquidity	42.8	24,990.00
9	Board Meetings - Preparation and Participation	-	-
10	Revenue Cycle and Finance Dept. Support	1.0	555.00
<b>Subtotal</b>		<b>207.9</b>	<b>\$ 130,275.00</b>
<b>Grand Total</b>		<b>207.9</b>	<b>\$ 130,275.00</b>

## EXHIBIT C

BORREGO COMMUNITY HEALTH FOUNDATION, LLC., et al. - CASE NO. 22-02384 (LT11)

## COMPLETE ACCOUNTING OF PROFESSIONAL FEES FOR ADDITIONAL PERSONNEL INCLUDING ITEMIZED

## TIME RECORDS BY CATEGORY IN CHRONOLOGICAL ORDER

FOR THE PERIOD DECEMBER 1, 2023 TO DECEMBER 31, 2023

Code	Date	Professional	Activity	Hours	Rate	Fees
2	12/12/23	Rinaldi, Scott	Read and respond to various case correspondence re plan matters.	0.4	750.00	300.00
2	12/13/23	Petruolo, Michelle	Update time descriptions for the time period 11/1/23 - 11/30/23 including meetings for inclusion in the November staffing report.	2.9	380.00	1,102.00
2	12/13/23	Petruolo, Michelle	Prepare draft November staffing report exhibits A through E prior to sending to CRO for review and comment.	0.8	380.00	304.00
2	12/13/23	Petruolo, Michelle	Update November staffing report for time detail provided by Ankura team.	0.4	380.00	152.00
2	12/13/23	Petruolo, Michelle	Create November staffing report including latest time report.	0.3	380.00	114.00
2	12/18/23	Lee, Isaac	Review September monthly operating report and draft October monthly operating report, prepare comments.	0.6	1,065.00	639.00
2	12/19/23	Lee, Isaac	Participate on call with T. Cazares (ACG) regarding comments to draft Ankura November Staffing Report.	0.5	1,065.00	532.50
2	12/19/23	Cazares, Trevor	Participate on call with CRO regarding comments to draft Ankura November Staffing Report.	0.5	530.00	265.00
2	12/20/23	Lee, Isaac	Review draft liquidating trustee engagement letter, prepare comments.	0.5	1,065.00	532.50
2	12/21/23	Rinaldi, Scott	Correspond with CRO regarding preparations related to the post-effective work streams and tasks.	0.3	750.00	225.00
<b>2 Subtotal</b>				<b>7.2</b>		<b>4,166.00</b>
3	12/4/23	Pease, Charles	Review email from creditor representing three claims; perform diligence regarding creditor's request with respect to timing of payment; draft email response.	0.8	775.00	620.00
3	12/4/23	Cazares, Trevor	Review claims and draft email to explain changes in claims amounts.	0.3	530.00	159.00
3	12/5/23	Pease, Charles	Review and prepare edits to claims matrix related to disputed claims.	2.2	775.00	1,705.00
3	12/6/23	Pease, Charles	Review email from FTI regarding employee claims; perform diligence; draft email response.	1.0	775.00	775.00
3	12/7/23	Lee, Isaac	Participate on call with J. Pomerantz (PSZJ), R. Wicks, S. Maizel (Dentons), C. Pease, T. Cazares (ACG) regarding IRS tax claim.	0.5	1,065.00	532.50
3	12/7/23	Pease, Charles	Participate on call with J. Pomerantz (PSZJ), R. Wicks, S. Maizel (Dentons), CRO, T. Cazares (ACG) regarding IRS tax claim.	0.5	775.00	387.50
3	12/7/23	Cazares, Trevor	Participate on call with J. Pomerantz (PSZJ), R. Wicks, S. Maizel (Dentons), CRO, C. Pease (ACG) regarding IRS tax claim.	0.5	530.00	265.00
3	12/7/23	Lee, Isaac	Review disputed claim, claim objection, response, disputed claim support materials.	0.4	1,065.00	426.00
3	12/11/23	Cazares, Trevor	Investigate high claims estimate used in liquidation analysis.	0.5	530.00	265.00
3	12/12/23	Cazares, Trevor	Investigate questions regarding claims amendments and draft email response.	0.9	530.00	477.00
3	12/12/23	Cazares, Trevor	Prepare list of allowed claims and disputed claims to share with liquidating trust team.	0.5	530.00	265.00
