



Wallace Stegner Academy Board of Directors Meeting

Date: May 13, 2026

Time: 5:30 PM

Teleconference: <https://us02web.zoom.us/j/83101913333>

This meeting of the board of directors will be held electronically. If you would like to attend the meeting, accommodations will be made for the public at the anchor location identified.

Wallace Stegner Academy will foster a community of active learners through academic rigor and citizenship by providing an opportunity for students to achieve academic excellence.

AGENDA

CALL TO ORDER

CONSENT ITEMS

- March 9, 2026, Board Meeting Minutes

PUBLIC COMMENT (Comments will be limited to three minutes)

BOARD TRAINING

- Open and Public Meetings Act Training

REPORTS

- Directors' Report
 - CSP Update
- Finance Report

VOTING ITEMS

- Bond Counsel and Borrowers Counsel
- Approve IFB for Carpet (SLC Campus)
- Mariposa Consulting Invoices
- Eide Bailly Statement of Work
- Award RFP for IT Services Provider
- Award RFP for Education Services Provider
- Award RFP for Speech and Language Therapy Services
- Award RFP for Occupational Therapy Services
- Office Space Lease Addendum
- 2026-2027 TSSA Plans
- Helpside Professional Employment Agreement
- Policies
 - Amended Administration of Medication Policy
 - Review and Re-Approve Parent and Family Engagement Policy

In compliance with the Americans with Disabilities Act, persons needing accommodations for this meeting should call 801-444-9378 to make appropriate arrangements. One or more board members may participate electronically or telephonically pursuant to UCA 52-4-207.

- Review Donation and Fundraising Policy
- Review Attendance Policy

CALENDARING

- Next meeting is June 17, 2026 @ 5:30 PM
- End of Year Party May 29, 2026 @ 5:00 PM

CLOSED SESSION- to discuss the character, professional competence, or physical or mental health of an individual pursuant to Utah Code 52-4-205(1)(a).

ADJOURN

In compliance with the Americans with Disabilities Act, persons needing accommodations for this meeting should call 801-444-9378 to make appropriate arrangements. One or more board members may participate electronically or telephonically pursuant to UCA 52-4-207.



EXECUTIVE SUMMARY

OPEN AND PUBLIC MEETINGS ACT TRAINING

Ongoing board training supports effective governance, informed decision-making, and compliance with statutory requirements. Board members participate in a minimum of three training sessions each year to strengthen their understanding of fiduciary responsibilities, policy oversight, and best practices in public education governance. These trainings ensure the board remains aligned with legal standards and well-equipped to serve the school community. Utah law (Utah Code § 52-4-104) requires all members of a public governing body to complete annual training on the Open and Public Meetings Act (OPMA). The Utah Open and Public Meetings Act (OPMA) (Utah Code § 52-4) requires state and local public bodies to conduct business openly, allowing public attendance at meetings where official action or deliberations occur.

Action: *No Action Needed*

DIRECTORS' REPORT

See board documentation for most up to date report.

Action: *No action needed*

FINANCE REPORT

See board documentation for most up to date report.

Action: *No action needed*

BOND COUNSEL AND BORROWERS COUNSEL

The Board is asked to approve the engagement of Bond Counsel and Borrowers Counsel to provide specialized legal services related to the school's financing activities. Bond Counsel advises the school on the legal aspects of issuing bonds, including compliance with applicable federal and state laws, tax-exempt status, and disclosure requirements. Borrowers Counsel represents the school's interests as the borrower in financing transactions, including reviewing loan documents and protecting the school's legal position. Engagement of qualified legal counsel ensures the school meets all regulatory requirements and protects its financial interests throughout the financing process.

Action: Board Vote

INVITATION FOR BID (IFB) – CARPET (SLC CAMPUS)

The school is issuing an Invitation for Bid (IFB) for carpet replacement at the Salt Lake City campus in accordance with the Utah Procurement Code. The IFB process ensures a fair, competitive, and transparent procurement that secures quality materials and installation services at the best available value. The scope of work includes removal of existing flooring, supply and installation of new carpet, and any related preparation work. CEO's are requesting that the board Award the services to Alpine Drywall & Floor Coverings and approve the proposal included in board documentation **not to exceed \$132,000**.

Action: Board Vote

MARIPOSA CONSULTING INVOICES

The Board is asked to review and approve outstanding invoices from Mariposa Consulting for services rendered to the school. The first invoice cost is **\$25,500**. The second invoice is **\$38,250**. It is being requested to approve both Mariposa Consulting Invoices not to exceed **\$65,000**.

Action: Board Vote

EIDE BAILLY STATEMENT OF WORK

Eide Bailly is a regional certified public accounting firm that has performed the school's audit attestation services in prior years. Such attestation services include the audited financial statements, agreed-upon procedures for student enrollment, state compliance procedures, and possibly a single audit. A single audit will be required if the school incurs more than \$1M in federal expenditures. Each year the school is required to approve the services. If approved, audit engagement letters will be provided for the board president's or Director's signature.

Action: Board Vote, designee to sign at later date

REQUEST FOR PROPOSAL – IT SERVICES PROVIDER

The Evaluation Committee has reviewed proposals submitted in response to the Request for Proposal (RFP) for IT Services. The Evaluation Committee recommends to the school's Board of Directors that it award the contract for IT Services to ETS for a period of five years. The evaluation considered cost, experience and qualifications, references, and ability to meet the school's needs.

Action: Board Vote

REQUEST FOR PROPOSAL – EDUCATION SERVICES PROVIDER

The Evaluation Committee has reviewed proposals submitted in response to the Request for Proposal (RFP) for Education Services and recommends the Board of Directors award the contract to the selected vendor. CEO's will speak to the evaluation committee statement.

Action: Board Vote

REQUEST FOR PROPOSAL – SPEECH AND LANGUAGE THERAPY SERVICES

The Evaluation Committee recommends to the school's Board of Directors that it award the contract for Speech and Language Therapy Services to Charter Speech Services. Speech

and Language Therapy Services support students with identified speech, language, and communication needs as required by Individualized Education Programs (IEPs) and applicable state and federal special education laws. The evaluation considered cost, clinician qualifications and licensure, service capacity, references, and ability to meet the school's caseload needs.

Action: Board Vote

REQUEST FOR PROPOSAL – OCCUPATIONAL THERAPY SERVICES

The Evaluation Committee recommends to the school's Board of Directors that it award the contract for Occupational Therapy Services to Charter School Therapy. Occupational Therapy Services support students with identified fine motor, sensory, and functional needs as required by Individualized Education Programs (IEPs) and applicable state and federal special education laws. The evaluation considered cost, therapist qualifications and licensure, service capacity, references, and ability to meet the school's caseload needs.

Action: Board Vote

OFFICE SPACE LEASE ADDENDUM

The Board is asked to approve an addendum to the school's existing office space lease. CEO's Adam Gerlach and Anthony Sudweeks will speak to the changes in the lease agreement.

Action: Board Vote, authorize board chair to sign

2026-2027 TSSA PLAN

The Teacher and Student Success Act (TSSA), established by SB 149 (2019), requires the board to adopt a Student Success Framework and annually review and approve a Teacher and Student Success Plan. The plan outlines how funds will be allocated to support student achievement and teacher effectiveness, with periodic amendments made as needed to better align spending with identified priorities, ensure effective use of funds, and address evolving school needs. Please see board documentation for each campus' plan.

Action: Board Vote

HELPSIDE PROFESSIONAL EMPLOYER AGREEMENT

A new Professional Employer Agreement between the school and Helpside is being presented for board approval. Under the Utah Procurement Code, contract terms are generally limited to five years, with limited exceptions. Helpside provides a comprehensive suite of services, including payroll administration, 401(k) benefits, FMLA administration, unemployment support, and workers' compensation coverage. Helpside has consistently delivered high-quality, comprehensive services at competitive rates. The terms of the new agreement are consistent with the expiring agreement. It is recommended that the Board approve the Professional Employer Agreement with Helpside and authorize the Board President to execute the agreement on behalf of the school.

Action: Board Vote, authorize board chair to sign

AMENDED ADMINISTRATION OF MEDICATION POLICY

New legislation added provisions with respect to the storage and administration of glucagon kits in schools. If a school employee becomes trained to administer a glucagon kit to a student in response to a potentially life-threatening condition resulting from abnormally low

blood glucose levels, the school may make glucagon kits available to such trained employees. In addition, other legislation renamed “epinephrine auto injectors” to “injectable epinephrine rescue medication.” The school’s Administration of Medication Policy has been revised to comply with these new laws. Some additional revisions have been made to the emergency administration of medication portion of the policy to bring it into better compliance with applicable law, including the addition of a section on adrenal crisis rescue medication.

Action: *Board Vote*

REVIEW AND RE-APPROVE PARENT AND FAMILY ENGAGEMENT POLICY

Under Utah governance requirements and federal Title I provisions, the Parent and Family Engagement Policy must be reviewed and re-approved on a regular basis. The policy outlines the school’s commitment to meaningful engagement with parents and families in support of student academic success, including communication practices, opportunities for involvement, and shared responsibility for student achievement. At this time, the policy is being presented for routine review and re-approval.

Action: *Board Vote*

REVIEW ATTENDANCE POLICY AND DONATION AND FUNDRAISING POLICY

Under Utah governance requirements, certain Board policies must be reviewed periodically. The Donation and Fundraising Policy and the Attendance Policy is currently due for scheduled review. The policy outlines the school’s procedures for accepting donations, conducting fundraising activities, and ensuring compliance with applicable financial and ethical standards. At this time, no revisions are recommended, and no Board action or vote is required.

Action: *Review; No Action Needed*



Wallace Stegner Academy Board of Directors Meeting

Date: March 9, 2026

Teleconference: <https://us02web.zoom.us/j/88341848796>

In Attendance: Sarah Vaughan, Jeremy Schow, Tony Furano, Frank Magana

Excused: Reed Farnsworth

Others in Attendance: Adam Gerlach, Anthony Sudweeks, Platte Nielson, Chantel Wixon
Hannah Jones

Wallace Stegner Academy will foster a community of active learners through academic rigor and citizenship by providing an opportunity for students to achieve academic excellence.

MINUTES

CALL TO ORDER Sarah Vaughan called the meeting to order at 8:32 AM.

CONSENT ITEMS

- February 26, 2026, Board Meeting Minutes
Sarah Vaughan made a motion to approve the February 26, 2026, board Meeting minutes. Frank Magana seconded. The motion passed unanimously. The votes were as follows: Sarah Vaughan, Aye; Jeremy Schow, Aye; Frank Magana, Aye; Tony Furano, Aye.

VOTING ITEMS

- Ratified CEO Employment Agreements
The board reviewed the terms of the CEO Employment Agreements. Following review and discussion the board voted to ratify the 2025-2026 CEO Employment Agreements.
Sarah Vaughan made a motion to approve the Ratified CEO Employment Agreements. Jeremy Schow seconded. The motion passed unanimously. The votes were as follows: Sarah Vaughan, Aye; Jeremy Schow, Aye; Frank Magana, Aye; Tony Furano, Aye.
- 2026-2027 School LAND Trust Plans
Each year the school receives funding through the Utah LAND Trust Program, which distributes state School LAND Trust Revenue to support improved student academic achievement. The School LAND Trust Plan outlines how resources will be used to support measurable academic growth for all students.
Tony Furano made a motion to approve the 2026-2027 School LAND Trust Plans. Jeremy Schow seconded. The motion passed unanimously. The votes were as follows: Sarah Vaughan, Aye; Jeremy Schow, Aye; Frank Magana, Aye; Tony Furano, Aye.
- Amended Paid FMLA Leave Policy in Employee Handbook
- Amended Paid Parental and Postpartum Recovery Leave Policy
- Amended Donation of Paid Time Off Policy

Wallace Stegner Academy 03/09/2026
Approved:

Anthony Sudweeks described the proposed changes to each of the policies listed above. The Paid Parental and Postpartum Recovery Leave Policy were revised to increase parental leave from 15 to 20 contract days and postpartum recovery leave from three to four calendar weeks. Additional updates to the Employee Handbook and Donation of Paid Time Off Policy remove references to paid FMLA leave and revert related language to the handbook's original provisions.

Sarah Vaughan made a motion to approve the PAID FMLA Leave Policy in Employee Handbook, the Paid Parental and Postpartum Recovery Leave Policy and the Donation of Paid Time Off Policy as discussed. Tony Furano seconded. The motion passed unanimously. The votes were as follows: Sarah Vaughan, Aye; Jeremy Schow, Aye; Frank Magana, Aye; Tony Furano, Aye.

CALENDARING

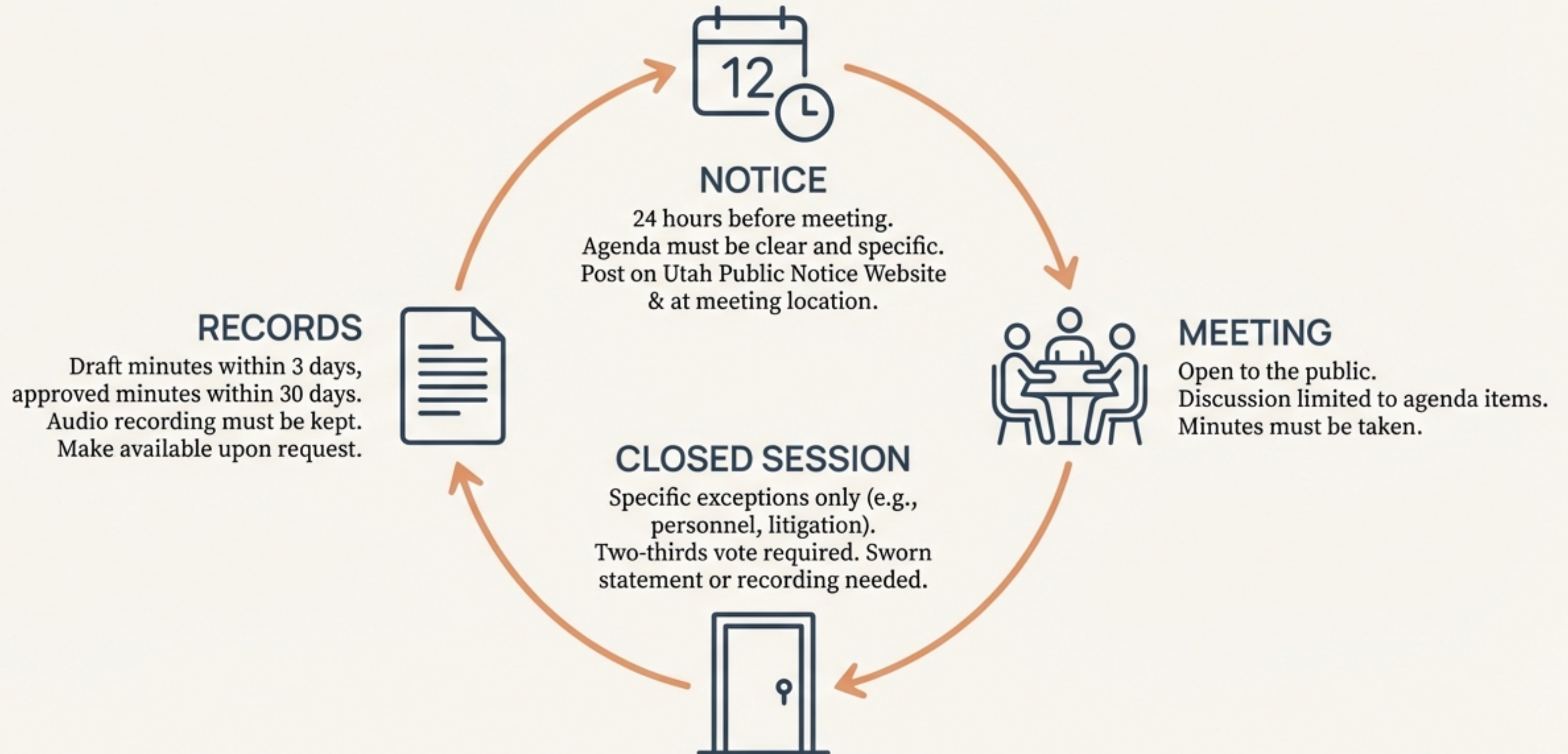
The next board meeting is scheduled for April 15, 2026, at 5:30 PM.

ADJOURN

At 8:45 AM Sarah Vaughan made a motion to adjourn the meeting. Jeremy Schow seconded. The motion passed unanimously. The votes were as follows: Sarah Vaughan, Aye; Jeremy Schow, Aye; Frank Magana, Aye; Tony Furano, Aye.

The Lifecycle of a Compliant Public Meeting

A Practical Guide to the Utah Open & Public Meetings Act (OPMA) for Public Bodies



The Guiding Principle: Government in the Sunshine

The Utah Open & Public Meetings Act is built on a simple but powerful premise. The Act's intent is for public bodies to take their **actions** *and* conduct their **deliberations** openly.



When Does a Gathering Become a “Meeting”?

A gathering is an official “meeting” under the Act only when all three of the following conditions are met:



A Public Body with a Quorum

A simple majority of members are present.



Properly Convened

An authorized individual **convenes** the body following the proper legal process.



For a Specific Purpose

The gathering is for the express purpose of discussing or acting on a “relevant matter” within the body’s authority (e.g., receiving public comment, deliberating, or taking action).

A Cautionary Note on Electronic Messages



The Act does not restrict a board member from sending electronic messages (like emails or texts) to other members when a meeting is not convened.



- **BE AWARE:** These electronic communications are still public records subject to the Government Records Access and Management Act (GRAMA).
- **REMEMBER:** A rapid, back-and-forth electronic exchange for the purpose of deliberation could be scrutinized as an improper, un-noticed “meeting”.

PHASE 1: BEFORE THE MEETING

The Three Pillars of Public Notice

Notice must be provided **no less than 24 hours** prior to the meeting.



Your public notice must be posted in three places:

1. At the "anchor location" or where the meeting will be held.
2. On the Utah Public Notice Website (www.utah.gov/pmnl/).
3. On your organization's website.



Pro-Tip: For regular meetings scheduled over a year, you must give notice of the annual schedule (date, time, place) at least once each year.

A Compliant Agenda is Specific and Transparent



Required Agenda Information:

- ✓ Meeting Agenda
- ✓ Date
- ✓ Time
- ✓ Place

Navigating Public Comment



Discussion is Permitted: At the chair's discretion, a topic raised by the public *can* be discussed even if not on the agenda.



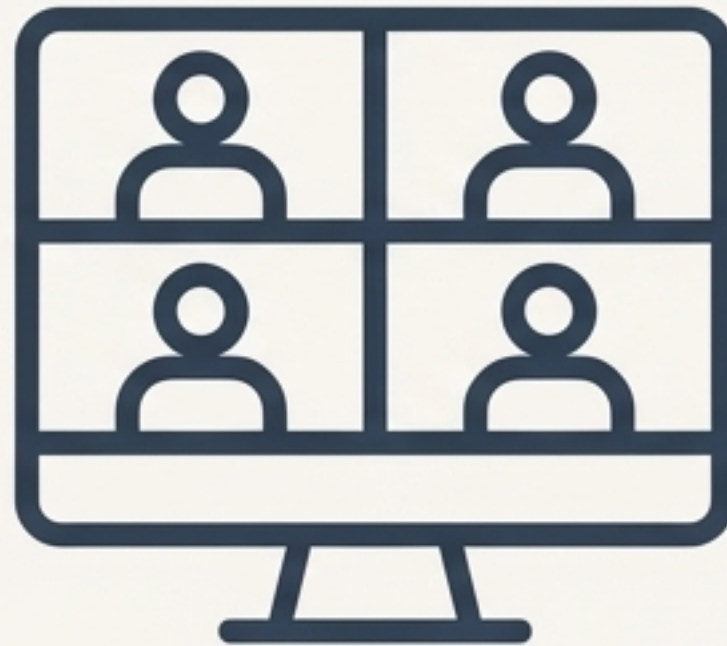
Final Action is Not: The board *cannot* take final action on any topic that was not included on the properly noticed agenda.

The 'Reasonable Specificity' Rule: The agenda must clearly state each topic that will be considered. Vague descriptions are not compliant.

Conducting Compliant Electronic Meetings



Prerequisite: A board can only hold an electronic meeting if it has formally adopted a resolution, rule, or ordinance governing their use.



Additional Notice Requirements



1. **Standard Public Notice:**
All the requirements from the previous slides.



2. **Anchor Location Notice:**
Written notice posted at the physical anchor location (unless an exception applies).



3. **Board Member Notice:**
Notice to board members at least 24 hours prior, with instructions on how to connect.

The Anchor Location: A Physical Connection for the Public

What is an Anchor Location?

When holding an electronic meeting, the board must provide a physical “anchor location” where the public can attend and observe the open portions of the meeting in person.



Where must it be?



Option A: The building/location where the board would normally meet.



Option B: Another location that is reasonably as accessible to the public.

When is an Anchor Location Not Required?



Exception 1: Health & Safety Risk

Condition: The board chair determines that an anchor location presents a substantial risk to health or safety OR the normal meeting location has been ordered closed.

Required for Public Notice:

- A statement of the chair's determination.
- A summary of the facts supporting it.
- Clear information on how the public can attend electronically.

Duration: This determination is valid for **30 days**.



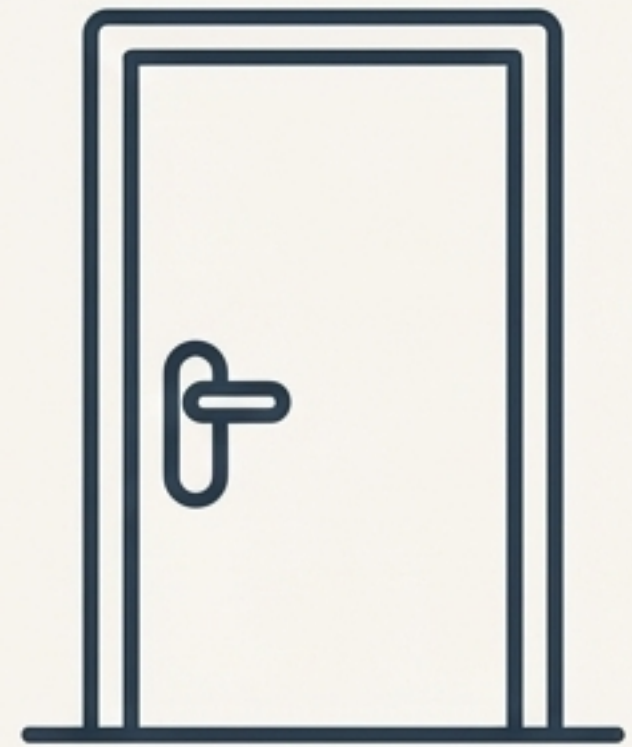
Exception 2: Fully Remote Meeting with No Public Request

Condition: ALL board members are attending remotely, AND the board has not received a written request to provide an anchor location.

Critical Deadline: The written request from the public must be received at least **twelve (12) hours** before the meeting time.

Closing a Meeting: A Deliberate and Public Process

The Default Rule: All meetings of a public body are open to the public unless they are closed by following the strict procedures in the Act.



1. **Public Motion:** A motion must be made to enter a closed session during an open meeting.







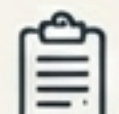
2. **Public Vote:** The meeting may be closed only upon a **two-thirds (2/3) majority vote** of the members present.

3. **Public Record:** The reason(s) for the closed session, the location, and a record of the vote (by name of each member) must be included in the public minutes of the open meeting.

The Limited and Specific Reasons for a Closed Session

A closed session may only be held to discuss the following topics. No final action or vote can be taken, except a majority vote to end the closed session.



-  An individual's character, professional competence, or physical/mental health.
-  Collective bargaining strategy.
-  Pending or reasonably imminent litigation.
-  The purchase, exchange, or sale of real property.
-  Security personnel, devices, or systems.
-  Investigative proceedings regarding allegations of criminal misconduct.
-  Specific procurement-related roles (e.g., evaluation committee).

Record-Keeping for Closed Sessions



Recording is Required...: Closed meetings must be recorded in their entirety. The recording must include date, time, place, and names of all present.

...With Two Key Exceptions:

A recording is **NOT** required if the sole purpose of the session was to discuss:



1. The character, professional competence, or physical/mental health of an individual.



2. Security personnel, devices, or systems.

Sworn Statement Requirement:

If a meeting is not recorded under an exception, the board chair must sign a sworn statement affirming the sole purpose was for one of the exempt topics.



Record Status: Closed session recordings and any optional minutes are 'protected records' under GRAMA.

PHASE 3: AFTER THE MEETING

Creating a Complete and Accurate Public Record



1. Written Minutes



2. A Complete and Unedited Audio Recording

Checklist: What Must Be in the Written Minutes?

- ✓ Date, time, and place of the meeting.
- ✓ Names of members present and absent.
- ✓ The substance of all matters proposed, discussed, or decided.
- ✓ A record, by individual member, of each vote taken.
- ✓ The name of any person who provides public comment and a summary of their comment.
- ✓ Any other information a member requests to be entered.

The Public Availability Timeline

Pending Minutes

What: Unapproved draft minutes (must be marked as such).

When: Must be made available within a **reasonable time** after the meeting.

Approved Minutes & Meeting Materials

What: The final, approved minutes and any materials distributed at the meeting.

When: Must be posted to the Public Notice Website and available at the office within **3 business days** after approval.

Audio Recording

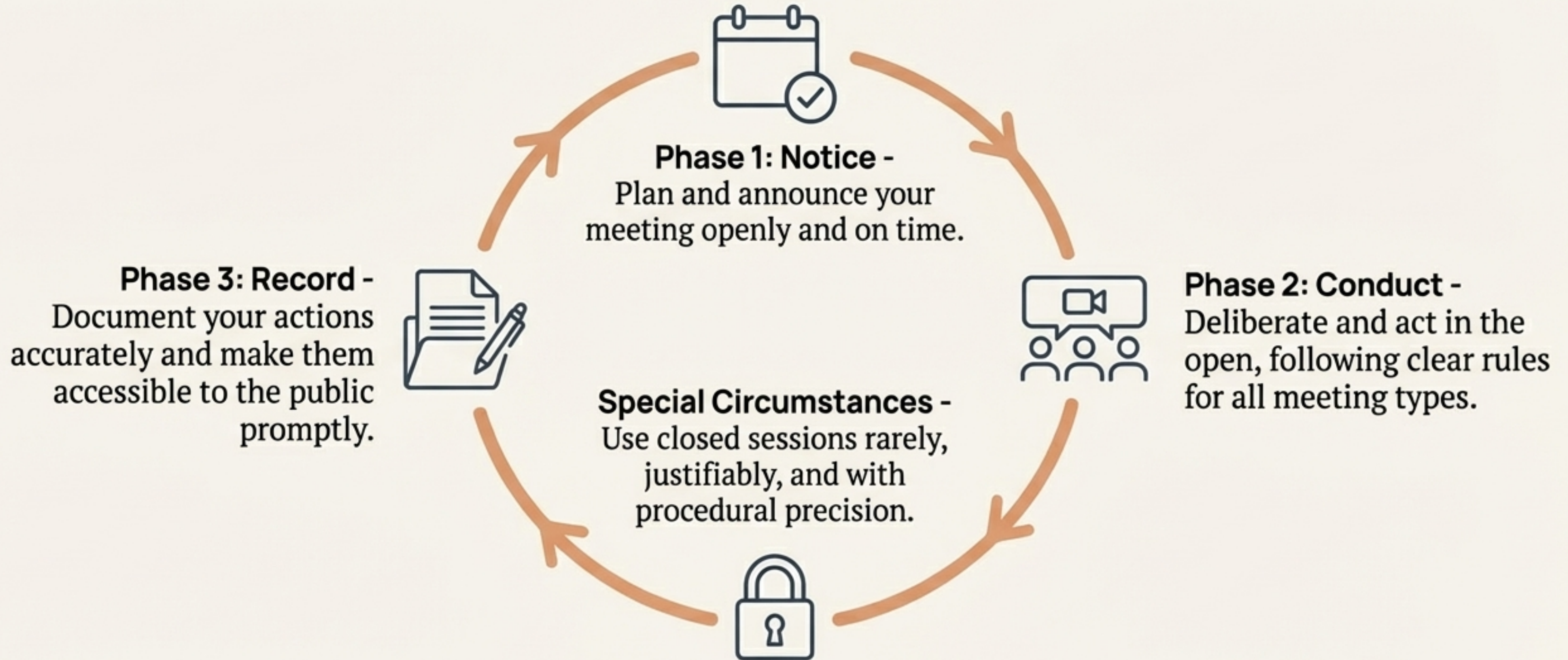
What: The complete, unedited audio recording of the open meeting.

