The Order of the Court is stated below:
Dated: October 08, 2026 08:15:16 AM **/s/** THADDEUS MAY District Court Judge

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IN THE THIRD JUDICIAL DISTRICT COURT
IN AND FOR SALT LAKE COUNTY, STATE OF UTAH

In the Matter of the Marriage of SARAH CIMIKOSKI, Petitioner, vs. WILLIAM CIMIKOSKI, Respondent.	**SECOND AMENDED DECREE OF DIVORCE** Case No: 224902469 Commissioner: Joanna Sagers Judge: Thaddeus May

The Petitioner, Sarah Cimikosi [“Sarah”], filed her Petition for Divorce on May 4, 2022. The Respondent, William Cimikoski [“Bill”], filed his Answer on May 31, 2022. The parties attended binding arbitration with Julie J. Nelson acting as Arbitrator. The Arbitration Award was filed with the Court as reflected in Exhibits A, B, and D (docket no’s 597, 598, and 609) filed in this case on November 24 and 25, 2025. The Court entered an Order Confirming the Arbitration Award on December 15, 2025 (docket no. 644). Pursuant to the terms of the Arbitration Award, a Second Amended Decree of Divorce shall be entered consistent with the terms therein.

The Court having reviewed the Petitioner’s Affidavit of Jurisdiction in Support of the Decree of Divorce, and having previously entered its Order Confirming the Arbitration Award,

and for good cause appearing, does hereby **ORDER, ADJUDGE AND DECREE AS FOLLOWS:**

DECREE OF DIVORCE

The bonds of matrimony and the marriage contract between the parties are now dissolved and the parties are awarded a mutual Decree of Divorce from each other, the same to become final upon entry by the Court.

JURISDICTION

1. Respondent was for more than three (3) months prior to the filing of this action an actual and bona fide resident of Salt Lake County, State of Utah.

2. This Court has jurisdiction over the parties' claims pursuant to Utah Code §78A-5-102 and Utah Code §81-4-402.

GROUNDS

3. The parties were married on the 15th day of September 2007, in Harrisburg, PA.

4. During the course of the marriage, the parties have encountered irreconcilable differences.

PARTIAL STIPULATION

5. Pursuant to the Arbitrator's findings, the Partial Stipulation executed by the parties on July 6, 2023, and filed with the Court as docket #91, is fully enforceable and is in effect.

CHILD CUSTODY, PARENT-TIME, AND PARENTING PLAN

6. There have been three (3) minor children born as issue of this relationship and marriage, to wit: W.C., born August 26, 2010; T.C., born December 1, 2011, and M.C., born January 31, 2013.

7. Sarah shall be awarded sole physical custody of the children. Bill is awarded parent time pursuant to Utah Code §81-9-302. The parties may agree to more parent-time for Bill on a short-term or long-term basis — for example, they may agree that in a given week Bill may have more time, or they may agree that he may always have more time. However, all statutory sections of 81-9-302 shall apply in the case of a dispute or question. If anything formal is to be changed, a stipulation must be filed with the court.

a. Under this section, Bill will have parent time with all three children as follows:

i. Pursuant to 81-9-302(2)(a)(ii), which is:

1. One weekday afternoon/evening from the time school gets out to 8:30 p.m. Bill may choose whether this is Wednesday or Thursday. He must make this choice within in the next 14 days, and then that choice will remain consistent. (i.e. he doesn't get to choose on a whim. Sarah must be able to plan).

2. If school is not in session, Bill is available to be with the minor children, and in accommodation with Sarah's work schedule, beginning at 9 a.m. and ending at 8:30 p.m.

3. If Bill is unable to personally care for the children during this time, he will forgo his time for that week, or may ask Sarah to switch with him for another day. That switch is at Sarah's sole discretion.

