

# COUNTY BOARD ADDENDUM

County of Champaign, Urbana, Illinois  
Thursday, October 18, 2018 – 6:30 p.m.

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Lyle Shields Meeting Room, Brookens Administrative Services  
1776 East Washington Street, Urbana, Illinois

## Agenda Item

## Page #

### **XIII. New Business**

#### **A. Finance**

2. Adoption of Resolution No. 2018-357 Approving an Agreement with RSM to Provide Post-Closing Accounting Services for the Champaign County Nursing Home 1-28
3. \*\*Adoption of Resolution No. 2018-358 Authorizing Budget Amendment 18-00058 Fund 080 General Corporate / Dept. 075 General County 29-30  
Increased Appropriations: \$89,950  
Increased Revenue: None: from Fund Balance  
Reason: to Pay Outstanding Obligation of Accounting Services Owed by the Nursing Home to RSM. Payment to be made on Date of Closing of the Sale of the Nursing Home.
4. Nursing Home Cash Flow Report – September 2018 (information only) 31-36

RESOLUTION NO. 2018-357

RESOLUTION APPROVING AN AGREEMENT WITH RSM TO PROVIDE POST-CLOSING ACCOUNTING SERVICES FOR THE CHAMPAIGN COUNTY NURSING HOME

WHEREAS, Champaign County is in the process of selling the Champaign County Nursing Home to a non-governmental entity and must ensure that accounts payable owed by the County and accounts receivable owed to the County are appropriately documented, billed and received after the sale of the Nursing Home; and

WHEREAS, Champaign County seeks to engage special accounting services for the management of the accounts payable and accounts receivable owed by and to the County, and various other related financial reporting and accounting transactions after the sale of the Champaign County Nursing Home; and

WHEREAS, RSM is able to provide special accounting services to assist the County in the management of accounts payable and accounts receivable for the Champaign County Nursing Home, and various other related financial reporting and accounting transactions after the date of the sale of the Nursing Home;

NOW, THEREFORE, BE IT RESOLVED by the Champaign County Board that the County Board Chair is hereby authorized and directed to execute an agreement with RSM to provide special accounting services for the management of the accounts payable and accounts receivable owed by and to the County, and various other related financial reporting and accounting transactions after the sale of the Champaign County Nursing Home.

PRESENTED, ADOPTED, APPROVED, AND RECORDED this 18th day of October, A.D. 2018.

\_\_\_\_\_  
C. Pius Weibel, Chair  
Champaign County Board

ATTEST:

\_\_\_\_\_  
Gordy Hulten, County Clerk & ex-officio  
Clerk of the Champaign County Board



RSM US LLP

One South Capitol Avenue, Suite 1000  
Chicago, Illinois 60601

Telephone: 312.234.0100  
Fax: 312.234.0100

www.rsmus.com

## Statement of Work No. 1

This Statement of Work dated October 10, 2018 is entered into by and between County of Champaign, Illinois ("Client," "you" or "your") and RSM US LLP, an Iowa limited liability partnership ("RSM," "we," "us" or "our"), pursuant to the Master Services Agreement (MSA) dated October 10, 2018, all of the terms of which are hereby incorporated herein by reference.

### A. Project Name: Post-Closing Accounting Services

### B. Project Objectives

- Continued billing and collections for dates of service up to the date of sale
- Accounts receivable (A/R) postings of cash receipts and adjustments
- Maintenance of due to/from cash receipt log
- Accounts payable (A/P) preparation and submission of invoices for processing, post-payments to system
- Monthly financial statement preparation
- Prepare Medicare and Medicaid cost report, along with bad debt log
- Assist with insurance, reimbursement and cost report reviews, as necessary
- Review and disburse resident trust account balances

### C. Engagement Scope and Approach

RSM will provide billing, receivables management and collection services:

- **Billing:** Continued billing for previously unbilled receivables and claims
- **Collections:** Continued collection efforts for original billing that have been denied or partial payment of claims; this may continue for nine to 12 months after the sale of the facility
- **A/R postings of cash receipts and adjustments:** All payments will need to be posted to proper patient's account, as well as the accurate dates of services within the nursing home's accounts, to enable continued successful collection efforts
- **Bad debt log maintenance for Medicare reimbursement purposes:** The bad debt log will need to be updated monthly to be filed, along with the FY2018 Medicare cost report, to maximize the current seller's reimbursement
- **Maintenance of due to/from cash receipt log:** Weekly updates and reconciliations of payment collected by new operator on behalf of prior owner and vice versa will be required to properly and timely reimburse each party based on days of services paid and Operations Transfer Agreement specifics

- **A/P:**
  - Review outstanding invoices
  - Prepare and submit invoices for processing
  - Post payments to system
  - Will require access to prior patient data, including the nursing home's A/P software to enable invoice postings and vendor queries, as well as issuance of A/P payments
- **Financial statement preparation:** Financial statements will be prepared on a monthly basis to accurately capture any revenue and expense adjustments or additions
- **Cost reporting:** Complete a long form Medicaid cost report that will be due within three months (may request a one-month extension for a due date of four months) of the change of ownership; due to the fact that this is a county-owned facility, a long form cost report will be necessary to properly account for the federal match audit; complete a Medicare cost report that will be due within five months of the change of ownership
  - Gather documentation for filing both cost reports
  - Generate the bad debt listing with the proper fields for filing purposes and submission with the Medicare cost report
  - Provide assistance in the response to any Medicare and/or Medicaid audits in relation to the cost report filings; these can occur anywhere from six to 12 months after filing
- **Audit:** Assist with the preparation and response to the following types of audits:
  - Insurance audits that are customarily three to eight months after the policy ends
  - Other reimbursement audits that can be up to three years after the sale of the facility; may include, but not be limited to, an Office of Inspector General Medicaid Post-Payment Integrity Audit
- **Resident trust:** Complete a main general review of the resident trust accounts and assist with disbursing, as needed

RSM will **NOT**:

- Represent ourselves as attorneys or a collection agency
- Accept any payments from debtor
- Negotiate any settlements or installment agreements; we will refer settlement issues to the County of Champaign, Illinois

The County of Champaign, Illinois will:

- Provide all documentation necessary to bill for services rendered to residents through the date of sale including, but not limited to, census, payers and respective contact information, levels and dates of service provided, diagnosis, nursing documentation and other data requested
- Provide all requested documentation related to payer inquiries and questions from debtors
- Provide access to your billing software and accounts receivable ledger module to our billing specialist
- Be responsible for maintaining your software for the duration of this contract (maintenance fees, etc.)
- Provide updated account balances as of the last day of operations
- Provide the name and contact information of your authorized representative to:
  - Be our contact with management
  - Negotiate settlements and approve installment payment plans
  - Receive remittance from residents
- Provide us the necessary support to enable us to perform our responsibilities related to this engagement in an efficient manner

D. **Work Site:** Client site and RSM office

E. **Fees and Expenses**

Our estimated professional fees are listed below:

	Fees	Hours
<b>Scenario (with no assistance from a County employee)</b>		
Services outlined in this agreement (based on \$150/hour)	\$52,500 - \$67,500	350 – 450
Preparation of Medicaid cost report	\$5,500	36
Preparation of Medicare cost report	\$5,500	36

These fees do not include out-of-pocket expenses (travel, meals, lodging, etc.), report processing and administrative expenses. Out-of-pocket expenses will be billed at actual cost incurred.

Fees for health care consulting services of this type are always difficult to estimate. If circumstances are encountered that affect our ability to proceed according to the plan outlined above, such as requested scope changes, loss of key County personnel, or additional information coming to our attention not determined or available during our scoping efforts, we will inform you promptly and seek your approval for any changes in scope, timing or fees that may result from such circumstances.

Our policy is to bill monthly as services are performed. In addition, engagement-related out-of-pocket expenses will be billed to you at our cost. Those fees and expenses do not include taxes. You will be responsible for and pay all applicable sales, use, excise, value-added and other taxes associated with the provision or receipt of the services and deliverables, excluding taxes on our income, generally. Our invoices are payable upon presentation and amounts remaining overdue for more than thirty (30) days will be subject to an interest charge of 1.5 percent per month from the date of invoice. If you object to any portion of an invoice, you will notify us of your objection within ten (10) days of the date of the invoice, and the parties will promptly make a good faith effort to settle the disputed portion of the invoice. No interest will accrue on such disputed portion of the invoice until the dispute is resolved. You will in any event pay the portion of the invoice that is not in dispute within such thirty (30)-day period. We reserve the right to suspend or terminate services if our invoices are not timely paid, in which event we will not be liable for any resulting loss, damage or expense connected with such suspension or termination. If invoices are not paid within 30 days of being billed, work related to these services will cease until payment is received.

The start of this engagement is contingent on the payment of any outstanding fees previously billed for services provided to Champaign County Nursing Home.

F. **Invoice Address**

Invoices for our services rendered pursuant to this Statement of Work shall be sent to:

Ms. Debra Busey  
County of Champaign, Illinois  
1776 East Washington Street  
Urbana, IL 61802-4581

**G. Client Acceptance of Work**

At the conclusion of each phase of work, we will review with you the intended scope of work and deliverables agreed upon in this Statement of Work to confirm we have met the defined project expectations. If you believe the deliverables do not conform, you will notify us in writing within thirty (30) days of receiving the deliverables that they do not conform. We will then have a reasonable period of time, based upon its severity and complexity, to correct the nonconformance. If you use the deliverables before acceptance, or if you fail to notify us of the nonconformance within the thirty (30) day period, the deliverables will be considered accepted.

**H. Staffing**

Jay Adkisson, partner, will serve as relationship lead for all health care services provided to County of Champaign, Illinois. Amanda Springborn, an experienced manager, will be responsible for overseeing the engagement and the delivery of all services to you and be your contact. Amanda will be assisted by Stephanie Berkey, supervisor, and Joan McCarthy, manager. Other professionals at the necessary skill and experience levels may be called upon to assist in this project, 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.

**I. Other Provisions Mutually Agreed to by the Parties**

In connection with the performance of these services, Client agrees to make all management decisions and perform all management functions; designate an individual who possesses suitable skills, knowledge, and/or experience, preferably within senior management, to oversee such services; evaluate the adequacy and results of the services performed; accept responsibility for the results of the services; and establish and maintain internal controls, including monitoring ongoing activities. We will not perform any management functions, make management decisions, or otherwise perform in a capacity equivalent to that of an employee or officer of Client.