When: Must be made available to the public within **3 business days** after the meeting.



Note: Members of the public are permitted to record open meetings as long as it does not interfere.

Good Governance is a Cycle of Transparency



Adhering to the Open & Public Meetings Act protects the public's trust and ensures the integrity of your work.



WSA – Board of Directors Meeting Wednesday, May 13, 2026

Financial Updates

Overall Financial Performance

Wallace Stegner Academy continues to remain in a strong financial position through April 30, 2026. Year-to-date revenues totaled approximately \$32.8 million, representing 94.9% of the annual budget, while total expenses were approximately \$26.2 million, or 75.9% of budgeted expenditures. This resulted in year-to-date net income of approximately \$6.6 million, significantly ahead of the original budget projection.

Revenues

- We are approximately 83% through the fiscal year, and overall revenues are at 94.9% of budget.
- Local revenues are above budget at 114.3%, primarily driven by higher contributions and donations, and sales to students.
- State revenues are at 97.9% of budget and are higher due to enrollment levels exceeding original budget.
- Federal revenues are ahead of budget at 118.5%, primarily due to CSP reimbursements and federal nutrition revenue.
- Revenue from Other Sources is zero and will not be recognized as revenue. This line was originally included as a placeholder to balance the budget until the CSP grant was awarded. CSP revenue is now recognized in the federal revenue line.

Expenses

- Overall expenses are at 75.9% of budget.
- Salaries and employee benefits are currently at 73.3% and 78.0% of budget, respectively, consistent with staffing and payroll timing.
- Purchased Professional & Technical Services are at 96.4% of budget, driven primarily by technology-related services and technical support costs for E-Rate, IR to XD upgrades, and firewalls.
- Purchased Property Services are at 83.2% of budget, largely due to slightly higher utilities, equipment rentals and routine maintenance service expense.
- Other Purchased Services are at 93.1% of the budget, property insurance was higher than anticipated, advertising is higher, but there is grant that will help cover the expense.
- Property expenditures are at 95.3% of budget due to planned technology, equipment, and capital-related purchases.
- Debt service expenditures are at 38.2%, as the annual principal payment and semi-annual interest payment is due June 15, 2026.

Cash Position

- Operating cash totaled approximately \$9.16 million compared to \$6.37 million at the same time last year.
 - PTIF ending balance was approximately \$7.18 million.
 - Zions operating account balance was approximately \$1.98 million.
- Restricted cash totaled approximately \$6.36 million.

Balance Sheet

- Total assets increased to approximately \$71.3 million compared to \$40.6 million at the same point last year.
- Fixed assets increased significantly due to continued capital investments and the WVSD lease asset recognition.
- Long-term liabilities increased in connection with the related lease liabilities.
- Current liabilities remain low and stable.
- Net income is approximately \$6.7 million, compared to \$4.5 million at the same point last year.

Wallace Stegner Academy Statement of Activities

Created on May 10, 2026
For Prior Month

	Annual June 30, 2026 Budget	Year-to-Date April 30, 2026 Actual	% of Budget
Net Income			
Income			
Revenue From Local Sources	2,289,000	2,616,002	114.3 %
Revenue From State Sources	27,644,643	27,066,847	97.9 %
Revenue From Federal Sources	2,651,852	3,141,374	118.5 %
Revenue from Other Sources	2,000,000	0	0.0 %
Total Income	<u>34,585,495</u>	<u>32,824,223</u>	<u>94.9 %</u>
Expenses			
Instruction/Salaries	16,675,914	12,231,287	73.3 %
Employee Benefits	2,352,802	1,836,318	78.0 %
Purchased Prof & Tech Serv	1,612,648	1,555,241	96.4 %
Purchased Property Services	5,175,970	4,306,083	83.2 %
Other Purchased Services	2,820,647	2,626,375	93.1 %
Supplies & Materials	2,320,352	1,573,346	67.8 %
Property	1,265,808	1,206,880	95.3 %
Debt Services & Miscellaneous	2,349,318	898,435	38.2 %
Total Expenses	<u>34,573,459</u>	<u>26,233,965</u>	<u>75.9 %</u>
Total Net Income	<u>12,036</u>	<u>6,590,258</u>	<u>54,756.0 %</u>

Wallace Stegner Academy
Statement of Financial Position
Created on May 10, 2026
For Prior Month

	Period Ending 04/30/2026	Period Ending 04/30/2025
	<u>Actual</u>	<u>Actual</u>
Assets & Other Debits		
Current Assets		
Operating Cash	9,160,490	6,372,084
Accounts Receivables	12,375	10,688
Total Current Assets	<u>9,172,865</u>	<u>6,382,772</u>
Restricted Cash	<u>6,356,553</u>	<u>5,339,704</u>
Net Assets		
Fixed Assets	60,224,126	30,957,650
Depreciation	(4,414,895)	(2,095,087)
Total Net Assets	<u>55,809,231</u>	<u>28,862,563</u>
Total Assets & Other Debits	<u>71,338,649</u>	<u>40,585,039</u>
Liabilities & Fund Equity		
Current Liabilities	158,246	(49,779)
Long-Term Liabilities	<u>57,724,789</u>	<u>31,284,272</u>
Fund Balance	6,798,033	4,850,338
Net Income	<u>6,657,581</u>	<u>4,500,208</u>
Total Liabilities & Fund Equity	<u>71,338,649</u>	<u>40,585,039</u>

Alpine Drywall & Floor Coverings, L.C.

April 15, 2026

Wallace Stegner Academy

ATTN: Robb Jolley

RE: 980 South Bending River Road – Carpet Replacement

Alpine Drywall & Floorcoverings, LC proposes to supply and install materials necessary to complete the above referred project as per plans and as outlined below.

Remove existing carpet	\$ 1,560.00 (dumpster provided by school)
48 man- hours standard floor prep	\$ 2,700.00
Provide and install Shaw carpet tile	\$130,900.00
Includes sales tax	\$5,895.09
Alternate to provide and install new rubber base	\$7,755.00

Exclusions: dumpster, drywall, grinding, self- leveling, moisture barrier, moisture testing. Moving furniture and equipment. Lights, floor protection, caulking, water, heat, air conditioning, final wax and vacuum.

If you have any questions, please give me a call.

Sincerely,

Diane Ouzounian

Estimator / Project Manager

Commercial Contractors

Drywall Metal Stud Framing, Suspended Ceilings & Floor Coverings

2955 South West Temple • Salt Lake City, Utah 84115 • (801) 484-1626 • Fax (801) 484-1684



Flooring Services, Inc.
3412 West 2400 South, West Valley City, UT 84119

Kay's Cell 801-505-8733
Jeff's Cell 801-634-2544

PROPOSAL

April 22, 2026

To: Kirk
Academica West

RE: Wallace Stegnar Academy
980 S. Bending River Road
Salt Lake City, UT

We propose to supply and install Shaw Correspond carpet tile and Shaw Gradient broadloom for Kiva stairs, and 4" rubber base as per finish plans. Our breakdown is as follows:

Demolition	\$20,000.00
Carpet tile and broadloom carpet	136,433.00
4" rubber base	14,572.00
Furniture moving (no personal items or electronics)	<u>8,500.00</u>
TOTAL	\$179,505.00

We have figured furniture moving of desks but we have not figured for any personal items, books, toys, or electronics.

We have not included any sales tax.

Our proposals are good for 60 days.

Bid includes installation, and F.O.B. job site. Floors should be substantially ready for installation. All work to be performed during normal business hours. Overtime and after hour work will be additional.

Excessive prep will be additional pricing including sanding, skimming, floating, leveling, adhesive encapsulation, grinding, major repairs, vapor barriers, moisture barriers, or sealing of floor. Bid does not include heat, caulking, demolition, furniture moving, waxing, carpet cleaning, moisture testing, or protection after installation. Thank you for the opportunity to bid with you on this project.

Kay Hill – khill@flooringservices.com Jeff Hill – jhill@flooringservices.com

INVOICE

Mariposa Consulting Group
14007 Panther Valley
Helotes, TX 78023

vanessa@mariposacg.com
+1 (512) 657-5461
www.mariposacg.com



Bill to
Anthony Sudweeks
Wallace Stegner Public Schools

Ship to
Anthony Sudweeks
Wallace Stegner Public Schools

Invoice details

Invoice no.: 2089
Terms: Net 30
Invoice date: 03/01/2026
Due date: 03/31/2026

#	Date	Product or service	Description	Qty	Rate	Amount
1.	03/01/2026	Enrollment and Marketing Consulting	Marketing Accelerator Program Coaching and Capacity Invoice 2 of 4	1	\$5,500.00	\$5,500.00
2.	03/01/2026	Direct Media Costs	Student Recruitment Advertising Costs Invoice 2 of 4	1	\$20,000.00	\$20,000.00

Total **\$25,500.00**

Ways to pay



[View and pay](#)

INVOICE

Mariposa Consulting Group
14007 Panther Valley
Helotes, TX 78023

vanessa@mariposacg.com
+1 (512) 657-5461
www.mariposacg.com



Bill to
Anthony Sudweeks
Wallace Stegner Public Schools

Ship to
Anthony Sudweeks
Wallace Stegner Public Schools

Invoice details

Invoice no.: 2167
Terms: Net 30
Invoice date: 05/01/2026
Due date: 06/05/2026

#	Date	Product or service	Description	Qty	Rate	Amount
1.	05/01/2026	Enrollment and Marketing Consulting	Marketing Accelerator Program Coaching and Capacity Invoice 3 of 4	1	\$8,250.00	\$8,250.00
2.	05/01/2026	Direct Media Costs	Student Recruitment Advertising Costs Invoice 3 of 4	1	\$30,000.00	\$30,000.00

Total **\$38,250.00**

Ways to pay



[View and pay](#)

[Date]

[Client#]

Board of Directors

Client Name

Street Address

City, State Zip

This document constitutes a statement of work ("SOW") under the most recently executed Master Services Agreement ("MSA"), made by and between Eide Bailly LLP ("Eide Bailly", "we," "us," and "our") and [INSERT CLIENT NAME] ("Client," "you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services Eide Bailly will provide for the entity as of and for the year ended June 30, 2025.

Ken Jeppesen is the engagement partner for the audit services specified in this letter. The engagement partner's responsibilities include supervising services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Scope of Audit Services

Audit of the Financial Statements

We will audit the financial statements of governmental activities, business-type activities, aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, and the related notes to the financial statements, which collectively comprise the entity's basic financial statements.

The Governmental Accounting Standards Board (GASB) provides for certain required supplementary information (RSI) to accompany the entity's basic financial statements. The RSI will be subjected to certain limited procedures, but will not be audited.

If presented, we will also evaluate and report on the presentation of supplementary information other than RSI accompanying the financial statements in relation to the financial statements as a whole.

Audit of Major Program Compliance

In addition, we will audit the entity's compliance over major federal award programs, as necessary.

Schedule of Expenditures of Federal Awards

We will subject the schedule of expenditures of federal awards (SEFA) to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of

expenditures of federal awards is presented fairly in all material respects in relation to the financial statements as a whole.

Audit Objectives

Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal award programs. The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with *Government Auditing Standards*, and/or any state or regulatory audit requirements will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and Government Auditing Standards, if any, and perform procedures to address those requirements.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that certain information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. We will not express an opinion or provide any form of assurance on the RSI.

Supplementary Information other than RSI

Supplementary information other than RSI will accompany [Client]'s basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the basic financial statements as a whole:

- Management's Discussion and Analysis
- Statement of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual- General Fund
- Notes to Required Supplementary Information

Auditor Responsibilities, Procedures, and Limitations

We will conduct our audit in accordance with GAAS, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

As part of our audit, we will:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of the system of internal control in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the amounts and disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS, *Government Auditing Standards* of the Comptroller General of the United States of America and/or state or regulatory audit requirements. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity, may not be detected.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential.

Audit of Major Program Compliance

Our audit of your major federal award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the provisions the Uniform Guidance; and will include tests of accounting records, a determination of major programs in accordance the Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal award programs, and the applicable compliance

requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal programs as a whole.

As part of a compliance audit in accordance with GAAS, *Government Auditing Standards* of the Comptroller General of the United States of America, and/or any state or regulatory audit requirements, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal programs and performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs and performing such other procedures as we considers necessary in the circumstances. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Management Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;

- b. For the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements;
- c. For identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received;
- d. For maintaining records that adequately identify the source and application of funds for federally funded activities;
- e. For preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance requirements;
- f. For designing, implementing, and maintaining effective internal control over federal awards that provides reasonable assurance that the entity is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
- g. For identifying and ensuring that the entity complies with federal laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs;
- h. For disclosing accurately, currently, and completely the financial results of each federal award in accordance with the requirements of the award;
- i. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
- j. For taking prompt action when instances of noncompliance are identified;
- k. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
- l. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
- m. For submitting the reporting package and data collection form to the appropriate parties;
- n. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
- o. To provide us with:
 - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, including the disclosures, such as records, documentation, and other matters;
 - ii. Additional information that we may request from management for the purpose of the audit;
 - iii. Unrestricted access to persons within the entity and others from whom we determine it necessary to obtain audit evidence;
- p. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- q. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current period under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
- r. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- s. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets.
- t. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in the system of internal control and others where fraud could have a material effect on the financials; and

- u. For the accuracy and completeness of all information provided.
- v. If applicable, for including the auditor's report in any document containing financial statements that indicates that such financial statements have been audited by us, including:
 - i. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
 - ii. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.

With regard to the schedule of expenditures of federal awards referred to above, you acknowledge and understand your responsibility (a) for the preparation of the schedule of expenditures of federal awards in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding the schedule of expenditures of federal awards, (c) to include our report on the schedule of expenditures of federal awards in any document that contains the supplementary information and that indicates that we have reported on such schedule, and (d) to present the schedule of expenditures of federal awards with the audited financial statements, or if the schedule of expenditures of federal awards will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the schedule no later than the date of issuance by you of the supplementary information and our report thereon.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

Management agrees they are responsible for the distribution of reports issued in conjunction with this engagement to those charged with governance, entity officials, oversight bodies, or other organizations requiring audits, as applicable.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

Responsibilities and Limitations Related to Nonattest Services

For all nonattest services we may provide to you, management agrees to assume all management responsibilities for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) designing, implementing, and maintaining the system of internal control, including the process used to monitor the system of internal control.

We will provide the following nonattest services:

- Prepare or assist with the preparation of your financial statements and the related notes.
- Prepare or assist in preparing the government-wide statements and conversion entries and note disclosures.
- Preparation of federal and state income tax returns
- Prepare or assist with the preparation of the schedule of expenditures for federal awards, as necessary.

- Completion of the Auditee's portion of the Data Collection Form, as necessary.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the services previously outlined above. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities.

You are also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

Reporting

We will issue a written report upon completion of our audit of your financial statements. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from the engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the Federal Audit Clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the Federal Audit Clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the earlier of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Engagement Administration and Other Matters

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. Details of information we expect to need for our audit and the dates required will be provided separately.

You agree to share all facts that may affect your financial statements, even if you first become aware of those facts after the date of the auditor's report but before the date your financial statements are issued.

Government Auditing Standards require that we provide, upon request, a copy of our most recent external peer review report and any subsequent review reports to the party contracting for the audit. Accordingly, we will provide a copy of our most recent peer review report at your request.

Eide Bailly LLP has owners that are not licensed as certified public accountants as permitted under Section 5079 of the California Business Code. The nature of the services to be provided in conjunction with this engagement are such that non-licensee owners may be involved in performing our services.

Engagement Fees

Our fees are based on the amount of time required at various levels of responsibility. We estimate that our fee for the financial statement audit and state compliance procedures will be \$13,600. If a Single Audit is required, these fees will be billed separately. A service charge of 1% per month, which is an annual rate of 12%, will be added to all accounts unpaid 30 days after billing date.

The ability to perform and complete our engagement consistent with the estimated fee included above depends upon the quality of your underlying accounting records and the timeliness of your personnel in providing information and responding to our requests. To assist with this process, we will provide you with an itemized request list that identifies the information you will need to prepare and provide in preparation for our engagement, as well as the requested delivery date for those items. A lack of preparation, including not providing this information in an accurate and timely manner, unanticipated audit adjustments, and/or untimely assistance by your personnel may result in an increase in our fees and/or a delay in the completion of our engagement.

We will advise you if unexpected circumstances require significant additional procedures resulting in a substantial increase in the fee estimate.

Changes in Professional Standards

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the SOW increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

Use of Financial Statements

Should you decide to include or incorporate by reference these financial statements and our auditors' report thereon in a future private placement or other offering of equity or debt securities, you agree that we are under no obligation to reissue our report or provide consent for the use of our report in such a registration or offering document. We will determine, at our sole discretion, whether we will reissue our report or provide consent for the use of our report only after we have performed the procedures we consider necessary in the circumstances. If we decide to reissue our report or consent to the use of our report, we will be required to perform certain procedures including, but not limited to, (a) reading other information incorporated by reference in the registration statement or other offering document, and (b) subsequent event procedures. These procedures will be considered an engagement separate and distinct from our audit engagement, and we will bill you separately.

If we decide to reissue our report or consent to the use of our report, you agree that we will be included on each distribution of draft offering materials, and we will receive a complete set of final documents.

If we decide not to reissue our report or decide to withhold our consent to the use of our report, you may be required to engage another firm to audit periods covered by our audit reports, and that firm will likely bill you for its services. While the successor auditor may request access to our workpapers for those periods, we are under no obligation to permit such access.

Termination

The engagement contemplated by this SOW shall terminate upon the earlier of completion of the services described herein or as described in the MSA.

Agreement

We appreciate the opportunity to provide the services described in this SOW under the MSA. This SOW and the MSA constitute the entire agreement regarding these services and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between you and Eide Bailly related to audit services. Please sign, date, and return this SOW to us to indicate your acknowledgment and understanding of, and agreement with, the arrangements for our audit of your financial statements including the terms of our engagement and the parties' respective responsibilities. By signing this SOW, you represent and warrant that you are authorized to sign on behalf of and bind each client and any affiliate identified herein.

Sincerely,



Eide Bailly LLP

AGREED TO AND ACCEPTED:

Name: _____

Title: _____

Date: _____

**Wallace Stegner Academy
Evaluation Committee Statement
RFP for IT Services Provider**

Background

Wallace Stegner Academy (the “school”) issued an RFP for an IT Services Provider on April 10, 2026. The school posted the RFP on its website from April 10, 2026 to April 27, 2026. The deadline to submit a proposal in response to the RFP was April 27, 2026, at 3:00 pm. One company submitted a proposal to the school. Eminent Technical Solutions, LLC (“ETS”) was the only offeror.

Evaluation and Scoring of Proposal

The Evaluation Committee on this RFP was Adam Gerlach and Robb Jolley. They reviewed and scored the proposals on April 29, 2026. Together they determined that ETS’s proposal met the minimum requirements of the RFP, that its pricing and terms were reasonable, and that it would be in the best interest of the school to award the contract to ETS.

Based on the Committee’s review of the proposal, ETS (a) has the requisite experience and qualifications to provide quality IT services; (b) has successfully done this type of work for the school and for other charter schools in Utah in the past. The Committee awarded ETS 66 out of 70 possible points for non-cost criteria and 30 out of 30 points for cost criteria, for a total of 96 out of 100 points.

Award Recommendation

The Evaluation Committee recommends to the school’s Board of Directors that it award the contract for IT Services to ETS for a period of up to five years.

**Wallace Stegner Academy
Evaluation Committee Statement
RFP for Educational Service Provider**

Background

Wallace Stegner Academy (the “school”) issued an RFP for Educational Service Provider on April 27, 2026. One company submitted proposals to the school: Academica West

Evaluation and Scoring of Proposal

The Evaluation Committee on this RFP was Adam Gerlach, Robb Jolley, Anthony Sudweeks. They reviewed and scored the proposals on May 13, 2026. Together they determined that Academica West’s proposal met the minimum requirements of the RFP and that their pricing and terms were reasonable. The committee determined that it would be in the school’s best interest to award the contract to Academica West

Based on the Committee’s review of the proposal, Academica West (a) has the requisite experience and qualifications to provide quality educational services and (b) has successfully done this type of work for schools in the past

The Committee awarded each offeror the following points:

- Academica West
 - Offeror’s Experience and Qualifications (20 points): 18
 - Scope of Services (25 points total): 22
 - Quality of References: (5 points): 4
 - RFP Proposal Specifications Compliance (10 points): 8
 - **Non Cost Total 52/60**
 - Cost (40 points): 40
 - **Total – 92/100 points**

Other organizations that we reached out to:

Red Apple: They only do financials

CharterOne: No response

Award Recommendation

The Evaluation Committee recommends to the school’s Board of Directors that it award the contract for Education Service Provider to Academica West for a 1 year but may be renewed for up to five years and authorize the CEO to negotiate and execute an agreement with the provider.

**Wallace Stegner Academy
Evaluation Committee Statement
RFP for Speech and Language Therapy Services**

Background

Wallace Stegner Academy (the “school”) issued an RFP for Speech and Language Therapy Services Provider on April 9, 2026. One company submitted proposals to the school: Charter Speech Services.

Evaluation and Scoring of Proposal

The Evaluation Committee on this RFP was Stacey Phillips, Molly Stark, and Adam Gerlach. They reviewed and scored the proposals on April 22, 2026. Together they determined that Charter Speech Services’ proposal met the minimum requirements of the RFP and that their pricing and terms were reasonable. The committee determined that it would be in the school’s best interest to award the contract to Charter Speech Services.

Based on the Committee’s review of the proposal, Charter Speech Services (a) has the requisite experience and qualifications to provide quality speech and language therapy services and (b) has successfully done this type of work for schools in the past, including Wallace Stegner Academy.

The Committee awarded each offeror the following points:

- Charter Speech Services
 - Offeror’s Description and Past Experience – 30/30 points
 - Offeror’s Personnel and Management – 25/25 points
 - Quality of Offeror’s Service Based on References – 10/15 points
 - Pricing – 30/30 points
 - **Total – 95/100 points**

Award Recommendation

The Evaluation Committee recommends to the school’s Board of Directors that it award the contract for Occupational Therapy Services to Charter Speech Services for a period not to exceed five years and authorize the CEO to negotiate and execute an agreement with the provider.

**Wallace Stegner Academy
Evaluation Committee Statement
RFP for Occupational Therapy Services**

Background

Wallace Stegner Academy (the “school”) issued an RFP for Occupational Therapy Services Provider on April 9, 2026. Two companies submitted proposals to the school: Charter School Therapy and The Stepping Stones Group.

Evaluation and Scoring of Proposal

The Evaluation Committee on this RFP was Stacey Phillips, Molly Stark, and Adam Gerlach. They reviewed and scored the proposals on May 11, 2026. Together they determined that Charter School Therapy’s proposal met the minimum requirements of the RFP and that their pricing and terms were reasonable. The committee determined that it would be in the school’s best interest to award the contract to Charter School Therapy.

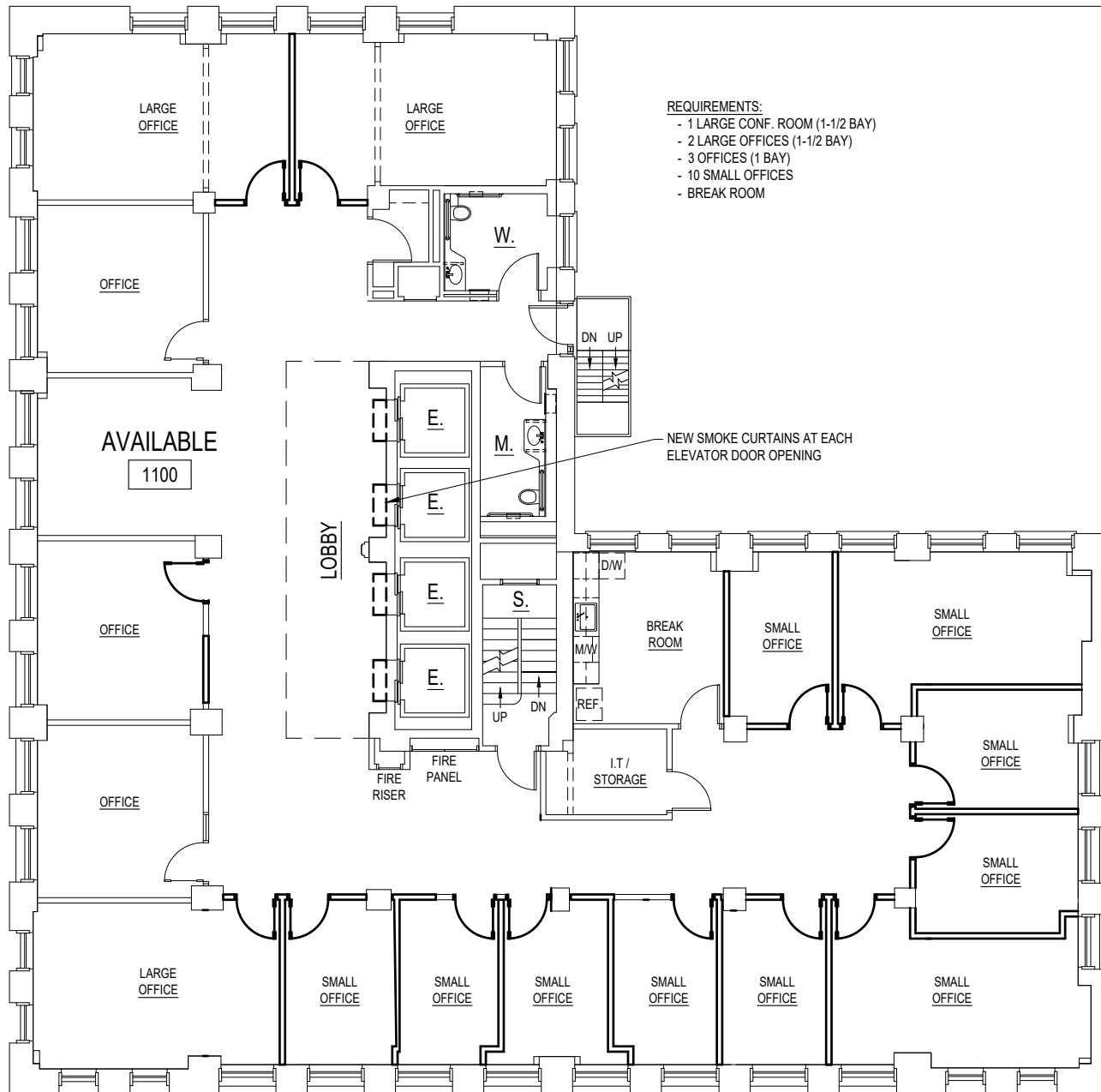
Based on the Committee’s review of the proposal, Charter School Therapy (a) has the requisite experience and qualifications to provide quality speech and language therapy services and (b) has successfully done this type of work for schools in the past, including Wallace Stegner Academy.

The Committee awarded each offeror the following points:

- Charter School Therapy
 - Offeror’s Description and Past Experience – 28/30 points
 - Offeror’s Personnel and Management – 25/25 points
 - Quality of Offeror’s Service Based on References – 15/15 points
 - Pricing – 30/30 points
 - **Total – 98/100 points**
- The Stepping Stones Group
 - Offeror’s Description and Past Experience – 25/30 points
 - Offeror’s Personnel and Management – 15/25 points
 - Quality of Offeror’s Service Based on References – 10/15 points
 - Pricing – 25/30 points
 - **Total – 75/100 points**

Award Recommendation

The Evaluation Committee recommends to the school’s Board of Directors that it award the contract for Occupational Therapy Services to Charter School Therapy for a period not to exceed five years and authorize the CEO to negotiate and execute an agreement with the provider.



