

April 4, 2018

Mr. Michael D. Vinson Jr., CPA
Director of Business Services
Hamilton County School District
5683 US Highway 129 South, Suite 1
Jasper, Florida 32052

Re: Engagement Letter to Perform the GASB Statement No. 75 (GASBS 75) Actuarial Valuation for FYE June 30, 2018, for the School District of Hamilton County, Florida

Dear Mr. Vinson:

Gabriel, Roeder, Smith & Company ("GRS") is pleased to offer actuarial valuation and related retirement consulting services to the Hamilton County School District ("District"). This letter agreement will confirm the scope, terms and conditions of our engagement.

1. Scope

GRS will provide the GASBS 75 actuarial valuation services as described in Attachment I to this letter (the "Services").

2. Schedule

Upon execution of this letter of engagement, we will forward a formal data request letter. The District will compile and transmit all employee and retiree census data as requested in electronic form and in the format requested. The District will collect and transmit all documentation and other information requested regarding the other post employment benefits provided. We expect to complete the GASBS 75 actuarial valuation eight weeks after receipt of complete and usable data. GRS will use reasonable efforts to adhere to this schedule, but shall not be liable for any delays in completing the assignment. If the requested information provided is inaccurate, incomplete, or delayed, then timing may be delayed. We will work closely with you on all scheduling matters. We will promptly notify you of any material delays in the expected schedule.

3. Service Quality

GRS shall perform the Services with due care and in accordance with the requirements of this agreement and applicable Actuarial Standards of Practice. In cases where this agreement does not specify a standard of performance, the services shall be performed in accordance with prevailing industry or professional standards, and actuarial services shall be performed in accordance with generally accepted actuarial principles. GRS will endeavor to perform all of the services to the District's reasonable satisfaction.

4. Consulting Fees

We customarily establish a fee budget for every project in advance, based on the scope of the work involved. In this case, the fees for the GASBS 75 actuarial valuation services for the fiscal years ending June 30, 2018 and 2019 described in Attachment I are summarized in the following table:

FYE Applicable	Valuation Date	Fee
June 30, 2018	January 1, 2018	\$8,700
June 30, 2019	January 1, 2018	\$3,000

5. Other Services

From time-to-time, the District may require assistance with regard to services other than those described in Attachment I. GRS may be asked to provide impact statements, legislative proposal studies, communication services, applied technology services, defined contribution plan services or other supplemental consulting services not described in Attachment I. GRS fees for such additional services shall be based on the terms defined in a separate Letter of Engagement.

6. Reimbursable Expenses

In addition to the fees described above, GRS will invoice the District, without markup, for other out-of-pocket expenses authorized by the District. Invoices from outside vendors for goods and services previously approved by the District, if any, will be reviewed by GRS for accuracy and delivered to the District for payment.

7. Invoicing

GRS will invoice the District for fees and expenses on a monthly basis as work is performed. Generally, we will send invoices to you on or before the 15th of each month for Services provided during the preceding month. Invoices are payable upon receipt, and payment will be due thirty (30) days following the date of the invoice.

8. Hamilton County School District Responsibilities

The schedule and cost estimates contained in this letter are based on our understanding that you will make the District personnel (including the District's employees, legal counsel, plan trustees, accountants and other service providers) reasonably available as appropriate to enable GRS to perform the Services and to ensure successful completion of the project. We also anticipate that you will provide all necessary data and information in a timely manner and that such data will be accurate and in acceptable formats and media. If the District is unable to participate in the project as specified in project plans or if information provided is inaccurate, incomplete, or delayed, then the scope of the project may be different, timing may be delayed and GRS' fees may be higher than described in this agreement.



9. Proprietary Interest and Confidentiality

At the conclusion of this engagement and upon request by the District, GRS will return to the District all materials, data and documents, provided to GRS by the District, provided that GRS may retain one copy of such materials for archival purposes. GRS shall take reasonable measures to preserve the confidentiality of any proprietary or confidential information provided to GRS by the District, and will comply with all state laws regarding privacy protection.

Final reports delivered to the District will become the property of the District.

All proprietary information, materials and software owned or created by GRS and all work papers, computer runs, software, databases and drafts created during the course of this engagement will remain the property of GRS. Any computer software to be furnished to the District pursuant to this engagement shall be licensed to the District in accordance with the terms of a separate software license agreement. Reports and participant data used in the completion of the valuation will be made available to the District in an electronic format.