4. If Bill or Sarah agree to divide the children — for example, Bill might have WC and MC on Wednesday and TC child on Thursday — that is acceptable.

ii. Pursuant to Utah Code 81-9-302(2)(b)(ii) with the following adjustment:

1. The middle child will not have overnights at Bill's home through the end of summer 2026. He will sleep only at Sarah's home during that time. At the beginning of the school year, 2026, the parties may revisit this on a trial basis with appropriate protocols in place.

2. Instead, Bill may have parent time with TC on Bill's weekend between the hours of:

a. Friday from pickup until 8:30 pm

b. Saturday from 11 a.m. to 8:30 pm

c. Sunday from 11 a.m. to 8:30 pm

d. TC's routines must be respected during this time.

e. This adjustment is due to TC's special needs and is found to be in TC's best interest.

iii. The holiday schedule shall be consistent with section 81-9-302(12), with Sarah being the custodial parent.

iv. The summer parent time shall be consistent with section 81-9-302(3) and (4), with the above adjustment concerning TC. The special master may set a different schedule for TC for summer 2026.

8. The parties shall follow the holiday chart as set forth in Utah Code §81-9-302(12) with Sarah being deemed the custodial parent for purposes of interpreting the code.

9. The parties shall follow the extended summer parent time as set forth in Utah Code §81-9-302(3) and (4), with the above adjustment concerning T.C.

10. For all parent time with T.C., the status quo with respect to the use of nannies for his safety is ordered.

11. The parties are awarded joint legal custody of the children. Sarah shall have final decision making authority as to educational and medical decisions.

a. Educational decisions include IEPs, tutoring, school placement.

b. Medical decisions include therapeutic interventions, treatments, and elective medical procedures.

12. Sarah's home shall be considered the children's primary residence for purposes of school.

PARENTING PLAN

13. The parties shall follow the Advisory Guidelines set forth in Utah Code §81-9-202, unless otherwise stated herein. The parties must notify each other pursuant to that statute as to all issues described in that statute, including travel notifications.

14. All current medical and therapy protocols must be maintained. Only treating professionals (doctors, therapists, etc.) may change therapy protocols. This includes, for WC and TC:

a. Medication

b. Behavioral plans for both children

c. Tutoring

d. Bedtime routines

15. Transitions must be low-stimulation: Child must be returned fed, showered, and with clean clothes

16. Safety

a. Both homes must be properly secured to prevent elopements by TC. All windows must have security locks that restrict opening to six inches. Both parents must have secure locks on windows and doors, with safety measures that TC cannot override. Both parents may review and approve the other parent's home's safety features.

b. TC must wear two GPS tracking devices at all times. The parents must equally share the cost and responsibility for buying, maintaining, and replacing the GPS devices.

c. In the case of elopement, the supervising parent must call 911 immediately, and then notify the other parent on all devices.

d. Miscellaneous

i. Neither parent may speak negatively about the other to or in front of the children.

ii. All laws must be followed. This includes, but is not limited to:

iii. Appropriate, legal vehicle and motorcycle driving

1. Reporting if sex offenders have access to the children

2. Prohibited illegal drug use

3. Etc.

4. If a parent believes that any law is being violated, that parent may bring a motion to enforce without the law having to be specifically identified in a ruling of the Arbitrator

17. Special Master

a. The parties must immediately, mutually engage a Special Master to help resolve parenting issues. The special master must be educated as to the special needs of the children.

b. Within thirty (30) days of entry of this Amended Decree of Divorce, the parties shall select a special master and the parties shall pay the Special Master's retainer upon request.

c. The parties must review the parenting plan annually with the Special Master and may make modifications by mutual agreement. If a major change is necessary, or the parties cannot agree, the party seeking the change must take the matter to court.