Accordingly, the management of County of Champaign, Illinois agrees to the following:

1. County of Champaign, Illinois has designated Debra Busey, a senior member of management, who possesses suitable skill, knowledge and experience to oversee the services.
2. Debra Busey will assume all management responsibilities for subject matter and scope of the services.
3. Client will evaluate the adequacy and results of the services performed.
4. Client accepts responsibility for the results and ultimate use of the services.

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By the signatures of their duly authorized representatives below, RSM and Client, intending to be legally bound, agree to all of the provisions of this Statement of Work as of the date set forth above.

RSM US LLP

Jay Adkisson  
Partner

Amanda Springborn  
Manager

Date: October 10, 2018

County of Champaign, Illinois

By: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Date: \_\_\_\_\_

Taxpayer/EIN No.: \_\_\_\_\_

A large, stylized signature consisting of the letters 'E' and 'F' in a bold, blocky font. The 'E' is on the left and the 'F' is on the right, both slanted slightly to the right.

A large, stylized signature consisting of the letter 'R' in a bold, blocky font. The 'R' is slanted slightly to the right.



October 10, 2018

RSM US LLP

Ms. Debra Busey  
County of Champaign, Illinois  
1776 East Washington Street  
Urbana, IL 61802-4581

1776 East Washington Street  
Urbana, IL 61802-4581  
Tel: 217.244.1000  
Fax: 217.244.1001  
www.rsmus.com

Dear Debra:

The purpose of this Master Services Agreement is to document the agreement with County of Champaign, Illinois ("Client," "you" or "your") to retain RSM US LLP ("RSM," "we," "us" or "our") to provide professional services and assistance as you may request from time to time.

### Objective

RSM has been retained to provide various accounting, financial, risk management, or other consulting services (the "Services") as you may request from time to time and as more fully described in a written statement of work (each a "Statement of Work") agreed to and signed by the parties in the format shown in Exhibit A attached hereto. Our analyses and observations, including any reports or other documents which we prepare, are to be used only for the purposes specified in the applicable Statement of Work and may not be published, distributed or used for any other purpose without our prior written consent. Distribution of our report(s) to anyone other than you requires our express authorization. We will require an access letter in our format to be signed by any user other than you prior to the releasing of the report(s).

### Services and Scope of Work

RSM may, at its sole discretion, provide on a non-exclusive basis, such Services as you may request from time to time.

Upon our acceptance of your request for Services, we will review the facts of the proposed project and determine a methodology and approach for each individual assignment. Prior to each individual assignment we will provide you with an outline of the Services we expect to perform. You will acknowledge the sufficiency of these procedures for your purpose.

### Approach

RSM and Client agree that this Master Services Agreement, including the General Business Terms and any Exhibit(s) attached hereto, and any Statement(s) of Work issued hereunder (collectively, the "Agreement") contain the sole and exclusive terms and conditions that will govern the rights, responsibilities, and obligations of the parties with respect to the Services provided by RSM to Client. RSM agrees to provide the Services to Client as set forth in an applicable Statement of Work. Each Statement of Work will specify, as may be appropriate under the circumstances, among other things, the type and description of the Services requested by Client, the premises where the work will be performed, our approach to completing the work, the staffing, the fees and expenses for the Services if different than



In this Agreement, and, if applicable, the estimated commencement and completion dates for the Services, the consultants to be assigned, and any relevant work product acceptance criteria. Any modifications to the obligations of either party within a Statement of Work must be in writing and executed by an authorized representative of each party. Any such modification may be in the form of a change order to the applicable Statement of Work or a subsequently executed Statement of Work.

Our personnel shall observe your confidentiality, code of conduct or other reasonable policies regarding working conditions and business hours, to the extent our personnel are made aware of such policies. Our responsibility for the refusal of any personnel to observe such policies shall be our attempt to furnish you with replacement personnel. If for any reason any of our personnel are unable to complete the service period or his/her performance does not meet your expectations, we will attempt to provide a suitable replacement.

### **Engagement Assumptions and Client Responsibilities**

Our Services, fees and work schedule are based upon the assumptions, representations and information supplied by you as reflected below or in any executed Statement of Work.

Client will determine the extent of Services it wishes RSM to provide and ensure our company has access to key people and data.

If circumstances arise relating to the availability of sufficient, competent evidence or information which, in our professional judgment, prevents us from completing a Statement of Work, we retain the unilateral right to take any course of action permitted to us, including but not limited to terminating this Agreement or the applicable Statement of Work.

In the event we are requested or authorized by Client or are required by government regulation, subpoena or other legal process to produce our documents or our personnel as witnesses with respect to our Services for Client, Client will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, including the fees and expenses of our counsel, incurred in responding to such requests.

You agree to furnish personnel, facilities and resources, and undertake the responsibilities set forth in this Agreement. You also agree to cause all levels of your employees and contractors to cooperate fully and timely with us. You will designate an employee or employees within your senior management who will make or obtain all management decisions with respect to the applicable Statement of Work on a timely basis. You also agree that all assumptions set forth in this Agreement and the applicable Statement of Work are accurate and agree to provide us with such further information we may need and which we can rely on to be accurate and complete. We will be entitled to rely on all of your decisions and approvals made independently and we will not be obligated to evaluate, advise on, confirm, or reject such decision and approvals. You will evaluate the adequacy and results of the Services and will let us know immediately of any problems or issues you perceive in our personnel, Services, or deliverables. We will also let you know where we feel we are not getting the appropriate cooperation or direction and advise you of any other issues related to this Agreement.

The success of this Agreement is dependent upon full openness, communications, cooperation, and timely direction. The fulfillment of these responsibilities is critical to the success of this Agreement. 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.

In connection with the performance of services with any Statement of Work, Client agrees to make all management decisions and perform all management functions; designate an individual who possesses suitable skills, knowledge, and/or experience, preferably within senior management, to oversee such services; evaluate the adequacy and results of the services performed; accept responsibility for the results of the services; and establish and maintain internal controls, including monitoring ongoing activities. We will not perform any management functions, make management decisions, or otherwise perform in a capacity equivalent to that of an employee or officer of Client.

Accordingly, the management of Client agrees to the following:

1. Client has designated Debra Busey, a senior member of management, who possesses suitable skill, knowledge and experience to oversee the services.
2. Debra Busey will assume all management responsibilities for subject matter and scope of the services.
3. Client will evaluate the adequacy and results of the services performed.
4. Client accepts responsibility for the results and ultimate use of the services.

#### **Fees and Expenses**

Unless otherwise agreed upon in the applicable Statement of Work, our fees for the Services described in this Agreement and any applicable Statement of Work will be based upon actual time and material at our standard rates in effect at the time the Services are rendered, plus out of pocket expenses. Each Statement of Work will provide the standard rates will reflect the time of agreement on the Statement of Work.

Our policy is to bill monthly as services are performed. These fees do not include out-of-pocket expenses (travel, meals, lodging, etc., based on IRS guidelines), report processing and administrative expenses. The report processing and administrative expenses, totaling 5 percent of fees, cover computer hardware and software expenses, access to firm's technology resources, long-distance telephone and telecommunications charges, photocopying, report preparation, delivery and other administrative expenses. Out-of-pocket expenses will be billed at the actual amounts incurred. Those fees and expenses do not include taxes. You will be responsible for and will pay all applicable sales, use, excise, value added and other taxes associated with the provision or receipt of the Services and deliverables, excluding taxes on our income generally. Our invoices are payable upon presentation. However, if any applicable Statement of Work has specific billing requirements that are not consistent to our policy, we will follow the applicable Statement of Work terms that are agreed by each party. We reserve the right to charge interest on any invoice that is not paid within 30 days of the invoice date. If you object to any portion of an invoice, you will notify us of your objection within ten (10) days of the date of the invoice, and the parties will promptly make a good faith effort to settle the disputed portion of the invoice. You will in any event pay the portion of the invoice that is not in dispute within such thirty (30) day period. We reserve the right to suspend or terminate Services if our invoices are not timely paid, in which event we will not be liable for any resulting loss, damage or expense connected with such suspension or termination.

**Nonsolicitation**

During the term of this Agreement and for a period of one (1) year following its expiration or termination, neither party will actively solicit, employ or otherwise engage any of the other party's employees (including former employees) who were involved in a Statement of Work. In the event either party breaches this provision, the breaching party agrees to pay to the aggrieved party within thirty (30) days after demand an amount equal to the greater of \$50,000 or 100 percent (100%) of the annual base salary of any such employee. For the avoidance of doubt, the foregoing does not prohibit either party from employing individuals who were not involved in a Statement of Work or who apply for positions in response to internal postings, employment advertisements or other general solicitations of employment, whether such applications are during the term of this Agreement or thereafter.

**General Business Terms and Agreement Acceptance**

The General Business Terms, attached Exhibits, and any Statement(s) of Work issued hereunder apply to and are an integral part of this Agreement. Please indicate your agreement to these arrangements by signing and returning to us the enclosed copy of this Agreement.

We appreciate the opportunity to be of service to you and look forward to working with you in the future. You will receive our closest attention. If at any time you have questions, concerns, or issues with our Services, billings or anything else related to our Agreement, please call.

Sincerely,

RSM US LLP

Jay Adkisson, Partner

Attachments:

- General Business Terms
- Exhibit A – Form of Statement of Work
- Exhibit B – Acknowledgement and Release Letter
- Exhibit C – Business Associate Agreement
- Exhibit D – Collaborate User Terms and Conditions

This Agreement, the General Business Terms and attached Exhibits correctly set forth our understanding and acceptance of this Agreement.

Acknowledged and accepted:

County of Champaign, Illinois

By: \_\_\_\_\_ Date: \_\_\_\_\_  
Authorized Signature

Taxpayer/EIN No.: \_\_\_\_\_

## General Business Terms

These General Business Terms (the "Terms") will govern the Services provided by RSM as described in the Agreement executed by Client and RSM in which these Terms are included and any Statement(s) of Work issued under the Agreement. These Terms, together with the Agreement, any of its attachments, and any Statement(s) of Work issued under the Agreement, constitute the entire understanding and agreement between Client and RSM with respect to the Services described in the Agreement and the applicable Statement of Work, supersede all prior oral and written communications, and may be amended, modified or changed (including changes in scope or nature of the Services or fees) only in writing when signed by both parties. If there is a conflict between these Terms, and the terms of the Agreement or any Statement of Work, these Terms will govern.