10. Limitation of Liability

The District and GRS shall not be liable for any indirect, special or consequential damages arising from the performance, nonperformance or breach of this agreement. If any of the Services do not conform to the requirements of this agreement, the District shall notify GRS promptly and GRS shall re-perform such Services at no additional charge to the District or shall refund the portion of the fees paid with respect to such Services. The District recognizes that GRS' liability in connection with this work is limited by available insurance coverage.

11. Dispute Resolution

In the event of disputes, both parties to this contract agree to waive their right to a jury trial and that any claims or dispute arising out of this agreement, will be submitted to mandatory binding arbitration before an arbitrator in good standing with the American Arbitration Association.

12. Changes

This letter states the entire understanding of the parties concerning GRS' provision of the Services and supersedes any prior proposals, correspondence or discussions concerning this engagement. The terms and conditions of this letter agreement may be amended only in writing signed by the duly authorized representatives of the District and GRS.



Mr. Michael Vinson

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13. Term and Termination

This Agreement shall remain in effect for a period of two (2) years following the date of mutual execution or until the Services are fully performed, whichever occurs first. Either party may terminate this agreement with or without cause by giving ten (10) days prior written notice of termination to the other party. The District shall be responsible for all fees and expenses incurred through the effective date of termination.

If this letter and the attachment accurately describe our engagement, please have an authorized representative of the Hamilton County School District sign and return to us the enclosed copy of this letter.

In addition, please review and sign the attached Business Associate Agreement (BAA) relating to Protected Health Information.

Gabriel, Roeder, Smith & Company appreciates the opportunity to be of service to your organization.

If you have any questions concerning this letter, please contact Piotr Krekora.

Very truly yours,

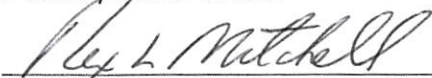


Theora P. Braccialarghe, FSA, EA, MAAA
Executive Vice President, GRS Holdings, Inc.
Designated Representative

AGREED AND ACCEPTED:

Hamilton County School District

By:



Title:

Superintendent

Date:

4/10/18



ATTACHMENT I

HAMILTON COUNTY SCHOOL DISTRICT FEES FOR ACTUARIAL AND CONSULTING SERVICES

The Hamilton County School District is requesting not-to-exceed fee quotes relating to the GASB Statement No. 75 Valuation for the fiscal year ending June 30, 2018. The following items will be included in the basic study of the Retiree Healthcare Program sponsored by the District:

- A. Review of census information
- B. Review of healthcare plan design and the "substantive" plan relating to eligibility for retiree healthcare benefits
- C. Review of premium and claim experience and development of per capita claim costs applicable to the GASB Statement No. 75 valuation
- D. Discussion of basis for actuarial assumptions and methods
- E. GASB Statement No. 75 valuation of program for current fiscal year and a projection of following fiscal year costs for up to three cost groups or enterprise funds
- F. Results assuming a pay-as-you-go operation
- G. Conference call to discuss preliminary results of the valuation
- H. Formal report to satisfy GASB Statement No. 75 accounting requirements, including footnote disclosure information

The preliminary valuation results will be provided within eight weeks after receipt of usable census, claims and plan information.

We understand that the data received will be complete, reasonable and ready for use in the valuation process. If the data is not received in an electronic format or a significant amount of additional data review or entry is required, there may be additional fees associated with the valuation. In such cases, we will contact the City of Joliet before proceeding with the valuation.

For other non-routine services, we will provide a detailed scope of services, timing and delivery of services, along with the estimated number of hours before we proceed with the project.



ATTACHMENT II

Maintenance and Public Access to Records

In compliance with Section 119.0701 Florida Statutes (2016), this Attachment is made a part of the Agreement dated _____ between The School District of Hamilton County, Florida ("District") and Gabriel, Roeder, Smith and Company ("GRS"), as required by law, and only to the extent required by law, GRS will:

