

**RESOLUTION  
R2024-029**

**A Resolution Awarding the Contract for FY2023 Medicare and  
Medicaid Cost Report Preparation Services to RSM US LLP in the  
Amount not to Exceed \$14,200**

Be it resolved by the County Board of the County of DeKalb, Illinois as follows:

WHEREAS, the DeKalb County Rehab & Nursing Center (“DCRNC”) is required by law to prepare and submit Medicare and Medicaid cost reports; and

WHEREAS, specific expertise is required for the preparation of Medicare and Medicaid cost reports; and

WHEREAS, RSM US LLP of St. Louis, Missouri has submitted the following proposal for the preparation of the reports:

|                       |         |
|-----------------------|---------|
| Medicare Cost Report: | \$7,400 |
| Medicaid Cost Report: | \$6,800 |


WHEREAS, DCRNC Staff believe it is in the best interest of the facility to have a third party prepare the FY2023 cost reports as a form of checks and balances; and


NOW, THEREFORE, BE IT RESOLVED that the DeKalb County Board hereby awards the contract for FY2023 Medicare and Medicaid Cost Report Preparation Services to RSM US LLP in the amount not to exceed \$14,200.

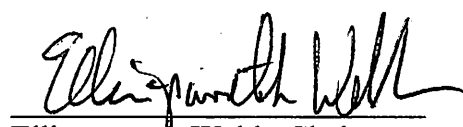
PASSED THIS 20TH DAY OF MARCH, 2024 AT SYCAMORE, ILLINOIS

ATTEST:

SIGNED:

  
Tasha Sims  
DeKalb County Clerk



  
Ellingsworth Webb, Chair  
DeKalb County Board



February 5, 2024

Bart Becker  
Administrator  
DeKalb County Rehab & Nursing  
2600 North Annie Glidden Road  
DeKalb, Illinois 60115

RSM US LLP

8182 Maryland Ave  
Suite 900  
Saint Louis, MO 63105

T +1 314 241 4100  
F +1 314 241 4108

[www.rsmus.com](http://www.rsmus.com)

Dear Bart:

Thank you for considering RSM US LLP to assist with the consulting needs of DeKalb County Rehab & Nursing. Please find enclosed the Statement of Work for preparation of the Medicare and Medicaid cost reports for the fiscal years ending December 31, 2023. If you are in agreement, we ask that you please sign and return one copy of the enclosed Statement of Work.

We look forward to working with you on your consulting needs.

Sincerely,

Amanda Springborn, Director  
Risk Consulting  
RSM US LLP  
+1 314 925 3838

**THE POWER OF BEING UNDERSTOOD**  
AUDIT | TAX | CONSULTING

## **STATEMENT OF WORK—Medicare and Medicaid Cost Reports**

This Statement of Work (“Statement of Work” or “SOW”) dated February 5, 2024 (“SOW Effective Date”), is entered into by and between DeKalb County Rehab & Nursing (“Client,” “you” or “your”) and RSM US LLP, an Iowa limited liability partnership (“RSM,” “we,” “us” or “our”) pursuant to the Master Services Agreement dated February 14, 2018 (the “Agreement”), all of the terms of which are hereby incorporated herein by reference. RSM and Client are each a “party” to this SOW and sometimes collectively referred to herein as the “parties.” Any capitalized terms used herein that are not otherwise defined in this SOW shall have the same meaning as that given in the main body of the Agreement.

### **A. Services and Scope of Work**

While cost report preparation involves assembly of information in a financial statement format, that information is solely for cost report purposes and should not be used for any other purpose. Management is responsible for the representations contained in the cost reports. We will use information from your accounting system and will rely on information furnished by your employees and representatives to prepare the cost reports. Our cost report services do not contemplate performing inquiry, analytical procedures or other procedures to verify the accuracy or completeness of such information.

These services are not designed to detect and cannot be relied upon to detect fraud, abusive acts, errors and omissions, including, but not limited to, (a) insufficient underlying documentation to support the information you have provided to us; (b) nonallowable costs that you have not identified or that are misclassified or combined in another account; (c) Medicare fee-for-service and Medicare Advantage billing errors, including coding errors, billing for noncovered services and improper bundling or unbundling of charges; (d) insufficient medical records documentation of physician orders documenting the performance of services, as well as the medical necessity of the services; (e) inappropriate physician arrangements, including payments for referrals or contracts that do not comply with the laws commonly known as the “Stark,” “false claims” or “anti-kickback” laws; (f) failure to comply with the Medicare and Medicaid conditions of participation, IRS regulations and/or other federal regulations, Department of Health and Human Services regulations; and (g) undisclosed related party relationships and their costs.