- REQUIREMENTS:
- 1 LARGE CONF. ROOM (1-1/2 BAY)
 - 2 LARGE OFFICES (1-1/2 BAY)
 - 3 OFFICES (1 BAY)
 - 10 SMALL OFFICES
 - BREAK ROOM



Teacher and Student Success Plan

School Year: 2026-2027

School: Wallace Stegner Academy—High School

Date Board Student Success Framework Approved: June 20, 2019

Date Teacher and Student Success Plan Approved:

General Information – In accordance with the Student Success Framework approved by the Board, the school’s administration will create a Teacher and Student Success Plan designed to improve the school’s performance under the state’s accountability system (USBE staff have indicated that this means achieving at least a 1% increase from the previous year’s overall score). The Plan’s goals may align with the goals shown on the School Land Trust Plan. Schools must include at least one goal in the plan. Schools must solicit input on developing the plan from administrators, school level educators, parents, and the School Land Trust council and may solicit input from students, support professionals, or other community stakeholders. The Plan must be submitted to the school’s Board for approval. The Board will annually review the Plan submitted and use its best efforts to complete the approval process by June 30 each year. The School Land Trust council will select a component of the approved plan to address within the School Land Trust Plan.

Goals based on School Needs

1. Students at WSA High School will meet or exceed grade-level expectations and show proficiency in core academic content areas.
2. 90% of students at WSA High School will stay on track to earn the credit required for graduation.

Measurement

1. Goal 1: A minimum of 60% of students will demonstrate proficiency on state-mandated assessments (e.g., RISE, Aspire Plus) in core subject areas and course pass rates will be maintained at 80% or higher, indicating mastery of grade-level standards.
2. Goal 2: 90% of students will participate in annual College and Career Readiness meetings with a school counselor.

Action Steps

- Administration will provide staff with professional learning opportunities to implement data-based decision making.
- Teachers will use data to create instructional opportunities for students.
- Students will take end of year summative tests.

Budget

25% of the TSSA funds will be used to increase staff compensation.

75% of the TSSA funds will be used for bonuses to incentivize teachers to achieve TSSA Goals.



Teacher and Student Success Plan

School Year: 2026-2027

School: Wallace Stegner Academy-- Kearns Campus (K-8)

Date Board Student Success Framework Approved: June 20, 2019

Date Teacher and Student Success Plan Approved: April 15, 2026

General Information – In accordance with the Student Success Framework approved by the Board, the school’s administration will create a Teacher and Student Success Plan designed to improve the school’s performance under the state’s accountability system (USBE staff have indicated that this means achieving at least a 1% increase from the previous year’s overall score). The Plan’s goals may align with the goals shown on the School Land Trust Plan. Schools must include at least one goal in the plan. Schools must solicit input on developing the plan from administrators, school level educators, parents, and the School Land Trust council and may solicit input from students, support professionals, or other community stakeholders. The Plan must be submitted to the school’s Board for approval. The Board will annually review the Plan submitted and use its best efforts to complete the approval process by June 30 each year. The School Land Trust council will select a component of the approved plan to address within the School Land Trust Plan.

Goals based on School Needs

1. Students at WSA in grades 4-8 will increase language arts scores by 2 percentage points as compared to the previous years’ proficiency scores.
2. Students at WSA in grades 4-8 will increase math scores by 1 percentage points as compared to the previous years’ proficiency scores.

Measurement

1. Goal 1 as measured by end of year summative test.
2. Goal 2 as measured by end of year summative test.

Action Steps

- Administration will provide teachers and/or staff with professional learning opportunities to implement data-based decision making.
- Teachers will use data to create instructional opportunities for students.
- Students will take end of year summative tests in language arts and math.

Budget

25% of the TSSA funds will be used to increase staff compensation.

75% of the TSSA funds will be used for bonuses to incentivize teachers to achieve TSSA Goals.



Teacher and Student Success Plan

School Year: 2026-2027

School: Wallace Stegner Academy-- Kearns Campus

Date Board Student Success Framework Approved: June 20, 2019

Date Teacher and Student Success Plan Approved: April 15, 2026

General Information – In accordance with the Student Success Framework approved by the Board, the school’s administration will create a Teacher and Student Success Plan designed to improve the school’s performance under the state’s accountability system (USBE staff have indicated that this means achieving at least a 1% increase from the previous year’s overall score). The Plan’s goals may align with the goals shown on the School Land Trust Plan. Schools must include at least one goal in the plan. Schools must solicit input on developing the plan from administrators, school level educators, parents, and the School Land Trust council and may solicit input from students, support professionals, or other community stakeholders. The Plan must be submitted to the school’s Board for approval. The Board will annually review the Plan submitted and use its best efforts to complete the approval process by June 30 each year. The School Land Trust council will select a component of the approved plan to address within the School Land Trust Plan.

Goals based on School Needs

1. Students at WSA in grades 4-8 will increase language arts scores by 2 percentage points as compared to the previous years’ proficiency scores.
2. Students at WSA in grades 4-8 will increase math scores by 1 percentage points as compared to the previous years’ proficiency scores.

Measurement

1. Goal 1 as measured by end of year summative test.
2. Goal 2 as measured by end of year summative test.

Action Steps

- Administration will provide teachers and/or staff with professional learning opportunities to implement data-based decision making.
- Teachers will use data to create instructional opportunities for students.
- Students will take end of year summative tests in language arts and math.

Budget

25% of the TSSA funds will be used to increase staff compensation.

75% of the TSSA funds will be used for bonuses to incentivize teachers to achieve TSSA Goals.



Teacher and Student Success Plan

School Year: 2026-2027

School: Wallace Stegner Academy—Salt Lake Campus

Date Board Student Success Framework Approved: June 20, 2019

Date Teacher and Student Success Plan Approved: April 15, 2026

General Information – In accordance with the Student Success Framework approved by the Board, the school’s administration will create a Teacher and Student Success Plan designed to improve the school’s performance under the state’s accountability system (USBE staff have indicated that this means achieving at least a 1% increase from the previous year’s overall score). The Plan’s goals may align with the goals shown on the School Land Trust Plan. Schools must include at least one goal in the plan. Schools must solicit input on developing the plan from administrators, school level educators, parents, and the School Land Trust council and may solicit input from students, support professionals, or other community stakeholders. The Plan must be submitted to the school’s Board for approval. The Board will annually review the Plan submitted and use its best efforts to complete the approval process by June 30 each year. The School Land Trust council will select a component of the approved plan to address within the School Land Trust Plan.

Goals based on School Needs

1. Students at WSA in grades 4-8 will increase language arts scores by 2 percentage points as compared to the previous years’ proficiency scores.
2. Students at WSA in grades 4-8 will increase math scores by 1 percentage points as compared to the previous years’ proficiency scores.

Measurement

1. Goal 1 as measured by end of year summative test.
2. Goal 2 as measured by end of year summative test.

Action Steps

- Administration will provide teachers and/or staff with professional learning opportunities to implement data-based decision making.
- Teachers will use data to create instructional opportunities for students.
- Students will take end of year summative tests in language arts and math.

Budget

25% of the TSSA funds will be used to increase staff compensation.

75% of the TSSA funds will be used for bonuses to incentivize teachers to achieve TSSA Goals.



Teacher and Student Success Plan

School Year: 2026-2027

School: Wallace Stegner Academy—West Valley Campus

Date Board Student Success Framework Approved: June 20, 2019

Date Teacher and Student Success Plan Approved: April 15, 2026

General Information – In accordance with the Student Success Framework approved by the Board, the school’s administration will create a Teacher and Student Success Plan designed to improve the school’s performance under the state’s accountability system (USBE staff have indicated that this means achieving at least a 1% increase from the previous year’s overall score). The Plan’s goals may align with the goals shown on the School Land Trust Plan. Schools must include at least one goal in the plan. Schools must solicit input on developing the plan from administrators, school level educators, parents, and the School Land Trust council and may solicit input from students, support professionals, or other community stakeholders. The Plan must be submitted to the school’s Board for approval. The Board will annually review the Plan submitted and use its best efforts to complete the approval process by June 30 each year. The School Land Trust council will select a component of the approved plan to address within the School Land Trust Plan.

Goals based on School Needs

1. Students at WSA in grades 4-8 will increase language arts scores by 2 percentage points as compared to the previous years’ proficiency scores.
2. Students at WSA in grades 4-8 will increase math scores by 1 percentage points as compared to the previous years’ proficiency scores.

Measurement

1. Goal 1 as measured by end of year summative test.
2. Goal 2 as measured by end of year summative test.

Action Steps

- Administration will provide teachers and/or staff with professional learning opportunities to implement data-based decision making.
- Teachers will use data to create instructional opportunities for students.
- Students will take end of year summative tests in language arts and math.

Budget

25% of the TSSA funds will be used to increase staff compensation.

75% of the TSSA funds will be used for bonuses to incentivize teachers to achieve TSSA Goals.



Teacher and Student Success Plan

School Year: 2026-2027

School: Wallace Stegner Academy—Sunset Campus

Date Board Student Success Framework Approved: June 20, 2019

Date Teacher and Student Success Plan Approved: April 15, 2026

General Information – In accordance with the Student Success Framework approved by the Board, the school’s administration will create a Teacher and Student Success Plan designed to improve the school’s performance under the state’s accountability system (USBE staff have indicated that this means achieving at least a 1% increase from the previous year’s overall score). The Plan’s goals may align with the goals shown on the School Land Trust Plan. Schools must include at least one goal in the plan. Schools must solicit input on developing the plan from administrators, school level educators, parents, and the School Land Trust council and may solicit input from students, support professionals, or other community stakeholders. The Plan must be submitted to the school’s Board for approval. The Board will annually review the Plan submitted and use its best efforts to complete the approval process by June 30 each year. The School Land Trust council will select a component of the approved plan to address within the School Land Trust Plan.

Goals based on School Needs

1. Students at WSA in grades 4-8 will increase language arts scores by 2 percentage points as compared to the previous years’ proficiency scores.
2. Students at WSA in grades 4-8 will increase math scores by 1 percentage points as compared to the previous years’ proficiency scores.

Measurement

1. Goal 1 as measured by end of year summative test.
2. Goal 2 as measured by end of year summative test.

Action Steps

- Administration will provide teachers and/or staff with professional learning opportunities to implement data-based decision making.
- Teachers will use data to create instructional opportunities for students.
- Students will take end of year summative tests in language arts and math.

Budget

25% of the TSSA funds will be used to increase staff compensation.

75% of the TSSA funds will be used for bonuses to incentivize teachers to achieve TSSA Goals.

Helpside PEO Client Service Agreement

This Client Service Agreement is made as of the Effective Date set forth below by and between Helpside, LLC, located at 395 West 600 North, Lindon, Utah 84042 (hereinafter "Helpside" or "PEO") and _____, located at _____ (hereinafter "Client"). Helpside and Client are sometimes referred to collectively as the "Parties," and individually as a "Party." Terms and Conditions (Exhibit "A"), the Rate Sheet (Exhibit "B"), and State Addenda (Exhibit "C") accompanying this Client Service Agreement, along with any other addenda, exhibits and/or schedules, are incorporated by reference as if fully set forth herein and are referenced herein collectively as "this Agreement."

1. **Effective Date and Service Commencement Date.** This Agreement will be effective as of the date signed by both Parties ("Effective Date"). The term of the Agreement will commence on the Effective Date and will continue until terminated by either Party pursuant to the Terms and Conditions, set forth in Exhibit "A" ("Term"). The services described herein will commence on _____. For avoidance of confusion, Helpside's obligation to provide services with respect to any Covered Employee (as defined below) under this Agreement does not commence until the requirements for a Client's employee to be deemed a Covered Employee, as set forth in Paragraph 2, have been satisfied.
2. **Obligations of Helpside.** Helpside's obligations under this Agreement with respect to Client's employees for whom Helpside has timely received and accepted all onboarding documents required by Helpside, including, without limitation, the Worksite Employee Acknowledgement and W-4, in addition to initial payment according to the appropriate rate set forth in the Rate Sheet (Exhibit "B") of this Agreement (hereinafter "Covered Employee") are as follows:
 - 2.1. **Payroll Administration.** Helpside will process payroll payments for Covered Employees in accordance with applicable law, conditioned upon Client timely and accurately supplying all data and funds necessary for Helpside to perform its payroll processing services.
 - 2.2. **Payroll Taxes and Unemployment Insurance.** To the extent required by law, Helpside will withhold, report, and remit federal, state, and local payroll taxes, including, without limitation, unemployment insurance contributions, for Covered Employees. To the extent requested by Client, Helpside will administer unemployment insurance filings and claims, including opposing unemployment claims when appropriate.
 - 2.3. **Employee Benefits.** As agreed to between Helpside and Client, Helpside will offer certain employee benefits to eligible Covered Employees and their eligible dependents through Helpside-sponsored plans ("Helpside Benefit Plans") and administer such Helpside Benefit Plans in compliance with applicable law and the terms and provisions of the applicable plan documents. The applicable plan documents will control eligibility for benefits and the extent of benefits provided under the Helpside Benefit Plans.
 - 2.4. **Workers' Compensation Insurance.** Unless the Parties have otherwise agreed in writing, as evidenced by execution of an Addendum to this Agreement, Helpside will provide workers' compensation insurance coverage for the Covered Employees and, to the extent agreed to by the Parties, administer claims under such coverage in compliance with applicable law. Client workers who are not timely reported to Helpside pursuant to the terms of Paragraphs 3.1 below, and 5.2 of the Terms & Conditions (Exhibit "A"), and in compliance with Helpside's new-hire onboarding requirements are not Covered Employees and will not be covered by workers' compensation insurance provided through Helpside for any period during which they are not a Covered Employee.
 - 2.5. **Human Resources Consulting Services.** Helpside will provide human resources consulting services as detailed in Paragraph 4.5 of the Terms & Conditions (Exhibit "A").
3. **Obligations of Client.** Client's obligations under this Agreement include the following:
 - 3.1. **Onboarding Process.** Client will comply with Helpside directives regarding the requirements to onboard Covered Employees, including, but not limited to, the requirements set forth in the Terms & Condition. Client will ensure all newly hired employees complete electronic onboarding before the newly hired employee begins work for the Client, except as otherwise required by applicable laws.
 - 3.2. **Payroll Data.** Client will timely and accurately provide all data necessary for Helpside to process payroll for the Covered Employees, including, but not limited to, hours worked, rates of pay, payments owed, and exempt/non-exempt status under applicable wage and hour laws ("Payroll Data"). Payroll Data must be provided to Helpside no later than 9:00 AM Mountain Time two (2) business days before the payroll pay date ("Payroll Deadline"). Payroll Data provided after the Payroll Deadline that the Client would like processed on the regularly scheduled pay date results in a "Late Payroll," meaning Helpside has less time to process payroll and a "Late Payroll" fee will apply, as outlined in the Rate Sheet, attached as Exhibit "B." To ensure accurate calculation of fees and proper withholding, reporting, and remitting of taxes, Client agrees not to pay any wages, salaries, bonuses, or other amounts directly to Covered Employees (outside of Helpside's platform) without obtaining Helpside's prior written consent to do so. Client will immediately forward to Helpside any order or notice of garnishment, involuntary deduction, IRS lien or other legal process received by Client affecting wages paid to Covered Employees and, if requested by Helpside, Client will sign documents necessary to authorize Helpside to act on Client's behalf in responding to such legal process. Client will timely report to Helpside any changes in its workforce, such as employees hired or terminated, and any changes in salary or hourly wages, or other compensation. If Client abandons Helpside's services by reporting a payroll cycle of \$0, pays Covered Employees in violation of the conditions set forth in this Paragraph 3.2, or fails to timely report Client's payroll information for a payroll cycle, it will be deemed a material breach

of the Agreement, and the Agreement may be terminated immediately, as set forth in Paragraph 11.2.1 of the Terms & Conditions.

- 3.3. Notice of Covered Employee Termination and Wage Changes. Client shall provide Helpside with timely advance notice (through Helpside Admin Tools) when it terminates the employment of a Covered Employee. At a minimum, Client will provide Helpside with sufficient notice for Helpside to timely issue the final paycheck to a terminated Covered Employee. Additionally, Client shall provide Helpside sufficient notice of a wage change for any Covered Employee to enable Helpside to properly comply with any applicable wage payment requirements.
- 3.4. All Obligations Not Expressly Included. Client understands, acknowledges, and agrees that Client is solely responsible and liable for any and all obligations, duties, and responsibilities that are not expressly delegated to Helpside under this Agreement.

4. **Fees.**

- 4.1. Administrative Fees. Client will pay Helpside’s administrative fees and charges as detailed in Section 7 of the Terms & Conditions (Exhibit “A”), according to the rates set forth in the Rate Sheet (Exhibit “B”).
- 4.2. Timing and Collection of Amounts Owed. As detailed in the Terms & Conditions, prior to the time that one or more Covered Employees is required to be paid, Client shall pay an amount equal to Gross Payroll (as defined in the Terms & Conditions) plus all other fees and charges associated with that payroll, including, but not limited to: Helpside’s administrative fees (as referenced above in Paragraph 4.1); all gross wages; federal, state, and local taxes and related charges (including, but not limited to, FICA, FUTA, and SUTA); and any other applicable fees and charges attributable to Covered Employees, as invoiced by Helpside. Except as otherwise provided in the applicable Rate Sheet, Helpside may adjust any rates, fees, or charges at any time with thirty 30 days’ advance notice, or without any advance notice in the event of immediate or retroactive changes in payroll tax or insurance rates, changes in insurance requirements or costs, or changes in workers’ compensation insurance codes.
- 4.3. Other Fees. There may be additional fees or charges for services requested by Client if such requested services are not specifically identified in this Agreement, such as for services pertaining to background searches, substance screening fees, applicant tracking system access, learning management system access, and other miscellaneous services.

THROUGH THE SIGNATURES OF THEIR AUTHORIZED REPRESENTATIVES BELOW, AND IN EXCHANGE FOR MUTUAL AND VALUABLE CONSIDERATION, THE PARTIES HEREBY AGREE TO ALL TERMS AND CONDITIONS OF THIS AGREEMENT.

Helpside: BY: _____ NAME: _____ TITLE: _____ DATE: _____	Client: BY: _____ NAME: _____ TITLE: _____ DATE: _____
Address for Notices (Par. 14.6 of the Terms & Conditions (Exhibit “A”))	
Helpside: Street Address: 395 W 600 N City, State, Zip: Lindon, UT 84042 Attn: John Bartholomew Email: jbart@helpside.com	Client: Street Address: City, State, Zip: Attn: Email:

EXHIBIT "A" - TERMS AND CONDITIONS

The following terms and conditions apply to this Agreement.

1. **Term.**

The term of this Agreement will commence on the Effective Date and continue for one (1) year ("Initial Term"). Upon completion of the Initial Term, this Agreement will renew and continue for successive one (1) year terms ("Successive Term"), unless and until a written notice of non-renewal is issued by a Party no later than thirty (30) days prior to the completion of the Initial or Successive Term. Initial and Successive Terms will be referenced herein collectively as the "Term." During the Term, this Agreement may also be terminated in accordance with Section 11 of this Agreement.

2. **Scope of Agreement.**

- 2.1. Helpside's services shall not apply to Client employees living and/or working outside of the United States, and such employees shall not be Covered Employees.
- 2.2. Helpside has no responsibility for Client employees who are not Covered Employees, or any other worker, laborer contractor, or subcontractor providing services to Client. In the event Helpside has more than one workers' compensation insurance policy, the coverage provided by such policy or policies is strictly limited to the employees specified in the insurance policy documents. Client will secure and maintain workers' compensation insurance for all Client's workers, if any, who are not Covered Employees under this Agreement.
- 2.3. Insurance. Client acknowledges that Helpside is not an insurance carrier and that as such Helpside may not be subject to certain laws and regulations governing insurance or the sale of insurance.

3. **Reservations of Rights.**

This Agreement may reserve certain rights to Helpside for the purpose of Helpside delivering PEO services in compliance with applicable PEO licensing, registration, certification, and other laws authorizing the delivery of PEO services. The reservation of rights in this Agreement is not an admission that Helpside either has exercised, or will exercise, such rights. It is the intent of the parties that no inference of liability arises from the reservation of rights, other than the liabilities arising from the express terms of this Agreement. Furthermore, notwithstanding any reservation of rights sets forth in this Agreement, Client remains solely responsible for the day-to-day supervision of Covered Employees and for the selection of qualified workers for employment.

4. **Obligations of Helpside.** Helpside's obligations are as follows with respect to the Covered Employees:

- 4.1. Payroll Administration. If applicable, Client will allocate employee hours worked to any federal or other contracts requiring specific payroll treatment and will provide Helpside the relevant and required Wage Determination and Fringe Benefits information.
- 4.2. Payroll Taxes and Unemployment Insurance. In those states or other jurisdictions in which Helpside may or must use Client's employer account for purposes of reporting and remitting unemployment insurance contributions or any other payroll taxes, Client authorizes Helpside to do so and agrees to cooperate with Helpside in the use of Client's account. Client will provide all required and requested forms, signatures, powers of attorney, reports, documents, credentials, and historical data.
- 4.3. Employee Benefits. Client will cooperate with Helpside in all matters necessary for Helpside to properly administer the Helpside Benefit Plans, including, without limitation, executing all necessary agreements or other documents. Helpside's obligations with respect to employee benefits will not extend beyond the scope of the Helpside Benefit Plans.
- 4.4. Workers' Compensation Insurance. Client will cooperate with Helpside to provide any required notices to state agencies and/or Covered Employees in connection with the provision of workers' compensation insurance to Covered Employees.
- 4.5. Human Resource Consulting. To the extent requested by Client, Helpside may provide Human Resource consulting services to designated management employees of Client either directly or through the use of third-party consultants or vendors, including providing consulting services with respect to an Employee Handbook and other personnel policies and procedures (additional fees may apply). Client shall be solely responsible to handle, investigate, and resolve any issue raised by a Covered Employee pertaining to harassment, discrimination, retaliation, leave entitlements, or other employment-related issue. To the extent requested by Client, Helpside may provide best practices information and assistance to Client; however, Client retains sole responsibility for complying with applicable Employment Laws (defined below). Client expressly understands and agrees that in providing Human Resource consulting services, Helpside is not providing legal advice, and Helpside is not providing such services as a joint employer. Regardless of whether Client uses Helpside's Human Resource consulting services, Client is ultimately responsible for all personnel decisions, and Client is responsible to consult with legal counsel as needed regarding Human Resource or employment-related issues.
- 4.6. Use of Affiliates and Other Sources of Revenue. Client understands, acknowledges and agrees that (i) some of the products

and/or services provided pursuant to this Agreement may be provided by third parties that are affiliated with or otherwise related in some way to Helpside ("Affiliates") and therefore some of the fees or charges paid by Client may include amounts payable to Affiliates; and (ii) to the extent consistent with applicable law, Helpside and/or Affiliates may receive commissions, referral fees or other sources of revenue with respect to the products and/or services provided pursuant to this Agreement.

5. **Obligations of Client.** Client's obligations under this Agreement include the following:

- 5.1. **Implementation.** Client and Helpside will agree upon an implementation schedule shortly after the execution of this Agreement. Client is responsible for providing documents, making decisions, and securing the cooperation of its employees, as needed to complete implementation according to the agreed-upon schedule. Helpside will invoice Client for the implementation fee immediately upon execution of this Agreement. If, in the sole discretion of Helpside, Client has caused significant delay to the implementation schedule, Helpside reserves the right to begin charging an administrative fee as set forth in the Rate Sheet.
- 5.2. **Covered Employee Onboarding.** Client is solely responsible for onboarding new Covered Employees by using Helpside's electronic onboarding workflow, or by submitting completed, accurate, new hire paperwork, including without limitation any benefits enrollment forms or packages, for each new employee before a newly hired employee first performs any work for Client. As indicated below in paragraph 5.5, Client is also solely responsible for completing the I-9 verification process for each newly hired employee, and Client understands and agrees that Helpside is unable to process payroll for any newly hired employee for whom Client has not completed all required I-9 processes and procedures.
- 5.3. **Covered Employee Termination and Wage Changes.** Client is solely responsible for any late payment penalties resulting from Client providing Helpside with inadequate advance notice of termination or wage change. Client authorizes Helpside to add such penalties to the final payment and invoice Client for same and/or to make deductions from Client's accounts as set forth in this Agreement.
- 5.4. **Change in Circumstances.** Client shall notify Helpside of the principal location of the workplace of each Covered Employee and each location where such Covered Employee performs services for Client, and of any changes in such locations, including Covered Employees who transition to a remote work arrangement, or who are hired to work remotely. Client must provide prior written notice to Helpside of any new lines of business, new locations, and new class codes, and Helpside reserves the right to approve or deny any such new business or class codes. Failure to provide such notice is a material breach of this Agreement.
- 5.5. **Immigration.** Client is solely responsible for all I-9 and E-Verify processes and procedures. Client will ensure that an I-9 is timely and properly completed for all new hires; retain I-9 documents for the period required by law; and update I-9s when required by law. To the extent requested by Client, Helpside may provide information to Client regarding the proper procedures for completion of the I-9 or E-Verify procedures; however, Client retains sole responsibility for complying with all Form I-9 and E-Verify legal requirements. Any obligation placed upon an employer by applicable law or by Client's decision to verify the eligibility of an individual for employment through the E-Verify program or any successor program or to in any manner utilize the E-Verify system, to the extent allowed by law, is retained solely and exclusively by Client. Any fines or other penalties resulting from Client failing to follow proper I-9 or E-Verify procedures and processes will be solely Client's responsibility. Client will not engage in any discriminatory or other unlawful acts with respect to the I-9, E-Verify process, or immigration status.
- 5.6. **Payroll.** Client shall be solely responsible for the verification of payroll information, including but not limited to verifying that child labor laws have been complied with, and for providing applicable meal periods, rest breaks, and other breaks, as required under applicable law, and for ensuring that wages, minimum wage, overtime, prevailing wage rate, piece rate, commissions, and bonuses have been correctly calculated. In the event of a public utility or data processing/storage service outage that prevents Helpside from performing its payroll processing services using complete and accurate data, Helpside reserves the right to elect to pay estimated wages until such time as complete and accurate data is available to allow reconciliation and Client funding of outstanding wages. Although Helpside may, at Client's request, consult with Client regarding minimum and overtime wages and exempt status requirements, Client is solely responsible for determining and maintaining the exempt status of Covered Employees and Client agrees that Client alone possesses sufficient information to make such decisions. Client is solely responsible for any prevailing or municipal minimum wage compliance requirements. Client shall be solely responsible for all non-compliance penalties and liabilities resulting from Client's failure to timely forward legal process or other necessary payroll data to Helpside or to sign required authorization documents.
- 5.7. **Business Operations.** Client will oversee all aspects of the operation of Client's business, including, but not limited to the production and delivery of services and products, product design, accounting, cash control, and loss/breakage/theft prevention. Helpside is not responsible for the acts, errors, or omissions of Client or and Covered Employee, or any crimes, torts, misconduct, or wrongdoing of Covered Employees because they are not under Helpside's direction, supervision, and control. Client is solely responsible for recruiting and selecting competent workers for Client to conduct its business safely and lawfully. To the extent required by applicable law, Client is solely responsible for providing tools and equipment necessary for Covered Employees to perform their job duties and reimbursing Covered Employees for all recoverable expenses incurred in the course of their employment. Client shall supervise, direct, and control Covered Employees to the extent necessary for Client to conduct its business safely and lawfully. Client is solely responsible for compliance with wage and hour laws governing scheduling, such as holidays, reporting time, on call time, stand by time, make up time, shift

spacing, meal periods, breaks, rest periods, days of rest, fluctuating workweeks, flexible scheduling arrangements, scheduling notifications, and all other matters related to hours scheduled and worked. Client acknowledges that such matters are not within Helpside's control and Client agrees to timely pay any penalties, premiums, or other amounts owed related to these issues. Covered Employees in supervisory positions shall have no responsibility for employees other than the Covered Employees.