- A. Keep and maintain public records that would ordinarily and necessarily be required by GRS to perform the services provided by GRS to the District under this Agreement. Any documents created by GRS related to this Agreement shall be considered a Public Record. This includes, without limitation, any and all financial, accounting, instructional, curriculum, testing, operational or service records or reports kept, generated or issued as a normal part of the services provided.
- B. Upon request from the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes or as otherwise provided by law.
- C. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the Agreement term and following completion of the Agreement if GRS does not transfer the records to the District.
- D. Upon completion of the Agreement, transfer, at no cost, to the District all public records in possession of GRS or keep and maintain public records required by the District to perform the service. If GRS transfers all public records to the District upon completion of the Agreement, GRS shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If GRS keeps and maintains public records upon completion of the Agreement, GRS shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.
- E. If GRS does not comply with a public records request, the District shall be entitled to enforce these Agreement provisions by any legal or equitable means available, including, without limitation, damages, injunctive relief or both. Failure of GRS to abide by the terms of this provision shall be deemed a material breach of this Agreement. This provision shall survive any termination or expiration of this Agreement. In the event a civil action is filed against GRS to compel production of public records where GRS has unlawfully refused to comply with the public records request within the time required by law, the Plaintiff may be entitled to recover its reasonable costs of enforcement, including reasonable attorney's fees from GRS as authorized by Section 119.0701, Florida Statutes (2016).

IF GRS HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO GRS' DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, GRS MUST CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE SCHOOL DISTRICT OF HAMILTON COUNTY, FLORIDA, SUPERINTENDENT REX L. MITCHELL, TELEPHONE NUMBER (386) 792-7802, EMAIL ADDRESS: Rex.Mitchell@hamiltonft.com; MAILING ADDRESS: THE SCHOOL DISTRICT OF HAMILTON COUNTY, FLORIDA, 5683 SOUTH US HIGHWAY 129, SUITE 1, JASPER, FLORIDA 32052.



BUSINESS ASSOCIATE AGREEMENT

This BUSINESS ASSOCIATE AGREEMENT (this "Agreement") is entered into by and between GABRIEL, ROEDER, SMITH & COMPANY, a Michigan corporation ("GRS") and The School District of Hamilton County, Florida (the "Plan") (together, the "Parties"), effective as provided below.

RECITALS

WHEREAS, the Plan is a "covered entity" within the meaning of the Health Insurance Portability and Accountability Act of 1996 and its implementing regulations (45 CFR Parts 160-164) ("HIPAA") and the requirements of the Health Information Technology for Economic and Clinical Health Act, as incorporated in the American Recovery and Reinvestment Act of 2009 (the "HITECH Act"; HIPAA and the HITECH Act are collectively referred to in this Agreement as "HIPAA/HITECH"); and

WHEREAS, GRS has entered into an agreement with The School District of Hamilton County, FL acting on behalf of the Plan, to provide certain consulting and/or actuarial services in connection with the Plan (the "Service Agreement"); and

WHEREAS, HIPAA/HITECH requires covered entities such as the Plan to obtain and document satisfactory assurances from "business associates" (as defined therein) regarding appropriate safeguarding of certain "protected health information" (as defined therein) received or created by the business associate (a "BA Agreement"); and

WHEREAS, GRS, in the performance of its services in connection with the Plan, is a "business associate" within the meaning of HIPAA/HITECH; and

WHEREAS, the Parties desire to enter into an agreement intended to satisfy the BA Agreement requirement as and to the extent such requirement may be applicable.

NOW, THEREFORE, in consideration of the premises and the respective covenants and agreements herein contained, the Parties agree as follows:

AGREEMENT

1. Definitions

Capitalized terms not expressly defined in this Agreement shall have the meanings as defined in HIPAA/HITECH. For purposes of this Agreement:

- (a) "**Data Aggregation**" shall have the same meaning as the term "data aggregation" in 45 CFR 164.501.
- (b) "**Designated Record Set**" shall have the same meaning as the term "designated record set" in 45 CFR 164.501 in respect of the Plan.
- (c) "**Effective Date**" shall have the meaning as set forth in Section 5(a) of this Agreement.
- (d) "**Individual**" shall have the same meaning as the term "individual" in 45 CFR 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR 164.502(g).