3	12/12/23	Rinaldi, Scott	Review claims analyses and plan supplement and correspond with T. Cazares (ACG) regarding the reserves and related matters.	0.3	750.00	225.00
3	12/13/23	Cazares, Trevor	Draft email to FTI to summarize reasons for discrepancies in claims reconciliations.	0.9	530.00	477.00
3	12/16/23	Pease, Charles	Review and comment on thirteen claim objections; respond to committee counsel regarding same.	2.0	775.00	1,550.00
3	12/18/23	Lee, Isaac	Review draft claims stipulations and objections; review claims schedules.	0.8	1,065.00	852.00
3	12/18/23	Lee, Isaac	Review draft Ankura November staffing report, prepare comments; draft email to R. MacIsaac (CEO) regarding draft staffing report.	0.5	1,065.00	532.50
3	12/18/23	Cazares, Trevor	Investigate Enhanced Data Claim.	0.3	530.00	159.00
3	12/20/23	Cazares, Trevor	Analyze claims for additional claims to be reconciled, request claims from UCC financial advisors.	0.9	530.00	477.00
3	12/20/23	Cazares, Trevor	Investigate objection for factual accuracy.	0.6	530.00	318.00
3	12/20/23	Lee, Isaac	Review draft claim objection, claim stipulation, provide response to claim background inquiry.	0.3	1,065.00	319.50
3	12/21/23	Lee, Isaac	Participate on call with T. Moyron (Dentons) regarding disputed claims distributions; review T. Moyron emails regarding disputed claims; review insurance claim filing.	0.6	1,065.00	639.00
3	12/21/23	Lee, Isaac	Review draft employee claims schedule, employee contractors, professional services schedules.	0.3	1,065.00	319.50
3	12/22/23	Rinaldi, Scott	Participate on call with CRO regarding disputed claims reserve account.	0.5		0.00
3	12/22/23	Lee, Isaac	Participate on call with S. Rinaldi (ACG) regarding disputed claims reserve account.	0.5	1,065.00	532.50
3	12/26/23	Lee, Isaac	Participate on calls with C. Pease (ACG), J. Pomerantz (PSZJ) regarding background on employee claim objection.	0.7	1,065.00	745.50
3	12/26/23	Pease, Charles	Participate on calls with CRO, J. Pomerantz (PSZJ) regarding background on employee claim objection.	0.7	775.00	542.50
3	12/26/23	Pease, Charles	Prepare diligence related to employee claim; participate on call with J. Pomerantz and D. Paradis (employment lawyer) regarding employee claim.	1.2	775.00	930.00
3	12/26/23	Lee, Isaac	Review materials regarding employee claim.	0.3	1,065.00	319.50
3	12/29/23	Cazares, Trevor	Update internal claims tracker with objections.	0.5	530.00	265.00
<b>3 Subtotal</b>				<b>20.0</b>		<b>15,080.50</b>
4	12/1/23	Cazares, Trevor	Prepare August monthly operating report schedules using completed financial statements and other historical data.	2.3	530.00	1,219.00
4	12/1/23	Cazares, Trevor	Begin preparing August monthly operating report PDF by updating financial figures.	1.1	530.00	583.00
4	12/1/23	Cazares, Trevor	Draft email to request data for use in monthly operating report.	0.3	530.00	159.00
4	12/4/23	Pease, Charles	Review disbursements detail for prepetition liabilities paid post-petition (for monthly operating report disclosures).	1.4	775.00	1,085.00
4	12/4/23	Cazares, Trevor	Complete substantially all monthly operating report and draft emails to send it for team review.	1.2	530.00	636.00
4	12/4/23	Cazares, Trevor	Update monthly operating report with comments from team.	1.1	530.00	583.00
4	12/4/23	Pease, Charles	Review final draft of July monthly operating report.	0.6	775.00	465.00
4	12/4/23	Cazares, Trevor	Continue to update monthly operating report with comments from team, review all changes.	0.6	530.00	318.00

