

AGREEMENT
for
Back Office Support Services

between

IDAHO ARTS CHARTER SCHOOL

and

BLUUM

This Agreement is made and entered into between the Bluum ("BLUUM") and Idaho Arts Charter School ("SCHOOL") this First day of July 2019.

In consideration of the mutual promises herein contained, the SCHOOL and BLUUM agree as follows:

1. SCOPE OF SERVICES

During the term of this Agreement, BLUUM shall furnish to SCHOOL the services identified on Exhibit A. Such services shall be performed by individuals as employees or independent contractors of BLUUM and not as employees of the SCHOOL.

2. TERM

The Agreement shall commence on July 1, 2019 and shall end on June 30, 2020. BLUUM will perform services with due and reasonable diligence consistent with sound professional practices. Any services identified by Task Order are expected to be completed by BLUUM, even if after June 30, 2020.

3. COSTS

3.1 Basic Services. As compensation for Basic Services to be performed by BLUUM, the SCHOOL will pay BLUUM for services as selected in the attached scope of work document, Attachment "A". **The scope of work annual cost of \$15,000 equals \$1,250 per month, payable monthly.**

3.2 Additional Services. BLUUM shall not take any action hereunder which could cause the amount for which SCHOOL would be obligated to BLUUM to exceed the costs defined herein. However, this sum may be increased or decreased from time to time by BLUUM if Additional Services are required or the scope of work is adjusted for any reason, through an Addendum to this Agreement.

3.3 Reimbursable Expenses. The SCHOOL shall pay for items specifically agreed upon as Reimbursable Expenses.

- 3.4 Invoices and Payment. BLUUM will submit invoices on a monthly basis. SCHOOL will make payment within 30 calendar days of the invoice date. BLUUM shall keep accurate records of services rendered and expenses incurred, and provide detailed invoices to SCHOOL.
- 3.5 Interest. If payment is not received by BLUUM within 30 calendar days of the invoice date, SCHOOL shall pay interest at a rate of 1.5% of the past due amount per month.
- 3.6 Suspension of Services. If the SCHOOL fails to make payments when due without a good faith reason, BLUUM may suspend performance of services until payment is received. BLUUM shall have no liability to the SCHOOL for any costs or damages as a result of such suspension.

4. OWNERSHIP OF INFORMATION

All deliverables resulting from this Agreement, including hard and digital copies of information, data, graphics, exhibits and other documents, are the property of the SCHOOL. BLUUM shall not reuse or modify said deliverables without the SCHOOL'S written permission.

5. TERMINATION

The SCHOOL and BLUUM may terminate this Agreement by giving thirty (30) days written notice thereof. If terminated by SCHOOL, BLUUM shall be paid by the SCHOOL for the portion of the work completed prior to termination.

6. MODIFICATIONS

The SCHOOL may request to modify this Agreement at any time and the SCHOOL and BLUUM may agree to an equitable adjustment in cost and schedule.

7. DISPUTE RESOLUTION

Should a dispute arise, SCHOOL and BLUUM agree to negotiate all disputes between them in good faith for a period of thirty (30) calendar days from the date the dispute is raised in writing by either the SCHOOL or BLUUM. If the parties fail to resolve the dispute through negotiation, then prior to litigation the dispute shall be decided through non-binding mediation or other mutually agreed alternative dispute resolution technique, the fees and expenses of which shall be split equally. This Agreement shall be governed by the laws of the State of Idaho.

8. INDEMNIFICATION

The SCHOOL agrees to indemnify and hold BLUUM, its affiliates, subsidiaries, assignees, and licensees harmless from and against any losses, costs, expenses (including

reasonable attorney's fees), judgments, settlements, and damages resulting from any claim or action arising out of SCHOOL's breach of any of the above representations and warranties, or arising from any injury to person or property caused by any Services or Deliverables provided by BLUUM under this Agreement.

BLUUM agrees to indemnify and hold the SCHOOL, its affiliates, subsidiaries, assignees, and licensees harmless from and against any losses, costs, expenses (including reasonable attorney's fees), judgments, settlements, and damages resulting from any claim or action arising from any injury to person or property caused by willful action on the part of BLUUM during the course of this Agreement.

9. SUSPENSION OF SERVICES

If the SCHOOL suspends services of BLUUM for any reason for more than thirty (30) days, the SCHOOL and BLUUM shall agree to an equitable adjustment in cost and schedule.

10. INSURANCE

BLUUM shall procure and maintain insurance as set forth below. BLUUM shall cause SCHOOL to be listed as an additional insured on any applicable general liability insurance policy carried by BLUUM.