**1. Confidentiality** With respect to any information supplied in connection with this Agreement and designated by either party as confidential, or which the recipient should reasonably believe is confidential based on its subject matter or the circumstances of its disclosure, the recipient agrees to protect the confidential information in a reasonable and appropriate manner, and use and reproduce the confidential information only as necessary to perform its obligations under this Agreement and for no other purpose. The obligations in this section will not apply to information which is: (i) publicly known; (ii) already known to the recipient; (iii) lawfully disclosed by a third party; (iv) independently developed; or (v) disclosed pursuant to legal requirement or order. Subject to the foregoing, the recipient may disclose the confidential information on a need-to-know basis to the recipient's contractors, agents and affiliates who agree to maintain its confidential nature.

**2. Deliverables** (a) Upon full payment of all amounts due RSM in connection with this Agreement, all right, title and interest in the deliverables set out in the applicable Statement of Work will become Client's sole and exclusive property, except as set forth below. RSM will retain sole and exclusive ownership of all right, title and interest in its work papers, proprietary information, processes, methodologies, techniques, ideas, concepts, trade secrets, know-how and software, including such information as existed prior to the delivery of the Services and, to the extent such information is of general application, anything which RSM may discover, create or develop during the provision of Services for Client. Except for software owned

by and/or proprietary to RSM, to the extent the deliverables contain RSM's proprietary information, RSM grants Client a non-exclusive, non-assignable, royalty-free license to use it in connection with the deliverables and the subject of the applicable Statement of Work and for no other or further use. To the extent the deliverables contain the proprietary information of a third party, Client agrees to comply with such third party's terms of license as the same are communicated to Client. All licenses to software (including any enhancements to software) will be licenses to object code only.

(b) Client acknowledges and agrees that any advice, information or work product provided to Client by RSM in connection with this Agreement is for the sole benefit and use of Client and may not be relied upon or used by any third party. Client further agrees that if it makes any such advice, information or work product available to any third party other than as expressly permitted by the applicable Statement of Work or Section 1(v) above, the provisions of Section 4(c) below will apply unless: (i) Client provides to the third party an acknowledgement and release letter substantially in the form of Exhibit B attached hereto (the "Letter"); and (ii) the third party signs and returns the Letter to Client. Upon request, Client will provide RSM with a copy of the signed Letter.

**3. Warranty** RSM warrants that the Services will be performed with reasonable care in a diligent and competent manner. RSM's sole obligation will be to correct any nonconformance with this warranty or, if RSM cannot correct the nonconformance, to refund to Client the amount paid to RSM for the portion of the Services or deliverables that does not conform to this

warranty; provided that Client gives RSM written notice within thirty (30) days after the Services are performed or, if applicable, deliverables are delivered. The notice will specify and detail the nonconformance and RSM will have a reasonable amount of time, based on its severity and complexity, to correct the nonconformance. Except for assistance provided by subcontractors or entities affiliated with RSM as explicitly identified to Client, RSM does not warrant and is not responsible for any third-party services. RSM and entities affiliated with RSM are not responsible for third-party products and hereby disclaim any and all warranties, express, implied or otherwise, in connection with third-party products, including without limitation the implied warranty of merchantability and the implied warranty of fitness for particular purpose. Client's sole and exclusive rights and remedies with respect to third-party products, and third-party services not provided by RSM's subcontractors or entities affiliated with RSM, are against the third-party vendor and not against RSM or any entities affiliated with RSM, including without limitation RSM Product Sales LLC.

**THIS WARRANTY IS RSM'S ONLY WARRANTY CONCERNING THE SERVICES AND ANY DELIVERABLE, AND IS MADE EXPRESSLY IN LIEU OF ALL OTHER WARRANTIES AND REPRESENTATIONS, EXPRESS, IMPLIED OR OTHERWISE, INCLUDING WITHOUT LIMITATION ANY IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, ALL OF WHICH ARE HEREBY DISCLAIMED.**

**4. Indemnification** (a) Each party agrees to indemnify, hold harmless and defend the other from and against any and all claims, actions, fees, expenses, costs, damages, losses and liabilities (including reasonable attorneys' fees) (collectively, "Liabilities") for bodily injury or death of any person or damage to real or tangible personal property which the other party may sustain or incur, to the extent such Liabilities result from the negligence or willful misconduct of the indemnifying party, its employees, agents or representatives.

(b) RSM agrees to indemnify, hold harmless and defend Client from and against any and all Liabilities to the extent such Liabilities result from the infringement of any third party's intellectual property by any deliverables provided under this Agreement. The foregoing indemnification will not apply to the extent any infringement results from: (i) the use of the deliverables other than in accordance with the terms of this Agreement and any applicable documentation or instructions supplied by RSM; (ii) any modification to the deliverables not expressly agreed to in writing by RSM; or (iii) the combination of the deliverables with any materials not provided or expressly approved by RSM.

(c) Client agrees to indemnify, defend and hold harmless RSM from and against any and all Liabilities incurred or suffered by or asserted against RSM to the extent such Liabilities result from a third party's use, possession of or reliance upon RSM's advice, information or work product as a result of Client's failure to comply with the Letter requirements of Section 2(b) above.

**5. Liability** Except for each party's indemnification obligations under this Agreement, the total liability of Client and RSM (and their respective affiliates, partners, principals, officers, directors, employees, contractors, agents and representatives) relating to any Statement of Work will in no event exceed an amount equal to the fees paid (in the case of RSM's liability) or owing (in the case of Client's liability) to RSM under the applicable Statement of Work. In no event will Client or RSM (or their respective affiliates, partners, principals, officers, directors, employees, contractors, agents or representatives) be liable for any special, consequential, incidental, punitive or exemplary damages or loss (nor any loss of profits, savings, data, use of software or hardware or business opportunity, or interruption of business) even if advised of the possibility of such loss.

**6. Termination** (a) Either party may terminate this Agreement or any uncompleted Statement(s) of Work at any time, with or without cause, upon fifteen (15) days' prior written notice to the other party.

(b) Client will pay RSM for all Services rendered (including deliverables and products delivered), expenses incurred and commitments made by RSM through the effective date of termination.

**7. General** (a) Except for the payment of money, neither party will be liable for any delays or failures in performance due to circumstances beyond its reasonable control.

(b) No term of this Agreement will be deemed waived, and no breach of this Agreement excused, unless the waiver or consent is in writing signed by the party granting such waiver or consent.

(c) Neither party may assign or transfer this Agreement without the other party's prior written consent, except in connection with (i) the sale of all or substantially all of the party's assets or a line of business sale; (ii) the sale of a majority of the capital stock of the party or (iii) the merger of the party with another entity. In each such instance, the party may transfer the Agreement to the acquirer or surviving company (in the case of a merger).

(d) Any notices given pursuant to this Agreement will be in writing, delivered to the addresses set forth in this Agreement (unless changed by either party by notice to the other party), and will be effective upon receipt.

(e) If any term or provision of this Agreement is determined to be invalid or unenforceable, such term or provision will be deemed stricken, and all other terms and provisions will remain in full force and effect.

(f) Each party is an independent contractor and not an employee, agent, joint venturer or partner of the other.

(g) RSM may from time to time use third-party subcontractors and service providers, or affiliates, including related entities, located within or outside of the United States, to assist it in delivering specific products or services to Client, including without limitation subcontracting the resale of hardware, software and other products through RSM Product Sales LLC. In such cases and except as provided herein, RSM will continue to be responsible for the obligations set forth in these Terms. The management of and

all financial arrangements with subcontractors will be RSM's responsibility.

(h) The terms of this Agreement which by their nature are to survive this Agreement will survive its expiration or termination.

(i) The parties acknowledge that they may correspond or convey documentation via various forms of electronic transmission (including, but not limited to, e-mail, FTP, and cloud-based sharing and hosting applications) and that neither party has control over the performance, reliability, availability, or security of these electronic transmission methods. Therefore, neither party will be liable for any loss, damage, expense, harm, disclosure, or inconvenience resulting from the loss, delay, interception, corruption, disclosure, or alteration of any electronic transmission due to any reason beyond its reasonable control. RSM also offers its clients the opportunity to use a secure internet portal for the exchange of confidential information using commercially standard encryption protocols. Use of this portal requires the execution of a separate user agreement.

(j) Neither party intends that there be any third party beneficiaries to this Agreement.

(k) Neither party will use the other party's name, trademarks, service marks, logos, trade names and/or branding without such party's prior written consent. Notwithstanding the foregoing, RSM may mention Client's name and provide a general description of the engagement in RSM's client lists and marketing materials.

(l) The parties agree that this Agreement and any dispute or claim arising out of or relating to this Agreement or the Services will be governed by and construed in accordance with the laws of the state in which the RSM office providing the Services is located without regard to such state's laws of conflicts. The parties agree that all litigation or other legal proceedings under this Agreement will be brought in the state or federal courts located therein. The parties agree to this choice of law, jurisdiction and venue, and waive the defense of an inconvenient forum. Additionally, the parties waive trial by jury and agree that any dispute or claim should be resolved by a judge without a jury.

(m) Any action against either party by the other in connection with this Agreement must be brought within eighteen (18) months after the cause of action arises.

**8. Equal Opportunity Employer of Protected Veterans and Individuals with Disabilities**

The parties hereto shall abide by the requirements of 41 CFR 60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit

discrimination against all individuals based on their race, color, religion, sex, gender identity, sexual orientation, or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment qualified individuals without regard to race, color, religion, sex, gender identity, sexual orientation, national origin, protected veteran status or disability.

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**EXHIBIT A  
FORM OF STATEMENT OF WORK**

**(SPECIMEN ONLY – DO NOT EXECUTE)**

This Statement of Work dated [date] is entered into by and between [client legal name] ("Client," "you," or "your") and RSM US LLP ("RSM," "we," or "our") pursuant to the Master Services Agreement dated [date of Master Service Agreement], all of the terms of which are hereby incorporated herein by reference.

- A. Project Name
- B. Services and Scope of Work
- C. Work Site (if applicable)
- D. Third-Party Hardware/Software (if applicable)
- E. Approach
- F. Fees and Expenses
- G. Invoice Address
- H. Client Acceptance of Work
- I. Staffing
- J. Retainer (if applicable)
- K. Understandings Concerning the NetSuite Service (if applicable)
- L. Other Provision Mutually Agreed to by the Parties

By the signatures of their duly authorized representatives below, RSM and Client, intending to be legally bound, agree to all of the provisions of this Statement of Work as of the date set forth above.