The scope of our cost report services is not intended to evaluate the effectiveness of your controls over compliance with Medicare, Medicaid, IRS, Department of Health and Human Services or other laws or regulations, or the degree of compliance with those laws or regulations. You agree to advise us of any adverse communications from regulators or third parties, including legal counsel, that may affect compliance with laws and regulations.

Our timely completion depends on the level and timing of assistance you provide us in accumulating information and responding to our inquiries. Inaccuracies or delays in providing this information or the responses may result in an untimely cost report filing and additional billings.

Management has the final responsibility for the cost reports and should review them thoroughly before signing and submitting them.

Cost reports are subject to review by Medicare Administrative Contractors (MACs) and others with oversight responsibility. Professional judgment is used in resolving questions where the cost report and reimbursement rules and regulations are unclear. You understand that MACs and other reviewers may choose to interpret rules and regulations differently than what was reflected in the cost reports that you have filed. As a result of these reviews, MACs and other reviewers may propose adjustments to your cost reports, which could have an adverse effect on your cost report settlements.

During the course of our engagement, we may accumulate records containing data that should be reflected in your books and records. You will determine that all such data will be so reflected. Accordingly, you will not expect us to maintain copies of such records in our possession.

From time to time and depending upon the circumstances, we may use third-party service providers to assist us in providing professional services to you. In such circumstances, it may be necessary for us to disclose confidential client information to them. We enter into confidentiality agreements with all third-party service providers, and we are satisfied that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others.

You will be responsible for overseeing such services, evaluating the adequacy and accepting the results of these services, and for making all management decisions with respect to the services.

The assistance to be supplied by your personnel in the preparation of schedules and analyses of accounts will be discussed and coordinated with you prior to the engagement. The timely and accurate completion of this work is an essential condition to our completion of the engagement and issuance of our deliverables.

During engagement planning, we will establish mutually agreeable milestone dates for critical engagement steps, most notably, the date of scheduled interviews, walk-throughs and fieldwork, and the date by which Client must submit requested documentation.

Both parties agree to fulfill their responsibilities in meeting the milestone dates. Our engagement resources and timelines are dependent on meeting these dates.

Unless otherwise expressly set forth herein, changes to the scope, timing, and/or cost of the Services set forth in this Statement of Work will be subject to a mutually agreed upon Change Order executed by both parties or, if more appropriate in the reasonable judgment of RSM, a separate Statement of Work executed by both parties. Notwithstanding the foregoing, the parties agree that a Change Order is not required if the level of effort required to perform the Services results in an increase in the fees charged for the Services, *provided* that such increase is not the result of a change in the scope of the Services.

## **B. Engagement Team**

Amanda Springborn, director, will be responsible for overseeing the engagement and the delivery of all Services to you. Other personnel at the necessary skill and experience levels may be called upon to assist in this engagement as appropriate. While we will attempt to comply with your requests for certain individuals, we retain the right to assign and reassign our personnel, as appropriate, to perform the Services.

### C. Third-Party Products

Client hereby consents to RSM sharing with the licensor, manufacturer or owner of a Third-Party Product (collectively referred to herein as the "Licensor") that Client-provided data and information, including confidential information and personal information, required to provide the Services using such Third-Party Product. Client further agrees that any Client-provided data and information that RSM shares with the Licensor of the third party may be collected, processed, stored and used by the Licensor for benchmarking, analytics, marketing and other business purposes in support of the Third-Party Product, provided that such data and information will be in aggregate form only, will not identify Client or any individual, and will not be capable of reidentification of Client or any individual.

The terms of use and service of a Third-Party Product will be subject to and governed by the applicable end-user license, end-user subscription agreement, or other end-user agreement for such Third-Party Product (collectively, "EULA(s)"). Client acknowledges that the use of a Third-Party Product will involve the processing, input, disclosure, movement, transfer, and storage of data and information provided by or on behalf of Client, including confidential information and personal information, within the Third-Party Product's infrastructure and not RSM's, which may result in the access, transfer, disclosure, storage or processing of such information and data outside of the United States. Client further acknowledges that the terms of use and service, including, but not limited to, applicable laws, set forth in the EULA for such Third-Party Product will govern all obligations of the Licensor relating to data privacy, storage, recovery, security and processing within such Third-Party Product's infrastructure (including the Licensor's obligations with respect to any Client-provided data and information RSM shares with such Licensor), as well as the service levels associated with such Third-Party Product.