- (e) ***“Plan Administrator”*** shall mean the person(s) or office(s) with the discretionary authority to act on behalf of the Plan on matters relating to HIPAA/HITECH and this Agreement.
- (f) ***“HIPAA/HITECH”*** shall have the meaning as set forth in the RECITALS portion of this Agreement.
- (g) ***“Protected Health Information”*** shall have the same meaning as the term “protected health information” in 45 CFR 160.103, but limited to the information received or created by GRS from or on behalf of the Plan.
- (h) ***“Required by Law”*** shall have the same meaning as the term “required by law” in 45 CFR 164.103, to the extent not preempted by Federal law.
- (i) ***“Secretary”*** shall mean the Secretary of the Department of Health and Human Services or his designee.
- (j) ***“Service Agreement”*** shall have the meaning as set forth in the RECITALS portion of this Agreement.
- (k) ***“Significant Breach”*** shall mean a pattern of activity or practice that constitutes a material breach or violation of this Agreement in the written opinion of legal counsel for the Plan. For purposes hereof, a “pattern of activity or practice” shall consist of at least three (3) discrete acts and/or omissions within a period of not more than 180 consecutive days.

2. ***Obligations of GRS***

GRS agrees to:

- (a) not use or disclose Protected Health Information other than as permitted or required by this Agreement or as Required By Law;
- (b) use appropriate safeguards and comply, where applicable, with the Security Standards for the Protection of Electronic Protected Health Information set forth in 45 CFR Part 164, Subpart C with respect to electronic protected health information, to prevent use or disclosure of the Protected Health Information other than as provided for by this Agreement;
- (c) report to the Plan Administrator any use or disclosure of Protected Health Information not provided for by this Agreement of which it becomes aware, including breaches of unsecured Protected Health Information as required by 45 CFR 164.410;
- (d) in accordance with 45 CFR 164.502(e)(1)(ii), ensure that any subcontractors that create, receive, maintain, or transmit Protected Health Information on behalf of GRS agrees to the same restrictions and conditions that apply through this Agreement to GRS with respect to such information; provided that the Plan shall not have any right to disapprove any subcontractors of GRS or to review any agreements with such subcontractors, except to the extent specifically provided herein or in the Service Agreement;

- (e) provide, in a commercially reasonable time and manner, access to Protected Health Information to the Plan Administrator to the extent necessary to meet the requirements under 45 CFR 164.524, provided that (i) such access shall be provided only to the extent such Protected Health Information is in the possession of GRS and maintained in a Designated Record Set and (ii) the Plan shall reimburse to GRS any of the following costs incurred in providing such access:
 - (i) copying (including the cost of supplies and labor);
 - (ii) postage; and
 - (iii) preparation of an explanation or summary of the Protected Health Information;
- (f) make, in a commercially reasonable time and manner, any amendment(s) to Protected Health Information that the Plan Administrator directs or agrees to pursuant to 45 CFR 164.526, provided that such amendment(s) shall be made only to the extent such Protected Health Information is in the possession of GRS and maintained in a Designated Record Set;
- (g) make available to the Plan Administrator, in a commercially reasonable time and manner, information in the possession of GRS as and to the extent required for the Plan to respond to a request by an Individual for an accounting of disclosures of Protected Health Information in accordance with 45 CFR 164.528;
- (h) to the extent GRS is to carry out the Plan's obligations regarding Privacy of Individual Identifiable Health Information set forth in 45 CFR Part 164, Subpart E (the "Privacy Requirements"), comply with the Privacy Requirements that apply to the Plan in GRS' performance of such obligations; and
- (i) make internal practices, books, and records relating to the use and disclosure of Protected Health Information received from the Plan, or created or received by GRS on behalf of the Plan, available to the Secretary for purposes of the Secretary determining the Plan's compliance with the Privacy Requirements.

3. ***Permitted Uses and Disclosures by GRS***

- (a) General Use and Disclosure Provisions. Except as otherwise limited in this Agreement, GRS may use or disclose Protected Health Information to perform its duties, functions, activities, or services for, or on behalf of, the Plan, provided that such use or disclosure would not violate (i) HIPAA/HITECH if done by the Plan or (ii) the minimum necessary policies and procedures of the Plan as and to the extent intended to comply with HIPAA/HITECH and communicated by the Plan Administrator to GRS.
- (b) Specific Use and Disclosure Provisions.
 - (i) GRS may use Protected Health Information for the proper management and administration of GRS or to carry out the legal responsibilities of GRS.
 - (ii) Except as otherwise restricted by this Agreement, GRS may disclose Protected Health Information for the proper management and administration of GRS or to carry out the legal responsibilities of GRS, provided that:
 - (A) disclosures are Required By Law, or