**AGREED TO AND ACKNOWLEDGED BY:**

RSM US LLP

[Client Legal Name]

By: SPECIMEN ONLY – DO NOT EXECUTE  
[Partner] [Principal] [Director]

By: SPECIMEN ONLY – DO NOT EXECUTE  
[Name/Title]

Date: \_\_\_\_\_

Date: \_\_\_\_\_



**EXHIBIT B**  
**ACKNOWLEDGEMENT AND RELEASE LETTER**  
**[to be placed on third party recipient's letterhead]**

**(SPECIMEN ONLY – DO NOT EXECUTE)**

[Date]

[Client Name and Address]

Dear [Client Representative]:

[Client] ("Company") has informed [Third Party Recipient] ("Recipient") that RSM US LLP ("RSM") has performed certain consulting and professional services for Company in connection with the Master Services Agreement between Company and RSM dated \_\_\_\_\_, 20\_\_ (the "Agreement"). Recipient understands that any advice, recommendations, information or work product (collectively, the "Work") provided to Company by RSM in connection with the Agreement was performed exclusively for Company's sole benefit and use, and not for the benefit or use of Recipient or any other third party.

Recipient acknowledges 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 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, Recipient agrees that it does not acquire any rights as a result of such access that it would not otherwise have had and acknowledges that RSM does not assume any duties or obligations to Recipient in connection with such access. Recipient further agrees that it will not disclose or make the Work available to any other parties, except to the extent required by law, regulation, subpoena or other legal process.

Recipient agrees to indemnify and hold harmless RSM and its affiliates and their respective partners, officers, directors, employees, contractors and representatives from and against any and all claims, actions, liabilities, damages, losses, costs or expenses (including reasonable attorneys' fees) incurred or suffered by or asserted against RSM as a result of Company permitting Recipient access to the Work or Recipient's breach of the agreements 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.

**RECIPIENT:**

By: \_\_\_\_\_ **(SPECIMEN ONLY – DO NOT EXECUTE)** Date: \_\_\_\_\_  
[Name/Title]



## EXHIBIT C - BUSINESS ASSOCIATE AGREEMENT

RSM US LLP

This Business Associate Agreement (the "Agreement") is effective as of October 10, 2018 (hereinafter "Effective Date") by and between County of Champaign, Illinois (hereinafter "Covered Entity") and RSM US LLP, an Iowa limited liability partnership (hereinafter "Business Associate").

### Recitals

**WHEREAS**, the purpose of this Agreement is to assure the privacy and security of Protected Health Information and Electronic Protected Health Information in accordance with the regulations (the "Privacy Rule" and the "Security Rule") issued by the Department of Health and Human Services ("HHS") under the Health Insurance Portability and Accountability Act of 1996 ("HIPAA") and the American Recovery and Reinvestment Act ("ARRA");

**WHEREAS**, the Privacy and Security Rules provide, among other things, that a covered entity is permitted to use and disclose Protected Health Information and Electronic Protected Health Information (each as defined below) to a business associate and allow the business associate to obtain and receive Protected Health Information, if the covered entity obtains satisfactory assurances in the form of a written contract that the business associate will comply with all applicable Privacy and Security Rules;

**WHEREAS**, ARRA provides that certain provisions of the Privacy and Security Rules shall apply to business associates and Business Associate is a "business associate" within the meaning of 45 C.F.R. Section 160.103;

**WHEREAS**, Business Associate will have access to, create and/or receive certain Protected Health Information and Electronic Protected Health Information in conjunction with the services being provided by Business Associate to Covered Entity.

**NOW THEREFORE**, Covered Entity and Business Associate agree as follows:

1. **Definitions.** The following terms shall have the meaning set forth below:
  - (a). **ARRA.** "ARRA" means the American Recovery and Reinvestment Act of 2009, and its implementing regulations.
  - (b). **Breach.** "Breach" shall have the meaning set forth in 45 C.F.R. Section 164.402
  - (c). **C.F.R.** "C.F.R." means the Code of Federal Regulations.
  - (d). **Data Aggregation.** "Data Aggregation" shall have the same meaning as the term "data aggregation" in 45 C.F.R. Section 164.501.
  - (e). **Designated Record Set.** "Designated Record Set" has the meaning assigned to such term in 45 C.F.R. Section 164.501.
  - (f). **Electronic Protected Health Information.** "Electronic Protected Health Information" or "Electronic PHI" has the meaning assigned to such term in 45 C.F.R. Section 160.103.
  - (g). **Genetic Information.** "Genetic information" has the meaning assigned to such term in 45 C.F.R. Section 160.103.

THE POWER OF BEING UNDERSTOOD  
AUDIT | TAX | CONSULTING

- (h). Individual. "Individual" shall have the same meaning as the term "individual" in 45 C.F.R. Section 160.103 and shall include a person who qualifies as the Individual's personal representative in accordance with 45 C.F.R. Section 164.502(g).
- (i). Limited Data Set. "Limited Data Set" shall have the meaning assigned to such term in 45 C.F.R. Section 164.514(e)(2).
- (j). Protected Health Information. "Protected Health Information" or "PHI" shall have the same meaning as the term "protected health information" in 45 C.F.R. Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity. Genetic Information shall be considered PHI.
- (k). Required By Law. "Required By Law" shall have the same meaning as the term "required by law" in 45 C.F.R. Section 164.103.
- (l). Secretary. "Secretary" shall mean the Secretary of HHS or his or her designee.
- (m). Security Incident. "Security Incident" shall have the same meaning as the term "security incident" in 45 C.F.R. Section 164.304.
- (n). Standard Transactions. "Standard Transactions" have the same meaning as the term "standard transactions" in 45 C.F.R. Section 162.103.
- (o). Subcontractor. "Subcontractor" shall mean a person to whom a business associate delegates a function, activity, or service, other than in the capacity of a member of the workforce of such business associate.
- (p). Unsecured Protected Health Information or Unsecured PHI. "Unsecured Protected Health Information" or "Unsecured PHI" shall mean PHI that is not rendered unusable, unreadable, or indecipherable to unauthorized persons through the use of the technology or methodology specified in regulations or other guidance issued by HHS under Section 13402 of ARRA.

## 2. Obligations and Activities of Business Associate

- (a). General. Business Associate agrees to abide by applicable provisions of the Privacy Rule and the Security Rule, in addition to all federal and applicable state laws concerning the confidentiality, privacy, and security of Protected Health Information and Electronic Protected Health Information, and to not use or further disclose Protected Health Information or Electronic Protected Health Information other than as permitted or required by this Agreement or the Privacy and Security Rules, or as Required By Law.
- (b). Privacy Safeguards. Business Associate shall maintain appropriate administrative, physical and technical safeguards to protect the privacy of Protected Health Information and to limit incidental uses or disclosures made pursuant to an otherwise permitted or required use or disclosure.
- (c). Safeguarding Electronic PHI. Business Associate shall implement administrative, physical and technical safeguards that prevent use or disclosure of the Electronic Protected Health Information other than as permitted by the Security Rules. Specifically, Business Associate agrees to implement policies and procedures that:

- (i). Prevent, detect, contain and correct security violations in accordance with the administrative safeguards set forth in 45 C.F.R. Section 164.308;
  - (ii). Limit physical access to electronic information systems and the facility or facilities in which they are housed, while ensuring that properly authorized access is allowed in accordance with the physical safeguards set forth in 45 C.F.R. Section 164.310; and
  - (iii). Allow access to electronic information systems that maintain Electronic PHI to only those persons or software programs that have been granted access rights in accordance with the technical safeguards set forth in 45 C.F.R. Section 164.312.
- (d). Duty to Mitigate. Business Associate agrees to mitigate, to the extent practicable, any harmful effect that is known to Business Associate of a use or disclosure of Protected Health Information or Electronic Protected Health Information by Business Associate in violation of the requirements of this Agreement, the Privacy or Security Rules, or other applicable law.
- (e). Subcontractors. Business Associate agrees to ensure that a Subcontractor to whom it provides Protected Health Information or Electronic Protected Health Information received from, or created or received by Business Associate on behalf of Covered Entity, agrees in writing to the same restrictions and conditions that apply through this Agreement to Business Associate with respect to such information in accordance with 45 C.F.R. Sections 164.308(b)(2), 164.502(e)(1)(ii) and 164.504(e)(5).
- (f). Access to PHI. Business Associate agrees to provide access to Protected Health Information in a Designated Record Set, in the manner required by law, in order to meet the requirements under 45 C.F.R. Section 164.524. Business Associate shall provide a copy to Covered Entity or, alternatively, to the Individual directly, if such alternative choice is clearly, conspicuously and specifically made by the Individual or Covered Entity.
- (g). Amendment of PHI. Business Associate agrees to make any amendment(s) to Protected Health Information in a Designated Record Set pursuant to 45 C.F.R. Section 164.526 that the Covered Entity directs or agrees to pursuant to the Privacy Rules, in the manner required by law.
- (h). Audits. For purposes of determining compliance with the Privacy Rules and the Security Rules, Business Associate agrees to make internal practices, books, and records relating to the use and disclosure of PHI and Electronic PHI received from, or created or received by Business Associate on behalf of Covered Entity, available to the Secretary, in the time and manner determined by the Secretary. Business Associate shall retain books and records relating to its use and disclosure of Protected Health Information on Covered Entity's behalf for six (6) years from the date the information is last used or relied upon.
- (i). Documenting Disclosures. Business Associate agrees to document such disclosures of Protected Health Information and information related to such disclosures as would be required for Covered Entity to respond to a request by an Individual for an accounting of disclosures of Protected Health Information in accordance with 45 C.F.R. Section 164.528.