## EXHIBIT C

BORREGO COMMUNITY HEALTH FOUNDATION, LLC., et al. - CASE NO. 22-02384 (LT11)

## COMPLETE ACCOUNTING OF PROFESSIONAL FEES FOR ADDITIONAL PERSONNEL INCLUDING ITEMIZED

## TIME RECORDS BY CATEGORY IN CHRONOLOGICAL ORDER

FOR THE PERIOD DECEMBER 1, 2023 TO DECEMBER 31, 2023

Code	Date	Professional	Activity	Hours	Rate	Fees
4	12/4/23	Cazares, Trevor	Prepare final July monthly operating report PDF and review all data to ensure consistency and accuracy.	0.6	530.00	318.00
4	12/4/23	Cazares, Trevor	Draft follow-up emails from prior weeks to request information for use in monthly operating report for timely filing.	0.3	530.00	159.00
4	12/5/23	Cazares, Trevor	Review monthly operating report and updates, draft email to team to send updated monthly operating report for review.	0.4	530.00	212.00
4	12/6/23	Lee, Isaac	Participate on call with C. Pease (ACG) regarding August monthly operating report.	0.3	1,065.00	319.50
4	12/6/23	Pease, Charles	Participate on call with CRO regarding August monthly operating report.	0.3	775.00	232.50
4	12/6/23	Cazares, Trevor	Update August monthly operating report schedules and footnotes with comments from team.	1.4	530.00	742.00
4	12/6/23	Cazares, Trevor	Update August monthly operating report insiders list and compile final PDF schedules.	1.1	530.00	583.00
4	12/6/23	Cazares, Trevor	Review monthly operating report and send to team for review.	0.4	530.00	212.00
4	12/7/23	Cazares, Trevor	Update August monthly operating report and monthly operating report schedules with comments from team.	1.1	530.00	583.00
4	12/7/23	Cazares, Trevor	Review August monthly operating report, ensure schedules tie, draft email to send monthly operating report for team review.	0.8	530.00	424.00
4	12/7/23	Lee, Isaac	Review draft August monthly operating report, prepare comments.	0.3	1,065.00	319.50
4	12/8/23	Pease, Charles	Review and edit final August monthly operating report.	0.8	775.00	620.00
4	12/9/23	Cazares, Trevor	Begin to prepare September financial statements for Borrego.	2.1	530.00	1,113.00
4	12/11/23	Cazares, Trevor	Begin preparing September monthly operating report, request data from various parties, prepare first section of monthly operating report.	2.8	530.00	1,484.00
4	12/11/23	Cazares, Trevor	Prepare August monthly operating report and schedules by rolling schedules forward and updating for September data.	2.1	530.00	1,113.00
4	12/11/23	Cazares, Trevor	Review Plan supplement schedules and Wind-Down Budget support schedules, export sheets into new workbooks, create PDFs of schedules, and draft email to send to relevant parties.	0.8	530.00	424.00
4	12/11/23	Cazares, Trevor	Update Plan supplement schedule with updated data and prepare Word document with schedules.	0.4	530.00	212.00
4	12/12/23	Cazares, Trevor	Participate on call with C. Pease (ACG) regarding comments to the September monthly operating report.	0.6	530.00	318.00
4	12/12/23	Pease, Charles	Participate on call with T. Cazares (ACG) regarding comments to the September monthly operating report.	0.6	775.00	465.00
4	12/12/23	Cazares, Trevor	Update September monthly operating report with comments from team.	4.0	530.00	2,120.00
4	12/12/23	Cazares, Trevor	Complete update of September monthly operating report, draft emails to send monthly operating report to reviewing parties.	0.7	530.00	371.00
4	12/13/23	Cazares, Trevor	Review September monthly operating report for accuracy and completeness.	1.1	530.00	583.00
4	12/13/23	Pease, Charles	Review final September monthly operating report.	0.9	775.00	697.50
4	12/13/23	Cazares, Trevor	Prepare final monthly operating report packet by finalizing and submitting MOR and combining PDF schedules with MOR.	0.3	530.00	159.00
4	12/14/23	Cazares, Trevor	Begin October monthly operating report with cash flow items, insiders, and professional fees.	3.3	530.00	1,749.00
4	12/15/23	Cazares, Trevor	Begin November monthly operating report by completing monthly operating report professional fee section, cash flow section, and other various items and analyses for the monthly operating report.	2.9	530.00	1,537.00
4	12/15/23	Pease, Charles	Review and edit October financial statements; review final October monthly operating report.	2.5	775.00	1,937.50
4	12/15/23	Cazares, Trevor	Complete October monthly operating report form, complete schedules for initial review.	1.9	530.00	1,007.00
4	12/28/23	Cazares, Trevor	Complete November monthly operating report, prepare MOR schedules. Draft email to send MOR and schedules for review.	1.8	530.00	954.00
<b>4 Subtotal</b>				<b>45.2</b>		<b>26,016.50</b>
5	12/1/23	Lee, Isaac	Participate on calls with T. Cazares (ACG) regarding preparation of wind-down support schedules; review comments to draft wind-down budget support schedules.	0.8	1,065.00	852.00
5	12/1/23	Cazares, Trevor	Participate on calls with CRO regarding preparation of wind-down support schedules; review comments to draft wind-down budget support schedules.	0.8	530.00	424.00
5	12/1/23	Cazares, Trevor	Update supplemental wind-down schedules with comments from team.	3.1	530.00	1,643.00
5	12/1/23	Cazares, Trevor	Continue to prepare supplemental wind-down schedules to support assumptions used in wind-down budget.	2.9	530.00	1,537.00
5	12/1/23	Cazares, Trevor	Begin to prepare supplemental wind-down schedules for use in court filings.	2.4	530.00	1,272.00
5	12/1/23	Lee, Isaac	Review and revise wind-down budget support schedules; review revised draft of schedules.	1.4	1,065.00	1,491.00
5	12/2/23	Cazares, Trevor	Update Wind-Down supplements with comments from team.	1.3	530.00	689.00
5	12/4/23	Lee, Isaac	Participate on call with C. Pease, T. Cazares (ACG), S. Maizel, R. Wicks (Dentons) regarding plan objection, wind-down budget.	0.4	1,065.00	426.00
5	12/4/23	Pease, Charles	Participate on call with CRO, T. Cazares (ACG), S. Maizel, R. Wicks (Dentons) regarding plan objection, wind-down budget.	0.4	775.00	310.00
5	12/4/23	Cazares, Trevor	Participate on call with CRO, C. Pease, S. Maizel (Dentons), R. Wicks (Dentons) regarding plan objection, wind-down budget.	0.4	530.00	212.00
5	12/4/23	Lee, Isaac	Participate on call with C. Pease (ACG) regarding wind-down budget support schedules, unemployment insurance funding.	0.3	1,065.00	319.50
5	12/4/23	Pease, Charles	Participate on call with CRO regarding wind-down budget support schedules, unemployment insurance funding.	0.3	775.00	232.50
5	12/4/23	Cazares, Trevor	Begin to create Plan supplement schedules.	0.9	530.00	477.00
5	12/4/23	Cazares, Trevor	Review and update plan supplement schedules.	0.8	530.00	424.00