**NEITHER RSM, NOR ANY OF ITS PARTNERS, PRINCIPALS, DIRECTORS, OFFICERS, EMPLOYEES, CONTRACTORS, SUBCONTRACTORS, AFFILIATES, SUBSIDIARIES, AGENTS, REPRESENTATIVES, SUCCESSORS OR ASSIGNS (COLLECTIVELY, THE "RSM PARTIES" AND EACH, INDIVIDUALLY, AN "RSM PARTY"), MAKES ANY REPRESENTATIONS OR WARRANTIES, EXPRESS, IMPLIED, OR OTHERWISE, REGARDING ANY THIRD-PARTY PRODUCT. CLIENT EXPRESSLY ACKNOWLEDGES AND AGREES THAT THE USE OF A THIRD-PARTY PRODUCT IS AT CLIENT'S SOLE RISK AND THAT THIRD-PARTY PRODUCTS ARE RECOMMENDED, USED, MADE AVAILABLE, AND/OR SUPPLIED BY THE RSM PARTIES "AS IS" AND "AS AVAILABLE" AND WITHOUT WARRANTY OF ANY KIND FROM THE RSM PARTIES, INCLUDING, BUT NOT LIMITED TO, THE IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, TITLE, OR NONINFRINGEMENT, AND THOSE ARISING BY STATUTE OR OTHERWISE IN LAW OR FROM COURSE OF DEALING OR USAGE OF TRADE.**

Client's remedies with respect to a Third-Party Product will be limited to whatever recourse may be available under, and are subject to all restrictions and limitations contained in, the EULA for such Third-Party Product. The underlying design, operation, performance, availability and scalability of, and all warranties applicable to, a Third-Party Product shall be governed exclusively by the Licensor's EULA, and no RSM Party shall have any liability for the foregoing. Any warranties provided by RSM relate to and are applicable to RSM's Services only, and not to such Third-Party Product.

To the extent Client is given access by an RSM Party to a Third-Party Product, Client agrees to comply with the terms of any applicable EULA for such Third-Party Product, and Client solely shall be responsible for the improper use of a Third-Party Product or a violation of the applicable EULA for such Third-Party Product by Client or any user to whom Client grants access to such Third-Party Product. Client agrees to indemnify and hold the RSM Parties harmless from and against any claims, actions, lawsuits, proceedings, judgments, liens, losses, damages, costs, expenses, fees (including legal fees, expenses and costs) and other liabilities relating to, or arising from or out of, the improper use of a Third-Party Product or a violation of the terms of the applicable EULA for such Third-Party Product by Client or any user to whom Client grants access to such Third-Party Product.

Client acknowledges that the use of a Third-Party Product may be subject to limitations, delays, delivery failures, interruptions, errors, and other problems that are beyond RSM's control, including, without limitation, an internet outage or lack of availability related to updates, upgrades, patches, fixes or maintenance. No RSM Party shall be responsible or liable for any damages relating to such limitations, delays, delivery failures, interruptions, errors or other problems. Nor shall any RSM Party be held responsible or liable for any loss, or unauthorized use or disclosure, of any Client-provided data or information, including personal information, resulting from the use of a Third-Party Product.

#### **D. Conflicts and Waiver**

**Client acknowledges and understands that RSM may (i) have a past or ongoing business relationship with a Licensor of a Third-Party Product; (ii) recommend a Third-Party Product from such Licensor to Client; and/or (iii) to the extent permitted by applicable laws, regulations, and professional and ethical standards, receive compensation, commissions or other benefits, whether economic or not, from a Licensor of a Third-Party Product in connection with RSM's relationship with such Licensor or RSM's referral or sale of such Licensor's Third-Party Product to Client. In the event that any or all of the foregoing may or does constitute a conflict of interest (whether real or perceived), Client hereby agrees to waive such conflict of interest and agrees to release and hold RSM (and its partners, principals, employees, contractors, subcontractors, affiliates and agents) harmless from and against any claims arising from or out of, or relating to, such conflict of interest.**