- (j). Accounting. Business Associate agrees to provide to Covered Entity, upon request and in the time and manner required by law, an accounting of disclosures of an individual's Protected Health Information, collected in accordance with Section 2(i) of this Agreement, to permit Covered Entity to respond to a request by an Individual for an accounting of disclosures of Protected Health Information in accordance with 45 C.F.R. Section 164.528. Business Associate may impose a reasonable fee for such accounting in accordance with 45 C.F.R. Section 164.528(c).
- (k). Standard Transactions. If Business Associate conducts any Standard Transactions on behalf of Covered Entity, Business Associate shall comply with the applicable requirements of 45 C.F.R. Part 162.
- (l). Reporting Privacy Breaches. Business Associate agrees to report to Covered Entity in writing any use or disclosure of PHI not permitted by this Agreement of which Business Associate becomes aware as soon as practicable of its becoming aware and will take reasonable action necessary to prevent and minimize damage to any Individual and to prevent any future such occurrences. If the unauthorized use or disclosure qualifies as a Breach, Business Associate agrees to comply with the notification provisions in Section 2(o).
- (m). Reporting Security Incidents. Business Associate agrees to report any Security Incident as soon as practicable of becoming aware of such incident. However, certain low risk attempts to breach network security, such as the incidents listed below, shall not constitute a Security Incident under this Agreement, provided they do not penetrate the perimeter, do not result in an actual Breach of security and remain within the normal incident level:
- Pings on the firewall;
  - Port scans;
  - Attempts to log onto a system or enter a database with an invalid password or username;
  - Denial-of-service attacks that do not result in a server being taken off-line; and
  - Malware, such as worms or viruses.
- (n). Notification of Breach
- Following the discovery of a Breach of Unsecured PHI, Business Associate shall notify the Covered Entity within 60 calendar days after discovery of the Breach in accordance with 45 C.F.R. Section 164.410, as amended. The notification shall include the identification of each Individual whose Unsecured PHI has been or is reasonably believed by the Business Associate to have been accessed, acquired, used or disclosed during the Breach. The Business Associate shall provide the Covered Entity with any other available information that the Covered Entity requires to notify affected Individuals under HHS regulations.

- (o). Prohibition on Sale of Records. Business Associate shall not directly or indirectly receive remuneration in exchange for any PHI or Electronic PHI of any Individual unless the Business Associate or Covered Entity obtains from the Individual, in accordance with 45 C.F.R. Section 164.508, a valid authorization that includes a specification of whether the PHI or Electronic PHI can be further exchanged for remuneration by the entity receiving PHI or Electronic PHI of that Individual, except as otherwise allowed under ARRA.
- (p). Training. Business Associate shall provide training as to the applicable Privacy and Security Rules to all of its employees who will handle or be responsible for handling PHI or Electronic PHI on behalf of the Covered Entity.

### 3. Permitted Uses and Disclosures by Business Associate

#### 3.1. General Use and Disclosure

Except as otherwise limited in this Agreement, Business Associate may use or disclose Protected Health Information to perform its obligations and services to Covered Entity, provided that such use or disclosure would not violate the Privacy Rules or the Security Rules if done by Covered Entity.

#### 3.2. Specific Use and Disclosure Provisions

- (a). Except as otherwise limited in this Agreement, Business Associate may use Protected Health Information for the proper management and administration of the business associate or to carry out the legal responsibilities of the Business Associate.
- (b). Except as otherwise limited in this Agreement, Business Associate may disclose Protected Health Information and Electronic Protected Health Information for the proper management and administration of the Business Associate or to carry out the legal responsibilities of Business Associate, provided that disclosures are Required By Law, or Business Associate obtains reasonable assurances from the person to whom the information is disclosed that it will be held confidential and used or further disclosed only as Required By Law or for the purpose for which it was disclosed to the person, and the person notifies the Business Associate of any instances of which it is aware in which the confidentiality of the information has been breached.
- (c). Business associate agrees to make uses and disclosures and requests for Protected Health Information consistent with Covered Entity's minimum necessary policies and procedures.
- (d). Except as otherwise limited in this Agreement, Business Associate may use PHI and Electronic PHI to provide data aggregation services relating to the health care operations of Covered Entity, as permitted by 42 C.F.R. 164.504(e)(2)(i)(B).
- (e). the business associate is authorized to use protected health information to de-identify the information in accordance with 45 CFR 164.514(a)-(c). Business Associate may use PHI: (i) to de-identify the information or create a limited data set in accordance with 45 CFR §164.514; (ii) pursuant to an individual authorization in accordance with 45 CFR §164.508; (iii) to report violations of law to appropriate federal and state authorities, consistent with 45 CFR §164.502(j)(1); and (iv) as otherwise authorized in writing by Covered Entity.

4. **Obligations of Covered Entity**

4.1. **Provisions for Covered Entity to Inform Business Associate of Privacy Practices and Restrictions**

- (a). Covered Entity shall notify Business Associate of any limitation(s) in the notice of privacy practices of covered entity under 45 CFR Section 164.520, to the extent that such limitation may affect Business Associate's use or disclosure of PHI and shall provide Business Associate with a copy of the notice of privacy practices that Covered Entity maintains, as well as any changes to that notice.
- (b). Covered Entity shall provide Business Associate with notice of any changes in, or revocation of, permission by Individual to use or disclose Protected Health Information, if such changes affect Business Associate's permitted or required uses and disclosures.
- (c). Covered Entity shall notify Business Associate, in writing, of any restriction to the use or disclosure of Protected Health Information that Covered Entity has agreed to in accordance with 45 C.F.R. Section 164.522. Business Associate agrees to conform to any such restriction.
- (d). Covered Entity acknowledges that it shall provide to, or request from, the Business Associate only the minimum Protected Health Information necessary for Business Associate to perform or fulfill a specific function required or permitted hereunder.

4.2. **Permissible Requests by Covered Entity**

Covered Entity represents and warrants that it has the right and authority to disclose Protected Health Information to Business Associate for Business Associate to perform its obligations and provide services to Covered Entity, and Business Associate's use of the Protected Health Information to perform its obligations and provide services to Covered Entity requested by Covered Entity does not, to the extent Business Associate acts within the scope of any such request(s) and this Agreement, violate the Privacy Rules, Covered Entity's privacy notice, or any applicable law. Covered Entity shall not request Business Associate to use or disclose Protected Health Information in any manner that would not be permissible under the Privacy Rules if done by Covered Entity.

5. **Termination**

- (a). **Term.** This Agreement shall be effective beginning on the Effective Date and shall terminate when all of the Protected Health Information, in any form, received from, or created or received by Business Associate on behalf of Covered Entity, is destroyed or returned to Covered Entity; provided, however, that, if it is not feasible to destroy the Protected Health Information or to return the Protected Health Information to Covered Entity, protections shall be extended to such information, in accordance with the provisions of subsection (c).
- (b). **Termination for Cause.** Notwithstanding any other provision of this Agreement, if either party discovers or obtains knowledge of a failure by the other party to perform its duties under this Agreement or other material breach of the provisions of this Agreement (hereinafter collectively referred to as a "Material Breach"), the discovering party shall provide a period of 30 business days for the breaching party to cure the Material Breach; provided, however, that, if the breaching party does not cure the Material Breach within such 30-day period, the discovering party shall terminate this Agreement at the end of such 30-day period; and provided, further, that, if cure of such Material Breach is not possible, the discovering party shall terminate this Agreement immediately upon its

receipt of knowledge of such Material Breach. Notwithstanding the foregoing, if neither termination nor cure is feasible, the discovering party shall report the violation to the Secretary.

(c). Effect of Termination.

Except as provided in paragraph (2) of this section, upon termination of this Agreement for any reason, Business Associate shall return or destroy all Protected Health Information and Electronic Protected Health Information received from Covered Entity, or created or received by Business Associate on behalf of Covered Entity, at the direction of Covered Entity. Business Associate shall retain no copies of the Protected Health Information and Electronic Protected Health Information.

In the event Business Associate determines that returning or destroying the Protected Health Information or Electronic Protected Health Information is infeasible, Business Associate shall provide to Covered Entity notification of the conditions that make return or destruction infeasible and shall extend the protections of this Agreement to such Protected Health Information or Electronic Protected Health Information for so long as Business Associate maintains such Protected Health Information or Electronic Protected Health Information. Following the termination of this Agreement, Business Associate shall not disclose Protected Health Information or Electronic Protected Health Information except to Covered Entity or as Required By Law.

6. Miscellaneous

- (a). Regulatory References. A reference in this Agreement to a section in the Privacy Rules or Security Rules means the section as in effect or as amended, and for which compliance is required.
- (b). Amendment. This Agreement may be amended upon the mutual written agreement of the parties. Upon the enactment of any law or regulation affecting the use or disclosure of Protected Health Information or Electronic Protected Health Information, or the publication of any decision of a court of the United States or any state relating to any such law or the publication of any interpretive policy or opinion of any governmental agency charged with the enforcement of any such law or regulation, either party may, by written notice to the other party, and by mutual agreement, amend the Agreement in such manner as such party determines necessary to comply with such law or regulation. If the other party disagrees with such amendment, it shall so notify the first party in writing within thirty (30) days of the notice. If the parties are unable to agree on an amendment within thirty (30) days thereafter, then either of the parties may terminate the Agreement on thirty (30) days written notice to the other party.
- (c). Survival. The terms of this Agreement which by their nature are to survive this Agreement will survive its expiration or termination.
- (d). Interpretation. Any ambiguity in this Agreement shall be resolved in favor of a meaning that permits both parties to comply with the Privacy Rules and the Security Rules. In the event of any inconsistency or conflict between this Agreement and any other agreement between the parties, the terms, provisions and conditions of this Agreement shall govern and control.



- (e). **No Third Party Beneficiary.** Nothing express or implied in this Agreement is intended to confer, nor shall anything herein confer, upon any person other than the parties and the respective successors or assigns of the parties, any rights, remedies, obligations, or liabilities whatsoever.
- (f). **Indemnification.** Each party shall indemnify and hold harmless the other party and its partners, principals, directors, officers, employees and subcontractors from and against any claim, cause of action, liability, damage, penalty, fine, cost or expense (including court costs and reasonable attorneys' fees) arising out of or relating to any act, omission or breach by such party in connection with this Agreement. Business Associate is entitled to rely on all instructions, communications, and other directions from Covered Entity concerning disclosure of Protected Health Information or Electronic Protected Health Information.
- (g). **Limitation of Liability.** Business Associate's total liability relating to this Agreement and the underlying services agreement shall be limited as set forth in the underlying services agreement.
- (h). **Governing Law.** This Agreement shall be governed by and construed in accordance with the laws of the State of Illinois, to the extent not preempted by federal law.
- (i). **Compliance with Laws and Policies.** Business Associate shall comply with all applicable Federal and State laws and regulations during the term of this Agreement and, to the extent provided in section 6 of this Agreement after the termination thereof, including without limitation: (1) the Privacy Rule, the Security Standards, and the Breach Notification Standards; and (2) State privacy or security laws, rules and regulations that apply to Protected Health Information and that are not preempted by the Privacy Rule, the Security Standards, or ERISA.