- 5.8. Business and Occupational Legal Compliance. Client will comply with all laws governing Client's business, including but not limited to laws pertaining to required filings, licensing, taxes, fidelity bonding, insurance, facilities/building codes and regulations, and environmental compliance. If any Covered Employee is required to be licensed, registered, or certified under any federal, state, or municipal law or regulation, or to act under the supervision of such a licensed, registered or certified person or entity in performing the employee's services, then any such person(s) will be deemed an employee of Client for such licensure purposes. Client will be solely responsible for verifying licensure and/or providing the required supervision.
- 5.9. Client Employee Benefit Plans. If Client has requested that Helpside offer Helpside Benefit Plans to Covered Employees, and Helpside has agreed to do so, Client will not provide employee benefits to Covered Employees or their dependents ("Client Plans") in addition to or in lieu of the benefits available under the Helpside Benefit Plans without the express written consent of Helpside. To the extent employee benefits are provided to Covered Employees or their dependents under a Client Plan, Client will: (i) ensure that the Client Plan is administered in compliance with applicable law and the terms and provisions of the applicable plan documents; and (ii) retain sole responsibility and liability for the Client Plan. Client understands, acknowledges and agrees that: (a) Helpside is not a plan sponsor, plan administrator or fiduciary with respect to any Client Plan; (b) Helpside shall have no other role, responsibility or liability with respect to any Client Plan, including, without limitation, that of a third-party administrator; and (c) to the extent that Helpside provides any administrative or other services with respect to a Client Plan, (1) all such services are taken on behalf of Client and at Client's specific direction, (2) Helpside shall have no discretion with respect to such services, (3) Helpside shall not take on any fiduciary or other obligations as result of such services under the Employee Retirement Income Security Act of 1974, as amended (ERISA), or any other law and (4) Client shall remain solely responsible and liable for such services and any underlying Client obligations.
- 5.10. Cooperation with Helpside. Client will respond in a timely and accurate fashion to requests from Helpside for records and data necessary for Helpside to perform its services. Upon receipt Client will immediately (and no later than one (1) business day after receipt) send Helpside copies of demands, notices, claims, summons and other legal papers related to the Covered Employees. Client will cooperate with Helpside in the investigation, remediation, settlement, and defense of legal claims related to the Covered Employees.
- 5.11. Legal Compliance. Client will comply with federal, state, and local laws governing its business, including labor and employment laws. Although Helpside may consult with Client regarding labor and employment related compliance matters, Client is responsible for conducting its business and decision-making in a way that complies with all federal, state, and local labor, employment, wage theft and other wage payment laws, and employee benefit laws, including, without limitation, the Civil Rights Acts of 1866, 1964 (including Title VII), and 1991; the Age Discrimination in Employment Act; the Americans with Disabilities Act (ADA); the Family and Medical Leave Act (FMLA); the Fair Labor Standards Act (FLSA) the Worker Adjustment and Retraining Notification Act (WARN); the National Labor Relations Act (NLRA); the Equal Pay Act; the Pregnancy Workers Fairness Act; the Fair Labor Standards Act, including amendments thereto under the Providing Urgent Maternal Protections for Nursing Mothers Act; the Vietnam Era Veteran's Readjustment Assistance Act; Executive Order 11246; the Rehabilitation Act of 1973; the Fair Credit Reporting Act (FCRA); the Employee Polygraph Protection Act; the Immigration Reform and Control Act (IRCA); the Older Workers Benefits Protection Act (OWBPA); the Occupational Safety and Health Act (OSHA); the Uniformed Services Employment and Reemployment Rights Act (USERRA); the Genetic Information Non-Discrimination Act (GINA); the Coronavirus Aid, Relief and Economic Security Act (CARES Act), the Taxpayer Certainty and Disaster Tax Relief Act of 2020, the Consolidated Appropriations Act, 2021, and the American Rescue Plan Act of 2021, and related regulations and guidance, and all other local, state and federal laws governing the employment relationship, including but not limited to, such laws governing discrimination in the workplace (collectively, "Employment Laws").
- 5.12. Employment Contracts. Helpside is not bound by any employment contract between Client and a Covered Employee. However, Helpside will comport with Client's instructions in the course of providing services with respect to a Covered Employee covered by an employment contract with Client, so long as such instructions are lawful, fully disclosed to Helpside, and consistent with all other terms of this Agreement. Client is solely responsible for compliance with and the legal interpretation of any employment contract.
- 5.13. Background Checks and Other Responsibilities. Helpside does not assume any responsibility for, and makes no assurances, warranties, or guarantees as to, the ability or competence of any Covered Employee. This Agreement in no way alters any responsibilities of Client to perform any and all work history, reference checks and background checks on Covered Employees (including driving and accident record history and the maintenance of a valid license to drive Client's vehicles). Additionally, Client assumes full and complete responsibility for the consequences of performing or failing to perform, initially and on an on-going basis such checks. Helpside shall have no responsibility regarding these matters.
- 5.14. Collective Bargaining Agreement. If Client has entered into a Collective Bargaining Agreement (CBA) pertaining to any Covered Employees, Client agrees that it will remain the sole employer of such Covered Employees for purposes of the

National Labor Relations Act (NLRA), and that it will remain solely responsible and liable for all obligations arising under the NLRA and any applicable CBA, including, without limitation, the duty to bargain. Additionally, Client expressly warrants that this Agreement will not modify any of the terms of any applicable CBA. Helpside shall not be considered a party to any such CBA. Client represents and warrants that Client has not entered into a CBA pertaining to any Covered Employee during the Term unless such CBA is attached hereto as an exhibit.

- 5.15. Leave and Disability Accommodation. To the extent applicable to Client and to the extent required by law, Client will accept obligations and costs associated with compliance with the FMLA, ADA, and similar state and local laws, including but not limited to the cost of providing reasonable accommodation of disabilities, recordkeeping requirements related to leave and disability accommodation, reinstating employees returning from leave or finding replacement employment for them if required by law, and the cost of continuing benefits during leave if required by law. Client agrees that should the FMLA be applicable to Client, to the extent allowed by law, Client has sole responsibility for compliance and that it is the intent of the Parties that this Agreement shall have no impact on Client's obligations as an employer responsible for FMLA compliance.
- 5.16. Downsizing Notices. Client will provide all notices required by the WARN Act and similar state and local laws.
- 5.17. Government Contracts. Client will be solely responsible for compliance with requirements pertaining to government contracts pursuant to federal, state, county and local laws, regulations, and ordinances, including but not limited to compliance with Executive Order 11246, the Rehabilitation Act of 1973, the Vietnam Era Veterans' Readjustment Assistance Act of 1974, the Walsh-Healey Public Contracts Act, the Davis Bacon Act, and the Service Contract Act of 1965, if applicable.
- 5.18. Other Taxes and Fees. Other than required payroll withholding taxes covered by this Agreement, Client is responsible for paying and reporting all applicable taxes and governmental fees (including environmental fees required by the California Health and Safety Code for Covered Employees working in California). Additionally, any tax imposed by any local or state taxing authority based upon Client's relationship with Helpside, such as a sales or use tax, or gross receipts tax, shall be the sole responsibility of Client.
- 5.19. Incentive Compensation and Fringe Benefits. Client is solely responsible for funding and accurately determining eligibility for incentive compensation and fringe benefits, including, without limitation, vacation, paid sick leave (including legally mandated paid sick leave), other paid time off, profit sharing, deferred compensation, bonuses, severance payments, stock- or other equity-based compensation, commissions, and other incentive compensation payments, including determining whether individuals qualify to receive W-2 wages and benefits. Although said payments should be made through Helpside's payroll to ensure proper reporting and remittance of taxes, Helpside has no responsibility for the administration or funding of fringe benefits payments. Notwithstanding the forgoing, Helpside will process payroll with respect to fringe benefits at Client's request, provided Helpside has received any requested documentation in a form and substance reasonably satisfactory to Helpside, and when appropriate and permitted by law, and Helpside will assist Client with tracking accruals and payments of fringe benefits when practicable, so long as such activities are consistent with all other terms of this Agreement. Given Client's unique knowledge of its incentive compensation programs, Client remains solely responsible for determining when overtime compensation is owed on such payments and shall inform Helpside of same.
- 5.20. Work Site Safety. Client is the sole Employer with respect to safety-related compliance. Client retains exclusive control over the safety of the workplace(s) where Covered Employees work, and thus retains sole responsibility for compliance with applicable federal, state, and local health and safety laws, regulations, ordinances, directives, and rules relating to the workplace (Workplace Safety Laws). Client is solely responsible to identify and eliminate all known workplace threats to Covered Employees' health or safety. Client acknowledges and agrees that Client has not retained Helpside to manage or control Client's business or operations, and Helpside has no duty or authority to inspect, install, modify, repair, or maintain any equipment, tools, vehicles, or machinery that Covered Employees may use. However, Helpside reserves the right to inspect Client's workplace for the sole purpose of verifying compliance with the terms of this Agreement. Any inspections that Helpside or its workers' compensation insurance carrier may conduct are not for the purpose of identifying the unique threats to the health and safety of Covered Employees that may exist in Client's workplace(s), thus such inspections would not fulfill a requirement for a full safety audit or inspection under applicable laws or regulations. Thus, Client shall, at its sole cost and expense, take all necessary steps to comply with Workplace Safety Laws, including, without limitation, the following:
 - 5.20.1. Client shall take reasonable steps to evaluate worksite conditions pertaining to the health and safety of Covered Employees, by doing periodic inspections; Client shall identify all known hazards to Covered Employees' health and safety, inform Covered Employees of such health and safety hazards, and take all reasonable measures to eliminate such health and safety hazards; Client shall provide Covered Employees with appropriate and required personal protective equipment; Client shall provide legally required training to Covered Employees regarding the safe performance of job duties, the proper use of personal protective equipment, and the maintenance of a safe work environment; Client shall establish, implement, and maintain a written, effective Workplace Safety Program, including an Injury and Illness Prevention Program, if required ("IIPP") that protects Covered Employees, Client shall implement specific safety programs as required by OSHA or any applicable state or local requirements, depending on the work environment and the type of work being performed by Covered Employees;

- 5.20.2. Client shall ensure that each Covered Employee has, and is informed of, the following protections: (i) Covered Employees have the right to complain or report work conditions that the Covered Employee reasonably believes to be unsafe, unhealthful, or hazardous; (ii) Covered Employees have the right to refuse to work in conditions that the Covered Employee reasonably believes to be unsafe, unhealthful, or hazardous; and (iii) Covered Employees will not be subjected to any sort of retaliation or discrimination for reporting unsafe, unhealthful, or hazardous conditions or for refusing to work in unsafe, unhealthful, or hazardous conditions; and
- 5.20.3. In the event Helpside provides advice or information to Client regarding safety in the workplace, Helpside does so as a consultant only and not as the employer in control of the workplace. Client at all times retains sole responsibility for providing appropriate training regarding job duties, workplace safety, and other related topics.
- 5.21. **Accident and Injury Reporting Procedure.** Client shall immediately, (and under all circumstances within one (1) business day) report accidents and injuries involving Covered Employees including "first-aid" events. Client shall deliver a complete written report of an accident or injury to Helpside no later than three (3) business days after the occurrence of such accident or injury. Failure to provide the complete report of accident or injury within three (3) business days may result in a late reported claim fee. Client is solely responsible to report accidents and injuries involving Covered Employees to OSHA and/or any similar state agency as required by applicable law. Client's failure to timely report an accident or injury involving Covered Employees may result in one or more substantial fines, or other costs, pursuant to applicable law or to insurance company protocols and/or operating procedures. Any fines or any other costs incurred as a consequence of Client's failure to comply with the provisions of Sections 5.20 and 5.21 shall be the sole responsibility of Client. Client agrees that if Helpside receives a citation as a consequence of Client's failure to comply with Sections 5.20 and 5.21, Client's indemnification obligations, set forth in Paragraph 9 shall apply; Client will cooperate in accident/injury investigations by the applicable workers' compensation carrier or its representative. If modified or light duty is required for a Covered Employee by applicable law or requested by Helpside or its workers' compensation carrier for the purpose of reducing the cost of claims that may be incurred, Client may either provide modified or light duty, or pay a Supplemental Claims Management Fee which may be established and charged by Helpside.
- 5.22. **Contractors.** Client shall ensure that contractors, subcontractors, and others providing services to Client have the appropriate and required workers' compensation insurance coverage. Client shall also maintain appropriate and required workers' compensation insurance coverage for Client workers who are not covered by this Agreement, if any. Client is solely responsible for any costs, expenses, employer responsibilities, and liabilities associated with Client independent contractors, including subcontractors of such independent contractors, who are reclassified as Client employees (including, without limitation, paying additional workers' compensation premiums from the date such Covered Employee would be eligible to be covered under any workers' compensation insurance policy made available by Helpside). In the event Helpside is subjected to threatened or actual litigation as a result of such reclassification, whether the reclassification is voluntary or involuntary, Client shall defend and indemnify Helpside pursuant to Section 9.
- 5.23. **Record Keeping.** Client will maintain accurate records of hours worked to the extent required by law and will make such records available to Helpside upon request. Client is solely responsible for creating and maintaining accurate records of hours worked and attendance, including any state or federal requirement to file a report or information providing pay data information, and Client is solely responsible for the proper use of any time and attendance system, regardless of whether the system is provided by Helpside (if any) or another source. Client will ensure that all hours worked by Covered Employees are accurately captured and reported by the time and attendance system. Client will not use any method, including rounding or off-the-clock work, to pay Covered Employees less than the amount due to them pursuant to applicable law. To the extent state or local law requires employers to provide wage statements containing information different than or in addition to the information contained in Helpside's wage statements, Client shall issue supplemental wage statements to Covered Employees in compliance with applicable law. Client will maintain other records as directed by Helpside and in compliance with Helpside's policies and procedures. Client is solely responsible for complying with all federal, state, and local laws that require posting of information at Client's workplace(s) or providing notices to employees.
- 5.24. **Healthcare Reform / ACA Compliance.** Client understands, acknowledges, and agrees that Client is solely responsible and liable for all obligations with respect to Healthcare Reform's Employer "Play or Pay" Mandate under Section 4980H of the Internal Revenue Code of 1986, as amended (IRC), and other applicable laws, including, without limitation, any tax reporting obligations under IRC Sections 6055 and 6056. To the extent that Helpside agrees to assist Client with satisfying these obligations, Client understands, acknowledges and agrees that: (i) Helpside is not providing legal or tax advice to Client and Client will seek appropriate legal and tax advice from its own legal and tax advisors; (ii) Helpside will rely on the accuracy of all information and documents provided by Client with respect to such assistance; and (iii) Client will remain solely responsible and liable for such obligations.
6. **Insurance.** During the Term of this Agreement, Client will at a minimum maintain the following insurance coverage: (i) comprehensive general liability insurance; (ii) cyber-liability insurance; (iii) automobile liability insurance, including non-owned and hired autos (to the extent any Covered Employees will be assigned to positions requiring them to drive for Client); and (iv) professional liability insurance, if appropriate, including, without limitation, malpractice or errors and omissions coverage and in compliance with any regulation mandating such coverage. Each of such policies will have as a minimum a limit of liability not less than \$1,000,000 per occurrence. Upon request, Helpside will be listed as an insured, or additional insured on the policy or on an alternate employer endorsement, or other similar endorsement. Upon request, Client will furnish Helpside with Certificates of Insurance as evidence of coverage.

7. **Fees.**

- 7.1. **Rates.** Client will pay Helpside's Service Fee and related additional administrative fees according to the rates set forth in the Rate Sheet (Exhibit "B").
- 7.2. **Fee Calculations.** For purposes of fee calculations, any references to wages refer to gross wages, including but not limited to salary, hourly wages, sick pay, vacation, or paid time off, wages in lieu of notice, overtime wages, piece rate wages, bonuses, other incentive wages, severance, and commissions. Administrative fees are calculated as set forth in the Rate Sheet (Exhibit "B"). In addition to Administrative Fees and all other applicable fees and charges, Client shall pay to Helpside all gross wages; federal, state, and local taxes and related charges (including but not limited to FICA, FUTA, and SUTA); health insurance charges (including but not limited to premiums, administration costs, and Helpside administrative charges); workers' compensation insurance charges (including but not limited to premiums, assessments, and Helpside administrative charges), and other insurance costs and charges attributable to Covered Employees, as invoiced by Helpside. Benefits and insurance charges include all applicable insurance premiums, fees, costs, and Helpside's administrative charges related to same.
- 7.3. **Fee Adjustments.** The Service Fee is subject to an annual 4% increase, effective on each anniversary of the Effective Date. Additionally, Helpside may adjust the administrative fee rates at any time with thirty (30) days' advance notice, or without advance notice in the event of immediate changes in payroll tax or insurance rates, changes in insurance requirements or costs, or changes in workers' compensation insurance codes.
- 7.4. **Invoiced Amounts May Not Equal Costs.** Client understands, acknowledges and agrees that any fees, charges or other amounts invoiced and/or paid pursuant to this Agreement ("Invoiced Amounts") may not equal the actual costs of Helpside, regardless of how such Invoiced Amounts are presented on any invoice, proposal or otherwise, including, without limitation, Invoiced Amounts identified as taxes, contributions, premiums or deductibles. To the extent that any such Invoiced Amounts exceed the actual costs of Helpside, Client understands, acknowledges, and agrees that such excess is part of the reasonable compensation payable to Helpside for the services provided pursuant to this Agreement.
- 7.5. **Minimum Benefits Fees.** In connection with group health plan coverage provided by Helpside to eligible Covered Employees, Client understands, acknowledges and agrees that Client is required to pay minimum benefits fees that are sufficient to cover the cost of the least expensive monthly employee-only coverage for all eligible Covered Employees.
- 7.6. **Client Approval of Insurance Commissions.** In the event Client elects to have its employees participate in any health and welfare plans sponsored by Helpside ('Plans'), Client understands that Helpside is providing valuable plan administration to the Plans, and Helpside's affiliated insurance brokerage, Greystone Insurance Services LLC, Utah License No. 1012046 ('Affiliated Insurance Brokerage'), is providing valuable insurance agency/brokerage services to the Plans, and that Affiliated Insurance Brokerage will be receiving certain commission revenue from the related insurance carrier(s) in exchange for providing these valuable services to the Plans ('Plan-Related Commissions'). Client acknowledges and agrees that it has exercised, and will exercise, independent judgment in reviewing and approving, on a prospective and annual basis, such services and Plan-Related Commissions. Prior to the start of each coverage period, Helpside shall disclose in writing the Plan-Related Commissions that Affiliated Insurance Brokerage expects to receive in connection with the services provided to the Plan. To the extent Client does not approve of Helpside's and Affiliated Insurance Brokerage's provision of services and Affiliated Insurance Brokerage's receipt of such Plan-Related Commissions, Client may elect to not participate in the applicable Plan(s) for the related coverage period. Client understands and specifically concurs that Helpside and Affiliated Insurance Brokerage are providing valuable services to the Plans with respect to day-to-day and ongoing administration of the Plans and insurance agency/brokerage services and that the Plan-Related Commissions may or may not exceed the actual costs in delivering the services to the Plans.
- 7.7. **Retroactive Fees or Charges.** To the extent that any tax, premium or other cost of Helpside is unilaterally increased by a governmental body or other third party beyond the control of Helpside, whether prospectively or retroactively, Client understands, acknowledges and agrees that Helpside will invoice Client for such increases and that any fees or charges associated with such increases will be due and payable in the same manner as any other fees or charges invoiced pursuant to this Agreement, even if such fees or charges are invoiced after the termination of this Agreement.
- 7.8. **Payment Procedures.** No later than 9:00 AM Mountain Time two (2) business days before the Client's payroll pay date, Client will provide to Helpside, in the method authorized by Helpside, the payroll data upon which each Covered Employee's compensation is calculated, in the format proscribed by Helpside. As soon as practicable following receipt of the payroll data, Helpside will make available to Client an invoice for payment. After Client review of the invoice, Client will notify Helpside of any errors or modifications proposed by Client and thereafter waives any right to dispute the content of the invoice. Client shall ensure that sufficient funds will be available to pay the amount of the invoice no later than one business day prior to the applicable payroll issuance date and that such funds will not be otherwise withdrawn prior to the payroll pay date. Client agrees to payment through automated clearing house transaction ("ACH"), and Client shall cooperate with Helpside in setting up ACH payments. Client hereby authorizes Helpside to deduct or debit from Client's bank account any monies due and owing, outstanding, or including outstanding fees, retroactive changes in payroll tax amounts, unpaid insurance premiums, delinquent payroll and other related taxes including assessed fines, penalties and interest, charge backs due to Client's bank account having insufficient funds (NSF charges), and any other amounts that may accrue or may become outstanding relating to services provided by Helpside. In addition, any fees or other charges not paid on or

before the due date will be subject to finance charges equal to One and One-Half percent (1.5%), or such maximum lesser amount set by applicable law, if applicable law sets a lower rate, of the outstanding balance per month. This paragraph will survive termination of this Agreement.

- 7.9. Pre-payment. Helpside in its discretion may require Client to pre-pay the estimated invoicing for any upcoming pay period prior to commencement of that pay period. This requirement may be imposed indefinitely or, in Helpside's discretion, may be imposed temporarily.
- 7.10. Bankruptcy. Client will immediately notify Helpside of the initiation of any bankruptcy or receivership or insolvency proceedings of whatever form (whether voluntary or involuntary). Client agrees that any wages or taxes or contributions paid or advanced by Helpside prior to such bankruptcy that remain unpaid by Client shall be treated as outstanding wage obligations for the purposes of determining priority in the associated legal proceedings with the intended effect that Helpside shall have the same rights as Covered Employees with respect to such wages and associated taxes and shall be entitled to relief as necessary to apply such status.

8. Confidential Information.

In the course of performing its obligations set forth herein, a party ("Disclosing Party") may disclose, furnish, or provide to the other party ("Recipient") non-public confidential information, including, but not limited to, personnel information and payroll data (collectively, "Confidential Information"). The Recipient shall keep confidential and shall not directly or indirectly disclose, disseminate, or use Confidential Information except as necessary to perform its obligations hereunder or as required by law, and shall take reasonable efforts to protect Confidential Information. Confidential Information does not include information which: (1) was in the possession or control of the Recipient prior to the time of disclosure hereunder; (2) at the time of disclosure or thereafter becomes public knowledge through no action of the Recipient; or (3) is lawfully obtained by the Recipient from a third party under no enforceable obligation of confidentiality to the Disclosing Party. The Recipient represents that it has implemented and maintains information security policies and procedures that are reasonably designed to protect against unauthorized access to, or use of, Confidential Information. For purposes of this section, "breach" means any unlawful access to, disclosure or use of data that compromises the security, integrity, or confidentiality of Confidential Information. The Recipient will use reasonable information security measures to safeguard Confidential Information against breaches and in compliance with applicable law. If the Recipient discovers reasonable grounds to conclude Confidential Information of the Disclosing Party was breached, the Recipient will comply with investigation and notice requirements dictated by law. The Recipient will also promptly inform the Disclosing Party in writing to the extent required by law. In the event of a breach as defined by applicable law, or any other event regarding Confidential Information that requires notification under applicable law, the Recipient agrees to provide reasonable assistance to the Disclosing Party. Upon receiving written notice about such breach from the Recipient, the Disclosing Party will permit the Recipient to take reasonable steps to stop or remediate unlawful use of Confidential Information and ensure that Recipient's use of Confidential Information is consistent with this Agreement. These obligations shall survive the termination of the Agreement. The Recipient will not be in breach of this Agreement by disseminating Confidential Information as required by legal process or to comply with a disclosure obligation required by law. To the extent permitted by law, Recipient will notify the Disclosing party as far in advance as reasonably possible before the Recipient delivers such Confidential Information to any third party. If Client and Helpside have entered into a separate Confidentiality and/or Non-Disclosure Agreement, the terms of that document will control.

9. Indemnification. The following indemnification provisions will survive termination of this Agreement.

- 9.1. Client's Indemnification Obligations. Client will indemnify, defend, and hold Helpside its agents, shareholders, non-Covered employees, officers, directors, assigns, insurers and representatives ("Helpside Indemnified Parties") harmless from and against any and all claims, losses, and liabilities of whatever nature (including liability to third parties, reasonable attorneys' fees and other costs at all levels of proceedings), and all other consequences of any sort, whether known or unknown, without limit and without regard to the cause or causes thereof arising from: (1) Client's material breach of this Agreement or violation of any representation or warranty associated with this Agreement; (2) Client's violation of any of the Employment Laws or any other local, state or federal law, regulation, ordinance, directive or rule; (3) Client's business or the products or services provided by Client or Helpside's products or services not used by Client as intended or instructed by Helpside; and (4) the unlawful, negligent, or willful actions or inactions of any Covered Employee, agent, or any other person employed by, associated with, or working for Client. Without limiting the foregoing, Client's obligations set forth above include and apply to: (a) claims for unpaid overtime, minimum wage, or other wages, or for wage statements that do not comply with applicable wage payment laws; (b) claims for failure to provide adequate meal and rest breaks; (c) failure to reimburse business related expenses; and (d) unlawful harassment and discrimination.
- 9.2. Helpside's Indemnification Obligations. Helpside will indemnify, defend, and hold Client, its officers, directors, non-Covered Employees, agents, shareholders, assigns, insurers and representatives ("Client Indemnified Parties") harmless from and against any and all claims, demands, losses, and liabilities of whatever nature (including liability to third parties, reasonable attorneys' fees and other costs at all levels of proceedings), and all other consequences of any sort, whether known or unknown, without limit and without regard to the cause or causes thereof arising from Helpside's errors or omissions in the performance of duties expressly required by the terms of this Agreement. Without limiting the foregoing, Helpside's obligations set forth above include and apply to Helpside's failure to remit payroll taxes, workers' compensation premiums and state unemployment insurance. Such obligation is contingent upon Client providing Helpside with timely and accurate information, as well as payment by Client to Helpside of the required fees and charges, and Helpside's financial obligations pursuant to this indemnification provision are limited to the amount of total fees remitted by Client. Notwithstanding anything to the contrary, Neither Helpside, nor any of Helpside's insurance carriers (except for matters covered by any applicable workers'

compensation insurance policy) have a duty to defend Client, or Client Indemnified Parties in any action whatsoever, without exception. Should Helpside's workers' compensation insurance carrier continue to pay indemnity benefits related to a covered injury, Client will cooperate in efforts to recover such overpayments.

- 9.3. Scope. To the maximum extent permitted under applicable law, Helpside and Client expressly waive any right or claim to punitive or exemplary damages against the other. Additionally, the Parties agree that the indemnification provisions of this Agreement shall not be limited to claims, expenses, or liabilities for which one of them is solely liable, but shall also apply to claims, expenses, and liabilities for which Helpside and Client are jointly or concurrently liable. In such event, if either of them advances funds in connection with a claim, expense, or liability in excess of its pro rata share, such Party shall be entitled to recover from the other Party the difference between such Party's share and the actual amount paid.

