

## **Panhandle Area Educational Consortium Contract Agreement**

**THIS CONTRACT** is entered into by and between the Panhandle Area Educational Consortium, through its District of Record, the Washington County School Board, 753 West Boulevard Chipley Florida 32428 hereinafter called "Contractee", and US Omni TSACG Compliance Services, Inc., P.O. Box 2799 Ft. Walton Beach, Florida hereinafter called "Contractor", entitled RM/PC/Surplus, funded by the PAEC Project Funds.

The contract will commence July 1, 2025 and will continue until June 30, 2026. Mickey Hudson will direct the activities of the contract.

The Contractee agrees to compensate Contractor for the amount of \$5.76 per eligible employee: estimate monthly cost of \$467.04; annual estimated cost of \$5,604.48. The payment schedule will be a semi-annual payment calculated per district according to TSA schedule for July 1, 2025- June 30, 2026 (net 30) to be paid upon submission of invoice. The invoice should be signed by the contractor, reference the PAEC contract number, as shown above, include appropriate supporting documentation, and should be forwarded to the Frances Rogers, PAEC, 753 West Boulevard, Chipley, FL 32428. Mickey Hudson shall approve submitted material and invoices before payment is made.

PAEC will not be responsible for payment of any Worker's Compensation claims to the Contractor or any employee of the Contractor. The Contractor understands that he/she is an independent Contractor.

If applicable, verification of Level 2 screening, as stated in F.S. 1012.465, must be submitted to the PAEC Risk Management Department and approved before contract can be presented to the Washington County School Board, District of Record, for approval.

The services provided through this contract are stipulated as follows:

The Contractor, US Omni TSACG Compliance Services, Inc. will:

PAEC Risk Management will pay fees for all PAEC Risk Management member districts who choose this service upon receipt of invoice. Those districts choose to participate, but are not PAEC Risk Management members, TSA agrees to invoice the district directly.

The Contractee, Panhandle Area Educational Consortium, through its District of Record, the Washington County School Board will:

**PREAMBLE:** The following constitutes a binding ``Agreement``, effective as of July 1, 2025 between US Omni TSACG Compliance Services Inc., a Florida Corporation, (hereinafter referred to as ``TSA``) whose principal place of business is Ft. Walton Beach, Florida and Jackson County School Board (hereinafter referred to as ``Board``) and the Panhandle Area Educational Consortium (hereinafter referred to as PAEC).

**PURPOSE:** Board wishes to retain the services of TSA to advise and to consult with Board on technical matters relative to Board's voluntary retirement programs under Section 403(b) of the Internal Revenue Code (``403(b)``) as well as other qualified and non-qualified retirement plans including, but not limited to Internal Revenue Code (IRC) Section 401 (k), 401(a) and 457(b) plans and TSA is willing to provide such services. PAEC agrees to facilitate the delivery of necessary data or other communications pertinent to the services provided by TSA to the Board for as long as the Board represents a Member District in PAEC. Further, the PAEC agrees to fully fund the cost of these services provided to the Risk Management Member Districts as described in Exhibit C for the first and second contract years.