## EXHIBIT C

## BORREGO COMMUNITY HEALTH FOUNDATION, LLC., et al. - CASE NO. 22-02384 (LT11)

## COMPLETE ACCOUNTING OF PROFESSIONAL FEES FOR ADDITIONAL PERSONNEL INCLUDING ITEMIZED

## TIME RECORDS BY CATEGORY IN CHRONOLOGICAL ORDER

## FOR THE PERIOD DECEMBER 1, 2023 TO DECEMBER 31, 2023

Code	Date	Professional	Activity	Hours	Rate	Fees
5	12/5/23	Lee, Isaac	Participate on call with C. Pease, T. Cazares (ACG) regarding weekly cash flow forecast, plan supplement schedules, litigation claims.	0.7	1,065.00	745.50
5	12/5/23	Pease, Charles	Participate on call with CRO, T. Cazares (ACG) regarding weekly cash flow forecast, plan supplement schedules, litigation claims.	0.7	775.00	542.50
5	12/5/23	Cazares, Trevor	Participate on call with CRO, C. Pease (ACG) regarding weekly cash flow forecast, plan supplement schedules, litigation claims.	0.7	530.00	371.00
5	12/5/23	Lee, Isaac	Participate on call with S. Maizel (Dentons), J. Kearney, J. LaMagna (HLB), R. MacIsaac (CEO), C. Pease, T. Cazares (ACG), regarding bankruptcy and litigation matters update.	0.5	1,065.00	532.50
5	12/5/23	Pease, Charles	Participate on call with S. Maizel (Dentons), J. Kearney, J. LaMagna (HLB), R. MacIsaac (CEO), CRO, T. Cazares (ACG), regarding bankruptcy and litigation matters update.	0.5	775.00	387.50
5	12/5/23	Cazares, Trevor	Participate on call with S. Maizel (Dentons), J. Kearney, J. LaMagna (HLB), R. MacIsaac (CEO), CRO, C. Pease (ACG), regarding bankruptcy and litigation matters update.	0.5	530.00	265.00
5	12/5/23	Cazares, Trevor	Collect data to update Plan supplement schedules. Update schedules with data, review data used.	2.2	530.00	1,166.00
5	12/5/23	Cazares, Trevor	Update Plan supplement schedules formatting for consistency to other schedules.	1.4	530.00	742.00
5	12/6/23	Lee, Isaac	Participate on call with C. Pease (ACG), T. Moyron, Maizel, R. Wicks (Dentons), S. Reitzel, J. Morrow (KCC), J. Pomerantz, S. Golden (PSZJ), M. Gray (FTI) regarding solicitation plan and voting.	1.1	1,065.00	1,171.50
5	12/6/23	Pease, Charles	Participate on call with CRO, T. Moyron, Maizel, R. Wicks (Dentons), S. Reitzel, J. Morrow (KCC), J. Pomerantz, S. Golden (PSZJ), M. Gray (FTI) regarding solicitation plan and voting.	1.1	775.00	852.50
5	12/6/23	Lee, Isaac	Participate on call with C. Pease, T. Cazares (ACG), T. Moyron, Maizel, R. Wicks (Dentons) regarding draft wind-down budget review.	0.9	1,065.00	958.50
5	12/6/23	Pease, Charles	Participate on call with CRO, T. Cazares (ACG), T. Moyron, Maizel, R. Wicks (Dentons) regarding draft wind-down budget review.	0.9	775.00	697.50
5	12/6/23	Cazares, Trevor	Participate on call with CRO, C. Pease, T. Moyron, Maizel, R. Wicks (Dentons) regarding draft wind-down budget review.	0.9	530.00	477.00
5	12/6/23	Cazares, Trevor	Update wind-down budget and wind-down budget support schedules with updated data to better represent wind-down activities.	2.7	530.00	1,431.00
5	12/6/23	Cazares, Trevor	Begin to update wind-down budget and supporting schedules with comments from legal team.	1.2	530.00	636.00
5	12/6/23	Cazares, Trevor	Draft emails to gather data for use in Plan supplement schedules A and E.	0.5	530.00	265.00
5	12/6/23	Lee, Isaac	Review voting spreadsheet, KKC email regarding solicitation plan.	0.3	1,065.00	319.50