18. Decision Making

a. Day-to-Day Decisions: The parent in charge during a time-shared block may make minor day-to-day decisions regarding the minor children's care. This is interpreted to mean that the parent who has physical custody of the children during the time-shared block may make those minor day-to-day decisions without having to consult with the other parent;

b. Emergency Treatment: The parent who has custody of the children during the time-sharing block may initiate emergency medical, dental, or psychological treatment, and shall notify and involve the other parent as soon as possible.

b. Major Decisions: The parties shall consult with one another and reach agreements on major issues concerning the children's physical

health, mental health, education, religious upbringing, and general welfare

i. Procedure for Joint Decision-Making: The parties shall share all major decisions concerning their children's health, education, and general welfare. The parties shall use the following decision-making procedure as their guide;

1. The parties shall initially identify the issue;

2. The parties shall research the issue and possible solutions related to the issue and listen to and understand each other's perspective;

3. The parties shall brainstorm all possible solutions related to that specific issue;

4. The parties shall use the most sensible resolution that considers the needs and interests of everyone involved, particularly the children, in an attempt to reach a "win-win" solution;

5. The parties agree to take the advice of experts involved in their children's lives while making decisions about what is best for their children. The parties should take the advice of the children's pediatrician, dentist, counselor, therapist, orthodontist, school counselor, and others that have

insight into what is best for their children related to the experts field of expertise; and

6. The parties shall include the special master in any decision-making process.

7. Should one parent — but not both parents — desire a second opinion on a medical issue related to the children, the parent seeking the second opinion may obtain, at their sole cost, the second opinion.

8. If a service or procedure is not covered by insurance, and the parents do not agree that it is necessary, the parent desiring the service or procedure should bear the full cost thereof. This does not alter that, ultimately, Sarah has final decision making authority.

ii. Tie-Breaking Procedure: If the parties cannot reach a consensus regarding a major parenting decision, Sarah should have final decision-making authority, and Bill should have the right and ability to approach the court if he believes that the decision is not in the best interests of the children.

CHILD SUPPORT

19. For purposes of child support, Sarah's gross monthly income is $11,150.00, and Bill's gross monthly income is $38,341.95. On a sole custody worksheet, Bill's monthly child support obligation to Sarah is $4,845.00.

CHILD EXPENSES

20. The parties shall follow Utah Code §81-6-208 as to the children's health insurance premiums and medical expenses, to wit: the parties shall share equally the cost of:

a. Uninsured and unreimbursed medical and dental expenses incurred for any minor child, including co-payments, co-insurance, and deductibles.

i. This includes all therapy

ii. The parents shall also share equally the cost of orthodontia.

iii. The parties shall share the cost of Tommy's medical care at least through his 21st birthday, and subject to agreement after that.

21. A parent who incurs medical expenses shall provide written verification of the cost and payment of medical expenses to the other parent within 30 days of payment. Utah Code §81-6-208(10) controls the timing of notification of the expenses and reimbursement.

22. The parties agree that they shall equally share the cost of the children's portion of the health insurance premiums, with each parent's share not to exceed $700.00 per month. Sarah shall provide documentation of the actual premium cost, and Bill shall pay 50% of the documented cost, up to a maximum of $700.00 per month. This limitation applies only to health insurance premiums and does not apply to co-payments, deductibles, coinsurance, or any other uninsured or unreimbursed medical, dental, or therapy expenses addressed elsewhere in this Decree.

23. The parties shall share equally the cost of childcare costs, including nannies and after-school supervision, whether or not the childcare is technically "work related." This is due to the special needs of the children.

24. Any ongoing expense for childcare for Marie terminates when she turns 13 pursuant to Utah Code 81-6-209.5.

25. The expense for childcare for Trip and Tommy continues until age 18 as needed.

26. Bill was previously ordered to pay $5,000 per month for nannies. That continues to be the ordered amount.

27. Sarah is required to provide Bill with receipts or other documentation that she is in fact spending $10,000 per month on childcare. If the amount changes, she must notify Bill within 30 days. He is required to pay half of the amount. If for some reason the parties cannot work it out, they should first seek the input of the Special Master, and if that does not work, the party seeking relief may file a petition to modify the amount of childcare. As to whether Sarah is hiring nannies to do domestic tasks, the Arbitrator can think of no mechanism to enforce this. Instead, the Arbitrator instructs Sarah to be honest with Bill about whether some of the nannies' work is domestic and reduce his bill accordingly. That is, if 10% of the nanny's work is domestic tasks, not childcare, then Bill's share should be reduced by 10% as well.