- (B) GRS obtains reasonable assurances from the person to whom the information is disclosed that it will be held confidentially and used or further disclosed only as Required By Law or for the purpose for which it was disclosed to the person, and the person notifies GRS of any instances of which it is aware in which the confidentiality of the information has been breached.
- (iii) Except as otherwise limited in this Agreement, GRS may use Protected Health Information to provide Data Aggregation services as permitted by 45 CFR 164.504(e)(2)(i)(B).
- (iv) GRS may use or disclose Protected Health Information to report violations of law to appropriate Federal and/or State authorities, consistent with 45 CFR 164.502(j).
- (v) Except as otherwise limited in this Agreement, GRS may disclose Protected Health Information to other “business associates” (within the meaning of HIPAA/HITECH) of the Plan (i) as directed by the Plan Administrator or (ii) to perform its duties under the Service Agreement. Notwithstanding any provision hereof or any other prior agreement by the Parties, it shall be the Plan’s sole responsibility (and not GRS’s responsibility) to ensure that the Plan has entered into appropriate business associate agreements with (or has obtained similar written assurances from) its business associates.
- (vi) Except as otherwise limited in this Agreement, GRS may disclose Protected Health Information to the Plan’s sponsoring employer(s) as directed by the Plan Administrator; provided that the Plan Administrator shall include in such direction the specific person(s) or official(s) to whom such disclosure shall be made. Notwithstanding any provision hereof or any other prior agreement by the Parties, it shall be the Plan’s sole responsibility (and not GRS’s responsibility) to ensure that the Plan has, in its official plan document, an appropriate provision regarding disclosures of Protected Health Information to any sponsoring employer of the Plan.

4. *Obligations of the Plan and Plan Administrator*

- (a) General. Except as otherwise specifically provided under this Agreement, the Plan shall not request or permit GRS to (and shall not cause the Plan Administrator to request or permit GRS to) use or disclose Protected Health Information in any manner that may not be permissible under HIPAA/HITECH if done by the Plan.
- (b) Notification of Privacy Practices and Restrictions. The Plan shall cause the Plan Administrator to promptly notify GRS of:
 - (i) the name or office of each person authorized to act as the Plan Administrator for purposes of this Agreement, and any changes thereto;
 - (ii) any limitation(s) in the Plan’s notice of privacy practices in accordance with 45 CFR 164.520, to the extent that such limitation may affect GRS’s use or disclosure of Protected Health Information;

- (iii) any changes in, or revocation of, permission by an Individual regarding use or disclosure of Protected Health Information relating to that Individual, to the extent that such changes may affect GRS's use or disclosure of Protected Health Information;
- (iv) any restriction to the use or disclosure of Protected Health Information that the Plan has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect GRS's use or disclosure of Protected Health Information; and
- (v) any policies and procedures of the Plan to the extent that such policies or procedures may affect GRS' use or disclosure of Protected Health Information.

5. *Term and Termination*

- (a) Term. The term of this Agreement shall be for a period commencing as of the later of (i) April 4, 2018 or (ii) the first date as of which HIPAA/HITECH applies to the Plan (the "Effective Date"), and ending when all of the Protected Health Information provided by the Plan to GRS, or created or received by GRS on behalf of the Plan, is destroyed, returned to the Plan or further protected in accordance with the termination provisions in this Section 5.
- (b) Termination for Cause. Upon the Plan Administrator's knowledge of a Significant Breach of GRS's obligation under this Agreement and subject to Section 5(c) hereof, the Plan Administrator may commence termination of this Agreement by providing a notice of termination to GRS. Notwithstanding the foregoing, this Agreement shall be considered to have been terminated pursuant to this Section 5(b) only if, prior to such notice of termination:
 - (i) the Plan Administrator shall have given to GRS written notice describing with specificity the Significant Breach;
 - (ii) a period of 60 days from and after the giving of such notice shall have elapsed without GRS's having substantially cured or remedied such reason for termination during such 60-day period, unless such reason for termination cannot be substantially cured or remedied within 60 days, in which case the period for remedy or cure shall be extended for a reasonable time (not to exceed 60 days), provided that GRS has made and continues to make a diligent effort to effect such remedy or cure; and
 - (iii) a final determination shall have been made by the Plan Administrator that the Significant Breach persists, following a meeting at which GRS shall be entitled to appear and contest the determination.
- (c) Condition Precedent. Upon receipt of a notice of termination pursuant to Section 5(b) hereof, or for termination of this Agreement for any other reason, GRS shall return or destroy all Protected Health Information received from the Plan, or created or received by GRS on behalf of the Plan, that GRS still maintains in any form, and shall retain no copies of such information, except that if GRS determines that such return or destruction is not feasible, GRS shall extend the protections of this Agreement to such Protected Health Information and limit further uses and disclosures of such Protected Health Information to those purposes that make the return or destruction infeasible.