1. TSA agrees commencing with the effective date of this Agreement, it will, consistent with its other obligations, render to Board such consulting and administration services set forth in Exhibit A, attached and incorporated herein.
2. PAEC and the Board agree that, for the term of this Agreement, they will render to TSA all reasonable information necessary to accomplish services set forth in Exhibit A. PAEC and/or the Board shall provide all information including, yet not limited to, items set forth in Exhibit B, attached and incorporated herein. Transmission of all information from the Board to TSA shall be performed on a timely basis relative to services provided and service dates set forth in this Agreement. .
3. PAEC agrees to remunerate TSA during the first year of this Agreement for such consulting and administration services provided to the PAEC Risk Management Districts at the lump sum rates and methods shown in Exhibit C, attached and herein incorporated by reference. Both PAEC and the Board shall have the option to renew this Agreement for one additional one-year period at the lump sum rates and methods shown in Exhibit C. PAEC Non-Risk Management districts are subject to the same pricing schedule in Exhibit C.
4. TSA shall act as an independent consultant and not as an agent or employee of PAEC or the Board and TSA shall make no representation as an agent or employee of PAEC or the Board. TSA shall furnish evidence of business liability and errors and omissions insurance for the amount of \$1,000,000. TSA shall be responsible for all taxes as an independent consultant. TSA shall have no authority to bind the Board or incur other obligations on behalf of PAEC or the Board.
5. TSA agrees to hold in confidence all employee information received from the Board in connection with this Agreement and necessary to complete the scope of services outlined in Exhibit A. TSA shall protect all information received from PAEC and the Board from misuse, espionage, loss or theft. This information will not be transmitted or used for the purpose of solicitation in any form and upon request, all information held by TSA will be returned to PAEC or the Board.
6. TSA warrants that it is under no obligation to any other entity that in any way conflicts with this Agreement and that it is free to enter into this Agreement.
7. This Agreement and all extensions and modifications hereof and all questions relating to its validity and interpretation, performance and enforcement shall be governed by and construed in conformance with the laws of the State of Florida, unless preempted by federal law.
8. All parties agree that proper venue for any lawsuit arising out of this Agreement shall be in Washington County, Florida.
9. TSA agrees that it will indemnify and hold harmless PAEC and the Board, individual members of the Board, its representatives and employees, from any claim, demand or suit which may arise from, be connected with, or be made due to the negligence or failure to satisfy the requirements of this Agreement. This indemnification shall include all related costs, including but not limited to, attorney's fees, consultant fees, fees for other professional service providers, as well as court costs, fines, penalties or other similar charges against PAEC or the Board, provided that the PAEC or the Board notifies TSA, in writing, after receipt of such claim or demand. Notwithstanding the preceding, this indemnification shall not cover any claim or demand based on erroneous information provided by PAEC or the Board, its employees or other representatives.
10. This Agreement may be modified, amended or terminated by any party upon 60 days written notice to the other parties, provided that no such modification, amendment or termination shall affect the liability of either party incurred prior to such event. Any amendment or termination shall include, but not be limited to 60 days notice prior to the end of any fiscal year. Continuation of this contract is subject to continued sufficient State of Florida appropriations.

11. This Agreement may be executed in any number of counterparts, each of which, including any reliable copies or facsimiles thereof, will be deemed to be an original and all of which together shall be deemed to be one and the same instrument.

12. If any provision of this agreement shall be held or declared to be illegal, invalid or unenforceable, such illegal, invalid or unenforceable provisions shall not affect any other provision of this agreement, and the remainder of this agreement shall continue in full force and effect as though such provisions had not been contained in this agreement. If the scope of any provision in this agreement is found to be too broad to permit enforcement of such provision to its fullest extent, the parties consent to judicial modification of such provision and enforcement to the maximum extent permitted by law.

## EXHIBIT A

In accordance with the Agreement between PAEC, Jackson County School District and TSA, the following services will be provided by TSA:

1. Maximum Allowable Contribution (MAC) calculations will be delivered to the Board at least twice annually for all employees eligible to participate in the employer's authorized 401(a), 401(k), 403(b) and 457(b) plans. These calculations shall include limits applicable to 401(a), 403(b) and 457(b) plans under Sections 401(a), 403(b), 402(g) and 415 and 457(b) of the Internal Revenue Code. Such calculations shall be performed in accordance with accepted standards and subject to the prevailing Internal Revenue Codes and Regulations at that time. MAC's will be based on information obtained from the Board and/or the employee and any statement or guarantee of accuracy by TSA will be contingent on the accuracy of the information delivered by the Board and/or the employee.

2. TSA shall provide an annual review and audit of the previous year's contributions for all employees. TSA shall notify the Board of all non-compliant contributions and provide the necessary data to facilitate notification to employees affected and completion of correction procedures as required by current Revenue Procedures.

3. A master file will be maintained by TSA for use by the employer to reference all MAC calculations for employees during the term of this Agreement. The master file will be provided to the Board in electronic and hard copy format with the same frequency as MAC calculations are provided, unless otherwise agreed to in writing by both parties.