28. The $5,000 per month for childcare expenses is included in this child support order for purposes of enforcement and collection, including enforcement through the Utah Office of Recovery Services.

29. The monthly child support obligation of $4,845.00, together with the monthly childcare costs obligation of $5,000.00, constitutes the "domestic support obligation."

30. The parties shall share equally the cost of reasonably necessary tutoring and educational supplies. All expenses over $200 must be preapproved in writing.

31. The parties shall share equally the cost of extracurricular activities if the activity is agreed to in writing. All expenses over $200 must be preapproved in writing. For Tommy, this includes passes to such places as the zoo, etc.

MINOR CHILDRENS' TAX DEPENDENCY STATUS

32. The parties shall share the tax exemptions for the three minor children. The parties shall each claim one child every year and alternate claiming the third child, to wit: Sarah will claim Tripp every year and Bill will claim Tommy every year. The parties will alternate claiming Marie with Sarah claiming Marie in odd tax years, and Bill claiming Marie in even tax years. When Tripp can no longer be claimed, then Sarah will claim Marie every year and Bill will claim Tommy every year. When Tommy can no longer be claimed, the parties will alternate claiming Marie, with Sarah claiming Marie in odd tax years, and Bill claiming Marie in even tax years.

33. Pursuant to Utah Code §81-6-210, if Bill is not current in his child support obligation then his tax exemptions should automatically revert to Sarah.

ALIMONY

34. Neither party is awarded alimony past, present or future.

REAL PROPERTY

35. The Sandy home is awarded to Bill. Bill alone is responsible for any mortgage or HELOC on that home. Bill is to indemnify Sarah against any action taken concerning this debt. Sarah's name must be removed from the Sandy house mortgage and HELOC no later than December 31, 2025.

36. The Lehi home is awarded to Sarah. Sarah alone is responsible for any mortgage or HELOC on that home. Bill must be removed from the title as soon as possible and no later than 12 months.

37. The Florida condo is Bill's separate property. Sarah has no claim to it.

38. The Commercial Building is awarded to Sarah. Bill's name is to be removed from the Commercial Building as soon as practicable.

DEBTS RELATED TO THE COMMERCIAL BUILDING

39. The Commercial property has two mortgages: A mortgage through Chase bank that can be refinanced; and a mortgage through the Small Business Administration (SBA) that cannot be refinanced. Sarah is responsible for those payments.

40. There is a business loan debt that is an SBA loan that was initially secured by William Cimikoski, MD, d/b/a Utah Stem Cells and is held by Mountain West. This loan was originally in the amount of $250,000. The collateral used for this business loan was the Commercial Building which was awarded to Sarah. Judge Holmberg ordered Bill to make these payments because the loan was for Utah Stem Cells, which was awarded to Bill. *See Amended Preliminary Injunction Order entered September 23, 2024, Docket #426.*

41. Sarah negotiated a payment plan with the lender which is broken down as follows:

As of November 2025, the obligation was:	$223,015.80
Sarah has paid: ($100,000 down payment and three-monthly payments of $2,500.00)	$107,500.00
Estimated current loan balance after interest	$125,700.00
Remaining $2500.00 payments through 1/2029	$72,500.00
Estimated balloon	$67,400.00

$247,400.00

Bill's total obligation for this loan is $247,400.00 Sarah shall be entitled to Judgment in the amount of $247,400.00. Sarah shall have the right to amend the Judgment in the event the interest rate changes and the balloon payment in 2029 are more than estimated herein.

MARITAL BUSINESSES

42. Both parties started businesses during the marriage. Sarah is awarded the Re/Clinic, free of any claim by Bill. Bill is awarded Utah Stem Cells, free of any claim by Sarah.