5	12/7/23	Lee, Isaac	Participate on calls with T. Cazares (ACG) regarding plan supplement schedules, comments to August monthly operating report.	0.7	1,065.00	745.50
5	12/7/23	Cazares, Trevor	Participate on calls with CRO regarding plan supplement schedules, comments to August monthly operating report.	0.7	530.00	371.00
5	12/7/23	Lee, Isaac	Participate on call with C. Pease (ACG) regarding plan supplement schedules, IRS tax claim.	0.3	1,065.00	319.50
5	12/7/23	Pease, Charles	Participate on call with CRO regarding plan supplement schedules, IRS tax claim.	0.3	775.00	232.50
5	12/7/23	Cazares, Trevor	Begin to prepare Plan supplement schedule K - Estimated Costs at Effective Date by finding and referencing template, beginning to collect data.	2.1	530.00	1,113.00
5	12/7/23	Cazares, Trevor	Update schedule K by including data from external sources, prepare and update model for schedule K.	1.9	530.00	1,007.00
5	12/7/23	Pease, Charles	Review and edit Plan and Disclosure Statement schedules.	1.8	775.00	1,395.00
5	12/7/23	Cazares, Trevor	Draft emails to M. Gray (FTI) to collaborate on disputed claims schedule.	0.3	530.00	159.00
5	12/8/23	Cazares, Trevor	Reconcile claims detail to model to ensure correctness of Plan supplement schedules.	3.2	530.00	1,696.00
5	12/8/23	Cazares, Trevor	Update schedule K for accuracy and presentation by updating references to cells and and checking all sources. Draft email to team to explain updates and to send all draft schedules.	2.9	530.00	1,537.00
5	12/8/23	Cazares, Trevor	Link schedule D disputed claims to claims detail. Use these numbers for use in schedule K to ensure accuracy and that all numbers agree.	1.8	530.00	954.00
5	12/8/23	Cazares, Trevor	Update schedule D by referencing each claim to claims detail.	1.7	530.00	901.00
5	12/8/23	Rinaldi, Scott	Review Plan, LTA including comments from L. Poss (ACG) and correspond with Dentons regarding the same.	1.0	750.00	750.00
5	12/8/23	Lee, Isaac	Review and revise draft plan supplement schedules, prepare comments.	0.8	1,065.00	852.00
5	12/8/23	Rinaldi, Scott	Commence preparation of a draft of Ankura engagement letter for the liquidating trust matter.	0.5	750.00	375.00
5	12/9/23	Cazares, Trevor	Update plan schedules with comments from team, prepare final drafts of plan schedules.	2.8	530.00	1,484.00
5	12/10/23	Lee, Isaac	Review draft plan supplement schedules, prepare comments; review draft comments to plan, liquidating trust agreement.	0.4	1,065.00	426.00
5	12/11/23	Rinaldi, Scott	Finalize preparation of a draft Ankura engagement letter for the liquidating trust matter and forward to CRO for review and comment.	0.7	750.00	525.00
5	12/11/23	Rinaldi, Scott	Follow-up with T. Moyron (Dentons) regarding the Plan Supplement.	0.3	750.00	225.00
5	12/12/23	Rinaldi, Scott	Correspond with Ankura team regarding the process and information need to create the liquidating trust and obtain a tax identification number.	0.3	750.00	225.00
5	12/13/23	Rinaldi, Scott	Review the Plan Supplement and summarize the possible bank accounts and reserves to be held by the Liquidating Trust prior to sending to the Ankura team for review.	0.7	750.00	525.00



## EXHIBIT C

BORREGO COMMUNITY HEALTH FOUNDATION, LLC., et al. - CASE NO. 22-02384 (LT11)