10. **Client's Representations and Warranties.** Client represents and warrants as follows:

- 10.1. Client's Obligations to Covered Employees. (i) All compensation of the Covered Employees accrued prior to the Effective Date and for which Client or any third party is responsible and obligated has been paid in full; (ii) there are no separate contracts, agreements or other arrangements existing with respect to the Covered Employees as a group or any of them which would bind or obligate Client, except as expressly set forth herein; (iii) Client will provide timely and accurate notification to Helpside of the principal location of the workplace of each Covered Employee and each location where such Covered Employee performs services for Client, and of any changes in such locations; and (iv) all pension, profit-sharing, or other employee benefit plans existing at the Effective Date are current and in compliance with applicable law, and execution of this Agreement will not be deemed a breach under the terms of those plans.
- 10.2. Accuracy of Data. As of the Effective Date, and throughout the term of this Agreement, all information provided by the Client in contemplation of this Agreement or pursuant hereto, including but not limited to financial data, employee lists, job descriptions and classifications, compensation, benefits, and time reports is and will be true and correct. Client maintains, and will continue to maintain during the Term, to the extent required by law, systems and controls which ensure Covered Employees: (i) accurately record and receive credit for all hours worked; (ii) receive breaks and rest periods; and (iii) receive credit for applicable premium and overtime hours. No material adverse change has occurred in the financial condition of the Client or any guarantor of Client's obligations under this Agreement since the date upon which any financial data of Client or guarantor were provided to Client.
- 10.3. Collective Bargaining Agreement. Client has not entered into a CBA pertaining to any Covered Employee during the Term unless such CBA is attached as an exhibit to this Agreement.
- 10.4. No Litigation. Except as previously disclosed to Helpside in writing, there is no action, suit, proceeding or investigation pending, or, to the knowledge of Client, threatened against Client, related to the Covered Employees or the Client's employer/employee relationship with the Covered Employees or which may result in a material adverse change in the financial condition of Client or of any guarantor of Client's obligations under this Agreement. Client will advise Helpside promptly upon the inception of any such action, suit, proceeding, investigation, or threat thereof.
- 10.5. Compliance with Applicable Law. Client has not violated any applicable statute or regulation in any respect, which would adversely affect the Covered Employees or Client's employment relationship with the Covered Employees. Client is and will remain in compliance with all applicable statutes, regulations, and executive orders respecting Covered Employees and employment practices, including but not limited to the state and federal employment laws.
- 10.6. Work Site Safety. Client is in compliance with all applicable Workplace Safety Laws, and Client has maintained, and will continue to maintain throughout the term of this Agreement, Client's workplace(s), machinery, equipment, and environmental factors in compliance with applicable Workplace Safety Laws.
- 10.7. All Client's Employees are Covered Employees. All of Client's employees who provide services to Client and whose wages are reported on an IRS Form W-2 are Covered Employees. Client will notify Helpside within ten (10) days of any changes that result in a failure to meet this requirement.
- 10.8. Obligations Met. Client represents that it has met any and all prior premium and fee obligations regarding workers' compensation premiums and employee leasing/professional employer organization payments, to all prior employee leasing/professional employer organizations and workers' compensation carriers, with which Client has previously had a contractual relationship.

11. **Termination.**

- 11.1. Noticed Termination: Either Party may terminate this Agreement following thirty (30) days' advance notice. Prior to termination of this Agreement, Client shall pay to Helpside all invoiced fees and other monies due and owing. Client shall also reimburse Helpside for any and all payments Helpside has made to any third parties and Covered Employees of behalf of Client prior to the termination of this Agreement. Once notice of termination has been provided, Client will continue to comply with all obligations as set forth in this Agreement.

11.2. Immediate Termination.

11.2.1. By Helpside. Helpside may terminate this Agreement immediately, without prior written notice, in the event of: (1) Client's material breach of this Agreement; (2) Client's failure to pay any invoice when due or any other monetary obligation; (3) Client's failure to comply with any Helpside directive when such directive is for the purpose of compliance with applicable law; (4) Client's failure to comply with a directive by an insurance carrier providing coverage with respect to Covered Employees; (5) Client making a direct payment of taxable wages in violation of this Agreement; (6) Client performing any act that expressly or implicitly disclaims Client's obligations under this Agreement; (7) the threat of, or actual, filing by or against Client for bankruptcy, reorganization or appointment of a receiver, supervisor, assignee, or liquidator over its assets or property; (8) a change in the composition or location of Covered Employees; (9) a money judgment against Client which remains unsatisfied for more than thirty (30) days and has not been appealed and/or (10) Client becoming a credit risk, as determined by Helpside in its sole discretion.

11.2.2. By Client. Client may terminate this Agreement in the event of a material breach by Helpside following (1) a written notice of breach; and (2) a period of no less than thirty (30) days to cure the breach set forth in said notice.

11.3. Replacement Coverage. In the event that this Agreement is terminated, regardless of the reason for the termination, Client will immediately secure: (i) replacement workers' compensation insurance for the benefit of the employees who continue their employment with Client; and (ii) replacement group health insurance for the benefit of both the employees who continue their employment with Client and any former employees (including dependents of such employees) of Client who are maintaining COBRA continuation coverage under a Helpside Plan or who are otherwise entitled to COBRA continuation coverage.

11.4. Effective Date of Termination. To the extent permitted by law, upon termination of this Agreement for any reason, or upon Client's failure either to provide payroll data as required herein or to timely pay as required herein, all Helpside obligations set forth herein (including, without limitation, the payment of wages and the provision of benefits) will revert to Client retroactive to the last date on which Helpside was paid in full for Helpside's services.

11.5. Transition Cooperation. In the event of termination, regardless of the reason for termination, Helpside agrees to cooperate with Client with the transitioning of payroll, workers' compensation insurance, group health insurance, and all other Helpside related functions to Client or to Client's chosen vendor. Additional fees may apply to such transition services.

12. Intellectual Property of Helpside.

Client acknowledges and agrees that all computer hardware and software, including, but not limited to, all computer programs, and web designs provided by Helpside (unless such property was created by a third party) (the "Helpside Property"), are Confidential and the sole property of Helpside. Client acknowledges and understands that it has been granted a limited license to use the computer software programs and databases provided by Helpside, and that this license is exclusive to Client and the license will terminate when this Agreement terminates. Client agrees not to copy, distribute, lend, or reproduce any Helpside Property. Client also agrees not to recompile, decompile, disassemble, reverse engineer, or make or distribute any other form of, or any derivative work from the Helpside Property. Client agrees that it will abide by the terms and conditions of any user license or other agreement relating to the Helpside Property.

13. Dispute Resolution.

Except for claims for non-payment of fees and claims for injunctive relief, in the event of any claim, dispute or controversy ("Claim") arising out of or relating to the interpretation, performance and/or breach of this Agreement, the parties agree that any Claim which would otherwise require or allow resort to any court or other governmental dispute resolution forum between Client and Helpside will be submitted to, and determined exclusively by, binding arbitration. All claims shall be brought in the individual capacity of Client and Helpside. Under no circumstances shall this Agreement be construed to allow or permit the consolidation or joinder of other claims or controversies involving any other parties or permit such claims or controversies to proceed as a class action or other similar basis. With respect to arbitration, the Federal Rules of Civil Procedure and Evidence will apply, and the arbitrator will be a retired state or federal court Judge. To the extent applicable in civil actions, the following will apply and be observed: all rules of pleading (including the right to file a motion to dismiss or strike), all rules of evidence, all rights to resolution of the dispute by means of dispositive motion including but not limited to motions for summary judgment, and judgment on the pleadings. Resolution of the dispute will be based solely upon the law governing the claims and defenses pled, and the arbitrator may not invoke any basis other than such controlling law. Awards exceeding Fifty Thousand Dollars (\$50,000.00) will include the arbitrator's written opinion providing reasoned explanations for the decision. The parties waive all rights to trial by jury. Any legal proceeding to enforce the terms of this Agreement (including but not limited to arbitration) shall occur in the State of Utah.

14. General.

14.1. Applicable Law. This Agreement will be determined to be a contract made within the State of Utah and venue shall be exclusively in the applicable court in the State of Utah. For all purposes, this Agreement will be governed and construed under and in accordance with the laws of the State of Utah, notwithstanding choice of law principles, except that the PEO licensing laws of the state where the Covered Employee(s) work or worked shall apply, where applicable.

- 14.2. Assignability. This Agreement is assignable by either Party with the written consent of the other Party. Such consent to assignment shall not be unreasonably withheld.
- 14.3. Enforcement Costs. In the event of any proceeding to enforce the provisions of this Agreement, the prevailing Party will be entitled to an award of its costs and reasonable attorneys' fees incurred at all levels of proceedings.
- 14.4. Signatures. Any individual signing this Agreement on behalf of Client or Helpside represents, warrants, and guarantees that she or he has full authority to do so. Signatures may be provided electronically, and the parties agree that all future transactions between them may be executed via electronic signature. The parties agree that digitally signed, scanned, or faxed copies of this Agreement, shall be deemed to have the same legal force and effect as the original signed copy. Thus, neither Party will contest an otherwise valid signature on the basis that it was provided electronically.
- 14.5. Counterparts. This Agreement may be executed in one or more counterparts and counterparts signed by Client and Helpside in the aggregate will constitute a single original instrument.
- 14.6. Force Majeure and Other Events. Neither Party shall be liable for any delay in delivery or nonperformance or inadequate performance in whole or in part of its obligations under this Agreement if prevented from doing so by a cause or causes beyond its control, including, without limitation, acts of God or public enemy, fire, floods, swarms, earthquakes, hurricanes, riots, strikes, pandemics, war, interruption in services provided by a public utility or a data processing/storage vendor, and restraints of government. The suspension of performance shall be of no greater scope and no longer duration than is reasonably required and the non-performing Party shall use reasonable efforts to remedy its inability to perform.
- 14.7. NEITHER CLIENT NOR HELPSIDE WILL BE RESPONSIBLE FOR SPECIAL, INDIRECT, INCIDENTAL, CONSEQUENTIAL OR OTHER SIMILAR DAMAGES (INCLUDING WITHOUT LIMITATION, LOST PROFITS OR BUSINESS INTERRUPTION DAMAGES) HOWEVER CAUSED OR UNDER ANY THEORY OF LIABILITY EVEN IF SUCH PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.
- 14.8. Definitions. Terms and phrases that are defined in any part of this Agreement shall have the defined meanings wherever used throughout this Agreement. The terms "hereunder" and "herein" and similar terms used in this Agreement shall refer to this Agreement in its entirety and not merely to the section, paragraph, or subparagraph in which the term is used.
- 14.9. Construction. Helpside has prepared this Agreement and provided it to Client for Client's review. Client has either retained counsel or had the opportunity to do so to review this Agreement. With respect to any dispute concerning the meaning of this Agreement, this Agreement will be interpreted as a whole with reference to its relevant provisions and in accordance with its fair meaning, and no part of this Agreement will be construed against Helpside on the basis that Helpside drafted it.
- 14.10. False or Omitted Information. Any false statement or omission regarding any information supplied by Client to Helpside in anticipation of Client's contracting with Helpside or at any other time will be deemed a material breach of this Agreement and Helpside, at its option, may terminate this Agreement and seek appropriate relief.
- 14.11. Headings. Captions and organization are for convenience and will not be used in construing meaning.
- 14.12. Reference to "Day" or "Days". Unless there is a specific reference to the contrary, any reference to "day" or "days" in this Agreement shall mean calendar days.
- 14.13. Independent Contractor Relationship. Helpside is an independent contractor of Client and will not be its principal, director, agent, master, servant, or employee.
- 14.14. Integration and Amendment. This document, together with the Schedules, Exhibit(s) and/or Addenda attached hereto, constitutes the full, complete, absolute, and entire Agreement between the parties. This Agreement supersedes any prior statements, understandings, or offers. This Agreement may only be altered or amended by a written amendment signed by the Parties with the exception of any alteration or amendment to this Agreement sent by Helpside to Client in writing, in a manner in which proof of delivery can be established and which shall be deemed to have amended this Agreement and have been accepted by Client if not objected to in writing by Client. Notice of such objection must be received by Helpside within fourteen (14) days of Client's receipt of Helpside's notification of change (proof of Helpside's receipt of objection must be supplied by Client upon request of Helpside).
- 14.15. No Waiver of Rights. The failure of either Party strictly to enforce any provision hereof will not be construed as a waiver thereof or as excusing either Party from future performances in strict accordance with the provisions of this Agreement.
- 14.16. Notices. All notices and demands will be given in writing and transmitted by hand delivery, overnight courier delivery with signature required verifying receipt, or by e-mail. All confirmations by mail shall be made by certified mail, postage prepaid, return receipt requested. Notice will be considered given and effective when received. Unless otherwise advised in writing by the other Party, each Party shall transmit notices and demands to the addresses indicated in the Agreement.

- 14.17. Corporate Status. Client agrees to notify Helpside promptly of any change in the corporate or operating status of Client's business, including subsidiaries and affiliates.
- 14.18. Change of Control. Either Party may terminate this Agreement, effective upon written notice, as set forth in Paragraph 12.1, above, in the event that Client's legal entity is merged with or into a third-party corporation or other entity, or all, or substantially all of Client's assets are sold to a third-party corporation or other entity.
- 14.19. Electronic Signature. By executing this Agreement, Client agrees that Helpside and Client may transact business electronically pursuant to, and is deemed to have opted in, to the "Electronic Signatures in Global and National Commerce Act," P.L. 106-229, and any other similar state or local statute that authorizes electronic signatures in commerce. Client agrees that Helpside may rely on electronic authorization by Client or a Covered Employee to make changes to employee or payroll records or data relating to a Covered Employee. Client hereby releases Helpside and waives any right to bring an action or seek damages from Helpside based in whole or in part on electronic instructions or authorizations by Client or a Covered Employee. The indemnity obligations described in Section 9 shall apply to Helpside's reliance on electronic authorizations or instructions by Client or a Covered Employee.]
- 14.20. Client Intellectual Property. Any and all inventions, discoveries, improvements, copyrightable works, and creations (hereafter referred to as "Intellectual Property"), which Client has previously, solely or jointly, conceived or made or may conceive or make during the Term of this Agreement, whether or not accomplished through the use of Covered Employees, shall be the sole and exclusive property of Client. Client shall have sole and exclusive responsibility, and Helpside shall have no responsibility or liability, for protecting its rights to such Intellectual Property and to all of its other assets.
- 14.21. Scope of Services. Client acknowledges and agrees that Helpside is not engaged in the practice of law or the provision of legal, insurance, financial, tax, or investment advice or services, and that Client alone is completely and independently responsible for its own legal rights and obligations, regardless of any human resource advice or form which may be supplied to Client. Client at all times retains the right to seek appropriate advice from professionals of its own choosing, including, but not limited to attorneys and accountants. Helpside's agreement to perform certain employer functions does not establish an obligation to perform all employer related functions, and Helpside reserves the right to reject claims by Covered Employees with respect to matters that are not the responsibility of Helpside. Helpside will provide only the services expressly described in this Agreement. No other services will be provided or implied. Helpside is not obligated to provide, nor is it responsible for, strategic, operational, or other business-related decisions regarding Client's business. Nor shall Helpside have any obligation to provide equipment for Covered Employees.
- 14.22. Advance Payment, Guarantee or Other Security. In addition to any other rights it may have under the Agreement, Helpside may, in its discretion and at any time, require Client to provide one or more advance payments, guarantees or other forms of security, including, without limitation, a letter of credit. In any case, such security must be in form and substance reasonably satisfactory to PEO.
- 14.23. Severability. Should any term, warranty, covenant, condition, or provision of this Agreement be held to be invalid or unenforceable by a court or other body of competent jurisdiction or pursuant to arbitration, the balance of this Agreement will remain in force and will stand as if the unenforceable part did not exist. The invalid or unenforceable provision will be replaced by a provision as similar as possible and which is valid and enforceable.
- 14.24. Successors and Assigns. This Agreement will be binding upon and inure to the benefit of the successors and assigns of the Parties hereto.
- 14.25. Terms Surviving Termination of Agreement. Termination of this Agreement will not affect the continuation of any outstanding obligation or liability incurred by either Party during the term of this Agreement. The obligation of either Party to notify, indemnify, defend, and hold harmless the other under the terms of this Agreement will continue after the termination hereof with respect to events occurring prior to such termination.
- 14.26. Third Party Beneficiaries. The parties acknowledge and agree that no parties other than the parties hereto are intended to benefit hereunder. No rights of any third party are created by this Agreement and no person other than parties to this Agreement may rely on any aspect of this Agreement notwithstanding any representation, written or oral, to the contrary.
- 14.27. No Inducement. Client understands, acknowledges, and agrees that the Helpside services provided pursuant to this Agreement are not being provided as an inducement to purchase insurance coverage of any kind, nor do such services constitute insurance or the sale of insurance of any kind.
- 14.28. Time of Performance. Time is of the essence with respect to performance of all obligations set forth herein.
- 14.29. Duty to Cooperate. Each Party will have the duty to cooperate with the other in the event of any claim filed by an employee or former employee, or any government agency investigation of a complaint filed by an employee or former employee covered by this Agreement. Such duty will survive the termination of this Agreement. Client agrees to cooperate with Helpside as needed for any state licensing and/or registration requirements. Client further agrees to cooperate with Helpside as needed for compliance with any additional state statute, regulation, or other requirement not aforementioned or referenced above or below. Such duties will survive the termination of this Agreement.

Essentials

Benefits

- Group dental and vision insurance
- Group supplemental term life insurance
- Voluntary group short term and long term disability insurance
- Group supplemental accident, hospital indemnity and critical illness insurance

Payroll

- Pre-tax benefit deductions
- Business payroll reports
- Vacation and sick accrual tracking/reporting
- Dedicated payroll representative
- Garnishments and ORS orders
- Direct deposits
- Employment verifications
- Web-based payroll and HR access
- W-2s, quarterly and annual tax fillings

Human Resources

- Basic employee policy guide
- Unlimited HR telephone consultation
- UI claims filing and representation
- Employment compliance posters
- Annual sexual harassment training
- E-verify program (if requested)
- HR training

Risk Management

- Discounted specialized safety training

Plus

- Time clock
- Benefits administration
 - COBRA administration
 - Pre-tax premium deductions
 - Bill payment and reconciliation
 - Participant support
- Flexible spending accounts (FSA)
- 401(k) participation and administration
- Group term life insurance - \$10,000
 - Employee Assistance Program (EAP)
- Helpside workers' compensation program
 - WC claims management
 - WC policy management
 - On-site safety training
 - Safety manual
 - On-site safety audit
 - Accident investigation program and training
 - OSHA 300 log completion
 - WC certificates

\$14.00 per employee per month

**Price includes Essentials and Plus*

Select

Payroll Taxes and Fees	
FICA/Medicare	7.65%
FUTA	0.60%
UT SUTA Tax and Administration	1.90%

Additional Fees and Deposits	
Employee Set-Up Fee	\$ 20.00 / employee

Additional a la carte services that may have associated fees include:

- Pre-employment background checks
- Applicant tracking system (ATS)
- Custom documents and forms
- On-site safety training (forklift, first aid/CPR, etc.)
- Salary survey/compensation plans
- Accounting downloads
- Physical timeclocks
- Learning Management System (LMS)
- Employee surveys

Additional Check Fee: If Helpside processes more than one check in a pay period for an employee, the regular administration fee will be charged for the initial check (per employee per month fee times 12 divided by the number of payrolls run in a year) and any additional checks run for that same employee during the same payroll will be charged at a rate of \$5.00 per check

Additional State Admin Fee: If, during the implementation process or otherwise, Client onboards employees who will work in states outside of the states listed above, the client may be subject to an additional multi-state processing fee.

Late Payment Fee: Client shall pay a late fee of 1.5% per pay period, or the maximum permitted under applicable law, whichever is greater, on any invoice amount that Client has not paid on or before the due date.

Client Onboarding Timeline:

In order to ensure a smooth transition, new clients participating in benefits through Helpside must complete and submit all client and employee paperwork **no later than 20 business days prior to first payroll date or benefits effective date**, whichever is earlier.

For new clients not participating in benefits through Helpside, client and employee paperwork must be completed and submitted **no later than 15 business days prior to first payroll date**.

EXHIBIT “C”

Addendum to Client Service Agreement

(State Specific Provisions)

The following state-specific provisions apply only in the respective states where a Covered Employee works during the Term of the Agreement. In the event of a conflict between a state-specific provision and the Agreement, the state-specific provision shall control. Where rights are reserved in order to comply with state or federal laws requiring the reservation of such rights by a PEO, the rights are reserved only to the extent required by such laws. While PEO reserves sufficient rights to perform its core services for Client, PEO does not reserve or exercise a right to control the “essential terms and conditions of employment” for the Covered Employees as defined in 29 CFR 103.40(d). This Preamble shall be applicable in all states where Covered Employees work during the Term of the Agreement, whether or not there is an applicable state-specific provision. PEO will provide, and Client will cooperate with PEO in providing, written notice to Covered Employees of the general nature of the Professional Employer Organization (“PEO”) relationship, to the extent required under applicable PEO licensing and registration laws.

1. **Alabama**

- a. As provided by Alabama Statute §25-14-9 of the Alabama Professional Employer Organization Registration Act, PEO: (i) reserves a right of direction and control over each Covered Employee; (ii) assumes responsibility for the payment of wages (excluding payments beyond or in addition to Covered Employees’ salary, draw, or regular rate of pay) to each Covered Employee and to withhold, collect, report, and remit payroll-related and unemployment taxes to the extent Client has funded those obligations; and (iii) retains a right to hire, terminate, and discipline each Covered Employee.
- b. Except as otherwise provided in the Agreement or herein, Client retains the exclusive right to direct or control Covered Employees as is necessary to conduct the business of Client, to discharge the fiduciary responsibilities of Client, or to comply with any licensure requirements application to Client or Covered Employees.
- c. Client is solely responsible for directing, supervising, training, and controlling the work of Covered Employees with respect to the business activities of Client and is solely responsible for the acts, errors, or omissions of Covered Employees with regard to those activities.
- d. A Covered Employee is not considered, solely as the result of being a Covered Employee, an employee of PEO for purposes of general liability insurance, fidelity bonds, surety bonds, employer’s liability which is not covered by workers’ compensation, or other liability insurance, including liquor liability insurance, carried by PEO unless the Covered Employee is included by specific, express reference herein or in an applicable employment agreement, insurance contract or bond.
- e. Upon termination of this Agreement, PEO will provide to Client, if requested, records regarding the loss experience related to workers’ compensation insurance provided to Covered Employees.
- f. PEO is registered as a PEO and regulated by the Alabama Department of Labor, PEO Division, 649 Monroe Street, Montgomery, AL 36131; phone: (800) 528-5166. Any questions or complaints may be directed to the Director of the Alabama Department of Labor, PEO Division.

2. **Alaska**

- a. Client shall post notice of workers’ compensation insurance coverage in three (3) conspicuous locations at Client’s workplace(s) where Covered Employees provide services to Client, in accordance with state requirements.

3. **Arizona**

- a. If Client employs any workers in addition to Covered Employees, Client will provide to PEO the name of the workers' compensation insurance carrier that is providing workers' compensation coverage to such workers and any other related information required by the State.
- b. Client shall comply with and agrees to be considered the sole employer for purposes of the Legal Arizona Workers Act and to the extent not prohibited by applicable law, the obligation to comply with this Act is retained solely and exclusively by Client.
- c. If requested by Client, upon termination of the Agreement, PEO will provide to Client records regarding the premiums and loss experience related to workers' compensation insurance provided to Covered Employees under the Agreement.

4. **Arkansas**

- a. As provided by Arkansas Professional Employer Organization Recognition and Licensing Act, Section 23-92-409 PEO: (i) reserves a right of direction and control over each Covered Employee; (ii) assumes responsibility for the payment of wages and salaries to each Covered Employee and to withhold, collect, report, and remit payroll-related and employment taxes; (iii) assumes responsibility to make payments for employee benefits for Covered Employees under the Agreement (if any); and (iv) retains a right to hire, terminate, and discipline each Covered Employee.
- b. The authority to hire, terminate and discipline Covered Employees is specifically retained by Client.
- c. Except as otherwise provided herein, Client retains the exclusive right to direct or control Covered Employees as is necessary to conduct the business of Client, to discharge the fiduciary responsibilities of Client, or to comply with any licensure requirements application to Client or Covered Employees.
- d. Client is solely responsible for directing, supervising, training, and controlling the work of Covered Employees with respect to the business activities of Client and is solely responsible for the acts, errors, or omissions of Covered Employees with regard to those activities.
- e. During the term of this Agreement and for ninety (90) days thereafter, Client may request records of applicable: (i) payroll records; (ii) workers' compensation coverage, losses, and claims; and (iii) employee benefits (if any). Client will pay PEO for all reasonable expenses incurred in reproducing such records.
- f. A Covered Employee is not, solely as the result of being a Covered Employee, an employee of PEO for purposes of general liability insurance, fidelity bonds, surety bonds, employer's liability which is not covered by workers' compensation, or other liability insurance carried by PEO unless the Covered Employee is included by specific, express reference herein or in an applicable employment agreement, insurance contract or bond.

5. **California**

- a. With or without consulting assistance from PEO, Client is solely responsible for completing anti-harassment training, to the extent required by California law, for all Covered Employees either live or online, every two (2) years and within six (6) months of a Covered Employee being hired or being promoted to supervisor position.
- b. Client will not engage in operating a garment manufacturing operation or a car wash operation without PEO's written consent.
- c. Client assumes all civil legal responsibility and civil liability under California Labor Code Section 2810.3.
- d. Client is responsible for implementing and maintaining an Illness Injury and Prevention Program and for otherwise complying with all California mandated health and safety requirements, with or without consulting assistance from PEO.
- e. Client is responsible for complying with posting and notice requirements under California law, including but not limited to the Wage Theft Protection Act notices, EDD mandated unemployment and disability

insurance notices, expense reimbursement, and new hire workers' compensation insurance related notices.

- f. Client is responsible for ensuring compliance with California meal period, rest break, heat related break, seating, split shift, and minimum reporting time pay requirements, with or without consulting assistance from PEO.
- g. Client will provide paid sick leave to Covered Employees to the full extent required by California state and local law, with or without consulting assistance from PEO.
- h. Client is solely responsible for all costs associated with "first aid" claims as defined by California law.
- i. Client agrees that PEO is not a joint employer for purposes of liability pursuant to the California Wage Orders, Labor Code, and Government Code.
- j. Client agrees that Client and PEO are not joint employers or dual employers, as those terms are defined by Cal/OSHA. Client is responsible for reporting and recordkeeping requirements under Cal/OSHA regulations related to work-related fatalities, injuries and illnesses of Covered Employees.
- k. Client is responsible for California business taxes, including without limitation, environmental fees required under California Health and Safety Code.
- l. Client is responsible for paycheck statement compliance under California law and compliance with California Labor Code Section 226. Client shall collect and maintain, and ensure payroll statements are issued to Covered Employees which include, the following information: (1) gross wages earned; (2) total hours worked, except for any employee whose compensation is solely based on a salary and who is exempt from payment of overtime under subdivision (a) of Section 515 or any applicable order of the Industrial Welfare Commission; (3) the number of piece-rate units earned and any applicable piece rate if paying on a piece-rate basis; (4) all deductions; (5) net wages earned; (6) the inclusive dates of the period for payment; (7) the name of the Covered Employee and only the last four digits of their social security number or an employee identification number other than a social security number; (8) the name and address of the legal entity that is the employer; and (9) all applicable hourly rates in effect during the pay period and the corresponding number of hours worked at each hourly rate. Client acknowledges and agrees that it is responsible to issue its own statements as needed to ensure that all of this information has been provided to Covered Employees in compliance with Labor Code Section 226 and other California wage statement laws and regulations in addition to any payroll statements that may be issued by PEO.
- m. To the extent Client compensates Covered Employees by the job, load, delivery, or piece, Client is solely responsible for ensuring that its pay practices comply with California wage laws. Included in this requirement is the obligation to ensure Covered Employees are paid the applicable minimum wage and overtime rates (if applicable) for hours worked as well as compensable down time and paid rest time, to the extent required by law.
- n. To the extent Client pays any Covered Employees commissions, Client is solely responsible for compliance with California Labor Code section 2751.
- o. Client is responsible for complying with privacy rights requirements, including without limitation the requirements set forth in California Civil Code, sections 1798.100 to 1798.199, and any related regulations or guidance provided by the California Attorney General and/or the California Privacy Protection Agency.
- p. With or without consulting assistance from PEO, Client is solely responsible for compliance with workplace violence prevention requirements, including without limitation: (i) implementing and maintaining a Workplace Violence Prevention Plan; (ii) providing any necessary or required training for Covered Employees regarding the Workplace Violence Prevention Plan; and (iii) creating and maintaining any required or necessary logs or other records or documentation.
- q. During the Term of the Agreement, Client is responsible to maintain Employment Practices Liability Insurance coverage for Covered Employees, listing Helpside as an Insured or Additional Insured, or other

similar endorsement, and Client will provide PEO with a Certificate of Insurance when requested by Helpside.

6. Colorado

- a. PEO intends to assign Covered Employees to Client on a long-term basis and not reassign Covered Employees to a series of limited-term assignments.
- b. PEO reserves a right of direction and control over Covered Employees.
- c. PEO reserves a right to set Covered Employees' rate of pay and to pay Covered Employees from its own accounts.
- d. PEO reserves a right to hire, discipline, terminate, and reassign Covered Employees.