#### **E. Engagement Assumptions and Client Acknowledgements, Responsibilities and Representations**

Our Services, Fees and work schedule are based upon the following assumptions, acknowledgements, representations and understandings with you:

- Client will undertake the responsibilities set forth in this Statement of Work.
- Client will designate an employee or employees within its senior management who will make or obtain all management decisions with respect to this Statement of Work on a timely basis.
- Client will ensure that we have access to personnel, facilities, computer systems, applications, equipment, and data, including Third-Party Products, as is deemed reasonably necessary to perform the Services, and that all levels of your employees and contractors will cooperate fully and timely with us. We will also let you know where we believe we are not getting the appropriate cooperation or direction. The success of this engagement is dependent upon full openness, communication and cooperation, and timely direction.

- Client agrees to provide us with information we can rely on to be accurate and complete. We will be entitled to rely on all of your decisions and approvals, and we will not be obligated to evaluate, advise on, confirm or reject such decisions and approvals.
- Client will evaluate the adequacy and results of Services and will let us know immediately of any problems or issues you perceive in our personnel, Services or deliverables.
- Client acknowledges, understands and agrees that it has the ultimate responsibility for ensuring the accuracy of the materials generated by RSM and, as such, it will carefully review all such materials. RSM shall not be liable or accountable for (i) any action reasonably taken or omitted by it in good faith in accordance with directions, instructions or advice of, or (ii) pursuant to any document which it reasonably believes to be genuine and to have been delivered or signed by, Client or any person acting on the Client's behalf, including Client's counsel, accountants, investment advisors, or other advisors or representatives.
- Client acknowledges and agrees that (i) it is Client's responsibility to maintain all original data, records and information provided by Client, or someone on Client's behalf, in connection with the Services; (ii) RSM is not providing Client with any data or information backup services under this Statement of Work; (iii) RSM is not responsible for maintaining any data, records or information provided by Client, or someone on Client's behalf, in connection with the Services; and (iv) RSM is not responsible for maintaining on Client's behalf any data, records, information, deliverables, calculations, reports or other work product RSM creates and/or produces in connection with the Services.
- Client will, at no cost to RSM, provide to RSM that content and material necessary to enable RSM to perform the Services ("Client Materials"). As between RSM and Client, Client will retain ownership of Client Materials. Client hereby grants to RSM solely for the purposes of providing the Services a nonexclusive, nontransferable right to use, modify and copy (for archival purposes) the Client Materials, including any Client Materials that are software, whether such software is licensed from a third-party or owned by Client ("Client Software"). Client represents and warrants that it has, or will obtain, all rights and permissions required to grant RSM the rights to the Client Materials, including Client Software, set forth in this paragraph. Subject to the terms set forth herein, RSM may grant its subcontractors the right to access, use, modify and store the Client Materials as necessary to perform the Services.
- To the extent our Services or deliverables include the design or implementation of hardware or software systems, Client agrees to be responsible for making all management decisions. These decisions include, but are not limited to, the systems to be evaluated and selected, the design of those systems, the controls to be tested, the security, systems and procedures to be implemented, the scope and timetable of the implementation, and the testing, training and conversion plan.
- Client shall only provide access to the RSM Parties to that Client Software and those Client licensed, rented, leased or otherwise supplied Third-Party Products reasonably necessary for the RSM Parties to perform the Services.
- Client is responsible for maintaining, monitoring and overseeing the RSM Parties' access to Client Materials, including Client Software, and Client licensed, rented, leased, or otherwise supplied Third-Party Products.
- Client solely is responsible for managing and maintaining Client's IT and cybersecurity protocols and the requirements with respect to the access provided by Client to the RSM Parties in connection with the Services.