43. The equipment is to remain as currently divided.

44. All Utah Stem Cell digital assets not already assigned to Bill are assigned to Sarah.

DEBTS RELATED TO UTAH STEM CELLS

45. Utah Stem Cells has at least the following debts:

a. SBA/Disaster Loan of approximately $150,000

b. Westlake Pharmacy debt of $23,353.87

c. Merz Aesthetics debt of $24,623.56

d. SBA Loan of approximately $247,400.00 addressed above in paragraph 32, 33 and 34 above.

46. These Utah Stem Cell loans are assigned to Bill alone and he must indemnify Sarah against any action concerning them.

FEDERAL AND STATE TAX DEBT

47. The parties owe Federal Tax Debt. Bill was ordered to pay Sarah $325,033.50 by October 31, 2025, which included arrears for child support, childcare expenses, and personal

property that was agreed to in the Partial Stipulation. He did not do so. The Arbitrator ordered that if Bill did not pay that amount, the entire IRS debt would shift to being Bill's sole responsibility. Because he did not, the debt is assigned solely to Bill and he must indemnify Sarah against any claims from the IRS.

48. As of August 2026, the IRS tax balance is $209,000.00. Sarah negotiated a payment plan with the IRS for monthly payments in the amount of $2,950.00 for 96 months. Sarah is entitled to a Judgment in the amount of $283,200.00 ($2,950.00 x 96= $283,200.00). Sarah shall have the right to amend the Judgment in the event the interest rate changes and payments are more than estimated herein.

49. The Utah State tax debts are designated in the court system as Bill's unpaid income taxes. They are assigned to Bill alone. Bill is to indemnify Sarah against any action taken concerning this debt.

OTHER DEBTS

(not otherwise addressed in the Arbitration Awards or this Amended Decree)

50. Any other debts in Utah Stem Cells or in Bill's name such as the putative Tyler Heugly loan or any other debts that may not have been disclosed are assigned to Bill alone. If any new debts surface in Sarah's name, incurred by Sarah individually after separation/divorce, those are assigned to Sarah alone.

51. There is a $11,495.65 service fee owed to Ready Capital. This debt is assigned to Bill.

RETIREMENT

52. Neither party is entitled to any reimbursement of retirement funds.

PERSONAL PROPERTY

53. Tangible Marital Property Items will remain as divided except: Each party may select up to three personal items from the other's home—whether it's a painting, furniture, or anything else, regardless of value The exchange will be conducted at the same time, with officers present, to ensure fairness and avoid future conflict.

54. The parties have also agreed that Sarah will sell the OB/GYN table currently in her possession to Bill for $3,500.00. The parties have agreed that Bill will tender the $3,500.00 to his attorney to hold in trust until Sarah delivers the table. This transaction shall occur within sixty (60) days after entry of this Amended Decree of Divorce. If this does not occur within sixty (60) days after entry of this Amended Decree of Divorce, then this agreement is null and void.

LIFE INSURANCE:

55. Paragraph 10 of the Partial Stipulation requires Bill to maintain a life insurance policy. It says that if he does not, Sarah may obtain a judgment against him up to the policy limit. Sarah did not ask the Arbitrator to enforce that provision. Instead, in her trial brief, she asserted that "Bill has defaulted on the payments. Sarah would like to make these payments herself. Bill needs to make her an authorized user on the accounts so she can make the payment directly. The Decree of Divorce should also read that the parties' children shall remain the beneficiaries of the policies." Those requests are awarded. Bill is instructed to make Sarah an authorized user so that she may make the policy payments. The parties agree that Bill will make Sarah the owner of the policy. In the event Bill has made policy payments since November 2025, Sarah agrees to credit Bill with those payments. Sarah will either apply a credit towards any money Bill owes Sarah, or Sarah will reimburse Bill those payments after he is current on his child support obligations.