4. Employee handbooks will be delivered to the Board once annually in sufficient quantities for all eligible employees. The employee awareness and educational materials shall be generic in content regarding 401(a), 401(k), 403(b) and 457(b) requirements, and will also address the mutually agreed to specific policies and procedures of the Board relative to the existing 401(a), 401(k), 403(b) and 457(b) programs. Handbooks will be revised annually to facilitate changes in 401(a), 401 (k), 403(b) and 457(b) rules or changes in the Boards policies and procedures.

5. Video presentations will be produced, distributed and available via online stream by TSA once annually. Video presentations shall be generic and topical in nature concerning the 403 (b) and/ or 457 ( b) programs.

6. Web pages specific to PAEC and/or the Board will be made available and will be maintained by TSA for information on their retirement plans.

7. A basic 401(a), 401(k), 403(b) and 457(b) compliance report on existing Board policies and procedures shall be provided by TSA. Additionally, TSA will assist the Board in reviewing vendor practices (to the extent such information is available) to determine appropriate compliance standards with regard to employee accounts. Upon request, a comprehensive report, reviewing and analyzing Board practices with respect to the legal requirements applicable to these programs, prepared by legal counsel specializing in 401(a), 401(k), 403(b), 457(b) plans and employee benefits, is available at an additional charge to be mutually agreed upon. This report shall include a detailed analysis of policies and procedures including individual vendor information with regard to compliance.

8. TSA shall provide ongoing administrative support to the Board, including, but not limited to, the development of appropriate policies and/or procedures regarding all employee retirement programs. Such administrative support includes research and development of any new programs and/or vendors that may be regarded as beneficial to the Board and the employees of the Board.

9. TSA expressly agrees to cooperate with and offer assistance to PAEC and the Board in the event of any audit of the 401(a), 401(k), 403(b) or 457(b) plans by the IRS.

## EXHIBIT B

In accordance with the Agreement PAEC and/or the Board will provide the following information and services to TSA:

1. All available data necessary to complete the services provided by TSA as outlined in Exhibit A. Such data shall include, yet not be limited to, Board policies and procedures regarding all qualified plans offered by the Board, participating vendor information, employee data pertinent to MAC calculations to the extent possible for current and prior years service, and all additional information deemed necessary to complete the scope of work as defined by the Agreement. Data required for MAC calculations shall be supplied electronically by the Board in a format mutually agreed upon by both parties to the Agreement.

2. Distribution of all employee and worksite materials on a timely basis. Materials to be distributed shall include, yet not be limited to, requests for additional employee information pertinent to the scope of this Agreement, employee MAC calculations including the retrieval of delivery receipts, employee handbooks and worksite videos.

3. All other appropriate, commonly accepted, efforts necessary to develop and maintain compliance with existing or amended Internal Revenue Codes regarding 401(a), 401(k), 403(b) and 457(b) plans offered by the Board.

4. The Board shall require all 401(a), 401(k), 403(b) and 457(b) vendors to cooperate with TSA by providing any information needed to complete the terms of this Agreement.

5. The Board shall instruct staff to cooperate fully with TSA regarding the compliance review and in obtaining all necessary information for TSA to complete the duties described in this Agreement. Both PAEC and the Board realize that any delay in providing data and information to TSA may impede completion of services as described in this Agreement.

## EXHIBIT C

**BASIS OF REMUNERATION:** Compensation for services provided by TSA subject to the Agreement shall be paid upon submission of an invoice every 6 months (December 1, 2025 & June 1, 2026).

1. July 1, 2025 - June 30, 2026 \$5.76 fee, estimated to be \$467.04 per month with an estimated cost of \$5,604.48 annually for Jackson County, shall be for the following services:

TSA will advise and consult with Board on technical matters relative to Board's voluntary retirement programs under Section 403(b) of the Internal Revenue Code ('403(b)') as well as other qualified and non-qualified retirement plans including, but not limited to Internal Revenue Code (IRC) Section 401 (k), 401(a) and 457(b) plans.

2. Subsequent Renewals -Annually beginning July 1, 2025 (Net 30):  
Terms of subsequent renewals to be determined.

Total amount to be invoiced may vary from estimated amounts above. Actual amounts invoiced will be based on actual number of employees as of January 1, 2025.

Fees described above are based on total number of employees for this employer. Rates for larger or smaller groups may vary according to current published rate schedules established by TSA.

