

August 31, 2023

APEMT
3131 Princeton Pike
Building 5, Suite 110
Lawrenceville, NJ 08648

Bill #: 795672

87588-001
AJS

Payment Due Upon Receipt

Professional services rendered in connection with Financial Statements
for the year ended December 31, 2021

Audit

Level	Hours	Rate	Amount
Partner	1.5	\$600	\$900
Manager	6.0	\$385	\$2,310
Senior	65.0	\$315	\$20,475
Staff	10.0	\$225	\$2,250

\$25,935.00

Technology support services including software and audit tools

1,037.00

Total

\$26,972.00

Reviewed and Approved for Payment

Mazars USA LLP Wire/ACH Instructions

Bank Name: City National Bank
Bank Address: 400 Park Avenue
7th Floor
New York, NY 10022
Account Title: Mazars USA LLP
Account Number: 072737377
ABA Number: 026013958
Swift BIC: CINAUS6L

Secure Online Payments:

<https://payments.mazars.us/>

Check Remittance Info:

Mazars USA LLP
60 Crossways Park Drive West, Suite 301
Woodbury, New York 11797-9816
Attn: Internal Accounting

Date	Name	Level	Bs Hrs	Task Code	Task Description
7/12/2023	SR	Manager	1	OASB105	Client/Team Meetings - Planning
7/12/2023	AS	Partner	0.5	ICAU101	Engagement Letter/Client Acceptance/Continuance
7/13/2023	SR	Manager	0.4	OASB110	Correspondence - email introduction to team
7/20/2023	SR	Manager	0.2	OASB125	Gathering & Organizing - scheduling request and plan
7/24/2023	SR	Manager	0.5	ICAU160	Client/Team Meetings - Planning - Status Update Call
7/24/2023	AS	Partner	0.5	ICAU160	Client/Team Meetings - Planning - Status Update Call
7/24/2023	SR	Manager	0.3	OASB125	Gathering & Organizing - scheduling request and plan
7/31/2023	SR	Manager	0.7	OASB125	Gathering & Organizing - scheduling request and plan
8/1/2023	SR	Manager	1.2	ICAU110	Planning Meeting/Procedures/Forms & Checklists
8/2/2023	JL	Senior	7.5	ICAU761	Planning Meeting/Procedures/Forms & Checklists
8/3/2023	JL	Senior	4.5	ICAU110	Planning Meeting/Procedures/Forms & Checklists
8/4/2023	JL	Senior	2	ICAU130	PBC Request List - Creation of planning items, review support and teams setup
8/4/2023	JL	Senior	2.5	ICAU165	Engagement and Binder Set-up, FS Grouping
8/7/2023	JL	Senior	4	ICAU165	Engagement and Binder Set-up, FS Grouping
8/8/2023	JL	Senior	2	ICAU130	PBC Request List - Review of request list with client, edits to list and follow up
8/8/2023	JL	Senior	2	ICAU110	Planning Meeting/Procedures/Forms & Checklists
8/8/2023	JL	Senior	2	ICAU761	Trial Balance & Adjustments - review 2020 TB, import and create lead sheets
8/9/2023	SR	Manager	0.4	ICAU770	Supervision & Review of audit team
8/8/2023	JE	Staff	1.5	ICAU990	Word Processing and Proof Reading - convert financial statement format
8/9/2023	JL	Senior	3	ICAU130	PBC Request List - review support received and update dates
8/9/2023	JL	Senior	3	ICAU110	Planning Meeting/Procedures/Forms & Checklists
8/9/2023	JE	Staff	4.5	ICAU990	Word Processing and Proof Reading - link financial statement formatting to lead sheets
8/9/2023	SR	Manager	0.1	ICAU160	Client/Team Meetings - Planning - Status Update Call
8/10/2023	JL	Senior	2	ICAU130	PBC Request List - review support received and update dates
8/11/2023	JL	Senior	2	ICAU761	Trial Balance & Adjustments - review 2020 lead sheets and analysis
8/11/2023	JL	Senior	2	ICAU165	Engagement and Binder Set-up, FS Grouping - pull in audit programs / checklist
8/14/2023	JL	Senior	2	ICAU160	Client/Team Meetings - Fieldwork - Call with TPA
8/14/2023	SR	Manager	0.5	ICAU771	Client/Team Meetings - Fieldwork - Call with TPA
8/14/2023	SR	Manager	0.2	ICAU770	Supervision & Review of audit team
8/14/2023	AS	Partner	0.5	ICAU160	Client/Team Meetings - Fieldwork - Call with TPA
8/17/2023	JL	Senior	2	ICAU135	Confirmations - prepare cash confirmations and control
8/28/2023	JL	Senior	4	ICAU125	Preliminary Analytical Procedures - review premium health care fees detail and run analytics search on detail
8/28/2023	JL	Senior	1.5	ICAU400	Cash - prepare audit program procedures
8/28/2023	JL	Senior	2	ICAU140	Review of Minutes - review board mins and create summary
8/29/2023	JL	Senior	7.5	ICAU730	Commission & Underwriting Expenses - review claim detail file and combine each month into consolidated file for 2021 and 2022
8/30/2023	JL	Senior	7.5	ICAU730	Commission & Underwriting Expenses - initial testing procedures on 2020 claim expense
8/30/2023	SR	Manager	0.5	ICAU771	Client/Team Meetings - Fieldwork - Call with TPA
8/31/2023	JE	Staff	4	ICAU730	Commission & Underwriting Expenses - and substantive analytic on other expenses

82.5

Summary	
Partner	1.5
Manager	6
Senior	65
Staff	10
	<u>82.5</u>

Reviewed and Approved for Payment