- (d) Report to Secretary of HHS. If, in the reasonable determination of the Plan Administrator, termination of the Agreement pursuant to Section 5(b) hereof is not feasible, the Plan Administrator shall report the Significant Breach to the Secretary.

6. *Other Provisions*

- (a) Separate from Service Agreement. Notwithstanding anything herein to the contrary, this Agreement shall not be construed, and is not intended, to be a part of any Service Agreement or to otherwise impose on GRS any duties, responsibilities, obligation whatsoever in respect of the administration of the Plan, including any duties, responsibilities or obligation of the Plan pursuant to HIPAA/HITECH.
- (b) No Liability. To the fullest extent permitted by law, GRS shall be under no liability for any use or disclosure made in accordance with the directions of the Plan Administrator or other Plan representatives.
- (c) No Duty to Question. Notwithstanding anything herein to the contrary, GRS shall not be under any duty to question any directions received from the Plan Administrator, nor to review in any respect the manner in which any fiduciary of the Plan exercises its authority and discharges its duties with respect to the Plan.
- (d) Amendment. The Parties agree to take such action to amend this Agreement from time to time as is necessary for the Plan to comply with the requirements of HIPAA/HITECH.
- (e) Ambiguities. Any ambiguity in this Agreement shall be resolved in a manner that is consistent with the applicable requirements under HIPAA/HITECH.
- (f) Notice. Any notice required to be given hereunder shall be in writing and delivered by hand or sent by facsimile, registered or certified mail, return receipt requested, or by air courier, to the address (or fax number) cited in the signature block of this Agreement or to such other address (or fax number) as shall be specified by like notice by either Party, and shall be deemed given only when received.
- (g) Headings. The title, headings, and subheadings of this Agreement are solely for the convenience of the Parties and do not affect the meaning or interpretation of any provision of this Agreement.
- (h) Governing Law. Except to the extent preempted by Federal law, this Agreement shall be governed by and enforceable in accordance with the laws of the State of Michigan without giving effect to the principles of conflict of laws thereof.
- (i) Arbitration. Any controversy or claim arising out of this Agreement, or the breach or violation thereof, shall be settled by binding arbitration in the City of Southfield, Michigan, in accordance with the rules then obtaining of the American Arbitration Association, and the arbitrator's decision shall be binding and final, and judgment upon the award rendered may be entered in any court having jurisdiction thereof.
- (j) Entire Agreement. This Agreement contains the entire understanding between the Plan and GRS with respect to the subject matter hereof and, except as specifically provided herein, cancels and supersedes any and all other agreements between the Plan and GRS with respect to the subject matter hereof. Any amendment or modification of this Agreement shall not be binding unless in writing and signed by both the Plan and GRS.

- (k) Severability. In the event that any provision of this Agreement is determined to be invalid or unenforceable, the remaining terms and conditions of this Agreement shall be unaffected and shall remain in full force and effect, and any such determination of invalidity or unenforceability shall not affect the validity or enforceability of any other provision of this Agreement.
- (l) No Benefit to Others. The representations, covenants and agreements contained in this Agreement are for the sole benefit of the Parties, and they shall not be construed as conferring, and are not intended to confer, any rights on any other persons.
- (m) Counterparts. This Agreement may be signed in counterparts, each of which shall be an original, with the same effect as if the signatures thereto and hereto were upon the same instrument.

IN WITNESS WHEREOF, the Parties have entered into this Business Associate Agreement, effective as of the Effective Date.

THE SCHOOL DISTRICT OF HAMILTON COUNTY, FLORIDA

Date: _____

4/10/18

By: _____

Rex L. Mitchell

Name: Rex L. Mitchell

Title: Superintendent

Address: 5683 US Hwy 129 S

Suite 1

Jasper, FL 32052

Fax Number: 386-792-3681

GABRIEL, ROEDER, SMITH & COMPANY

Date: _____

April 4, 2018

By: _____

Christine Scheer

Name: Christine Scheer

Title: Corporate Secretary

Address: One Towne Square, Suite 800

Southfield, Michigan 48076

Fax Number: (248) 799-9020