56. The parties' children shall remain the primary beneficiaries of Bill's life insurance policy. Bill shall not change, remove, reduce, or otherwise alter the children's beneficiary designations without Sarah's written consent or further order of the Court. Bill shall provide proof of the current policy, beneficiaries, coverage amount, and policy status within fourteen (14) days of the entry of this Second Amended Decree of Divorce. If the policy has lapsed either party may motion the Court for relief.

57. Sarah shall remain the sole contingent beneficiary. No spouse, partner, or other third party shall be substituted as contingent beneficiary without Sarah's written consent and further order of the Court.

58. If any child predeceases Bill, the deceased child's designated share shall be reallocated in equal shares among the surviving children. If none of the parties' children survives Bill, Sarah shall receive the policy proceeds as the sole contingent beneficiary.

59. Because Sarah is making the monthly premium payments, Bill shall execute any authorization or other documentation required by the insurer to change the ownership of the life insurance policy to Sarah so that she may have direct access to information necessary to verify the policy's active status, premium-payment status, coverage amount, and current primary and contingent beneficiary designations. Sarah shall not change the beneficiaries. The beneficiaries shall remain the children with Sarah as the contingent beneficiary.

MOTION TO ENFORCE DOMESTIC ORDERS AND ATTORNEYS FEES

60. Sarah's request for attorney fees surrounding her motions to enforce is denied.

INDEMNIFICATION

61. Where specified above, any indemnification of Sarah means "Sarah and her affiliates against all current or future claims or collection efforts related to this loan." Any

indemnification of Bill means “Bill and his affiliates against all current or future claims or collection efforts related to this loan.”

ATTORNEYS FEES

62. The parties shall pay their own attorney fees and respective share of the Arbitrator fees.

MISCELLANEOUS

63. Both parties shall sign whatever documents are necessary to transfer title and quit claim deeds or any other documents necessary to implement the Amended Decree of Divorce.

64. Sarah shall be entitled to resume use of her maiden name of Cordeiro, should she so desire.

65. The parties agree that Bill will work to help Sarah with any information that he can provide regarding the SBA lender in connection with the commercial building. Going forward, the parties also agree their respective business taxes shall be completed by September 10 of every year if required by Chase Bank and the SBA lender.

MUTUAL RESTRAINING ORDERS

66. The following restraining orders should issue:

a. Both parties should be restrained from saying or doing anything that would tend to diminish the love and affection of the children for the other parent, including but not limited to demeaning or disparaging the other parent, speaking derogatorily or in a belittling manner about the other parent, speaking to the child about the issues in this matter, or from attempting to influence a child’s preference regarding custody or visitation.

b. Both parties should be restrained from making visitation arrangements though the children.

c. Both parties should be mutually restrained from harassing, annoying, or otherwise bothering the other party or the minor children, or from committing any domestic violence or abuse against the other party or the minor children.

d. Both parties should be mutually restrained from allowing third parties to do what they themselves are prohibited from doing under this paragraph and shall have the affirmative duty to use his or her best efforts to prevent third parties from such violations or shall remove the children from such circumstances.

e. Neither party should use the other party's name, likeness, image, identification, or credit of the other party to obtain credit, open an account for service, or obtain any other service.

f. Neither party should use the other party's name, likeness, image, identification, or photographs to post to websites such as Facebook or other websites, without the other party's express permission. Any current use or posting of the other party will be removed, unless the other party expressly consents to it remaining posted. The children's name, likeness, image, identification, or photographs will be strictly guarded and only released on non-public and private sites to close friends and family.

--END OF ORDER –
Signed as indicated at the top of page one.

Approved as to form:

*/s/ David Overson**
David Overson
Attorney for Respondent
**Electronically signed with permission from Mr. Overson on 9/24/2026*

CERTIFICATE OF SERVICE

I hereby certify that on the 24th day of September 2026, a true and correct copy of the foregoing **SECOND AMENDED DECREE OF DIVORCE** by the indicated method(s) and to the following individual(s):

David Overson Attorney for Respondent	[x] E-filing
Sarah Cimikoski	[x] E-mail

/s/ Marci L. Matonis
Attorney