## COMPLETE ACCOUNTING OF PROFESSIONAL FEES FOR ADDITIONAL PERSONNEL INCLUDING ITEMIZED

## TIME RECORDS BY CATEGORY IN CHRONOLOGICAL ORDER

FOR THE PERIOD DECEMBER 1, 2023 TO DECEMBER 31, 2023

Code	Date	Professional	Activity	Hours	Rate	Fees
5	12/15/23	Rinaldi, Scott	Revise the draft Ankura engagement letter for the liquidating trust matter based on comments provided by CRO and forward review.	0.5	750.00	375.00
5	12/18/23	Lee, Isaac	Participate on call with C. Pease (ACG) regarding 990 filing, claims reconciliation update, lease rejection.	0.4	1,065.00	426.00
5	12/18/23	Pease, Charles	Participate on call with CRO regarding 990 filing, claims reconciliation update, lease rejection.	0.4	775.00	310.00
5	12/18/23	Pease, Charles	Perform diligence and respond to counsel's request for information related to two claimants on the disputed claims schedule.	0.9	775.00	697.50
5	12/19/23	Pease, Charles	Review stipulations and claim objections sent from UCC counsel / advisor and draft responses to approve / follow-up with more information.	1.0	775.00	775.00
5	12/21/23	Lee, Isaac	Participate on call with C. Pease, T. Cazares, S. Rinaldi (ACG) regarding wind-down budget, effective date flow of funds, establishing liquidating trust and trust bank accounts, trustees engagement.	1.8	1,065.00	1,917.00
5	12/21/23	Rinaldi, Scott	Participate on call with CRO, C. Pease, T. Cazares (ACG) regarding wind-down budget, effective date flow of funds, establishing liquidating trust and trust bank accounts, trustees engagement.	1.8	750.00	1,350.00
5	12/21/23	Pease, Charles	Participate on call with CRO, T. Cazares, S. Rinaldi (ACG) regarding wind-down budget, effective date flow of funds, establishing liquidating trust and trust bank accounts, trustees engagement.	1.8	775.00	1,395.00
5	12/21/23	Cazares, Trevor	Participate on call with CRO, C. Pease, S. Rinaldi (ACG) regarding wind-down budget, effective date flow of funds, establishing liquidating trust and trust bank accounts, trustees engagement (partial attendance).	1.6	530.00	848.00
5	12/21/23	Lee, Isaac	Participate on calls with R. MacIsaac (CEO) regarding tax filings, liquidating trust agreement, Debtor corporate governance matters.	0.9	1,065.00	958.50
5	12/21/23	Pease, Charles	Review stipulations and claim objections sent from UCC counsel / advisor and draft responses to approve.	0.6	775.00	465.00
5	12/21/23	Rinaldi, Scott	Revise the draft Ankura engagement letter for Liquidating Trust for comments from CRO and forward to L. Poss (ACG) for review.	0.4	750.00	300.00
5	12/22/23	Rinaldi, Scott	Participate on call with CRO, T. Moyron, S. Maizel (Dentons) regarding litigation claimant negotiations.	0.3	750.00	225.00
5	12/22/23	Lee, Isaac	Participate on call with S. Rinaldi (ACG), T. Moyron, S. Maizel (Dentons) regarding litigation claimant negotiations.	0.3	1,065.00	319.50
5	12/29/23	Lee, Isaac	Participate on call with C. Pease (ACG) regarding bankruptcy case notice, post petition contract.	0.3	1,065.00	319.50
5	12/29/23	Pease, Charles	Participate on call with CRO regarding bankruptcy case notice, post petition contract.	0.3	775.00	232.50
<b>5 Subtotal</b>				<b>71.5</b>		<b>48,600.50</b>
7	12/1/23	Cazares, Trevor	Coordinate with Vasquez CPAs to schedule time to review financial statements.	0.3	530.00	159.00