- Client shall only provide access to the RSM Parties to that Client information and data reasonably necessary for the RSM Parties to perform the Services.
- **Use of information to provide services:** Notwithstanding anything stated to the contrary in the Agreement or this Statement of Work, Client consents to the RSM Parties using any information or data (including confidential, personal or other protected information) provided by or on behalf of Client, or otherwise obtained by an RSM Party, in connection with: (i) the Services under this Statement of Work to provide Client with professional services under any other professional services agreement Client enters into or has entered into with an RSM Party; and (ii) those professional services provided by an RSM Party under another professional services agreement with the Client to provide Services to Client under this Statement of Work.
- **Enhancement of services and insight generation:** Notwithstanding anything stated to the contrary in the Agreement or this Statement of Work, Client consents to the RSM Parties utilizing Client confidential information and personal information to: (i) improve the quality of the services and offerings; and/or (ii) develop or perform internal data analysis, business analytics or insights, or other internal insight generation. Information developed in connection with these purposes may be used or disclosed to current or prospective clients to provide services or offerings. Client confidential information and/or personal information only will be used by the RSM Parties for internal purposes and the RSM Parties will not use or disclose such confidential information or personal information in a way that would permit Client or an individual to be identified by a third party without prior written consent from Client.
- **Sole benefit and use:** Client acknowledges and agrees that any advice, information, work product, proprietary material or deliverables provided to Client by RSM in connection with this Statement of Work (“Work”) is for the sole benefit and use of Client and (except (i) as expressly permitted in this Statement of Work, or (ii) for provision to Client’s regulators, auditors, accountants and legal advisors in the ordinary course of business as necessary) may not be made available to or relied upon or used by any third party unless Client first obtains from such third party and provides to RSM an executed release letter satisfactory (both in form and content) to RSM with respect to such disclosed Work. If contemplated by this Statement of Work, upon Client’s written request, RSM will promptly provide copies of its applicable workpapers to Client’s regulators. In no event will RSM’s Work be referred to or quoted, in whole or in part, in any registration statement, prospectus, public filing, loan agreement or other document. Client agrees to indemnify, defend and hold the RSM Parties harmless from and against any and all claims, actions, lawsuits, judgments, liens, costs, expenses, fees (including reasonable legal fees, expenses and costs), losses, damages and other liabilities arising from claims made by a third party relating to Client’s use, or disclosure to others, of any RSM Work in a manner other than as expressly permitted by the foregoing provisions. The foregoing provisions shall survive the termination of this Statement of Work.
- Client agrees that all assumptions set forth in this Statement of Work are accurate.

The fulfillment and confirmation of these responsibilities, acknowledgements and representations are critical to the success of this engagement. The successful delivery of our Services, and the Fees charged, are also dependent on your timely and effective completion of your responsibilities, the accuracy and completeness of the assumptions, and timely decisions and approvals by your management. You will be responsible for any delays, additional costs or other liabilities caused by or associated with any deficiencies in the assumptions or in carrying out your responsibilities.



## F. Fees and Expenses

Our Fees for the Services described in this Statement of Work will be based upon a fixed-fee arrangement. In addition to our Fees, you will be invoiced for (i) out-of-pocket expenses incurred in connection with the Services, including, as applicable, amounts attributable to travel and meals, and expenses incurred by RSM's subcontractors in connection with the provision of the Services, and (ii) a charge of 5% of the Fees for indirect administrative expenses (collectively, "Expenses").

Based on our initial understanding of the project scope, below is an estimate of Fees and Expenses by major project phase.

| Phases               | Fees    |
|----------------------|---------|
| Medicaid Cost Report | \$7,400 |
| Medicare Cost Report | \$6,800 |

Our policy is to bill 25% of our professional fees upon acceptance of the engagement and to bill biweekly as Services are performed.

Additional services, such as preparing impact analyses, attending exit conferences, reviewing MAC adjustments, discussing significant reimbursement issues with the MAC, implementing changes related to COVID-19 or CARES Act, or assisting with other related reimbursement issues, will be billed at our standard hourly rates and are outside the scope of this Statement of Work.

You acknowledge that this is our good-faith estimate based upon our understanding of the engagement assumptions and the facts and circumstances of which we are aware at this time. If the basis of our estimates is inaccurate, the Fees and Expenses may be different from those we each anticipate. If circumstances are encountered that affect our ability to proceed according to the plan outlined above, such as scope changes, loss of key Client personnel, unavailable information, unforeseen circumstances, or circumstances outside of our reasonable control, we will inform you promptly and seek your approval for any changes in scope, timing or Fees that may result from such circumstances.

In the event this Statement of Work is terminated before completion of our Services or payment in full of the fixed fees set forth herein, you will be obligated to pay us a portion of the fixed fees based upon the proportion of the amount of work we performed under this Statement of Work in relation to the total amount of work expected to be completed under this Statement of Work.