[Signature Page Follows]

**IN WITNESS WHEREOF**, the parties hereto have caused this Agreement to be executed by their duly authorized representatives as of the Effective Date.

County of Champaign, Illinois

By: \_\_\_\_\_

Its: \_\_\_\_\_

Date: \_\_\_\_\_

**BUSINESS ASSOCIATE**

RSM US LLP

By: \_\_\_\_\_

Its: Partner \_\_\_\_\_

Date: October 10, 2018 \_\_\_\_\_

**REF**

## EXHIBIT D

### Collaborate User Terms and Conditions

This user agreement (this "Agreement") sets forth the terms of use for access to RSM US LLP's Client Portal (known as "Collaborate") and is entered into by RSM US LLP and its affiliates (collectively, "RSM") and you ("Client") upon the following terms and conditions:

**1. Purpose.** Collaborate is an internet site that RSM provides in order to permit easy electronic transfer of documents between Client and RSM, as well as Client access to certain documents that are created or maintained by RSM.

**2. Security.** RSM will use commercially reasonable efforts to make Collaborate secure from unauthorized access. Documents are encrypted (using industry-standard tools) when sent over the web to and from Collaborate. However, Client recognizes that no completely secure system or electronic data storage transfer has yet been devised. Therefore, RSM makes no warranty, express or implied, regarding the efficacy of the security of Collaborate. In addition, no warranty is given that Collaborate or its content will be error-free, free of viruses or uninterrupted. RSM is not responsible for invalid destinations and transmission errors in, corruption of or the security of information carried over telecommunications carriers' or other providers' facilities.

In the event that the security of Collaborate is breached, RSM will notify Client, and RSM will take commercially reasonable measures to promptly determine the cause of the breach and to remediate it.

**3. Login Accounts and Their Security.** RSM will set up each Client login account in order for Client's users to access Collaborate. Client is responsible for maintaining an accurate list of its employees or other agents that have access to Collaborate. Client understands that it is responsible for all actions taken on Collaborate by its employees or other agents.

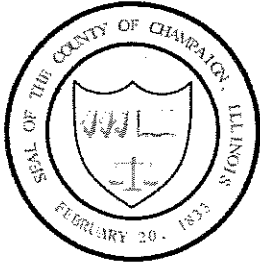
**4. Termination of Login Account.** Client is responsible for notifying RSM if a Client user no longer requires access to Collaborate. Should Client fail to provide RSM with such notification, Client understands that it will continue to be responsible for all actions taken by such Client user on Collaborate.

**5. No Unlawful or Prohibited Use.** Client is prohibited from (a) impairing the functioning of Collaborate, (b) interfering with any other party's use of Collaborate or (c) using Collaborate to damage, disable, overburden or interfere with RSM's servers or network (or any other party's servers or network). Attempting to gain unauthorized access to Collaborate is prohibited. Client shall not attempt to disable or circumvent any security features on Collaborate nor attempt to access or view materials of any other party. Posting or transmitting any information or material (including, but not limited to, unlawful, threatening, defamatory, obscene, inflammatory or pornographic material) that could constitute or encourage criminal conduct, give rise to civil liability or otherwise violate any law is also prohibited.

Should Client (or its employees or other agents) violate the terms of use under this Agreement or cause damages through its use of Collaborate, RSM will not be held liable.

**6. Term; Miscellaneous.** This Agreement shall be in effect from the date of acceptance by Client and shall continue until terminated by either party. This is the entire agreement between RSM and Client regarding the subject matter discussed herein. This Agreement does not modify or affect any existing or future engagement letter or agreement between RSM and Client. This Agreement shall be governed by and construed in accordance with the laws of the State of Illinois, excluding its conflict of laws rules.

I agree to abide by these terms.



## **CHAMPAIGN COUNTY ADMINISTRATIVE SERVICES**

1776 East Washington Street, Urbana, Illinois 61802-4581

**ADMINISTRATIVE, BUDGETING, PURCHASING, & HUMAN RESOURCE  
MANAGEMENT SERVICES**

**Debra Busey, Interim County Administrator**

### **MEMORANDUM**

**TO:** Stephanie Fortado, Deputy Chair Policy, Finance Committee of the Whole,  
and Members of the County Board

**FROM:** Deb Busey, Interim County Administrator

**DATE:** October 3, 2018

**RE:** Recommendation for Nursing Home Post-Closing Accounting Services

#### **ISSUE**

With the sale and closing of the Champaign County Nursing Home, the County will require services from an outside contractor with specialty in health care accounting to manage the ongoing payment of accounts and acceptance of accounts receivable that belong to the County that accrued before the closing, but will not be received or processed until after the closing. The scope of these services is not included in the Management Services Agreement the County Board currently has with SAK Management Services, LLC.

#### **REPORT**

In consultation with Polsinelli PC, the County's law firm providing assistance with the sale of the Nursing Home, they advised there were limited firms providing this type of service because in a typical nursing home sale transaction, the seller is a nursing home corporation with the in-house expertise to manage this post-accounting requirement on its own behalf. Two companies they recommended could do the work for us were SAK and MPA – both firms with which the County has current or previous professional relationships.

In consultation with the Board Chair, Deputy Chair and Assistant Deputy Chair of Finance, we determined to seek proposals from firms with whom we are familiar and could complete the work on behalf of the County. In further research, RSM Accounting was also included in the firms to be contacted. The proposal request included the terms for these services as defined in the Asset Purchase Agreement and Operations Transfer Agreement related to the sale of the Nursing Home, and the scope of the services to be provided. We received proposals from all three firms – SAK, MPA and RSM.

RSM presented the most cost-effective proposal and a comprehensive approach to the services requested. RSM also has a local office which will be beneficial in keeping reimbursable costs at a minimum in connection with this engagement. The RSM Proposal is included with your Agenda Packet for your review and consideration.

Based upon this information, it is my recommendation that we enter into a contract with RSM for the post-closing accounting services the County will require to complete accounting transactions at the Nursing Home.

RSM has previously been engaged by MPA to assist with accounting services at the Nursing Home. Their contract was terminated by SAK after the transition in management companies from MPA to SAK. At the time the contract was terminated, the County owed \$89,949.55 to RSM. This billable remains outstanding. RSM will require payment in full of this obligation before they begin work on the contract proposed here. Because we do not know exactly when the closing of the sale of the Nursing Home will occur, I am recommending to the Finance Committee approval of a budget amendment from the General Corporate Fund of \$89,950 to pay for these accounting services to be approved at the October Meeting of the County Board if the RSM Contract for Post-Closing Accounting Services is approved at the same time. However, I have negotiated with RSM that we will not actually issue the check to them until the closing date of the sale of the Nursing Home, which will then enable them to begin the contract for post-closing accounting services immediately upon the closing.

**REQUESTED ACTION**

***The Finance Committee of the Whole recommends to the County Board approval of a Contract for Nursing Home Post-Closing Accounting Services with RSM.***

***The Finance Committee of the Whole recommends to the County Board approval of a Budget Amendment to the General Corporate Fund 080 General County Department 075 FY2018 budget in the amount of increased appropriation for accounting services of \$89,950 with payment to be made to RSM for outstanding obligations on the date of the closing of the sale of the Champaign County Nursing Home.***

If you have questions or concerns with regard to this information, please feel free to contact me.

*attachments*

RESOLUTION NO. 2018-358

BUDGET AMENDMENT

October 2018

FY 2018

WHEREAS, The County Board has approved the following amendment to the FY2018 budget;

NOW, THEREFORE, BE IT RESOLVED That the Champaign County Board approves the following amendment to the FY2018 budget; and

BE IT FURTHER RESOLVED That the County Auditor be authorized and is hereby requested to make the following amendment to the FY2018 budget.

Budget Amendment #18-00058

Fund: 080 General Corporate  
Dept. 075 General County

ACCOUNT DESCRIPTION

AMOUNT

Increased Appropriations:

533.01 Audit & Accounting Services

\$89,950  
Total \$89,950

Increased Revenue:

None: from Fund Balance

\$0  
Total \$0

REASON: to Pay Outstanding Obligation of Accounting Services Owed by the Nursing Home to RSM.  
Payment to be Made on Date of Closing of the Sale of the Nursing Home

PRESENTED, ADOPTED, APPROVED, AND RECORDED this 18<sup>th</sup> day of October A.D.  
2018.

\_\_\_\_\_  
C. Pius Weibel, Chair  
Champaign County Board

ATTEST: \_\_\_\_\_  
Gordy Hulten, County Clerk  
and ex-officio Clerk of the  
Champaign County Board

FUND 080 GENERAL CORPORATE

DEPARTMENT 075 GENERAL COUNTY

**INCREASED APPROPRIATIONS:**

ACCT. NUMBER & TITLE	BEGINNING BUDGET AS OF 12/1	CURRENT BUDGET	BUDGET IF REQUEST IS APPROVED	INCREASE (DECREASE) REQUESTED
080-075-533.01 AUDIT & ACCOUNTING SERVCS	73,000	73,000	162,950	89,950
TOTALS	73,000	73,000	162,950	89,950

**INCREASED REVENUE BUDGET:**

ACCT. NUMBER & TITLE	BEGINNING BUDGET AS OF 12/1	CURRENT BUDGET	BUDGET IF REQUEST IS APPROVED	INCREASE (DECREASE) REQUESTED
None: from Fund Balance				
TOTALS	0	0	0	0

**EXPLANATION:** TO PAY OUTSTANDING OBLIGATION OF ACCOUNTING SERVICES OWED BY THE NURSING HOME TO RSM. PAYMENT TO BE MADE ON DATE OF CLOSING OF THE SALE OF THE NURSING HOME.