7	12/4/23	Lee, Isaac	Review draft Borrego operating reports, prepare comments.	0.3	1,065.00	319.50
7	12/7/23	Cazares, Trevor	Draft emails to relevant parties to inform them of new access to NetSuite, correspond with parties at Oracle to troubleshoot user access errors.	0.7	530.00	371.00
7	12/8/23	Cazares, Trevor	Review July and August financials in preparation for call with client auditors.	0.6	530.00	318.00
7	12/8/23	Cazares, Trevor	Participate on call with R. Martinez (Vasquez CPAs) and J. Toledo (Vasquez CPAs) regarding post-transaction accounting.	0.5	530.00	265.00
7	12/13/23	Cazares, Trevor	Collaborate with NetSuite users and team to troubleshoot various issues relating to accessibility and use.	1.8	530.00	954.00
7	12/13/23	Cazares, Trevor	Participate on call with representative from City National Bank regarding online commercial banking access.	0.3	530.00	159.00
7	12/13/23	Cazares, Trevor	Participate on call with K. Hafer (Oracle) regarding next steps for NetSuite Integration.	0.3	530.00	159.00
7	12/13/23	Cazares, Trevor	Draft emails to parties who will use new NetSuite instance to request confirmation of ability of use.	0.3	530.00	159.00
7	12/13/23	Cazares, Trevor	Draft email to parties at Oracle to discuss how to import updated trial balance given various issues.	0.3	530.00	159.00
7	12/13/23	Cazares, Trevor	Coordinate with parties involved in the NetSuite integration to schedule walk-through meeting.	0.3	530.00	159.00
7	12/15/23	Cazares, Trevor	Participate on call with K. Hafer (Oracle), A. Fuentes (Borrego / DAP), M. Baay (Borrego / DAP) for NetSuite walkthrough.	0.5	530.00	265.00
7	12/18/23	Cazares, Trevor	Investigate PCO October work for confirmation of service.	0.3	530.00	159.00
7	12/19/23	Cazares, Trevor	Customize NetSuite check print settings and investigate further customization of NetSuite for continuity of software for users.	2.9	530.00	1,537.00
7	12/19/23	Cazares, Trevor	Call NetSuite Support for information on check print settings, further investigate NetSuite system to adjust settings for proper use.	2.7	530.00	1,431.00
7	12/19/23	Cazares, Trevor	Review HLB fee application.	0.3	530.00	159.00
7	12/19/23	Cazares, Trevor	Participate on call with M. Baay (DAP) regarding NetSuite setup.	0.3	530.00	159.00
7	12/20/23	Cazares, Trevor	Update NetSuite settings to allow proper user access for M. Baay (DAP) and A. Fuentes (DAP), update NetSuite print settings, trouble shoot print settings.	2.8	530.00	1,484.00
7	12/20/23	Cazares, Trevor	Correspond with M. Baay (DAP), A. Fuentes (DAP), D. Baldwin (DAP), and C. Rodriguez (DAP), regarding NetSuite user access, holiday accounting coverage for Borrego, and other accounting items with team.	0.8	530.00	424.00
7	12/21/23	Cazares, Trevor	Prepare schedules of employee claimants, post-effective date workers, and post-effective date professionals to be engaged.	2.2	530.00	1,166.00
7	12/22/23	Cazares, Trevor	Call City National Bank to request information regarding access issues and other administrative items.	0.8	530.00	424.00
7	12/22/23	Cazares, Trevor	Draft email to request various items and updates regarding user access to City National Bank.	0.3	530.00	159.00