7. Connecticut

- a. PEO (i) assumes responsibility for the payment of wages and salaries to each Covered Employee and for withholding, collecting, reporting, and remittance of payroll-related and unemployment taxes; and (ii) for making payments for employee benefits for Covered Employees under the Agreement (if any).
- b. Client is solely responsible, and PEO is not liable, for: (i) the quality, adequacy, and safety of goods or services produced or sold in Client's business; (ii) directing, supervising, training, and controlling the work of a Covered Employee with respect to the business activities of Client; and (iii) the acts, errors, or omissions of Client or any Covered Employee with respect to the business activities of Client.
- c. A Covered Employee is not, solely as the result of being a Covered Employee, an employee of PEO for purposes of general liability insurance, fidelity bonds, surety bonds, employer's liability which is not covered by workers' compensation, or other liability insurance carried by PEO unless the Covered Employee is included by specific, express reference herein or in an applicable employment agreement, insurance contract or bond.
- d. To the extent Client wants to pay Covered Employees on a different frequency than permitted under applicable law (i.e., weekly or bi-weekly), Client is solely responsible to obtain the required approval from the Connecticut Department of Labor.

8. District of Columbia

- a. Client will provide paid sick leave to Covered Employees to the full extent required by District of Columbia's Accrued Sick and Safe Leave Act (ASSL), with or without consulting assistance from PEO.
- b. If Client requests that PEO make any payments to or for the benefit of Client or any Covered Employee or perform any other act required under the ASSL, such request shall be in writing, and Client expressly agrees to pay any associated additional fees or costs in accordance with the terms of this Agreement.
- c. Client shall upon the Effective Date of the Agreement, reimburse PEO for all fees and expenses incurred by PEO in paying such outstanding amounts. Such reimbursement shall include, but not limited to, any owed contributions, administrative assessments, penalties and/or interest imposed by the DES against Client's unemployment account.

9. Florida

- a. PEO assumes such responsibility for the payment of wages to the Covered Employees without regard to payments by Client to PEO as is required by applicable law. In the event Client does not pay PEO for all services rendered, PEO may pay Covered Employees at the minimum wage rate or minimum salary provided for in the Fair Labor Standards Act and pursuant to Florida law. This provision in no way affects the obligation of Client to pay PEO for all services rendered and in no way affects the obligations of Client pursuant to local, state and federal law, including but not limited to the requirement to timely pay all Covered Employees their regular rate of pay through PEO (or directly, if otherwise required by law).

Notwithstanding anything to the contrary, unless otherwise required by law, the term "wages," pursuant to Florida Administrative Code Section 61G7-6.001, does not include any obligation on the part of PEO to assume any contractual obligation which may exist between Client and any Covered Employee, or any other compensation or benefit, in any form and does not include any obligation between Client and any Covered Employee for payments beyond or in addition to the Covered Employee's salary, draw, or regular rate of pay unless PEO specifically adopts such obligations by way of a written agreement entered into with the Covered Employee and signed by a Controlling Person of PEO. The parties agree that as of the Effective Date of this Agreement, PEO has not entered into any such written agreement with any Covered Employee and has not assumed any of the aforementioned obligations of Client as set forth in this Section. In this regard, PEO does not assume responsibility for payment of bonuses, commissions, severance pay, deferred compensation, any other compensation or benefit in any form, profit sharing, vacation pay, sick leave, or other paid time off pay, or for any other payment not required by law, where payment for such items has not been received by PEO from Client and PEO assumes no contractual obligation which may exist between Client and any Covered Employee. PEO reserves a right of direction and control over Covered Employees. Client maintains such direction and control over the Covered Employees as is necessary to conduct Client's business and without which Client would be unable to conduct its business, discharge any fiduciary responsibility which it may have, or comply with any applicable licensure, regulatory, or statutory requirement of Client.

- b. PEO shall prepare and distribute payroll disbursements to Covered Employees, make the appropriate payroll deductions and collection of taxes, file the appropriate reports and make payment to proper governmental authorities for federal, state, and local income taxes, Social Security tax, federal and state unemployment insurance taxes and any other local, state or federal tax directly attributed to the employment of the Covered Employees. PEO shall maintain necessary records and comply with reporting procedures and PEO assumes full responsibility for the payment of payroll taxes and collection of taxes from payroll on Covered Employees regarding payroll reported to and paid by PEO.
- c. PEO shall secure workers' compensation coverage in such amounts as is required by applicable law. This will be accomplished by way of a workers' compensation policy issued to PEO by a carrier admitted to issue such policies in the State of Florida. PEO assumes full responsibility for the withholding and remittance of payroll-related taxes for Covered Employees.
- d. PEO reserves such right of direction and control over Covered Employees and shall retain such authority to hire, terminate, discipline, and reassign Covered Employees as may be necessary to fulfill PEO's obligations under Florida law. Client shall, however, retain such sufficient direction and control over the Covered Employees as is necessary to conduct Client's business and without which Client would be unable to conduct its business, discharge any fiduciary responsibility that it may have, or comply with any applicable licensure, regulatory, or statutory requirement of Client. Additionally, to the extent not prohibited by applicable law and Florida Administrative Code Section 61G7-6.001, Client will exercise the assignment of performing such rights and authority to allow Client to exercise sole and exclusive control over the day-to-day job duties of all Covered Employees and sole and exclusive control over the job site at which, or from which, Covered Employees perform their services. Client expressly absolves PEO of control over the day-to-day job duties of the Covered Employees and over the job site at which, or from which, Covered Employees perform their services. Additionally, Client and not PEO, shall have the right to control the manner, means, and details of the work performed by the Covered Employees. In this regard, authority to change Covered Employees' employment and working conditions, the services provided by Covered Employees, the tools and equipment used by Covered Employees, and the ability to determine Covered Employees' rate and method of pay are all the responsibility of Client. The parties acknowledge and agree that any retention of any right of direction and control and any right to hire, terminate, discipline, and reassign the Covered Employees by PEO, to the extent not prohibited by applicable law, does not require the actual exercise of such authority, responsibilities or rights by PEO. PEO only reserves and retains such rights, responsibilities, and authority as is required by applicable law and employment responsibilities not those of PEO pursuant to this Service Agreement or applicable law shall remain with Client. The Client has the right to accept or cancel the assignment of any Covered Employee. PEO retains authority to hire, terminate, discipline, and reassign the Covered Employees, to the extent necessary to fulfill PEO's obligations under State law. Client retains the right to accept or cancel the assignment of any Covered Employee.

- e. PEO retains such right of direction and control over management of safety, risk, and hazard control at the worksite or sites affecting its Covered Employees, including, with regard to Covered Employees: such responsibility for performing safety inspections of Client equipment and premises; such responsibility for the promulgation and administration of employment and safety policies; and such responsibility for the management of workers' compensation claims, claims filings, and related procedures, as is required by Florida law. Notwithstanding this provision, to the extent not prohibited by Florida law and Florida Administrative Code Section 61G7-6.001, Client has contractually undertaken the assignment of performing such rights and responsibilities so as to allow Client to exercise sole and exclusive direction and control over the following: the management of safety, risk, and hazard control at the worksite or sites affecting Covered Employees, including responsibility for performing safety inspections of Client equipment and premises; and responsibility for the promulgation and administration of employment and safety policies. Client agrees that PEO, as a professional employer organization, has no presence at any Client worksite(s) and cannot and is not warranting the safety of Client's business and worksite(s) and Client expressly waives any claim against any PEO Indemnified Party based on any safety, risk or hazard issue at Client's worksite(s). Client acknowledges that PEO, in either providing or not providing such assistance and responsibility as set forth in this Addendum Section assumes no liability and no responsibility regarding safety issues at Client's worksite(s). While PEO shall retain such right of direction and control over the management of safety, risk and hazard control involving Covered Employees performing work at Client worksite(s), as is required by applicable law, compliance with all applicable laws related to such matters is a responsibility of Client. Additionally, PEO shall not be liable for any workers' compensation claim from any employee of Client or from anyone else who is not a Covered Employee. Also, unless otherwise required by law, PEO shall not be liable for any workers' compensation claim from any employee of Client, when Client is maintaining its own workers' compensation policy. PEO retains a right of direction and control over management of safety, risk, and hazard control at the worksite or sites affecting the Covered Employees, including: (1) responsibility for performing safety inspections of Client's equipment and premises; (2) responsibility for the promulgation and administration of employment and safety policies; and (3) responsibility for the management of workers' compensation claims, the filings thereof, and procedures related thereto.
- f. PEO and Client shall each notify, in writing, all Covered Employees of the inception and termination of this Service Agreement. PEO and its assigns retain a right to conduct an annual onsite physical examination of Client to conduct audits of workers' compensation classifications and payroll amounts of Covered Employees.
- g. Upon any request by PEO or its assigns, and at least annually, Client shall allow an on-site physical examination of such books, records, documents and other information sources deemed appropriate by PEO and/or its assigns to aid PEO and/or its assigns in the determination of proper workers' compensation classifications of Covered Employees and to aid in the determination of payroll amounts paid to such Covered Employees to the extent set forth in Section 440.381, Florida Statutes, and the rules promulgated thereunder. Such examination shall be strictly for the purposes of determining proper workers' compensation classifications of Covered Employees and to aid in the determination of payroll amounts paid to such Covered Employees. Client shall remain obligated to PEO for any misclassification, delinquency and/or unpaid premium amount found in the audit. This provision shall survive the expiration or other termination of this Service Agreement.
- h. PEO does not assume any responsibility for and makes no assurances, warranties, or guarantees as to the ability or competence of any Covered Employee. This Agreement in no way alters any responsibilities of Client which arise from Section 768.096, Florida Statutes, and Client assumes all responsibilities pursuant to Section 768.096, including, but not limited to, responsibility to perform any and all work history, reference checks and background checks on Covered Employees, including driving record and accident record background checks.
- i. Client shall immediately report to PEO all complaints, allegations or incidents of any tortious misconduct or workplace safety violations, regardless of the source. Client shall provide to PEO complete and accurate disclosure of all circumstances surrounding such matters.

- j. To the extent allowed by law, all obligations placed upon an employer by applicable law, or by Client's decision, to verify the eligibility of an individual for employment through the E-Verify system operated by the United States Department of Homeland Security ("E-Verify system") or any successor program and to in any manner utilize the E-Verify system, including the obligation to comply with Section 448.095, Florida Statutes, are retained solely and exclusively by Client. This includes, but is not limited to, the obligation of Client, and not PEO, to verify the employment eligibility of any new employee of Client whether or not in a PEO relationship, by utilizing the E-Verify system. In addition, to the extent allowed by law, Client is solely and exclusively responsible to properly obtain and to maintain all supporting E-Verify documentation and to certify to the State of Florida Client's compliance with Section 448.095, Florida Statutes. Any fines or other penalties resulting from Client's failure to follow proper immigration, I-9, or E-Verify obligations, procedures and processes shall be Client's sole responsibility.

10. Georgia

- a. PEO is a Professional Employer Organization, as that term is defined under Georgia Code Sections 34-8-32 and 34-7-6. As such, PEO: (i) assumes responsibility for payment of the wages of Covered Employees, and for the withholding and payment of payroll taxes; and (ii) reserves a right of direction and control over Covered Employees.
- b. Client is considered to be the sole employer of Covered Employees for licensing purposes.

11. Hawaii

- a. Pursuant to Hawaii Revised Statute §373L-1 and §373L-6, PEO will serve as the employer of record during the term of this Agreement for purposes of complying with all laws relating to unemployment insurance, workers' compensation, temporary disability insurance, and prepaid health care coverage.
- b. Client retains the exclusive right to direct and control Covered Employees as necessary to conduct Client's business, discharge Client's fiduciary responsibilities, and comply with the licensure requirements that apply to Covered Employees.
- c. Client is solely responsible, and PEO is not liable, for: (i) the quality, adequacy, and safety of goods or services produced or sold in Client's business; (ii) directing, supervising, training, and controlling the work of a Covered Employee with respect to the business activities of Client; and (iii) the acts, errors, or omissions of Client or any Covered Employee with respect to the business activities of Client.

12. Idaho

- a. Pursuant to the Idaho Professional Employer Recognition Act Section 44-2405, PEO: (i) reserves a right of direction and control over Covered Employees; (ii) assumes responsibility for the withholding and remittance of payroll-related taxes and employee benefits from its own accounts, as long as the Agreement remains in force; and (iii) retains authority to hire, terminate, discipline, and reassign Covered Employees.
- b. Client retains such sufficient direction and control over Covered Employees as is necessary to conduct Client's business and without which Client would be unable to conduct its business, discharge any fiduciary responsibility which it may have, or comply with any applicable licensure, regulatory or statutory requirement of Client.
- c. Client retains the right to accept or cancel the assignment of any Covered Employee.
- d. A Covered Employee is not, solely as the result of being a Covered Employee, an employee of PEO for purposes of general liability insurance, fidelity bonds, surety bonds, employer's liability which is not covered by workers' compensation, or other liability insurance carried by PEO unless the Covered Employee is included by specific, express reference herein or in an applicable employment agreement, insurance contract or bond.

13. Illinois

- a. Client will provide to PEO Client's unemployment insurance account number, a general description of Client's business and business locations, and a power of attorney with respect to client identity reports to the Department of Employment Security, in accordance with state law.
- b. PEO in conjunction with Client: (i) retains a right of direction and control over Covered Employees; and (ii) retains a right to hire and terminate Covered Employees; and PEO assumes responsibility for the withholding and remittance of payroll-related taxes and employee benefits from its own accounts.

14. **Indiana**

- a. Pursuant to Indiana Statute §27-16-7-2, PEO assumes responsibility for: (i) payment of wages to Covered Employees; (ii) withholding, collection, reporting, and remittance of payroll related and unemployment taxes; and (iii) making payments for employee benefits for Covered Employees (if any).
- b. PEO may exercise and enforce only the rights and is obligated to perform only the duties and responsibilities that are required of PEO or specifically allocated to PEO under state law and this Agreement.
- c. Client retains the exclusive right to direct and control Covered Employees as necessary to: (i) conduct Client's business; (ii) discharge Client's fiduciary responsibilities; and (iii) comply with licensure requirements that apply to Client or Covered Employees.
- d. At or after termination of this Agreement, PEO will provide to Client, if requested, records regarding the loss experience related to workers' compensation insurance provided to Covered Employees under this Agreement.
- e. PEO is not responsible for an obligation between Client and a Covered Employee for payments in addition to Covered Employee's salary, draw, or regular rate of pay, including bonuses, commissions, severance pay, deferred compensation, profit sharing, or vacation, sick, or other paid time off unless expressly agreed to in this Agreement.
- f. Client is solely responsible, and PEO is not liable, for: (i) the quality, adequacy, and safety of goods or services produced or sold in Client's business; (ii) directing, supervising, training, and controlling the work of a Covered Employee with respect to the business activities of Client; and (iii) the acts, errors, or omissions of Client or any Covered Employee with respect to the business activities of Client.

15. **Kansas**

- a. Pursuant to the Kansas Professional Employer Organization Registration Act ("Act"), K.S.A. 44-1707, PEO (i) assumes responsibility for the payment of wages to Covered Employees and the withholding and remittance of payroll-related taxes; (ii) assumes responsibility to make payments for employee benefits for Covered Employees under the Agreement (if any); and (iii) retains a right to hire, terminate, and discipline Covered Employees only as necessary to fulfill PEO's responsibilities under this Agreement and state law.
- b. Client is entitled to exercise all rights and is obligated to perform all duties and responsibilities otherwise applicable to an employer in an employment relationship, including the right to hire, discipline, and terminate a Covered Employee.
- c. PEO is entitled to exercise only those rights and obligated to perform only those duties and responsibilities specifically required by state law or set forth in the Agreement. The rights, duties, and obligations of PEO as co-employer with respect to any Covered Employee are limited to those arising under the Agreement and state law during the term of co-employment by PEO of the Covered Employee.
- d. Client is solely responsible, and PEO is not liable, for: (i) the quality, adequacy, and safety of goods or services produced or sold in Client's business; (ii) directing, supervising, training, and controlling the work of a Covered Employee with respect to the business activities of Client; and (iii) the acts, errors, or omissions of Client or any Covered Employee with respect to the business activities of Client.

- e. A Covered Employee is not considered, solely as the result of being a Covered Employee, an employee of PEO for purposes of general liability insurance, fidelity bonds, surety bonds, employer's liability which is not covered by workers' compensation, or other liability insurance carried by PEO unless the Covered Employee is included by specific, express reference herein or in an applicable employment agreement, insurance contract or bond.
- f. PEO will provide, and Client will post, in a conspicuous place at Client's worksite, a notice to Covered Employees informing them of the general nature of the co-employment relationship between PEO and Client, as well as any other notices required by state law relating to unemployment compensation and minimum wages.

16. Kentucky

- a. Pursuant to Kentucky Revised Statute Section 336.242, PEO: (i) assumes responsibility for the payment of wages to Covered Employees; (ii) withhold, collect, report and remit payroll and unemployment taxes; (iii) assumes responsibility to make payments for employee benefits for Covered Employees under the Agreement (if any); and (iv) retains a right to hire, discipline, and terminate Covered Employees as may be necessary to fulfill the professional employer organization's responsibilities under Kentucky Revised Statute Sections 336.230 to 336.250, and PEO's responsibilities under the Agreement.
- b. Client retains the exclusive right to direct and control Covered Employees as is necessary to conduct its business, to discharge any of its fiduciary responsibilities, and to comply with any applicable licensure requirements.
- c. PEO shall not be liable for the acts, errors or omissions of a client or of any assigned worker acting under the direction and control of a Client.
- d. Client is solely responsible for: (i) workplace safety and for the quality and adequacy of the goods and services produced or sold in Client's business; (ii) directing, supervising, training, retaining, and controlling the work of the Covered Employees with respect to the business activities of Client and solely responsible for the acts, errors, or omissions of the Covered Employees with regard to these activities.
- e. Covered Employees are not, solely as a result of being Covered Employees of the PEO, employees of the PEO for the purposes of general liability insurance, fidelity bonds, surety bonds, employer's liability which is not covered by workers' compensation, or liquor liability insurance carried by the PEO.

17. Louisiana

- a. Pursuant to the Louisiana Professional Employer Act, Revised Statutes, Sections 22:1741-1751 (Part VII—Professional Employer Organizations), and Sections 23:1761-1769 (Part XII—Professional Employer Organizations), PEO (i) assumes responsibility for the payment of wages to Covered Employees and the withholding and remittance of payroll-related taxes; and (ii) retains a right to hire, terminate, and discipline Covered Employees.
- b. Client retains control over its business enterprise and exercises direction and control of Covered Employees as to the manner and method of work done in furtherance of Client's business.
- c. To the extent any Covered Employees are providing services to Client in Louisiana, this Agreement is executed between PEO and Client subject to the provisions of Sections 23:1761-1769 (Part XII—Professional Employer Organizations), and 22:1741-1751 (Part VII—Professional Employer Organizations) of the Louisiana Revised Statutes, and the Parties intend for this Agreement to be ongoing, rather than temporary.

18. Maine

- a. As required by Maine Revised Statute Title 32, Chapter 125 Sections 14051 and 14055(5):

- i. Client is entitled to exercise all rights and is obligated to perform all duties and responsibilities otherwise applicable to an employer in an employment relationship, including the right to hire, discipline, and terminate a Covered Employee.
- ii. PEO is entitled to exercise only those rights and obligated to perform only those duties and responsibilities specifically required by state law or set forth in the Agreement.
- iii. Only to the extent required by state law in order to provide the services contemplated by this Agreement, and for no other purpose express or implied, PEO reserves a right of direction and control over each Covered Employee.
- iv. Client may report any complaints regarding PEO to the Bureau of Consumer Credit Protection.

19. Maryland

- a. PEO (i) assumes responsibility for the payment of wages to Covered Employees and the withholding and remittance of payroll-related taxes, including payment of wages to Covered Employees from its own accounts; and (ii) reserves a right to hire, assign, discipline, terminate, and reassign Covered Employees.

20. Massachusetts

- a. Client will notify the Massachusetts Department of Unemployment Assistance of the commencement of the PEO relationship at least sixty (60) days prior to the next due date for the payment of unemployment insurance contributions in accordance with 430 Mass. Code Regs. section 5.10, and thereafter provide proof of proper notice to PEO.
- b. PEO shall have a right to hire and terminate Covered Employees, but only to the extent necessary to fulfill PEO's responsibilities as set forth in this Agreement or pursuant to Mass. Gen. Laws, Ch. 149, sections 192 to 203, inclusive, and Client shall have the right to hire, discipline, and terminate Covered Employees.
- c. Upon initiation of the PEO relationship, PEO shall provide, and Client will post in a conspicuous location at Client's worksite, a notice to Covered Employees informing them of the general nature of the co-employment relationship between PEO and Client, as required under Mass. Gen. Laws, Ch. 149, section 197(c).
- d. Upon termination of the PEO relationship, PEO shall provide Covered Employees with written notice of the termination of the PEO relationship, as required under Mass. Gen. Laws, Ch. 149, section 197(d).
- e. Client retains control over its business enterprise and exercises direction and control of Covered Employees as to the manner and method of work done in furtherance of Client's business.
- f. Client is solely responsible, and PEO is not liable, for: (i) the quality, adequacy, and safety of goods or services produced or sold in Client's business; and (ii) directing, supervising, training, and controlling the work of a Covered Employee with respect to the business activities of Client.
- g. A Covered Employee is not considered, solely as the result of being a Covered Employee, an employee of PEO for purposes of general liability insurance, fidelity bonds, surety bonds, employer's liability which is not covered by workers' compensation, or other liability insurance carried by PEO unless the Covered Employee is included by specific, express reference herein or in an applicable employment agreement, insurance contract or bond.
- h. Client is considered to be the sole employer of Covered Employees for licensing purposes.
- i. Client will cooperate with PEO to post required notice in Client's workplace regarding the general nature of the relationship between PEO and Client, as required under 454 Code of Mass. Regs., section 30.06.

21. Michigan

- a. Pursuant to the Michigan Professional Employer Organization Regulatory Act ("Act"), Michigan Compiled Law Section 338.3737, PEO (i) assumes responsibility for the payment of wages to Covered Employees

and the withholding, collecting, reporting, and remittance of payroll-related taxes; (ii) assumes responsibility to make payments for employee benefits for Covered Employees under the Agreement (if any); and (iii) retains a right to hire, promote, reassign, terminate, and discipline Covered Employees. Client may also hire, promote, terminate, reassign, and discipline Covered Employees.

- b. Both PEO and Client agree to comply with the Michigan Worker's Disability Compensation Act of 1969.
- c. Pursuant to the Michigan Professional Employer Organization Regulatory Act ("Act"), Michigan Compiled Law Section 338.3739, Client is solely responsible, and PEO is not liable, for: (i) the quality, adequacy, and safety of goods or services produced or sold in Client's business; and (ii) directing, supervising, training, and controlling the work of a Covered Employee with respect to the business activities of Client.
- d. A Covered Employee is not considered, solely as the result of being a Covered Employee, an employee of PEO for purposes of general liability insurance, fidelity bonds, surety bonds, employer's liability which is not covered by workers' compensation, or other liability insurance carried by PEO unless the Covered Employee is included by specific, express reference herein or in an applicable employment agreement, insurance contract or bond.
- e. Pursuant to Michigan Administrative Code Section 421.190, Client acknowledges that neither PEO, nor any individual owner of PEO, has an ownership interest of more than 20% in Client, if any, nor does PEO have direct or indirect control over Client, including any Client subsidiaries or affiliates, Client does not have more than a 20% ownership interest in PEO, if any.

22. Missouri

- a. Pursuant to Missouri Professional Employer Organization Act, Section 285.730, Client retains the exclusive right to direct and control Covered Employees as is necessary to conduct Client's business, to discharge any of Client's fiduciary responsibilities, or to comply with any licensure requirements applicable to Client or to Covered Employees.
- b. PEO shall be entitled to exercise only those rights and obligated to perform only those duties and responsibilities specifically required under Sections 285.700 to 285.750 or set forth in the Agreement.
- c. As provided by Missouri Professional Employer Organization Act, Section 285.730, PEO: (i) assumes responsibility for paying wages to Covered Employee; (ii) assumes responsibility to withhold, collect, report, and remit payroll-related and employment taxes; and (iii) assumes responsibility to make payments for employee benefits for Covered Employees under the Agreement (if any).
- d. PEO shall have a right to hire and terminate Covered Employees, but only to the extent necessary to fulfill PEO's responsibilities as set forth in this Agreement or pursuant to Missouri Professional Employer Organization Act, Sections 285.700 to 285.750, inclusive, and Client shall have the right to hire, discipline, and terminate Covered Employees.
- e. Client shall be solely responsible for: (i) the quality, adequacy, or safety of the goods or services produced or sold in Client's business; and (ii) directing, supervising, training, and controlling the work of the Covered Employees with respect to the business activities of Client and solely responsible for the acts, errors, or omissions of the Covered Employees with regard to such activities.
- f. A Covered Employee is not, solely as the result of being a covered employee of PEO, an employee of PEO for purposes of general liability insurance, fidelity bonds, surety bonds, employer's liability that is not covered by workers' compensation, or liquor liability insurance carried by PEO, unless the Covered Employees are included by specific reference in the professional employer agreement and applicable prearranged employment contract, insurance contract, or bond.

23. Montana

- a. Pursuant to the Montana Professional Employer Organizations and Groups Licensing Act, MCL § 39-8-207, PEO (i) reserves a right of direction and control over Covered Employees; (ii) assumes responsibility for the payment of wages to Covered Employees, workers' compensation premiums, payroll-related taxes,

and employee benefits (if any) from its own accounts without regard to payment by Client to PEO; and (iii) retains authority to hire, terminate, discipline, and reassign Covered Employees.

- b. Client retains sufficient direction or control over Covered Employees as is necessary to conduct its business and without which Client would be unable to conduct its business, discharge its fiduciary responsibilities, or comply with state licensing laws.
- c. Client will have the right to accept or cancel the assignment of a Covered Employee.
- d. Client is solely responsible for compliance with the Montana Safety Culture Act, Title 39, chapter 71, part 15.
- e. Client is solely responsible for compliance with Montana's Wrongful Discharge from Employment Act, MT Code Section 39-2-901, *et seq.* (WDFEA), and a Covered Employee's employment status with Client, under the WDFEA does not alter Covered Employee's status with PEO.
- f. With respect to Covered Employees, Client shares joint and several liability for any wages, workers' compensation premiums, and payroll-related taxes and for any benefits left unpaid by PEO. In the event that PEO's PEO license is suspended or revoked, this liability is retroactive to Client's entering into this Agreement.

24. **Nebraska**

- a. Pursuant to Nebraska Revised Statute §48-2701, *et seq.* of the Nebraska Professional Employer Organization Registration Act, PEO: (i) assumes responsibility for the payment of wages to Covered Employees and the withholding, collecting, reporting, and remittance of payroll-related taxes; (ii) assumes responsibility to make payments for employee benefits for Covered Employees under the Agreement (if any); and (iii) retains a right to hire, terminate, and discipline Covered Employees only as necessary to fulfill PEO's responsibilities under this Agreement and state law.
- b. Client represents and warrants that a majority of Client's employees who provide services to Client in Nebraska are co-employed under this Agreement.
- c. Client is entitled to exercise all rights and is obligated to perform all duties and responsibilities otherwise applicable to an employer in an employment relationship.
- d. PEO is entitled to exercise only those rights and obligated to perform only those duties and responsibilities specifically required by state law or set forth in the Agreement. The rights, duties, and obligations of PEO as co-employer with respect to any Covered Employee are limited to those arising under the Agreement and state law during the term of co-employment by PEO of the Covered Employee.
- e. Client retains the exclusive right to direct and control Covered Employees as is necessary to conduct its business, to discharge any of its fiduciary responsibilities, and to comply with any applicable licensure requirements.
- f. Client is solely responsible, and PEO is not liable, for: (i) the quality, adequacy, and safety of goods or services produced or sold in Client's business; and (ii) directing, supervising, training, and controlling the work of a Covered Employee with respect to the business activities of Client.
- g. A Covered Employee is not considered, solely as the result of being a Covered Employee, an employee of PEO for purposes of general liability insurance, fidelity bonds, surety bonds, employer's liability which is not covered by workers' compensation, or other liability insurance carried by PEO unless the Covered Employee is included by specific, express reference herein or in an applicable employment agreement, insurance contract or bond.
- h. PEO will provide, and Client will post, in a conspicuous place at Client's worksite, a notice to Covered Employees informing them of the general nature of the co-employment relationship between PEO and Client, as well as any other notices required by state law relating to unemployment compensation and minimum wages.