#### PAEC MEMBER DISTRICTS

Calhoun, FSU School, Franklin, Gadsden, Gulf, Holmes, Jackson, Jefferson, Liberty, Madison, Taylor, Wakulla, Walton, Washington

#### PAEC RISK MANAGEMENT MEMBER DISTRICTS

Calhoun, Franklin, Gulf, Holmes, Jackson, Jefferson, Liberty, Wakulla, Walton, Washington

This contract is subject to 2 CFR 200 Code of Federal Regulations

No award will be made to parties that have been suspended or debarred from participation in federal assistance programs. A review of the official site for debarred and suspended parties or otherwise ineligible parties will be made prior to approval of this contract. Evidence of parties of this contract being included in such listings will deem the Contractor ineligible making this contract null and void, by 2 CFR Appendix II to Part 200, Section (H), 'Debarment and Suspension.'

The Contractor, as defined by the Attorney General Opinion No. 062-120, will perform all services and furnish all labor at the Payee/Contractor's risk assuming full responsibility for completion of services stipulated. The Contractor is the party providing the services; the Contractee is the party receiving the services and providing the payment for the services.

This Agreement is subject to the Laws of the State of Florida, in particular, the below listed provisions found in Florida Statutes 287.058, 287.0582, 216.347 and 215.422:

287.058 -

- (1) a. A provision that bills for fees or other compensation for services or expenses be submitted in detail sufficient for a proper preaudit and postaudit thereof.
- c. A provision allowing unilateral cancellation by the agency for refusal by the Contractor to allow public access to all documents, papers, letters, or other material made or received by the Contractor in conjunction with the contract, unless the records are exempt from s. 24(a) of Art. I of the State Constitution and s. 119.07(1).
- (2) The agency head and the Contractor prior to the rendering of any contractual service shall sign the written agreement.

287.0582 -

The State of Florida's performance and obligation to pay under this contract is contingent upon an annual appropriation by the Legislature.

216.347 -

The terms of this agreement prohibit the expenditure of funds for the purpose of lobbying the Legislature or a state agency.

215.422 -

Agencies have 5 working days to inspect and approve goods and services, unless bid specifications or the P.O. specifies otherwise. With the exception of payments to health care providers for hospital, medical, or other health care services, if payment is not available within 40 days, measured from the latter of the date the invoice is received or the goods or services are received, inspected and approved, a separate interest penalty set by the Comptroller pursuant to Section

55.03, F.S., will be due and payable in addition to the invoice amount. To obtain the applicable interest rate, please contact the Agency's Fiscal Section at the agency's main office. Payments to health care providers for hospitals, medical or other health care services, shall be made not more than 35 days from the date of eligibility for payment is determined, and the daily interest rate is .03333%. Invoices returned to a vendor due to preparation errors will result in a payment delay. Invoice payment requirements do not start until a properly completed invoice is provided to the agency. A Vendor Ombudsman, whose duties include acting as an advocate for vendors who may be experiencing problems in obtaining timely payment(s) from a State Agency, may be contacted at the agency's main office.

1012.465-

(1) Non-instructional school district employees or contractual personnel who are permitted access on school grounds when students are present, who have direct contact with students or who have access to or control of school funds must meet Level 2 screening requirements as described in s. 1012.32, F.S. Contractual personnel shall include any vendor, individual, or entity under contract with the school board.

This Contract is also subject to the Federal Code of Regulations 2 CFR 200.326 provisions for procurement - Contract Administration described in 2 CFR 200.326 Code of Federal Regulations not previously covered in the above references to Florida Statutes. These provisions are:

- a. All records supporting project activities and the expenditure of funds must be maintained for a minimum of three years after the final payments and all other pending matters are closed.
- b. Access will be allowed by the grantee, the subgrantee, the Federal Grantor Agency, the Comptroller General of the United States or any of their duly authorized representatives to any books, documents, papers, and records of the Contractor which are directly pertinent to that specific contract for the purpose of making audit, examination, excerpts, and transcriptions.
- c. The Contractor understands that grantee will give the Contractor thirty (30) days to take corrective action should it be determined that there is a violation of the contract. If corrective action is not taken by the Contractor, funding will be withheld or revoked.
- d. For a contract in excess of \$10,000, the Contractor understands that modifications and/or revisions to the financial and/or program aspects of this contract may be required as a result of changes in the grantee funding allocations. The Contractor understands and agrees that if either party desires to change, modify, or terminate this Agreement, the proposed changes shall be negotiated and shall be written documents executed by both parties.