## G. Invoice Address

Invoices for our Services rendered pursuant to this Statement of Work will be sent to:

Bart Becker  
Administrator  
DeKalb County Rehab & Nursing  
2600 North Annie Glidden Road  
DeKalb, Illinois 60115

## H. Acknowledgement and Acceptance

By the signatures of their duly authorized representatives below, RSM and Client, intending to be legally bound, acknowledge that they have read and agree to all of the provisions of this Statement of Work (including any exhibits and attachments expressly incorporated herein or attached hereto) as of the SOW Effective Date. RSM and Client, and each signatory below, hereby represent that said signatory is a duly authorized representative of such party and has the requisite power and authority to bind such entity to the terms set forth in this Statement of Work.

### AGREED TO AND ACKNOWLEDGED BY:

#### RSM US LLP

By: \_\_\_\_\_  
Name: Amanda Springborn, Director  
Date: \_\_\_\_\_

#### DeKalb County Rehab & Nursing

By: \_\_\_\_\_  
Name: Bart Becker  
Date: \_\_\_\_\_  
Address: 2600 North Annie Glidden Road  
DeKalb, Illinois 60115  
FEIN/Tax ID \_\_\_\_\_  
Number: \_\_\_\_\_

Please forward a copy of this signed acceptance to the attention of Amanda Springborn via mail, DocuSign or an email to [contract@rsmus.com](mailto:contract@rsmus.com). A scan will be considered the equivalent of an original.

Attachment:  
Exhibit—Release Letter

**Exhibit—Release Letter**

[Letter Date]

[Name of principal contact at client/person from client executing the engagement agreement]  
[Title]  
[Client Complete Legal Name ]  
[Client Street Address, Suite XX]  
[City, State Zip ]

Dear [Name of contact]:

[Client Complete Legal Name ] (“Company”) has informed [full legal name of third-party recipient] (“Recipient”) that RSM US LLP (“RSM”) has performed certain consulting and professional services for Company in connection with a Master Services Agreement by and between Company and RSM dated [date of master services agreement] (the “Engagement Agreement”). Recipient understands that any advice, recommendations, information, reports or work product provided to Company by RSM in connection with the Engagement Agreement (collectively, the “Work”) was performed by RSM exclusively for Company’s sole benefit and use, and not for the benefit or use of Recipient or any other third party.

Company has requested that RSM provide Recipient access to [SPECIFY—reports, working papers] that were developed by RSM in connection with the Work. Recipient acknowledges and agrees that the Work was prepared at the direction of Company and may not include all procedures or information deemed necessary for the purposes of Recipient, and that certain findings and information may have been communicated to Company that are not reflected in any tangible Work provided to Company. Recipient further acknowledges and agrees that RSM makes no representations as to the sufficiency, accuracy, completeness or appropriateness of the Work for Recipient’s purposes.

In consideration of Company allowing Recipient access to the Work and, if requested by Recipient and approved by Company, discussing the Work with RSM, Recipient acknowledges and agrees that: (i) it does not acquire any rights (ownership, legal, or otherwise) as a result of such access; (ii) as between RSM and Recipient, all right, title, and interest in the Work is, and shall remain, the sole and exclusive property of RSM; and, (iii) RSM does not assume any duties or obligations to Recipient in connection with such access. Recipient further acknowledges and agrees that it will not: (a) disclose or make the Work available to any other parties, except to the extent required by law, regulation, subpoena or other legal process; or, (b) provide expert testimony or litigation support services or otherwise accept an engagement to comment on issues relating to the quality of the Work.

Recipient agrees to release, indemnify, defend and hold Company, RSM and their respective affiliates partners, principals, officers, directors, employees, contractors, representatives, successors and assigns harmless from and against any and all claims, actions, lawsuits, judgments, liens, costs, expenses, fees (including reasonable legal fees, expenses, and costs), losses, damages and other liabilities incurred or suffered by, or asserted against, RSM arising out of or from: (x) Recipient’s reliance on, or unauthorized use or disclosure of, the Work; or, (y) Recipient’s breach of the agreements set forth herein. Further, Recipient agrees that RSM is an intended third-party beneficiary to this release letter, and that RSM will have a direct right of action to enforce the terms and conditions of this release letter against Recipient.