25. Nevada

- a. Pursuant to Nevada Revised Statute, 616B.692, in relation to workers' compensation coverage Client understands that (i) coverage for workers' compensation provided under this Agreement does not take effect until effective date designated on the policy; and (ii) while the workers' compensation coverage provided under this Agreement remains in effect, PEO will pay all required premiums, including without limitation, any adjustments or assessments, and is entitled to any refund of premiums.
- b. Except as provided by this Agreement and by state law, all services provided under this Agreement by PEO will cease immediately on the effective date of any termination under this Agreement.
- c. Client acknowledges that the insurer from whom PEO obtains the policy of workers' compensation insurance has the right to inspect the premises and records of Client.
- d. The loss experience of Client will continue to be reported in the name of Client to the Nevada Commissioner of Insurance and is available to subsequent insurers upon request.
- e. The policy of workers' compensation insurance covers only those employees acknowledged in writing by PEO to be employees of PEO who are being leased to Client.
- f. Client is responsible at all times for providing coverage for workers' compensation for any employees of Client who are not Covered Employees under this Agreement. Client must provide satisfactory evidence of this required coverage to the insurer from whom the policy of workers' compensation insurance is obtained by PEO.

26. New Hampshire

- a. PEO and Client shall comply with and divide employment responsibilities as set forth in NHRSA § 277-B:9I and II.
- b. To the extent Client wants to pay Covered Employees on a different frequency than permitted under applicable law (i.e., weekly or bi-weekly), Client is solely responsible to obtain the required approval from the New Hampshire Department of Labor.

27. New Jersey

- a. Pursuant to N.J.S.A. section 34:8-68, PEO: (i) reserves a right of direction and control over each Covered Employee; (ii) assumes responsibility for the payment of wages to each Covered Employee without regard to payments by Client to PEO (except that this subsection will not affect Client's obligations with respect to the payment of wages to covered employees; (iii) assumes responsibility for the payment of payroll taxes and collection of taxes from payroll on each Covered Employee; (iv) retains authority to hire, terminate, discipline, and reassign each Covered Employee; (v) except in relation to newly established business entities, will hire its initial employee complement from among employees of Client at the time of execution of this Agreement at comparable terms and conditions of employment as are in existence at Client at the time of execution of this Agreement and as designated by Client; and (vii) will provide workers' compensation insurance for Covered Employees.
- b. The right of direction and control over management of safety, risk and hazard control of the work site including responsibility for performing safety inspections of Client equipment and premises, and responsibility for promulgation and administration of employment and safety policies shall be allocated to Client. Client and PEO each have responsibility for the management of workers compensation claims and filings.
- c. Throughout the term of this Agreement Covered Employees are considered employees of both PEO and Client and upon the termination of this Agreement, Covered Employees will be considered employees of Client.

- d. Client will continue to honor and abide by the terms of any applicable collective bargaining agreements, and upon expiration thereof, any obligations of Client to bargain in good faith in connection with such collective bargaining agreements is not affected in any manner by the Agreement.
- e. Client is solely responsible, and PEO is not liable, for: (i) the quality, adequacy, and safety of goods or services produced or sold in Client's business; and (ii) directing, supervising, training, and controlling the work of a Covered Employee with respect to the business activities of Client.
- f. A Covered Employee is not considered, solely as the result of being a Covered Employee, an employee of PEO for purposes of general liability insurance, fidelity bonds, surety bonds, employer's liability, which is not covered by workers' compensation, or other liability insurance carried by PEO.
- g. In compliance with N.J.S.A. section 34:8-68(a)(8), if Client and PEO have agreed in writing that Client will assume responsibility for providing workers' compensation insurance for Covered Employees, Client will cooperate with PEO in providing documents and information needed for PEO to provide the required notice of such election and proof of coverage to the New Jersey Department of Labor and Workforce Development. Additionally, Client shall provide a copy of the written agreement to the carrier that issued the policy.
- h. Pursuant to N.J.S.A. section 34:8-74, with respect to Covered Employees employed in the State of New Jersey, PEO shall calculate the unemployment benefit experience contribution rates and temporary disability contribution rates with respect to such Covered Employees upon the inception and termination of this Agreement in accordance with the following method:
 - 1. Calculation of Unemployment Benefit Experience. Upon the effective date of this Agreement, PEO shall report wages and pay contributions for Covered Employees who work in the State of New Jersey ("PEO NJ Covered Employees") pursuant to the "Unemployment Compensation Law," N.J.S.A. section 43:21-1 *et seq.*, based on the benefit experience assigned to PEO under N.J.S.A. section 43:21-7. With respect to any employee of Client working in the State of New Jersey who is not co-employed by PEO ("Client NJ Employee"), Client shall continue to report wages and pay contributions for Client NJ Employees using Client's contribution rate based on the benefit experience assigned to Client under N.J.S.A. section 43:21-7.
 - 2. Pursuant to N.J.S.A. section 34:8-73, upon a termination of this Agreement by Client or PEO ("Termination"), if the PEO NJ Covered Employees have been co-employed for less than two full calendar years, PEO shall provide to the New Jersey Department of Labor ("NJDOL") the data required by the NJDOL to calculate the benefit experience associated with the PEO NJ Covered Employees to the extent required by applicable law. The NJDOL shall combine that benefit experience with Client's existing benefit experience to determine Client's new rate as of the following July 1st. Client shall continue to use PEO's contribution rate for the period beginning on the date of the termination of this Agreement and ending the following July 1st; provided, however, that if PEO did not co-employ all employees of Client, Client must use its own contribution rate for the period beginning on the date of the termination of this Agreement and ending the following July 1st.
 - 3. Pursuant to N.J.S.A. section 34:8-73, upon a Termination which occurs after the PEO NJ Covered Employees have been co-employed for at least two full calendar years, Client shall be assigned the rate of a new employer under N.J.S.A. section 43:21-7 until Client is eligible for a rate based on benefit experience pursuant to that section of the "Unemployment Compensation Law" or enters into another professional employer organization agreement; provided, however, that if PEO did not co-employ all employees of Client, the benefit experience associated with that portion of Client's employees that were co-employed by PEO shall not be transferred to Client and shall not be used in the calculation of Client's future contribution rates.
 - 4. Pursuant to N.J.S.A. section 34:8-73, if Client enters into a subsequent professional employer organization agreement with another professional employer organization with respect to the PEO NJ Covered Employees immediately after a Termination, the payroll relative to Client shall be reported and paid at the rate assigned the second professional employer organization.

5. Calculation of Temporary Disability Contribution Rates. For as long as PEO maintains an approved private plan of disability benefits under the "Temporary Disability Benefits Law," Client and PEO are exempt from the requirement to contribute to the New Jersey State Disability Benefits Fund pursuant to N.J.S.A. 43:21-7 with respect to wages paid to the PEO NJ Covered Employees. Client shall instead be required to pay the premium amount established by PEO and its insurance carrier. Upon a Termination, PEO shall provide to the NJDOL the data required thereby to calculate the temporary disability rates of the PEO NJ Covered Employees to the extent required by applicable law. Client remains obligated to contribute to the New Jersey State Disability Fund pursuant to N.J.S.A. 43:21-7 with respect to wages paid to any Client NJ Employees unless Client is subject to an exemption in accordance with applicable law.

28. New York

- a. Client represents and warrants that all or a majority of Client's employees who provide services for Client are covered by the Agreement. Client shall notify PEO within ten (10) days of any changes that result in a failure to meet this requirement. PEO agrees to co-employ all or a majority of Client's employees who provide services for Client in New York.
- b. Pursuant to §922 of the New York Professional Employer Act, PEO: (i) reserves a right of direction and control over Covered Employees (Client maintains such direction and control over Covered Employees as is necessary to conduct Client's business and without which Client would be unable to conduct its business, discharge any fiduciary responsibility which it may have, or comply with any applicable licensure, regulatory, or statutory requirement of Client); (ii) assumes responsibility for the withholding and remittance of payroll-related taxes and employee benefits for Covered Employees and for which PEO has contractually assumed responsibility from its own accounts, during the term of the Agreement; (iii) retains authority to hire, terminate and discipline Covered Employees, to the extent necessary to fulfill PEO's obligations under state law; and (iv) will be considered an employer for the purposes of withholding state income taxes for Covered Employees.
- c. Client is solely responsible for compliance with the requirements of Section 195.1 of the New York State Labor Laws, and Client shall ensure that all Covered Employees provide written acknowledgement of receipt of the Notice and Acknowledgement of Pay Rate and Payday Under Section 195.1 of the New York State Labor Laws, as required by applicable law, including utilizing a template prepared by the Commissioner of the New York State Department of Labor, and Client shall maintain records of such acknowledgements.
- d. Client shall notify all Covered Employees, in writing, of any change(s) to the wage payment information provided in the Notice and Acknowledgement of Pay Rate and Payday under Section 195.1, at least seven (7) calendar days prior to the time of such change(s). Additionally, notification of such change(s) shall be supplied by Client, in writing, to PEO at least twenty-one (21) calendar days prior to the implementation of such change(s).
- e. Client shall notify Covered Employees in writing or by publicly posting Client's policies regarding sick leave, vacation leave, personal leave, holidays, and hours.

29. North Carolina

- a. Pursuant to North Carolina Professional Employer Organization Act, §58-89A-100, PEO: (i) reserves a right of direction and control over Covered Employees; (ii) assumes responsibility for the payment of wages to Covered Employees and for the collection and remittance of payroll taxes of Covered Employees; (iii) retains authority to hire, terminate, and discipline Covered Employees; and (iv) retains a right of direction or control over the adoption of employment policies and the management of workers' compensation claims, claim filings, and related procedures in accordance with applicable federal and state laws.
- b. Client retains sufficient direction or control over Covered Employees as necessary to conduct its business and without which Client would be unable to conduct its business, discharge its fiduciary responsibilities, or comply with any applicable licensure, regulatory, or statutory requirement it may have.

- c. Any employment responsibilities not specifically allocated to PEO under state law or under this Agreement will remain with Client.
- d. Upon termination of this Agreement, PEO will provide to Client, if requested, records regarding the loss experience related to workers' compensation insurance provided to Covered Employees.
- e. Client represents and warrants that it does not owe its current or prior workers' compensation carrier any premium for workers' compensation insurance, nor does Client owe its current or prior professional employer organization ("PEO") any amounts due under any PEO agreement, except for premiums or amounts due that are subject to dispute. Client further certifies that Client has met any and all prior premium or fee obligations.

30. North Dakota

- a. PEO (i) retains a right to hire, discipline, and terminate Covered Employees; (ii) will pay wages to any Covered Employee and will withhold, collect, report, and remit payroll-related and unemployment taxes on such wages; and (iii) will make payments for employee benefits for Covered Employees (if any).
- b. Nothing in this Agreement will (i) diminish, abolish, or remove any right of a Covered Employee to Client or obligation of Client to a Covered Employee existing before the effective date of the Agreement; or (ii) affect, modify, or amend any contractual relationship or restrictive covenant between a Covered Employee and Client in effect at the time this Agreement becomes effective or prohibit or amend a contractual relationship or restrictive covenant that is entered subsequently between Client and a Covered Employee.
- c. Client retains the exclusive right to direct and control any Covered Employee as is necessary to conduct Client's business, to discharge any of Client's fiduciary responsibilities, or to comply with any licensure requirements applicable to Client or to a Covered Employee. Client is entitled to exercise all rights and is obligated to perform all duties and responsibilities otherwise applicable to an employer in an employment relationship, including the right to hire, discipline, and terminate a Covered Employee.
- d. PEO is entitled to exercise only those rights and obligated to perform only those duties and responsibilities specifically required by state law or set forth in the Agreement. The rights, duties, and obligations of PEO as co-employer with respect to any Covered Employee are limited to those arising under the Agreement and state law during the term of co-employment by PEO of the Covered Employee.
- e. Client will accurately report all wages of a Covered Employee to PEO.
- f. Client is solely responsible for the quality, adequacy, and safety of the goods or services produced or sold in Client's business.
- g. A Covered Employee is not considered, solely as the result of being a Covered Employee, an employee of PEO for purposes of general liability insurance, fidelity bonds, surety bonds, employer's liability, which is not covered by workers' compensation, or other liability insurance carried by PEO unless the Covered Employee is included by specific, express reference herein or in an applicable employment agreement, insurance contract or bond.

31. Ohio

- a. Client will establish and maintain a separate active workers' compensation account with the Ohio Bureau of Workers' Compensation, as required by state law.
- b. Client will cooperate with PEO with respect to PEO's duty under state law to (i) maintain a record of workers' compensation claims for Client; and (ii) maintain records separately listing the manual classifications of Client and the payroll reported to each manual classification for each payroll reporting period while this Agreement remains in effect.
- c. To the extent required under applicable Ohio law, the initial term of the Agreement is for twelve months.

32. Oklahoma

- a. Pursuant to §40-600.7(C) of the Oklahoma Professional Employer Organization Recognition and Registration Act, PEO (i) reserves a right of direction and control over Covered Employees; (ii) retains a right to hire, discipline, and terminate a Covered Employee; (iii) will pay wages to any Covered Employee and will withhold, collect, report, and remit payroll-related and unemployment taxes on such wages; and (iv) will make payments for employee benefits for Covered Employees (if any).
- b. Client retains sufficient direction or control as necessary to conduct its business and without which Client would be unable to conduct its business, discharge fiduciary responsibilities, or comply with any applicable licensure requirements it may have.
- c. Upon termination of this Agreement, PEO will provide to Client, if requested, records regarding the premiums and loss experience related to workers' compensation insurance provided to Covered Employees.

33. Oregon

- a. Only to the extent required by state law in order to provide the services contemplated by this Agreement, and for no other purpose express or implied, PEO reserves a right to ensure that Client provides adequate training, supervision, and instruction to Covered Employees to meet state law requirements. Client likewise agrees to provide adequate training, supervision, and instruction to Covered Employees to meet state law requirements.
- b. Client will cooperate fully with PEO in completing and filing a Worker's and Employer's Report of Occupational Injury or Disease (DCBS Form 801) in connection with any injuries to Covered Employees, as required under state law.

34. Pennsylvania

- a. Pursuant to Section 933.301(b) of the Pennsylvania Employer Organization Act, 43 PA. CONS. STAT. 933.101, *et. seq.*, PEO: (i) will have responsibility to pay wages to Covered Employees; (ii) will have responsibility to withhold, collect, report and remit payroll-related taxes and may remit unemployment taxes in accordance with state law; and (iii) will have responsibility to make payments for employee benefits for Covered Employees under the Agreement (if any). As used in this subsection, the term "wages" does not include any obligation between Client and a Covered Employee for payments beyond or in addition to Covered Employee's salary, draw or regular rate of pay, such as bonuses, commissions, severance pay, deferred compensation, profit sharing or vacation, sick or other paid time off pay. However, nothing in this Agreement or applicable state law will relieve Client from compliance with the state's wage and labor laws.
- b. Client is entitled to exercise all rights and is obligated to perform all duties and responsibilities otherwise applicable to an employer in an employment relationship, including the right to hire, discipline, and terminate a Covered Employee.
- c. PEO is entitled to exercise only those rights and obligated to perform only those duties and responsibilities specifically required by state law or set forth in the Agreement. The rights, duties, and obligations of PEO as co-employer with respect to any Covered Employee are limited to those arising under the Agreement and state law during the term of co-employment by PEO of the Covered Employee.
- d. Client retains the exclusive right to direct and control any Covered Employee as is necessary to conduct Client's business, to discharge any of Client's fiduciary responsibilities, or to comply with any licensure requirements applicable to Client or to a Covered Employee.
- e. PEO has the right to hire, discipline, and terminate a Covered Employee as may be necessary to fulfill PEO's responsibilities under state law and the Agreement.
- f. Nothing in the Agreement, including this Addendum shall relieve Client from its obligation to be in compliance with Pennsylvania's wage and labor laws, including the act of May 13, 1915 (P.L.286, No.177), known as the Child Labor Law, the act of August 15, 1961 (P.L.987, No.442), known as the Pennsylvania Prevailing Wage Act, the act of July 14, 1961 (P.L.637, No.329), known as the Wage Payment and

Collection Law, and the act of January 17, 1968 (P.L.11, No.5), known as The Minimum Wage Act of 1968. If Client is a health care facility as defined in section 2 of the act of October 9, 2008 (P.L.1376, No.102), known as the Prohibition of Excessive Overtime in Health Care Act, Client shall comply with that act.

35. Rhode Island

- a. Pursuant to Rhode Island Statute §5-75-7 of the Rhode Island Professional Employer Organizations Act, PEO: (i) reserves a right of direction and control over Covered Employees; (ii) retains a right to hire, discipline, and terminate Covered Employees as may be necessary to fulfill the PEO's responsibilities under state law and the Agreement; (iii) will have the responsibility to pay wages to Covered Employees and will withhold, collect, report, and remit payroll-related and unemployment taxes on such wages; and (iv) will make payments for employee benefits for Covered Employees (if any).
- b. Client retains sufficient direction and control as necessary to conduct its business and without which Client would be unable to conduct its business, discharge fiduciary responsibilities, or comply with any applicable licensure requirements it may have.
- c. Client is entitled to exercise all rights and is obligated to perform all duties and responsibilities otherwise applicable to an employer in an employment relationship.
- d. PEO is entitled to exercise only those rights and obligated to perform only those duties and responsibilities specifically required by state law or set forth in the Agreement. The rights, duties, and obligations of PEO as co-employer with respect to any Covered Employee are limited to those arising under the Agreement and state law during the term of co-employment by PEO of the Covered Employee.
- e. Client is solely responsible, and PEO is not liable, for: (i) the quality, adequacy, and safety of goods or services produced or sold in Client's business; and (ii) directing, supervising, training, and controlling the work of a Covered Employee with respect to the business activities of Client.
- f. A Covered Employee is not considered, solely as the result of being a Covered Employee, an employee of PEO for purposes of general liability insurance, fidelity bonds, surety bonds, employer's liability, which is not covered by workers' compensation, or other liability insurance carried by PEO unless the Covered Employee is included by specific, express reference herein or in an applicable employment agreement, insurance contract or bond.

36. South Carolina

- a. PEO: (i) reserves a right of direction and control over Covered Employees; (ii) retains a right to hire, discipline, terminate, and reassign Covered Employees as may be necessary to fulfill the PEO's responsibilities under state law and the Agreement; (iii) will have the responsibility to pay wages to Covered Employees and will collect and pay payroll taxes on such wages, regardless of payments by Client to PEO; and (iv) retains a right of direction or control over the adoption of employment policies and the management of workers' compensation claims, claim filings, and related procedures on joint agreement by Client and PEO in accordance with applicable federal and state laws.
- b. PEO and Client agree that (i) notice to or acknowledgment of the occurrence of an injury on the party of Client is notice to or knowledge on the part of PEO and its workers' compensation insurer; (ii) for the purposes of state law, the jurisdiction of Client is the jurisdiction of PEO and its workers' compensation insurer; (iii) PEO and its workers' compensation insurer are bound by and subject to the awards, judgments, or decrees rendered against them under state law; and (iv) insolvency, bankruptcy, or discharge in bankruptcy of PEO or Client does not relieve PEO, Client, their respective workers' compensation insurers from payment of compensation for disability or death sustained by a Covered Employee during the life of a workers' compensation insurance policy under this Agreement.
- c. Client will secure and maintain workers' compensation insurance for any of its employees that are not Covered Employees under this Agreement.

- d. Client will comply with the co-employee notice posting requirements under state law.
- e. PEO is licensed and regulated by the South Carolina Department of Consumer Affairs, and any questions or complaints regarding PEO should be directed to the South Carolina Department of Consumer Affairs, PO Box 5757, Columbia, SC 29250, www.consumer.sc.gov, (803) 734-4200.

37. South Dakota

- a. Pursuant to South Dakota Administrative Rule Section 64:06:02:89, PEO assumes the responsibility (i) for the payment of wages, salaries, payroll taxes, payroll deductions, workers' compensation costs, insurance premiums, welfare benefits, and retirement benefits (if any); and (ii) for preparing and filing necessary tax returns and other documents as required by state or federal law.
- b. Client was the employer of Covered Employees prior to the effective date of this Agreement.
- c. Client retains primary control over the hiring, firing, wages rates, salary increases, training, and directing the day-to-day activities of Covered Employees.
- d. If the contractual relationship between PEO and Client is terminated, then the Covered Employee's co-employment relationship with PEO is also terminated.
- e. If a Covered Employee leaves the employment of Client, the co-employment relationship with PEO will also be immediately terminated.
- f. PEO does not manage or direct the operation of Client's business.
- g. At all times, the Agreement and this Addendum shall cover at least seventy-five percent (75%) of Client's full-time or full-time equivalent employees domiciled in South Dakota. If at any time the percentage drops below seventy-five percent (75%) Client agrees to inform PEO immediately.

38. Tennessee

- a. Pursuant to Tennessee Professional Employer Organization Act, §62-43-108, PEO: (i) reserves a right of direction and control over Covered Employees; (ii) retains a right to hire, discipline, and terminate Covered Employees as may be necessary to fulfill the PEO's responsibilities under state law and the Agreement; and (iii) assumes responsibility to pay wages to Covered Employees, to collect and pay payroll taxes on such wages, and to pay for employee benefits under the Agreement (if any), regardless of payments by Client to PEO.
- b. Client retains sufficient direction and control over Covered Employees as is necessary to conduct Client's business, to discharge any of Client's fiduciary responsibilities, or to comply with any licensure requirements applicable to Client or to a Covered Employee. Client is entitled to exercise all rights and is obligated to perform all duties and responsibilities otherwise applicable to an employer in an employment relationship, including the right to hire, discipline, and terminate a Covered Employee.
- c. PEO is entitled to exercise only those rights and obligated to perform only those duties and responsibilities specifically required by state law or set forth in the Agreement. The rights, duties, and obligations of PEO as co-employer with respect to any Covered Employee are limited to those arising under the Agreement and state law during the term of co-employment by PEO of the Covered Employee.
- d. Client is solely responsible, and PEO is not liable, for: (i) the quality, adequacy, and safety of goods or services produced or sold in Client's business; and (ii) directing, supervising, training, and controlling the work of a Covered Employee with respect to the business activities of Client.
- e. A Covered Employee is not considered, solely as the result of being a Covered Employee, an employee of PEO for purposes of general liability insurance, fidelity bonds, surety bonds, employer's liability, which is not covered by workers' compensation, or other liability insurance carried by PEO unless the Covered Employee is included by specific, express reference herein or in an applicable employment agreement, insurance contract or bond.

39. Texas

- a. Pursuant to Texas Professional Employer Organization Act, §91.032, PEO: (1) shares with Client the right of direction and control over Covered Employees; (2) assumes responsibility for the payment of wages to Covered Employees without regard to payments by Client to PEO; (3) assumes responsibility for the payment of payroll taxes and collection of taxes from payroll on Covered Employees; (4) shares, with Client the right to hire, fire, discipline, and reassign Covered Employees; and (5) shares with Client the right of direction and control over the adoption of employment and safety policies and the management of workers' compensation claims, claim filings, and related procedures.
- b. Client retains responsibility for: (1) the direction and control of Covered Employees as necessary to conduct Client's business, discharge any applicable fiduciary duty, or comply with any licensure, regulatory, or statutory requirement; (2) all goods and services produced by Client, including those produced or provided by Covered Employees; and (3) the acts, errors, and omissions of Covered Employees.
- c. Client is solely obligated to pay any wages for which: (1) the obligation to pay is created by an agreement, contract, plan, or policy between Client and the Covered Employee; and (2) PEO has not contracted to pay.
- d. Any unresolved complaints concerning PEO or questions concerning the regulation of PEOs may be addressed to the Texas Department of Licensing and Regulation, P.O. Box 12157, Austin, Texas 78711, Telephone: (512) 463-6599.
- e. Client and PEO each certify that the Agreement and this Addendum meet the requirements and conditions set forth in Title 34, Texas Administrative Code, Part 1, Chapter 3, Subchapter O, Rule §3.364 and that both PEO and Client will retain a copy of this certification in their respective files.

40. Utah

- a. Pursuant to §31A-40-202 of the Utah Professional Employer Organization Licensing Act, PEO assumes responsibility for: (1) the payment of wages to Covered Employees; (2) for the withholding, remittance, and reporting of payroll-related taxes (including unemployment insurance contributions) for, and on behalf of, Covered Employees; and (3) make appropriate payments for the provision of Employee Benefits to Covered Employees (if applicable).
- b. PEO retains a right to hire, discipline, or terminate a Covered Employee to the extent necessary to fulfill PEO's obligations under this Agreement and state law.
- c. PEO will secure workers' compensation insurance coverage for Covered Employees in a manner consistent with Utah Code § 31A-40-209.

41. Vermont

- a. PEO and Client acknowledge joint and several liability for protections required by or damages due under state laws designated to protect the health, safety, or welfare of Covered Employees.

42. Virginia

- a. In the event that PEO elects to terminate this Agreement, Client will cooperate with PEO in providing written notification of such intent to terminate to each Covered Employee, as required by state law.
- b. Client retains responsibility to comply with the insuring requirement of § 65.2-801 of the Code of Virginia with respect to any of Client's workers who are not Covered Employees.

43. Washington

- a. Client will register and/or maintain its registration with the Washington Employment Security Department and obtain and/or maintain an employment security account number, in accordance with state law.

- b. Client will cooperate with PEO to complete and submit a Power of Attorney for Unemployment Insurance, in accordance with state law.

44. **West Virginia**

- a. Pursuant to West Virginia Code Section 33-46A-6, PEO: (i) assumes responsibility for the payment of wages to Covered Employees; (ii) assumes responsibility for the withholding, collection, and remittance of payroll-related taxes (including unemployment insurance contributions) for, and on behalf of, Covered Employees; and (iii) assumes responsibility for making appropriate payments for the provision of employee benefits to Covered Employees (if any).
- b. Client retains the exclusive right to hire, discipline, and terminate Covered Employees.
- c. Unless the Parties agree in writing that Client shall provide and maintain workers' compensation insurance coverage for Covered Employees, PEO shall provide and maintain workers' compensation coverage for Covered Employees. Regardless which Party provides and maintains workers' compensation insurance coverage for Covered Employees, such coverage shall be from a carrier authorized to do business in West Virginia.

45. **Wisconsin**

- a. Pursuant to Wisconsin's Statutes §108.02(21e), PEO: (i) retains a right to hire, terminate, reassign, and set the rate of pay of a Covered Employee; (ii) assumes responsibility for the payment of wages to Covered Employees from its own accounts; (iii) reserves a right of direction and control over Covered Employees; (iv) assumes responsibility for the withholding, remittance, and reporting of payroll-related taxes (including unemployment insurance contributions) for, and on behalf of, Covered Employees; and (v) assumes responsibility for making appropriate payments for the provision of employee benefits to Covered Employees (if any).
- b. Client retains sufficient direction and control over Covered Employees as is necessary to conduct Client's business, to discharge any of Client's fiduciary responsibilities, or to comply with any licensure requirements applicable to Client or to a Covered Employee.
- c. Client is entitled to exercise all rights and is obligated to perform all duties and responsibilities otherwise applicable to an employer in an employment relationship, including the right to hire, discipline, set the rate of pay, and terminate a Covered Employee.