Workers' Compensation	Statutory
Employer's Liability	
Each Accident	\$100,000
Disease, policy limit	\$500,000
Disease, each employee	\$100,000
General Liability	
Each occurrence (Bodily Injury and Property Damage)	\$1,000,000
General Aggregate	\$2,000,000
Automobile Liability	
Combined Single Limit (Bodily Injury and Property Damage)	
Each Accident	\$1,000,000
Professional Liability Insurance	\$1,000,000
Each Claim Made	\$1,000,000
Annual Aggregate	\$1,000,000
Errors and Omissions	\$1,000,000

11. ESTIMATES

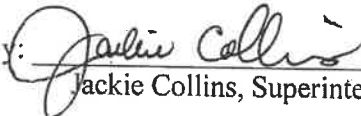
BLUUM cannot and does not guarantee that proposals, bids or actual service costs will not vary from opinions of estimated project costs prepared by BLUUM.

12. SCHOOL FURNISHED SERVICES


The SCHOOL shall provide access to SCHOOL'S records, data, and other information needed by BLUUM to perform the SCHOOL'S requested services. BLUUM agrees to maintain all SCHOOL records, data and information in a confidential manner and will comply with all rules of confidentiality as required by State and Federal law and school policy, including but not limited to FERPA, HIPPA, et al.

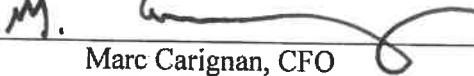
IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first above written.

IDAHO ARTS CHARTER SCHOOL

By: 
Jackie Collins, Superintendent

BLUUM.

By: 
Terry Ryan, CEO

By: 
Marc Carignan, CFO

Address: 1220 5th Street North
Nampa, ID 83687

Address: 1010 W. Jefferson, Suite 201
Boise, Idaho 83702

Attachment "A"

Back Office Services

Human resources

Maintain employee files throughout the year, including education credentials, fingerprinting, perform background checks through the SDE, benefits documentation, contracts, demographic data, work assignments, timesheets, tax elections, I-9, direct deposit election, and contract. Monthly Fee Annual Fee
\$ -

This work is done by Idaho Arts Charter School

Initiate and manage benefit renewals through insurance broker, all data updates, and reconciling benefits
 Invoices are considered part of accounting services fees below

Payroll

Monthly payroll processing, including: \$ 1,500 \$ 18,000

Tax payment and quarterly/annual reporting including W-2, W-3, 1099, 1096, Idaho income tax
 Quarterly ID unemployment reporting
 PERSI reporting and payment
 Sick-time tracking

Monthly payroll transactions report ready to post to school website (we can post if provided credentials)

# of EE's	Check Box	Monthly Fee
0 - 25		\$ 750
25 - 50		\$ 900
50 - 100		\$ 1,250
100 +	x	\$ 1,500 \$ 1,500

Revenues, Expenditures, Federal Titles I, II, III, IV, and Federal IDEA

Revenue processing tasks consisting of:

These tasks are performed by Idaho Arts Charter School. We provide advice and support when needed at no extra cost.

- Process cash and check transactions, prepare deposits (to be deposited by school staff)
- Record transactions to correct G/L codes
- Provide donation acknowledgements for monetary donations
- Report sales tax for taxable sales
- Review and reconcile electronic payments from state department of education
- Prepare all adjusted journal entries when applicable
- Federal programs - recognition of revenue and accompanying receivable when expenditure is recorded
- Federal programs - complete monthly posting of funds draw-down using Idaho SDE's CSFGA web site

Expenditure processing tasks consisting of:

- Electronic storage of all backup to expenditures
- Place orders, issue purchase orders when required
- Process checks semi-monthly
- Track capital expenditures for auditor / SDE
- Loans / Bonds - accurate posting of P&I, monitoring against amortization schedule
- Loans / Bonds - Compute covenant compliance quarterly, include in board reports
- Federal Funds - draw downs to be processed

- Complete compliance review of each expenditure, feedback for questionable expenditures
- Post expenditures to correct G/L
- Electronically maintain all expenditure backup and approvals

High-dollar procurement:

- For expenditures exceeding \$25,000, issue, receive, and catalog bids; provide for Business Manager/Administration review

Per project, hourly fee, \$50/hr rate

Accounting

Monthly Financial Statements \$ 200 \$ 2,400

- Standard 2M Reports ("Budget Report")
- Detail report by G/L code
- Initiate and manage benefit renewals through insurance broker, all data updates, and reconciling benefits
- Invoices
- Monthly A/P transaction report posted to school website

Financial Audit Support - Prepare all CPA firm-requested items and follow-ups \$ 4,000

Monthly bank reconciliations \$ 150 \$ 1,800

Assist with annual budget preparation \$ 1,500

Accounting for classroom/sports/activities funds, simplified to posting to G/L

Compliance Reporting

Prepare all requested financial reports (see table, next tab / attachment B) and submit to Finance Manager for review and submission, or submit directly with Finance Manager approval

Most of these reports are prepared by Idaho Arts Charter School. We provide support at no extra charge.