DATE SUBMITTED: 10-4-2018 AUTHORIZED SIGNATURE: *Debra L. Bury* \*\* PLEASE SIGN IN BLUE INK \*\*

APPROVED BY BUDGET & FINANCE COMMITTEE: \_\_\_\_\_ DATE: \_\_\_\_\_

**NURSING HOME CASH FLOW REPORT**

September 2018

REVENUE	Current Month Receipts as of 9/30/18	Current Month Projected on 9/1/2018	Current Month Balance as of 9/30/18	Aging Receipts as of 9/30/18	Aging Outstanding on 9/1/18	Aging Balance as of 9/30/18	Total Revenue Received for month	Total Revenue Outstanding as of 9/30/18
Private Pay	\$87,227.16	\$242,571.44	\$155,344.28	\$113,849.59	\$2,667,050.55	\$2,553,200.96	\$201,076.75	\$2,708,545.24
Medicare A	\$30,561.14	\$41,235.10	\$10,673.96	\$6,015.21	\$99,071.41	\$93,056.20	\$36,576.35	\$103,730.16
Medicare B	\$10,507.57	\$13,032.25	\$2,524.68	\$0.00	\$90,014.50	\$90,014.50	\$10,507.57	\$92,539.18
Medicaid	\$253,850.35	\$293,613.69	\$39,763.34	\$49,919.61	\$976,405.05	\$926,485.44	\$303,769.96	\$966,248.78
Hospice	\$17,999.55	\$36,249.87	\$18,250.32	\$23,085.00	\$111,303.34	\$88,218.34	\$41,084.55	\$106,468.66
VA	\$8,680.00	\$12,560.00	\$3,880.00	\$0.00	\$200,391.73	\$200,391.73	\$8,680.00	\$204,271.73
Private Insurance	\$21,997.46	\$42,845.70	\$20,848.24	\$0.00	\$1,119,177.32	\$1,119,177.32	\$21,997.46	\$1,140,025.56
<b>TOTAL</b>	<b>\$430,823.23</b>	<b>\$682,108.05</b>	<b>\$251,284.82</b>	<b>\$192,869.41</b>	<b>\$5,263,413.90</b>	<b>\$5,070,544.49</b>	<b>\$623,692.64</b>	<b>\$5,321,829.31</b>

EXPENDITURE	Current Month Paid by 9/30/2018	Current Month Due from 9/1-9/30	Current Month Balance as of 9/30/18	Aging AP Paid from 9/1-9/30	Aging AP Due on 9/1/2018	Current Month Balance as of 9/30/18	Total Expenditure for month	Total Expenditure Outstanding as of 9/30/18
Payroll	\$485,971.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$485,971.22	\$0.00
AP								
Payroll Taxes & Benefits	\$0.00	\$139,732.09	\$139,732.09	\$0.00	\$1,224,951.44	\$1,224,951.44	\$0.00	\$1,364,683.53
Outside Vendor AP	\$36,477.38	\$74,821.99	\$38,344.61	\$266,393.63	\$1,631,299.03	\$1,364,905.40	\$302,871.01	\$1,403,250.01
Outstanding County AP & Loans	\$0.00	\$227,333.38	\$227,333.38	\$0.00	\$1,870,759.21	\$1,870,759.21	\$0.00	\$2,098,092.59
<b>AP Total</b>	<b>\$36,477.38</b>	<b>\$441,887.46</b>	<b>\$405,410.08</b>	<b>\$266,393.63</b>	<b>\$4,727,009.68</b>	<b>\$4,460,616.05</b>	<b>\$302,871.01</b>	<b>\$4,866,026.13</b>
<b>TOTAL</b>	<b>\$522,448.60</b>	<b>\$441,887.46</b>	<b>\$405,410.08</b>	<b>\$266,393.63</b>	<b>\$4,727,009.68</b>	<b>\$4,460,616.05</b>	<b>\$788,842.23</b>	<b>\$4,866,026.13</b>

**Notes:**

Current Month Due AP Total + Aging AP Due AP Total = \$5,168,897.14 - ties to Nursing Home AP Summary for September

Total Expenditure Outstanding as of 2/28/2018 - \$3,758,692

Total Expenditure Outstanding as of 3/31/2018 - \$3,971,441.99

Total Expenditure Outstanding as of 4/30/2018 - \$4,156,909.86

Total Expenditure Outstanding as of 5/31/2018 - \$4,132,280.69

Total Expenditure Outstanding as of 6/30/2018 - \$4,015,698.02

Total Expenditure Outstanding as of 7/31/2018 - \$4,246,027.69

Total Expenditure Outstanding as of 8/31/2018 - \$4,998,822.38



**NURSING HOME CASH FLOW REPORT**  
**September 2018**

**Notes:**

Private Pay current month Projected Revenue excludes Medicaid Pending in the amount of \$140,097 since it was not anticipated to be collected

NURSING HOME SEPTEMBER AP PAYMENTS

WARRANT	CHECK DATE	VENDOR	Current	Aging	Mandated by Agreement	MONTH TOTAL
580829	9/7/2018	Constellation Newenergy Inc		\$ 32,937.81		\$ 32,937.81
580854	9/7/2018	Healthdirect		\$ 21,605.29		\$ 21,605.29
A003051	9/7/2018	McKesson Medical		\$ 15,618.36		\$ 15,618.36
580931	9/7/2018	Wal-Mart	\$ 203.00			\$ 203.00
581052	9/13/2018	CCT-Petty Cash	\$ 117.72			\$ 117.72
A003065	9/13/2018	Ability Network Inc	\$ 460.95			\$ 460.95
A003066	9/13/2018	Accelerated Care Plus Leasing		\$ 1,300.00		\$ 1,300.00
581060	9/13/2018	Ameren Illinois		\$ 14,183.22		\$ 14,183.22
581079	9/13/2018	Consolidated Communication	\$ 789.09			\$ 789.09
581086	9/13/2018	Davis-Houk Mechanical inc	\$ 116.00			\$ 116.00
581087	9/13/2018	Dean's Superior Blueprint Inc	\$ 22.50			\$ 22.50
581088	9/13/2018	Diamond Rentals Inc	\$ 258.00			\$ 258.00
A003071	9/13/2018	Ecolab		\$ 727.66		\$ 727.66
A003072	9/13/2018	Ecolab Food Safety Specialties		\$ 118.91		\$ 118.91
581092	9/13/2018	Elsbo		\$ 444.60		\$ 444.60
581096	9/13/2018	Farmer Bros	\$ 673.00			\$ 673.00
581102	9/13/2018	HIBU inc - West	\$ 22.47			\$ 22.47
A003073	9/13/2018	Hill-Rom Company Inc		\$ 310.00		\$ 310.00
A003075	9/13/2018	Kone Inc	\$ 620.91			\$ 620.91
A003076	9/13/2018	LB Medwaste Services Inc		\$ 197.94		\$ 197.94
A003077	9/13/2018	Label Tape Systems	\$ 320.20			\$ 320.20
A003081	9/13/2018	McCloud Services	\$ 160.00			\$ 160.00
581122	9/13/2018	Medline Industries Inc		\$ 3,529.99		\$ 3,529.99
581123	9/13/2018	Menards	\$ 277.77			\$ 277.77
581124	9/13/2018	Meyer Capel Law Office	\$ 60.00			\$ 60.00
581128	9/13/2018	PEL/VIP Medical Services		\$ 1,504.00		\$ 1,504.00
581133	9/13/2018	Perfection Bakeries Inc	\$ 275.20			\$ 275.20
581136	9/13/2018	Prairie Farms Dairy		\$ 951.89		\$ 951.89
581137	9/13/2018	Primelife Times	\$ 600.00			\$ 600.00
581140	9/13/2018	Republic Services		\$ 2,071.37		\$ 2,071.37
581142	9/13/2018	SHI International Corp	\$ 1,192.00			\$ 1,192.00
A003086	9/13/2018	Specialized Medical Services		\$ 2,452.47		\$ 2,452.47
A003087	9/13/2018	Supplyworks		\$ 1,293.67		\$ 1,293.67
581151	9/13/2018	Sysco Central Illinois Inc		\$ 22,843.23		\$ 22,843.23
581152	9/13/2018	Televue	\$ 2,839.13			\$ 2,839.13
581153	9/13/2018	Tepper Electric Supply Company	\$ 46.55			\$ 46.55
A003088	9/13/2018	Thompson Electronics Co		\$ 167.84		\$ 167.84
581243	9/21/2018	CCT-Health Insurance Fund	\$ 70.20			\$ 70.20
581258	9/21/2018	Ameren Illinois		\$ 6,004.69		\$ 6,004.69
581264	9/21/2018	A T & T -Centrex	\$ 255.39			\$ 255.39
581277	9/21/2018	Christie Clinic		\$ 70.14		\$ 70.14
581282	9/21/2018	Commercial Builders Inc	\$ 388.98			\$ 388.98
581301	9/21/2018	Healthpro Therapy Services			\$ 29,163.11	\$ 29,163.11
581342	9/21/2018	SAK Management Services		\$ 48,000.00		\$ 48,000.00
581358	9/21/2018	Urbana & Champaign Sanitary		\$ 2,932.98		\$ 2,932.98
581444	9/28/2018	Healthpro			\$ 27,607.84	\$ 27,607.84
581453	9/28/2018	Ameren Illinois		\$ 6,453.38		\$ 6,453.38
581525	9/28/2018	Medline		\$ 10,010.69		\$ 10,010.69
581546	9/28/2018	SAK Management Services		\$ 3,269.82		\$ 3,269.82
581555	9/28/2018	Sysco Central Illinois	\$ 23,293.48			\$ 23,293.48
581564	9/28/2018	Verizon Wireless	\$ 240.55			\$ 240.55

**NURSING HOME SEPTEMBER AP PAYMENTS**

<b>WARRANT</b>	<b>CHECK DATE</b>	<b>VENDOR</b>	<b>Current</b>	<b>Aging</b>	<b>Mandated by Agreement</b>	<b>MONTH TOTAL</b>
581569	9/28/2018	Visa Cardmember Services	\$ 1,873.90			\$ 1,873.90
581574	9/28/2018	Wex Bank	\$ 1,300.39			\$ 1,300.39
10465	9/20/2018	Healthpro Therapy Services			\$ 10,622.73	\$ 10,622.73
			\$ 36,477.38	\$ 198,999.95	\$ 67,393.68	\$ 302,871.01

***Non-Operating Expenses (Repayment of TAW)***

581444	9/28/2018	Hickory Point Bank	\$ 235,149.79			\$ 235,149.79
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NURSING HOME AP SUMMARY - SEPTEMBER