[Full legal name of third-party recipient]:

By: \_\_\_\_\_ Date: \_\_\_\_\_  
[Name, Title]

**Certificate Of Completion**

Envelope Id: 54FE385079AC40A99D71AEA6E637930F

Status: Sent

Subject: Complete with DocuSign: DeKalb County Rehab 2023 Medicare Cost Reports SOW

Source Envelope:

Document Pages: 10

Signatures: 0

Envelope Originator:

Certificate Pages: 5

Initials: 0

Contract

AutoNav: Enabled

1 S Wacker Dr Ste 800

Envelopeld Stamping: Disabled

Chicago, IL 60606-4650

Time Zone: (UTC-08:00) Pacific Time (US & Canada)

contract@rsmus.com

IP Address: 130.41.56.93

**Record Tracking**

Status: Original

Holder: Contract

Location: DocuSign

2/5/2024 2:58:51 PM

contract@rsmus.com

**Signer Events**

**Signature**

**Timestamp**

Bart Becker

Sent: 2/5/2024 2:58:52 PM

Bbecker@dekalbcounty.org

Resent: 2/14/2024 10:16:06 AM

Security Level: Email, Account Authentication  
(None)

Viewed: 2/14/2024 10:25:49 AM

**Electronic Record and Signature Disclosure:**

Accepted: 2/14/2024 10:25:49 AM

ID: 10f91147-8435-475d-a93f-c1ff1d8196e9

In Process

Amanda Springborn

amanda.springborn@rsmus.com

Security Level: Email, Account Authentication  
(None)

**Electronic Record and Signature Disclosure:**

Accepted: 2/8/2024 7:38:43 AM

ID: 772b3c2f-99f2-4627-bc10-a128123e1c75

**In Person Signer Events**

**Signature**

**Timestamp**

**Editor Delivery Events**

**Status**

**Timestamp**

**Agent Delivery Events**

**Status**

**Timestamp**

**Intermediary Delivery Events**

**Status**

**Timestamp**

**Certified Delivery Events**

**Status**

**Timestamp**

**Carbon Copy Events**

**Status**

**Timestamp**

Ray Quiambao

**COPIED**

Sent: 2/5/2024 2:58:51 PM

Ray.Quiambao@rsmus.com

Viewed: 2/5/2024 2:58:51 PM

RSM

Signed: 2/5/2024 2:58:51 PM

Security Level: Email, Account Authentication  
(None)

**Electronic Record and Signature Disclosure:**

Not Offered via DocuSign

Lauren Clemons

Lauren.Clemons@rsmus.com

Security Level: Email, Account Authentication  
(None)

**Electronic Record and Signature Disclosure:**

Accepted: 9/20/2023 10:36:48 AM

ID: 1305f5eb-230d-41b1-aac2-ab8946d0d42a

| <b>Witness Events</b>                             | <b>Signature</b> | <b>Timestamp</b>    |
|---------------------------------------------------|------------------|---------------------|
| <b>Notary Events</b>                              | <b>Signature</b> | <b>Timestamp</b>    |
| <b>Envelope Summary Events</b>                    | <b>Status</b>    | <b>Timestamps</b>   |
| Envelope Sent                                     | Hashed/Encrypted | 2/5/2024 2:58:52 PM |
| <b>Payment Events</b>                             | <b>Status</b>    | <b>Timestamps</b>   |
| <b>Electronic Record and Signature Disclosure</b> |                  |                     |

In Process

## **CONSUMER DISCLOSURE**

From time to time, RSM US LLP (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign, Inc. (DocuSign) electronic signing system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to these terms and conditions, please confirm your agreement by clicking the 'I agree' button at the bottom of this document.

### **Getting paper copies**

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after signing session and, if you elect to create a DocuSign signer account, you may access them for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

### **Withdrawing your consent**

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

### **Consequences of changing your mind**

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**Required hardware and software**

|                            |                                                                                                                                                           |
|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
| Operating Systems:         | Windows® 2000, Windows® XP, Windows Vista®; Mac OS® X                                                                                                     |
| Browsers:                  | Final release versions of Internet Explorer® 6.0 or above (Windows only); Mozilla Firefox 2.0 or above (Windows and Mac); Safari™ 3.0 or above (Mac only) |
| PDF Reader:                | Acrobat® or similar software may be required to view and print PDF files                                                                                  |
| Screen Resolution:         | 800 x 600 minimum                                                                                                                                         |
| Enabled Security Settings: | Allow per session cookies                                                                                                                                 |

\*\* These minimum requirements are subject to change. If these requirements change, you will be asked to re-accept the disclosure. Pre-release (e.g. beta) versions of operating systems and browsers are not supported.

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