### **Audit Requirements**

- A. If the Contractor is a non-Federal entity that, during the effective period of this contract, expends \$750,000 or more in a year in Federal awards, the Contractor shall have an audit conducted for that year in accordance with 2 CFR 200.501 or in accordance with other applicable Federal regulations if excluded from coverage under 2 CFR 200.501.
- B. A Contractor who is required to have an audit conducted in accordance with the provisions of 2 CFR 200.501, shall submit to PAEC a copy of the Reporting Package (as defined in the circular) when the schedule of findings and questioned costs disclose audit findings relating to this contract or when the summary schedule of prior audit findings reports the status of any audit findings relating to this contract.
- C. When the Contractor is not required to submit the Reporting Package pursuant to Paragraph B above, the Contractor shall submit to PAEC written notification that:
  1. An audit of the Contractor was conducted in accordance with 2 CFR 200.501, including timely filing;
  2. The schedule of findings and questioned costs disclosed no audit findings relating to any Federal award that PAEC provided;
  3. The summary schedule of prior audit findings did not report on the status of any audit findings relating to any Federal award that PAEC provided;

4. No material issues of non-compliance were reported; and
5. No reportable conditions related to internal controls were reported.

D. A Contractor excluded from coverage under 2 CFR 200.501 and audited in accordance with other applicable Federal regulations, shall submit to PAEC a copy of all audit reports disclosing findings or questioned costs related to this contract or any Federal award that PAEC provided.

The Contractor must identify the period covered by the audit and the name, and amount of the Federal award provided by PAEC. The Contractor shall submit the documentation described above to PAEC within 30 days after receipt of the auditor's report but no later than nine months after the end of the audit period, unless a longer period is agreed to by the Contractor's cognizant audit agency.

The address to which the foregoing shall be submitted is

PAEC  
ATTN: John T. Selover  
753 West Blvd.  
Chipley, FL 32428

#### **Non-discrimination**

The Contractor agrees that no person will, on the basis of race, color, national origin, creed or religion be excluded from participation in, be refused the benefits of, or be otherwise subjected to discrimination pursuant to the Act governing these funds or any project, program, activity or sub-grant supported by the requirements of (a) Title VI of the Civil Rights Act of 1964 which prohibits discrimination on the basis of race, color or national origin; (b) Title IX of the Education Amendments of 1972, as amended which prohibits discrimination on the basis of sex; (c) Section 504 of the Rehabilitation Act of 1973, as amended which prohibits discrimination in employment or any program or activity that receives or benefits from federal financial assistance on the basis of handicaps; (d) Age Discrimination Act 1975, as amended which prohibits discrimination on the basis of age, (e) Equal Employment Opportunity Program (EEOP) must meet the requirements of 28 CFR 42.301.

#### **Force Majeure**

Neither party shall be in breach of this contract if there is a total or partial failure by it in its duties and obligations occasioned by any act of God, fire, act of foreign, federal, state or local government, or any other reason beyond its reasonable control. In the event of delay in performance due to any such cause, the date of the delivery or time for completion will be extended by a period of time reasonably necessary to overcome the effect of such delay.

**IN WITNESS WHEREFORE**, the parties have executed this CONTRACT/MODIFICATION and signing, thereby validating this CONTRACT/MODIFICATION, the parties also certify that each possesses legal authority to contractually bind their respective organizations in their capacity as a signatory official.

Contractee	Contractor
<div>Thomas Register, Superintendent Washington County School Board</div>	<div>Janet Williamson, Chief Operations Officer US Omni TSACG Compliance Services, Inc.</div>
<div>Date</div>	<div>Date</div>
<div>John T. Selover, Executive Director Panhandle Area Educational Consortium</div>	
<div>Date</div>	
<div>Hunter Nolen, Superintendent Jackson County School Board</div>	
<div>Date</div>	

WCSB Date: June 9, 2025