VENDOR	Older than June 2018	Jul-18	Aug-18	Sep-18	TOTAL
ACCELERATED CARE PLUS LEASING INC			\$ 1,300.00	\$ 1,300.00	\$ 2,600.00
ACCURATE BIOMETRICS				\$ 148.00	\$ 148.00
AMEREN ILLINOIS	\$ 12,692.78	\$ 2,919.43	\$ 8,648.99	\$ 12,276.94	\$ 36,538.14
CARLE FOUNDATION EMP PHYSICALS					\$ 3,400.00
CARLE FOUNDATION LAB CHARGES	\$ 3,489.09	\$ 795.63	\$ 330.43	\$ 568.44	\$ 5,183.59
CARLE FOUNDATION PATIENT PMTS	\$ 73,809.86		\$ 2,518.00	\$ 731.25	\$ 77,059.11
CARLE PHYSICIAN GROUP- Patients	\$ 831.00	\$ 133.00		\$ 1,060.80	\$ 2,024.80
CHAMPAIGN SURGICENTER	\$ 3,602.27				\$ 3,602.27
CHRISTIE CLINIC-DOCTORS	\$ 19,000.00	\$ 1,800.00			\$ 20,800.00
CHRISTIE CLINIC-PATIENTS	\$ 2,331.29				\$ 2,331.29
CONSTELLATION NEWENERGY, INC	\$ -		\$ 4,026.63		\$ 4,026.63
CYNTHIA CHOW & ASSOCIATES, LLC	6781.17	\$ 1,614.23	\$ 1,454.98		\$ 9,850.38
DAVIS-HOUK MECHANICAL INC.	\$ -			\$ 395.16	\$ 395.16
DIAMOND RENTALS, INC.	\$ -			\$ 258.00	\$ 258.00
DIMOND BROS. AGENCY, INC CHA	\$ -		\$ -		\$ -
EASTLAND SUITES - URBANA	\$ -		\$ 3,476.00		\$ 3,476.00
ECOLAB	\$ -		\$ 204.84		\$ 204.84
ELSBO	\$ -		\$ 439.14	\$ 619.71	\$ 1,058.85
ENTEC SERVICES, INC.	\$ -	\$ 2,172.50	\$ 783.94		\$ 2,956.44
FARMER BROTHERS CO	\$ -			\$ 1,779.74	\$ 1,779.74
FAVORITE HEALTHCARE STAFFING, INC.	\$ 15,284.41				\$ 15,284.41
FITZSIMMONS	\$ -		\$ 1,882.50		\$ 1,882.50
FREEDOM FIRE PROTECTION	\$ 1,350.00				\$ 1,350.00
GRAINGER	\$ -		\$ 355.25		\$ 355.25
GREENBERG & ASSOCIATES, INC.	\$ 766.77	\$ 901.09			\$ 1,667.86
HD SUPPLY FACILITIES MAINTENANCE	\$ -			\$ 318.69	\$ 318.69
HEALTHDIRECT	\$ 143,583.41				\$ 143,583.41
HEALTHPRO	\$ 212,064.51		\$ 33,530.22		\$ 245,594.73
HENNELLY, JACOB, QUINLAN & ASSOC.	\$ 13,500.00	\$ 2,000.00			\$ 15,500.00
HFS/BUREAU OF FISCAL OPERATIONS	\$ 121,764.00	\$ 59,902.00	\$ 25,852.00		\$ 207,518.00
HILL-ROM COMPANY, INC.	\$ -			\$ 300.00	\$ 300.00
HOGAN, MICHELLE	\$ -		\$ -		\$ -
HORNING'S INC	\$ -			\$ 1,000.00	\$ 1,000.00
ILLINOIS AMERICAN WATER COMPANY	\$ 17,796.62	\$ 3,141.09	\$ 3,000.50		\$ 23,938.21
ILLINOIS COUNTIES RISK MANAGEMENT TRUST	\$ -				\$ -
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	\$ -				\$ -
ILLINOIS SECRETARY OF STATE	\$ -				\$ -
KAHLER, NORMA	\$ -	\$ 4,117.95			\$ 4,117.95
LB MEDWASTE SERVICES INC	\$ -		\$ 138.11		\$ 138.11
LEADINGAGE ILLINOIS	\$ 16,664.35				\$ 16,664.35
MCCLOUD SERVICES	\$ -			\$ 153.36	\$ 153.36
MCCORMICK COMMERCIAL SERVICE	\$ -	\$ 270.75	\$ 237.50	\$ 420.31	\$ 928.56
MCKESSON MEDICAL-SURGICAL	\$ 9,875.69	\$ 343.42			\$ 10,219.11
MEDLINE INDUSTRIES INC	\$ 14,462.34	\$ 18,694.29	\$ 20,491.34	\$ 13,323.45	\$ 66,971.42
MENARDS	\$ -			\$ 228.39	\$ 228.39
PEL/VIP MEDICAL STAFFING	\$ -	\$ 260.00	\$ 1,827.06	\$ 487.45	\$ 2,574.51
PINNACLE CONSULTING	\$ 1,620.00				\$ 1,620.00
PLANTE & MORAN, PLLC	\$ 8,600.00				\$ 8,600.00
POLSINELLI PC	\$ 76,223.76	\$ 19,921.00	\$ 19,360.00		\$ 115,504.76
PRAIRIE FARMS DAIRY, INC.	\$ -		\$ 914.82		\$ 914.82
PRESENCE COVENANT MEDICAL CENTER	\$ 14,272.84				\$ 14,272.84
PRIMELIFE TIMES	\$ -			\$ 330.00	\$ 330.00
QUALITY HEALTHCARE RESOURCES	\$ 28.57				\$ 28.57
QUALITY LIMO & TAXI INC.	\$ 1,650.00		\$ 1,800.00		\$ 3,450.00
RSM US LLP	\$ 89,949.55				\$ 89,949.55
SAK MANAGEMENT	\$ 79,038.26	\$ 48,000.00	\$ 60,748.59	\$ 9,227.31	\$ 197,014.16
SECURITY DOOR & HARDWARE CO.	\$ 2,875.00				\$ 2,875.00
SERENITY AQUARIUM & AVIARY SERVICES	\$ -		\$ 107.50	\$ 107.50	\$ 215.00
SOCIALWORK CONSULTATION GROUP	\$ -	\$ 660.00	\$ 693.00	\$ 660.00	\$ 2,013.00

NURSING HOME AP SUMMARY - SEPTEMBER

VENDOR	Older than June 2018	Jul-18	Aug-18	Sep-18	TOTAL
SPECIALIZED MEDICAL SERVICES	\$ -		\$ 2,114.67	\$ 1,588.54	\$ 3,703.21
STRICKLIN & ASSOCIATES	\$ 1,333.32				\$ 1,333.32
SUPPLYWORKS	\$ -		\$ 3,278.80	\$ 1,085.29	\$ 4,364.09
SYSCO CENTRAL ILLINOIS	\$ -	\$ 10,904.14	\$ 34,218.47	\$ 25,109.82	\$ 70,232.43
TEPPER ELECTRIC SUPPLY COMPANY	\$ -		\$ -		\$ -
THOMPSON ELECTRONICS CO.	\$ -		\$ 3,500.00	\$ 962.84	\$ 4,462.84
TOBIN & ASSOCIATES, INC	\$ 1,200.00			\$ 216.00	\$ 1,416.00
TRIAD SHREDDING CORP	\$ -		\$ 210.00	\$ 165.00	\$ 375.00
URBANA & CHAMPAIGN SANITARY DISTRICT	\$ -	\$ 1,511.54	\$ 3,037.96		\$ 4,549.50
UVANTA PHARMACY OF CENTRAL ILLINOIS	\$ 240,255.43				\$ 240,255.43
WAL-MART COMMUNITY -NURSING HOME ACCOUNT	\$ 9.87				\$ 9.87
XEROX CORPORATION	\$ -		\$ 649.57		\$ 649.57
					\$ -
<b>TOTAL</b>	<b>\$ 1,206,706.16</b>	<b>\$ 180,062.06</b>	<b>\$ 241,130.81</b>	<b>\$ 74,821.99</b>	<b>\$ 1,706,121.02</b>
<b>CHAMPAIGN COUNTY GROUP</b>					
CHAMPAIGN COUNTY TREASURER	\$ 54,840.83				\$ 54,840.83
CHAMPAIGN COUNTY TREASURER - HWY	\$ 2,434.85	\$ 552.21	\$ 534.62	\$ 266.63	\$ 3,788.31
CHAMPAIGN COUNTY TREASURER - 080-071-341.39	\$ 13,771.54				\$ 13,771.54
CHAMPAIGN COUNTY TREASURER - Gen Corp	\$ 700,017.00			\$ 226,802.00	\$ 926,819.00
CHAMPAIGN COUNTY TREASURER - Health	\$ 282,528.82	\$ 53,381.55	\$ 52,667.30	\$ 53,372.72	\$ 441,950.39
CHAMPAIGN COUNTY TREASURER - IMRF	\$ 218,754.87	\$ 37,118.30	\$ 56,771.48	\$ 37,422.23	\$ 350,066.88
CHAMPAIGN COUNTY TREASURER - MAINTENANCE	\$ 59,661.60	\$ 9,195.10			\$ 68,856.70
CHAMPAIGN COUNTY TREASURER - NH	\$ 35.99				\$ 35.99
CHAMPAIGN COUNTY TREASURER - Post	\$ 3,792.81	\$ 180.25	\$ 330.06	\$ 264.75	\$ 4,567.87
CHAMPAIGN COUNTY TREASURER - SELF FUNDED INS	\$ 525,412.35				\$ 525,412.35
CHAMPAIGN COUNTY TREASURER - SS Fund	\$ 213,566.46	\$ 36,388.62	\$ 54,606.03	\$ 36,443.77	\$ 304,561.11
CHAMPAIGN COUNTY TREASURER - Workers Comp	\$ 220,255.98	\$ 16,403.50	\$ 18,952.30	\$ 12,493.37	\$ 268,105.15
CHAMPAIGN COUNTY TREASURER - Gen Corp Loans	\$ 500,000.00				\$ 500,000.00
<b>TOTAL CHAMPAIGN COUNTY TREASURER</b>	<b>\$ 2,795,073.10</b>	<b>\$ 136,816.03</b>	<b>\$ 183,861.79</b>	<b>\$ 367,065.47</b>	<b>\$ 3,462,776.12</b>
<b>TOTAL AP OUTSTANDING</b>	<b>\$4,001,779.26</b>	<b>\$316,878.09</b>	<b>\$424,992.60</b>	<b>\$441,887.46</b>	<b>\$5,168,897.14</b>