46. **Wyoming**

- a. Client shares joint and several liability for any Covered Employees' unemployment taxes left unpaid by PEO or unemployment contribution reports for Covered Employees PEO failed to submit (if any).
- b. PEO reserves a right of direction and control over Covered Employees, including: (i) assigning Covered Employees to perform services for Client; (ii) setting the rate of pay of Covered Employees; (iii) assuming responsibility for the payment of wages to Covered Employees; (iv) retaining authority to assign or refuse to assign a Covered Employee to other clients of PEO if Covered Employee is unacceptable to Client; (v) determining assignments of Covered Employees even though Covered Employees may retain the right to refuse specific assignments; and (vi) negotiating with Client on matters of time, place, type of work, working conditions, quality and price of service.



Policy Summary Sheet:

Amending Administration of Medication Policy:

New legislation added provisions with respect to the storage and administration of glucagon kits in schools. If a school employee becomes trained to administer a glucagon kit to a student in response to a potentially life-threatening condition resulting from abnormally low blood glucose levels, the school may make glucagon kits available to such trained employees. In addition, other legislation renamed “epinephrine auto injectors” to “injectable epinephrine rescue medication.” The school’s Administration of Medication Policy has been revised to comply with these new laws. Some additional revisions have been made to the emergency administration of medication portion of the policy to bring it into better compliance with applicable law, including the addition of a section on adrenal crisis rescue medication.

Policies for Review/Re-Approval:

Under Utah governance requirements and federal Title I provisions, the Parent and Family Engagement Policy must be reviewed and re-approved on a regular basis. The policy outlines the school’s commitment to meaningful engagement with parents and families in support of student academic success, including communication practices, opportunities for involvement, and shared responsibility for student achievement. At this time, the policy is being presented for routine review and re-approval.

Policies for Review:

Under Utah governance requirements, certain Board policies must be reviewed periodically. The Donation and Fundraising Policy and the Attendance Policy is currently due for scheduled review. The policy outlines the school’s procedures for accepting donations, conducting fundraising activities, and ensuring compliance with applicable financial and ethical standards. At this time, no revisions are recommended, and no Board action or vote is required.

Administration of Medication Policy

Adopted: September 17, 2015

Revised: September 19, 2017

Revised: June 14, 2023

Revised: December 17, 2025

Revised:



Purpose

The purpose of this policy is to authorize personnel of Wallace Stegner Academy (the "School") to administer medication to students consistent with applicable law.

The School's Board of Directors (the "Board") acknowledges that medication should typically be administered by a student or the student's parent or guardian. However, the Board recognizes that situations may arise where the health of a student may require administration of medication during the course of a school day by School personnel.

As long as authorized personnel act in a prudent and responsible manner, Utah law provides that School personnel who provide assistance in substantial compliance with a student's licensed health care provider's written statement are not liable civilly or criminally for any adverse reaction suffered by the student as a result of taking the medication or discontinuing the administration of medication. The Board hopes that this policy will help ensure that School personnel act in a prudent and responsible manner in order to protect the health of students and the interests of School personnel.

The Board also desires to set forth policies regarding acceptable self-administration of medication by students.

Policy

Administration of Medication by School Personnel

The School will comply with applicable state and federal laws, including but not limited to Utah Code Ann. § 53G-9-502, regarding the administration of medication to students by School personnel. Accordingly, pursuant to this policy, authorized School personnel may provide assistance **in non-emergency situations** in the administration of medication to students of the School during periods when the student is under the School's control.

School personnel may also administer medication to students in emergency situations in accordance with the following:

- (a) Glucagon. Glucagon is an emergency diabetic medication used to raise blood sugar. The School will comply with the requirements of Utah Code Ann. § 53G-9-504 regarding the emergency administration of glucagon to a student **if: (1) the School has received a glucagon authorization from the**

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parent or guardian of a student with diabetes; (2) the student is exhibiting the symptoms that warrant the administration of glucagon; (3) School personnel who have been trained (as described in the statute) in the administration of glucagon are immediately available to administer the glucagon; and (4) a licensed health care professional is not immediately available. The School may not compel School personnel to become trained in the administration of glucagon nor may it obstruct School personnel from becoming trained in the administration of glucagon.

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(b) Glucagon Kit. The School will comply with the requirements of Utah Code Ann. §§ 26B-4-401, et seq., regarding the emergency administration of a glucagon kit to a student. Accordingly, the School may administer a glucagon kit to a student if: (1) the student has a diagnosis of diabetes by a health care provider; (2) the School has received a glucagon authorization from the parent or guardian of the student; (3) the student is showing symptoms of hypoglycemia (a potentially life-threatening condition resulting from abnormally low blood glucose levels); and (4) a School employee who has become a "qualified adult" as defined in the statute is immediately available to administer the glucagon kit. If the School has a School nurse and the School nurse is immediately available to administer a glucagon kit to a student under the circumstances described above, the School nurse should administer the glucagon kit. If the School does not have a School nurse or the School nurse is not immediately available, another School employee who is a qualified adult may administer the glucagon kit in accordance with the statute. The School may make a glucagon kit available to a School employee who becomes a qualified adult. The School may not prohibit or dissuade School employees from receiving training to become a qualified adult, nor may it prohibit or dissuade School employees who become a qualified adult from possessing or storing a glucagon kit on School property or administering a glucagon kit to any person in accordance with the statute.

(c) Injectable Epinephrine Rescue Medication. The School will comply with the requirements of Utah Code Ann. §§ 26B-4-401, et seq., regarding the emergency administration of an injectable epinephrine rescue medication to a student. Accordingly, the School may administer an emergency injectable epinephrine rescue medication to a student if: (1) the student is exhibiting potentially life-threatening symptoms of anaphylaxis; (2) a physician or physician assistant is not immediately available; and (3) a School employee who has become a "qualified adult" as defined in the statute is immediately available to administer the injectable epinephrine rescue medication. The School will make an emergency injectable epinephrine rescue medication available to a School employee who becomes a qualified adult. The School may not prohibit or dissuade School employees from receiving training to become a qualified adult, nor may it prohibit or dissuade School employees who become qualified

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adults from possessing or storing an emergency injectable epinephrine rescue medication on School property or administering an emergency injectable epinephrine, rescue medication to any person in accordance with the statute.

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(d) Seizure Rescue Medication. The School will comply with the requirements of Utah Code Ann. § 53G-9-505 regarding the emergency administration of seizure rescue medication to a student. Accordingly, the School may administer seizure rescue medication to a student if: (1) the School has received a seizure rescue authorization from the parent or guardian of the student; (2) the student is exhibiting a symptom, described on the student's seizure rescue authorization, that warrants the administration of a seizure rescue medication; (3) a School employee who has become a "trained school employee volunteer" as defined in the statute is immediately available to administer the seizure rescue medication; and (4) a licensed health care professional is not immediately available to administer the seizure rescue medication. The School may not compel a School employee to become a trained school employee volunteer nor may it obstruct a School employee from becoming a trained school employee volunteer.

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(e) Opiate Antagonist. In accordance with Utah Code Ann. § 26B-4-509, School personnel may administer an opiate antagonist when acting in good faith to an individual whom the person believes to be experiencing an opiate-related drug overdose.

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(f) Stock Albuterol. The School will comply with the requirements of Utah Code Ann. §§ 26B-4-401, *et seq.*, regarding the emergency administration of stock albuterol to a student. Accordingly, the School may administer stock albuterol to a student if: (1) the student has a diagnosis of asthma by a health care provider; (2) the student has a current asthma action plan on file with the School; (3) the student is showing symptoms of an asthma emergency as described in the student's asthma action plan; and (4) a School employee who has become a "qualified adult" as defined in the statute is immediately available to administer the stock albuterol. If the School has a School nurse and the School nurse is immediately available to administer stock albuterol to a student under the circumstances described above, the School nurse should administer the stock albuterol. If the School does not have a School nurse or the School nurse is not immediately available, another School employee who is a qualified adult may administer the stock albuterol in accordance with the statute. In addition, if a School nurse is not immediately available and a student does not have a current asthma action plan, a School employee who is a qualified adult may administer stock albuterol to the student if the School employee identifies, based on their qualified adult training, that the student is experiencing an asthma emergency. The School may make stock

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albuterol available to a School employee who becomes a qualified adult. The School may not prohibit or dissuade School employees from receiving training to become a qualified adult, nor may it prohibit or dissuade School employees who become qualified adults from possessing or storing stock albuterol on School property or administering stock albuterol to any person in accordance with the statute.

(g) Adrenal Crisis Rescue Medication. The School will comply with the requirements of Utah Code Ann. § 53G-9-507 regarding the emergency administration of adrenal crisis rescue medication to a student. Accordingly, the School may administer adrenal crisis rescue medication to a student if: (1) the School has received an adrenal crisis rescue authorization from the parent or guardian of the student; (2) the student exhibits a symptom, described on the student's adrenal crisis rescue authorization, that warrants the administration of an adrenal crisis rescue medication; (3) a School employee who has become a "trained school employee volunteer" as defined in the statute is available to administer the adrenal crisis rescue medication; and (4) a licensed health care professional is not immediately available to administer the adrenal crisis rescue medication. The School may not compel a School employee to become a trained school employee volunteer nor may it obstruct a School employee from becoming a trained school employee volunteer.

The Chief Executive Officer(s) ("CEO(s)") will establish administrative procedures that comply with applicable laws in order to set guidelines for when and how administration of medication under this policy will take place.

The CEO(s) will consult with the local health department and/or a registered health care professional for assistance in developing procedures and training necessary for effective implementation of this policy. The School's CEO(s) will ensure that School personnel and parents are provided with information about this policy as needed.

Self-Administration of Medication by Students

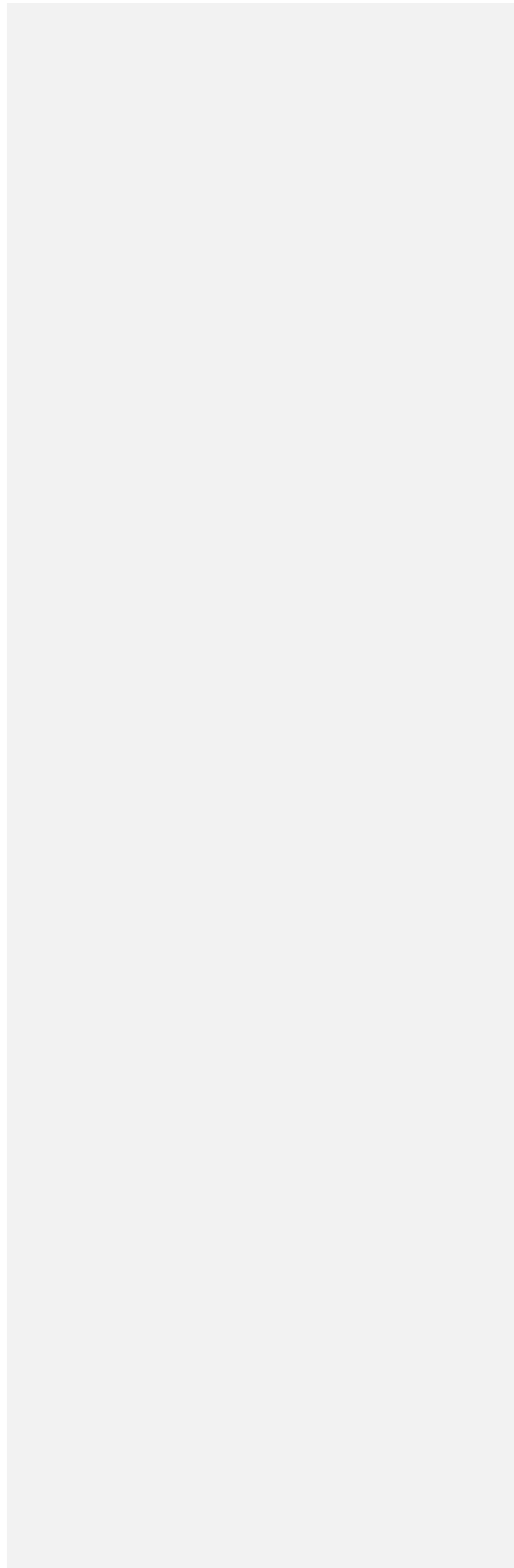
Students may possess and self-administer prescription medication at school in compliance with applicable law. The CEO(s) will establish administrative procedures that comply with applicable laws in order to set guidelines for when and how this will take place.

Students are not prohibited from possessing and self-administering one day's dosage of a non-prescription medication where the student's maturity level is such that he or she can reasonably be expected to properly administer the medication on his or her own.

Observations and Medical Recommendations by School Personnel

The CEO(s) will ensure that appropriate School personnel receive training on the provisions of Utah Code Ann. § 53G-9-203, including but not limited to training regarding medical recommendations by School employees and rules related to School employees communicating information and observations about a student's health and/or welfare.

School employees who intentionally violate Utah Code Ann. § 53G-9-203 will be subject to discipline up to and including termination.



Donations and Fundraising Policy

Adopted: January 20, 2016

Reviewed: June 14, 2023

Revised: December 17, 2025



Policy

Although Wallace Stegner Academy (the “School”) does not typically engage directly in fundraising, it may do so on certain occasions in order to help advance the School’s mission. The School encourages the contributions of gracious donors who have the resources and the inclination to make donations for the benefit of the School and its students. This policy establishes guidelines and standards for the School’s acceptance of donations and gifts as well as for when the School engages in or sponsors fundraising activities.

Donations and Gifts

The School may not transfer or expend donated property in a manner contrary to donor restrictions imposed as a condition of making the donation. The Chief Executive Officer(s) is also responsible for ensuring that donor restrictions of accepted donations are complied with and that compliance can be verified. The Chief Executive Officer(s) will ensure that charitable donation receipts are provided to donors as necessary.

The Chief Executive Officer(s) must approve voluntary donations from private individual or organization in excess of \$1,000 and any donation involving donor restrictions prior to accepting the donation. The Board of Directors must approve any voluntary donations from private individual or organization in excess of \$10,000. The School may not accept donations with the condition that the donation provide direct benefit to specific School employees, students, vendors, or service providers, or that the School purchase a specific brand of goods with the donated funds.

If advertising or other services are offered to a donor in exchange for a donation or gift, the School will objectively value the donation or gift in order to ensure the School receives at least fair value.

The Chief Executive Officer(s) must ensure that any applicable fiscal policies of the School are complied with in connection with donations. The School will comply with other applicable laws and regulations, including but not limited to procurement requirements, rules related to construction of improvements, IRS regulations, and Title IX requirements.

Fundraising

Fundraising is defined as an organized effort to solicit individuals, businesses or foundations for money or in-kind gifts to be given directly to the School.

For the purposes of this policy, “school sponsored” means activities that are expressly authorized by the School’s Chief Executive Officer(s) or Board of Directors that support the School or authorized curricular clubs, activities, sports, classes, or programs that are themselves school sponsored. School-sponsored activities must be managed or supervised by School employees. Activities sponsored by the School’s parent organization are not school-sponsored activities, but the parent organization may be involved in and provided assistance in connection with school-sponsored activities.

The following guidelines must be followed in connection with School fundraising:

1. The fundraising activity must be undertaken with the intent of obtaining a benefit consistent with the School’s mission.
2. The fundraising activity must not violate the School’s charter, Board policies, or applicable law.
3. Proposals for fundraising activities must be submitted to the School’s Chief Executive Officer(s) for approval.
4. The Chief Executive Officer(s) may restrict the time, place, and manner of any approved fundraising activity.
5. Fundraising activities should be planned and scheduled in a manner that does not create conflict, confusion, or excessive fundraising pressures on students, families or potential donors.
6. Fundraising activities that may expose the School to risk of financial loss or liability if the activity is not successful should not be approved.
7. The participation of School employees, students and parents in any fundraising activity must be voluntary. However, School employees may be assigned to supervise students in connection with School-sponsored fundraising activities in connection with their employment. Such employees may be compensated for such work as appropriate as determined by the Chief Executive Officer(s).
8. Students may not be required to participate in a fundraising activity as a condition for belonging to a team, club or group, and a student’s fundraising efforts may not affect his or her participation time or standing in any team, club or group.
9. Competitive enticements for student participation in fundraising efforts are generally discouraged, and any such rewards or prizes must be approved by the Chief Executive Officer(s).
10. The Chief Executive Officer(s) will ensure that the School’s Fee Waiver Policy is complied with in connection with all School-sponsored fundraising activities that involve fees. Any fee waivers must be granted in accordance with the Fee Waiver Policy.
11. All funds raised through school-sponsored fundraising activities are considered public funds and will be handled accordingly. The Chief Executive Officer(s) will ensure that all other applicable fiscal policies are complied with in connection with fundraising activities.
12. Any fundraising activities that are related to the School but not school sponsored, such as fundraising activities of the parent organization, should clearly inform School patrons that the activity is not school sponsored. School employees may

- participate in such activities as volunteers but must not represent that they are acting as employees or representatives of the School.
13. The Chief Executive Officer(s) will ensure that charitable donation receipts are provided as necessary.
 14. The School's employer identification number and sales tax exemption number may only be used by School personnel in connection with school-sponsored activities. No other entity, including the School's parent organization, may use these numbers.
 15. Any School employee involved in managing or overseeing non-School-sponsored fundraising must disclose to the Chief Executive Officer(s) any financial or controlling interest in or access to bank accounts of the fundraising organization or company.
 16. The School may cooperate with outside entities such as the parent organization in connection with non-school-sponsored fundraising activities. The School may allow these groups to use School facilities at little or no charge. At the discretion of the Chief Executive Officer(s), the School may provide some level of support or pay for portions of these activities. The details of the arrangements for non-school-sponsored fundraising activities shall be understood and agreed to by the Chief Executive Officer(s) and the representatives of the outside entity. This must take into consideration the School's fiduciary responsibility for the management and use of public funds and assets.
 17. The School is committed to principles of gender equity and compliance with Title IX guidance. The School commits to use all facilities, unrestricted gifts and other available funds in harmony with these principles. The School reserves the right to decline or restrict donations, gifts, and fundraising proceeds, including those that might result in gender inequity or a violation of Title IX. Fundraising opportunities should be equitable for all students, comply with Title IX, and be in harmony with Article X of the Utah Constitution.

The Chief Executive Officer(s) will ensure that School employees receive appropriate training in connection with these policies. Training shall be provided at least annually to employees whose job duties are affected by the School's fiscal policies.

The Board will review this policy periodically and as necessary to ensure that adequate controls are in place.

Attendance Policy

Adopted: December 17, 2020

Reviewed: June 27, 2022

Approved: September 21, 2023

Revised: December 17, 2025



Policy

Wallace Stegner Academy (the “School”) is committed to providing a quality education for every student. The School firmly believes that consistent attendance teaches students responsibility. Students learn the value of being punctual and prepared. Frequent absences and tardiness result in a loss of continuity of instruction. Also, frequent absences and tardiness prove disruptive for students, teachers, and staff. Excessive unexcused absences may lead to a student’s permanent dismissal from the School.

Parents are expected to take a proactive role in ensuring their children attend school. We recommend families plan their vacation schedule around the existing School calendar. When possible, medical and dental appointments should take place outside of school hours and parents should notify the School in advance of any absence. Parents and students are responsible for obtaining homework or assignments for the time period which the student is absent.

The School intends for this policy to be consistent with the provisions of Utah’s compulsory education laws, Utah Code §§ 53G-6-201 through 53G-6-211, as well as Utah Administrative Code Rule R277-607.

The Chief Executive Officer(s) will establish attendance procedures consistent with this policy and applicable law and will ensure that the policy and procedures are distributed to parents.

Review

The School’s Board of Directors shall review this policy regularly.



Wallace Stegner Academy
Policy: Parent and Family Engagement Policy
Approved: December 15, 2022
Reapproved:

Purpose

In support of strengthening student academic achievement, Wallace Stegner Academy (the “School”) receives Title I, Part A funds and must jointly develop with, agree on with, and distribute to parents and family members of participating children a written parent and family engagement policy that contains information required by Section 1116 of the Every Student Succeeds Act (the “ESSA”). This policy establishes the School’s expectations and objectives for meaningful parent and family involvement, describes how the School will implement a number of specific parent and family engagement activities, and is incorporated into the School’s plan submitted to the state pursuant to Section 1112 of the ESSA. The purpose of an effective parent and family engagement policy is to improve all students’ academic achievement.

Policy

The School agrees to implement the following requirements as outlined by Section 1116 of the ESSA:

- Involve parents, in an organized, ongoing, and timely way, in the planning, review, and improvement of programs under Title I, Part A, including the planning, review, and improvement of this policy and the joint development of the targeted assistance or schoolwide program plan.
- Update this policy periodically to meet the changing needs of parents and the School, distribute it to the parents and family members of participating children, and make this policy available to the local community.
- Provide full opportunities, to the extent practicable, for the participation of parents and family members with limited English proficiency, parents and family members with disabilities, and parents and family members of migratory children, including providing information and school reports required under Section 1111 of the ESSA in an understandable and uniform format and, to the extent practicable, in a language parents understand.
- If the targeted assistance or schoolwide program plan under Section 1114(b) of ESSA is not satisfactory to the parents of participating children, submit any parent comments with such plan when the School submits the plan to the state.
- Be governed by the following statutory definition of parent and family engagement and will carry out programs, activities, and procedures in accordance with this definition:

Parent and family engagement means the participation of parents in regular, two-way, and meaningful communication involving student academic learning and other school activities, including ensuring:

- *That parents play an integral role in assisting their child’s learning;*

- *That parents are encouraged to be actively involved in their child's education at school;*
- *That parents are full partners in their child's education and are included, as appropriate, in decision-making and on advisory committees (if any) to assist in the education of their child; and*
- *The carrying out of other activities, such as those described in Section 1116 of the ESSA.*

Required Policy Components

Below is a description of how the School will implement or accomplish each of the following components required by Section 1116 of the ESSA:

- Joint Development of Policies, Plans, Compact, and Programs. The School will take the following actions to involve parents and family members in an organized, ongoing, and timely manner in the planning, review, and improvement of Title I policies, plans, compact, and programs:
 - Distribute a copy of this policy and the school-parent compact to parents and family members at the beginning of each school year through appropriate channels, such as the registration packet. The policy and school-parent compact will also be posted on the School's website.
 - Notify parents and family members of an annual meeting where parents and family members will be informed about the School's participation in and the requirements of Title I programs.
 - Hold other parent and family meetings at flexible times during the school year to provide parents and family members with ongoing information, training, and materials to help them work with their children in the areas such as literacy, numeracy, and technology.
 - Hold parent-teacher conferences at least annually, where student achievement, behavior, and/or the school-parent compact will be reviewed and discussed.
 - The School and state websites will provide parents with information related to expected student proficiency levels.
 - The School website will provide parents with a description and explanation of the School's curriculum, mission, calendar information, policies, and opportunities for school and parent interaction.
 - Conduct an annual review and evaluation of this policy, the school-parent compact, and targeted assistance or schoolwide program plan. As part of the annual review and evaluation, the School will consider, and implement if appropriate, any suggestions or feedback provided by parents and family members on how the School can improve this policy and the associated compact and plan. Suggestions or feedback may be provided to the School in the form of results from the School's needs assessment and evaluation given to parents, comments made by parents and family members in meetings at the School and during parent-teacher conferences, or through other means. The annual review and evaluation of this policy will also include identifying such things as barriers to parent engagement (especially engagement of parents

who are economically disadvantaged, disabled, have limited English proficiency, have limited literacy, or are of any racial or ethnic minority background); needs of parents and family members to enable them to assist with the learning of their children; and strategies to support successful school and family interactions.

- Communications. The School will take the following actions to provide parents and family members timely information about the Title I programs in which the School participates:
 - Distribute a copy of the updated version of this policy and the school-parent compact to parents and family members at the beginning of each school year through appropriate channels, such as the registration packet.
 - Provide information related to the Title I programs, meetings, and other activities to the parents of participating children in an understandable and uniform format and, to the extent practicable, in a language that the parents can understand.
- School-Parent Compact. The School's school-parent compact outlines how parents, the entire School staff, and students will share the responsibility for improved student academic achievement and the means by which the School and parents will build and develop a partnership to help children achieve the state's high standards. The School will review the school-parent compact with parents of participating children by doing the following:
 - Distributing a copy of the updated version of the school-parent compact to parents and family members at the beginning of each school year through appropriate channels, such as the registration packet.
 - Obtaining all parties' signatures (electronic or written) on each school-parent compact on an annual basis.
 - Encouraging parents to review the school-parent compact with their children on a regular basis.
 - Considering, and implementing, if appropriate, any suggestions or feedback provided by parents and family members on how the School can improve its school-parent compact.
- Reservation of Funds. The School currently does not receive Title I allocations of \$500,000 or more. In the event the School's Title I allocations reach or exceed \$500,000 in the future, the School will follow the requirements in Section 1116(a)(3) of the ESSA.
- Coordination of Services. The School will, to the extent feasible and appropriate, coordinate and integrate parent and family engagement programs and activities with other federal, state, and local programs, including public preschool programs, and conduct other activities, such as parent resource centers, that encourage and support parents in more fully participating in the education of their children.
- Building Capacity of Parents. The School will build the parents' capacity for strong parent and family engagement to ensure effective involvement of parents and to

support a partnership among the School and the community to improve student academic achievement through the following:

- Providing opportunities for discussion with parents about the School's curriculum, forms of academic assessment used to measure student progress, and achievement levels of the challenging state academic standards.
- Engaging parents with materials and training to help parents to work with their child to improve their child's achievement, such as literacy training and using technology (including education about the harms of copyright piracy), as appropriate, to foster parent and family engagement.
- Giving parents information at parent-teacher conferences about their student's state core testing and other appropriate curriculum based assessments.
- Providing progress reports to parents to communicate their student's academic performance throughout the school year.
- Facilitating communication between parents and School personnel through the School's LAND Trust Committee.
- Scheduling School meetings, as well as parent-teacher conferences, in a way that will maximize parent and family member involvement and participation.
- Gathering, on an annual basis, input from parents through a variety of methods. For example, parent surveys, needs assessments, conversation, parent-teacher conferences, and School activities.
- Providing assistance to parents, as appropriate, in understanding topics such as the following:
 - The challenging state's academic standards;
 - The state and local academic assessments, including alternate assessments;
 - The requirements of Title I, Part A;
 - How to monitor their child's progress; and
 - How to work with educators to improve the achievement of their child.
- Building Capacity of School Staff. The School will, with the assistance of parents, provide training to educate teachers, specialized instructional support personnel, principals/directors and other School leaders, and other staff on the value and utility of contributions of parents; how to reach out to, communicate with, and work with parents as equal partners; how to implement and coordinate parent programs; and how to build ties between parents and the School. The School may accomplish this training through in-person trainings and/or through the utilization of online print and video resources. The School may also provide other reasonable support for parent and family engagement activities under Section 1116 as parents may reasonably request.

Parents and Family Members of Children Learning English

Any time this policy references "parents," "family," or "family members," it includes parents and family members of students who are English language learners, regardless of the

prevalence of children English language learners in the geographic area in which the School is located.

The School may seek assistance from community organizations to assist the School in communicating with parents and family members of students who are English language learners. If the School provides such assistance, it will try to determine the method of communication preferred by the parents and family members of students who are English language learners.

Review

The School will annually review and evaluate this policy, the school-parent compact, and the targeted assistance or schoolwide program plan to determine their effectiveness in improving the academic quality of the School and academic achievement of its students. Results of the annual review and evaluation will be used to design strategies for more effective parent and family engagement.

School	Toal New Student Applications Received	Registrations Completed (new and returning)
Kearns K-6	527	898 (Full)
WVC	622	867 (Full)
SLC	269	676 (94% of peak enrollment in 2020)
Kearns 7-11	302	867 (Most Grades Full)
Sunset	74	124
Total	1413	3331



Data Dive



RISE Initial Results

ELA (97% finished)

SLC: 47%

WVC: 42.4%

Sunset: 66%

Kearns: 43%

Network: 45%

**+7 points from last
year (State: 44%)**

RISE Initial Results

Math (48% finished)

SLC: 48%

WVC: 53%

Sunset: 66%

Kearns: 51%

Network: 52%

**+13 points from last
year (State: 45%)**



Projects and Upcoming Events

Bonding Process for Sunset and Kearns Buildings

End of year staff party (May 15th @ 5PM)

Staffing: More than 90% staffed for next year



CSP Grant

Bus has been purchased and registered.

Driver has been hired and route planning has begun.