## EXHIBIT C

BORREGO COMMUNITY HEALTH FOUNDATION, LLC., et al. - CASE NO. 22-02384 (LT11)

## COMPLETE ACCOUNTING OF PROFESSIONAL FEES FOR ADDITIONAL PERSONNEL INCLUDING ITEMIZED

## TIME RECORDS BY CATEGORY IN CHRONOLOGICAL ORDER

FOR THE PERIOD DECEMBER 1, 2023 TO DECEMBER 31, 2023

Code	Date	Professional	Activity	Hours	Rate	Fees
7	12/22/23	Cazares, Trevor	Correspond with parties at Oracle regarding NetSuite implementation.	0.3	530.00	159.00
7	12/27/23	Cazares, Trevor	Correspond with C. Pease (ACG) regarding various workstreams.	0.3	530.00	159.00
<b>7 Subtotal</b>				<b>20.2</b>		<b>10,866.50</b>
8	12/4/23	Cazares, Trevor	Draft email to parties at client to request data.	0.3	530.00	159.00
8	12/5/23	Cazares, Trevor	Review liquidity variance analysis, make updates from team, send analysis to FTI.	1.3	530.00	689.00
8	12/5/23	Lee, Isaac	Review draft of weekly cash flow forecast variance analysis and support schedules.	0.3	1,065.00	319.50
8	12/5/23	Cazares, Trevor	Draft email to team to request update on review of liquidity.	0.3	530.00	159.00
8	12/5/23	Cazares, Trevor	Follow-up with team regarding liquidity variance analysis.	0.3	530.00	159.00
8	12/5/23	Cazares, Trevor	Review time detail from counsel to assure correct billing.	0.3	530.00	159.00
8	12/7/23	Cazares, Trevor	Review liquidity model for payments to DAP to ensure accuracy.	0.3	530.00	159.00
8	12/11/23	Pease, Charles	Review and prepare approvals for accounts payable items.	1.0	775.00	775.00
8	12/11/23	Cazares, Trevor	Complete analysis of September financial statements for errors and reversals to be corrected.	0.6	530.00	318.00
8	12/12/23	Pease, Charles	Review and edit September financial statements.	1.7	775.00	1,317.50
8	12/12/23	Cazares, Trevor	Participate on call with J. Toledo (Vasquez CPAs) regarding transaction accounting.	0.3	530.00	159.00
8	12/13/23	Cazares, Trevor	Begin preparing October financial statements by reviewing accounting software for journal entries.	2.1	530.00	1,113.00
8	12/14/23	Cazares, Trevor	Prepare journal entries for several payments that were not recorded for various reasons.	2.5	530.00	1,325.00
8	12/14/23	Cazares, Trevor	Prepare financial statements by creating model to pull from trial balance and journal entries.	1.2	530.00	636.00
8	12/14/23	Cazares, Trevor	Review final journal entries and updated trial balance.	0.8	530.00	424.00
8	12/15/23	Cazares, Trevor	Begin November 2023 accounting by analyzing journal entries.	1.6	530.00	848.00
8	12/16/23	Cazares, Trevor	Complete November accounting and create financial statements.	2.2	530.00	1,166.00
8	12/18/23	Lee, Isaac	Participate on call with C. Pease, T. Cazares (ACG) regarding draft monthly operating report, liquidity forecast, claims reconciliation, update regarding litigation update call.	1.0	1,065.00	1,065.00
8	12/18/23	Pease, Charles	Participate on call with CRO, T. Cazares (ACG) regarding draft monthly operating report, liquidity forecast, claims reconciliation, update regarding litigation update call.	1.0	775.00	775.00
8	12/18/23	Cazares, Trevor	Participate on call with CRO, C. Pease (ACG) regarding draft monthly operating report, liquidity forecast, claims reconciliation, update regarding litigation update call.	1.0	530.00	530.00
8	12/18/23	Cazares, Trevor	Analyze debtor prepetition and post-petition accounts payable for items that should be excluded.	3.6	530.00	1,908.00
8	12/18/23	Pease, Charles	Review September balance sheet, discuss with T. Cazares (ACG), and draft response to FTI regarding same.	1.2	775.00	930.00
8	12/20/23	Lee, Isaac	Participate on call with C. Pease (ACG) regarding claims reconciliation, wind-down budget, effective date reserves and flow of funds.	0.3	1,065.00	319.50
8	12/20/23	Pease, Charles	Participate on call with CRO regarding claims reconciliation, wind-down budget, effective date reserves and flow of funds.	0.3	775.00	232.50
8	12/20/23	Cazares, Trevor	Begin to update liquidity model for actuals.	1.1	530.00	583.00
8	12/21/23	Cazares, Trevor	Begin to prepare updated model to incorporate claim reserves into cash flow model.	1.9	530.00	1,007.00
8	12/21/23	Rinaldi, Scott	Research examples of Trust work plans and cash flow forecasts and forward to T. Cazares (ACG).	0.3	750.00	225.00
8	12/22/23	Cazares, Trevor	Begin to update various assumptions in liquidity model, update model formatting and logic.	2.3	530.00	1,219.00
8	12/22/23	Cazares, Trevor	Complete updating liquidity model and preparing reconciliation for actuals through beginning of month.	1.8	530.00	954.00
8	12/23/23	Cazares, Trevor	Continue to update liquidity forecast with updated assumptions regarding personnel and contractors and various other assumptions for forecast.	2.8	530.00	1,484.00
8	12/26/23	Cazares, Trevor	Continue secondary model incorporating claims reserves, including priority claims and GUC claims.	1.8	530.00	954.00
8	12/27/23	Cazares, Trevor	Update model claims reserve formatting to conform with other models.	2.0	530.00	1,060.00
8	12/28/23	Cazares, Trevor	Revisit forecast and update for various assumption adjustments and formatting.	2.3	530.00	1,219.00
8	12/29/23	Rinaldi, Scott	Participate on call with T. Cazares (ACG) to discuss liquidating trust master work plan, claims related matters and related items.	0.5	750.00	375.00
8	12/29/23	Cazares, Trevor	Participate on call with S. Rinaldi (ACG) to discuss liquidating trust master work plan, claims related matters and related items.	0.5	530.00	265.00
<b>8 Subtotal</b>				<b>42.8</b>		<b>24,990.00</b>
10	12/1/23	Hull, Sarah	Participate on weekly status call with Borrego and Greenway.	0.5	555.00	277.50
10	12/8/23	Hull, Sarah	Participate on weekly status call with Borrego and Greenway.	0.5	555.00	277.50
<b>10 Subtotal</b>				<b>1.0</b>		<b>555.00</b>
<b>Grand Total</b>				<b>207.9</b>		<b>\$ 130,275.00</b>