Discount \$ (9,700)

Grand total - Annual Cost, based on 12-month contract:

\$ 18,000

15k

Attachment "B"

1010 West Jefferson, Suite 201
Boise, ID 83702

ATTACHMENT "B"

Compliance Reporting Schedule:

Due Date	Dept.	Item
15-Jul	SDE	School District Budgets*
30-Jul	SDE	School Building Demographics Building Additions, Reconfigurations, Deletions*
30-Jul	PCSC	Dashboard (update of school contact info & copy of Support Unit Computation spreadsheet)*
30-Jul	Lender	Quarterly Financial Statements
30-Jul	PCSC	SDE Budget Worksheets*
17-Oct	SDE	District and Charter School Salary Schedules
17-Oct	SDE	ISEE Staff Data Reporting*
17-Oct	SDE	Application and Budgets for IDEA Part B and Preschool Special Education Funds*
17-Oct	PCSC	Independent Audit Report*
28-Oct	SDE	Annual Statement of Financial Condition*
31-Oct	SDE	IFARMS Annual Financial Report*
31-Oct	SDE	Leadership Premiums*
31-Oct	Lender	Quarterly Financial Statements
10-Nov	SDE	Independent Audit Report
10-Nov	Lender	Independent Audit Report
18-Nov	SDE	ISEE Staff Data Reporting*
9-Dec	SDE	ISEE Staff Data Corrections*
19-Dec	SDE	School Facility Maintenance Report*
15-Jan	SDE	Title I-A, Application for Reallocated Funds*
31-Jan	PCSC	2nd Quarter Reporting (Balance Sheet & Budget/Income Statement), Revised Budget if Applicable
31-Jan	Lender	Quarterly Financial Statements
28-Feb	SDE	Indirect Cost Worksheet*
18-Mar	SDE	Certification of Low-Income Student Count for Charter LEAs*
30-Apr	SDE	Notify County Clerks of Budget Hearing
30-Apr	Lender	Quarterly Financial Statements
30-Jun	SDE	Updated Square Footage Numbers for following year*
23-Jun	SDE	Continuous Improvement Plans and Training Reimbursement Request*
26-Jun	SDE	Court-Ordered Tuition Equivalency Report*
30-Jun	SDE	Consolidated Federal and State Grant Application*

SDE – Idaho State Department of Education

PCSC – Idaho Public Charter School Commission

Lender - any lending institution requiring reports

** Based on required formats*

Loper, Karley Roark	13036	1
McNabb, Clover Eloyce	12899	2
Paredes, Kaliha	12722	2
Reyes, Delila Llyana	12740	2
Stanphill-Kiser, Hayden Michael	13167	3
Arciga, Alize Giselle	12065	5
Avalos, Maddox	11706	5
Basnett, Layne Dramin	12070	5
Downing, Oakley Allen	11710	5
Edgemon, Sara Elizabeth	11711	5
Hensel, Audie LeMoyné	12660	5
Hochhalter, Jaylan Kimbalina-Ann	12224	5
Jimenez, Isabella	13508	5
Day, Samantha Celeste	11982	6
Gallinger, Audrina Marie	13504	6
Kellow, Jayden Keith Eugene	13566	6
Lorton, Azlin Mae	13506	6
Paredes, Marcus Diego	11263	6
Waggoner, Lauren Alexis	11273	6
Jimenez, Mia	13440	7
Miljkovic, Eva Selena	11068	7
Sears, Naimah Jolena	13522	7
Contreras-Uribe, Valeria	10967	8
Rodriguez, Saida Erendira	10868	8
Waggoner, Kylie Noel	11192	8
Gosselin, Bethany Kate	13138	9
Hensel, Paige Tinele	12849	9
Jenkins, Jessica Courtright	10621	9
Jimenez, Esias Arlo	13457	9
Kelley, Justin Kendell	10624	9
Martes, Anna Jolie	10632	9
Huston, Shane Thomas	10436	10
Nobles, Maicee Mae	13157	10
Thornton, Mia Lyn	13459	10
Bernal, Sophia Jolie	11157	11
Gosselin, William Alexander	12949	11
Stierankova, Kristina	13565	11