



I. Introduction And Privacy Policy

A. **About Us:** Municipal Accounting Systems, Inc. provides Accounting and Student Information software to school districts and other governmental agencies. In providing these services, we are committed to protecting the security and privacy of our users and the privacy and safety of children and their families.

B. **About This Policy:** This document and outline, including the Terms of Service listed in Section II and III below, constitute the privacy policy and procedures Municipal Accounting Systems, Inc. has adopted. Further, it includes specific notices under applicable state and federal law. The Terms of Service listed in Section II and III below constitute the terms of the contractual agreement to using the Service and additionally provide further notice of the privacy policy and policies in general.

1. **Compliance:** In order to provide you notice of your rights, Municipal Accounting Systems, Inc. has included in this Policy certain discussions as to state and federal laws relating to privacy. These laws include the Children’s Online Privacy Protection Act (COPPA) (15 U.S.C. §§ 6501-6508), the Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99), and the Health Insurance Portability and Accountability Act (HIPPA) and the Health Information Technology for Economic and Clinical Health Act (HITECH Act).

Municipal Accounting Systems, Inc. monitors and reviews applicable state and federal laws relating to the security and privacy of its users. Therefore, these rules, policies, disclosures, practices, and procedures shall be amended to conform to such laws upon enactment and such shall be considered adopted into this document by reference until revisions are created and forwarded if applicable and only as applicable to Municipal Accounting Systems, Inc. For purposes of reference and to receive updated amendments, the Children’s Online Privacy Protection Act (COPPA) (15 U.S.C. §§ 6501-6508) can be located on the Federal Trade Commission’s website at: <http://www.business.ftc.gov/privacy-and-security/childrens-privacy>; the Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99) can be located on the Department of Education’s website at: <http://www.ed.gov/policy/gen/guid/fpco/ferpa/index.html>; the Health Insurance Portability and Accountability Act (HIPPA) and the Health Information Technology for Economic and Clinical Health Act (HITECH Act) can be located on the Department of Health and Human Services website at: <http://www.hhs.gov/ocr/privacy>.

2. **Applicability:** Though Municipal Accounting Systems, Inc. has referenced certain state and federal laws relating to privacy in this Policy and taken steps to model this Policy in light of such laws, including the above listed, it is important to note that Municipal Accounting Systems, Inc. is not a school, a school official, a school district, a municipal government or a

governmental agency, an educational institution, an office of registrar, or a learning center. Therefore, these state and federal laws, specific provisions, requirements, or guidelines set forth therein, may not apply to Municipal Accounting Systems, Inc. Furthermore, it is important to note that any rights you may have under such laws are generally among you and the school district or governmental agency. This includes rights relating to requesting information or records or requests to modify or change inaccurate information stored in our software application, which requests and inquiries should be directed toward such school district or governmental agency.

IT SHOULD BE NOTED THAT MUNICIPAL ACCOUNTING SYSTEMS, INC.'S ACTIONS TO MODEL ITS RULES, POLICIES, DISCLOSURES, PRACTICES, AND PROCEDURES WITH ALL APPLICABLE STATE AND FEDERAL LAWS RELATING TO PRIVACY, INCLUDING THE ABOVE LISTED ACTS, SHALL IN NO WAY BE INTERPRETED AS AN ADMISSION RELATING TO THE APPLICABILITY OF SUCH LAWS TO MUNICIPAL ACCOUNTING SYSTEMS, INC., NOR SHALL SUCH BE INTERPRETED AS OR DEEMED TO BE AN AGREEMENT, IMPLIED OR OTHERWISE, THAT SUCH LAWS ARE APPLICABLE TO MUNICIPAL ACCOUNTING SYSTEMS, INC.

C. **About This Software Application:** This online software application is licensed and delivered to school districts and other governmental agencies using the Software as a Service (SaaS) model. We refer to the online software application and our website together as the "Service". We refer to the entity licensing the software and their staff as the "Customer".

This Service, and the information collected in using the Service, is strictly for the benefit of the Customer, and for no other commercial purpose. Information that can be accessed and shared will depend on the data collection policies and procedures, data input policies and procedures, security policies and procedures, and application features enabled by the Customer. The information may include, but is not limited to, the following.

1. Personally identifiable information for students and employees such as:
 - a. First and last name;
 - b. A home or other physical address including street name and name of a city or town;
 - c. Online contact information;
 - d. A screen or user name that functions as online contact information;
 - e. A telephone number;
 - f. A social security number;
 - g. A photograph, video, or audio file, where such file contains a child's image or voice.
2. Information for students to meet state and federal reporting requirements.
3. Additional information for students to provide educational services to the student as deemed necessary by the Customer.
4. Information for employees to meet state and federal reporting requirements.
5. Additional information for employees to provide business and accounting support services to the employee as deemed necessary by the Customer.

D. **What We Do:** Municipal Accounting Systems, Inc. does the following in relation to the Service:

1. Provide use and access of the Service that allows the Customer to input, collect, store, transfer, communicate, share, and delete information electronically.
2. Provide use and access of the Service that allows students, parents/guardians, and other users to view information electronically. The information available will depend on the data collection policies and procedures, data input policies and procedures, security policies and procedures, and application features enabled by the Customer.
3. Provide software as part of the Service that allows the Customer to integrate with third-party applications as deemed necessary by the Customer. Users understand, acknowledge, and agree that selection of such third-party applications and the information provided to such third parties and consent required for the same are the sole obligations of the Customer for which Municipal Accounting Systems, Inc. shall have no responsibility or liability as Municipal Accounting Systems, Inc. has no control over such third party applications, the security measures implemented by such applications or Customer, nor the transfer of information from Customer to such applications or otherwise how Customer shares, obtains, controls, and maintains the information submitted into the System.
4. Provide the ability for the Customer's security administrator to set up a secure and private Account by creating a user name and password.
5. Provide the ability for the Customer's security administrator to enable an Account Recovery option for users, which may include students. To use this option, the user will be required to enter an email address. For students and student data, this option is only available when the student is 13 years old or older, which is determined by the date of birth entered and maintained by the Customer for the student. This email address will be used by Municipal Accounting Systems, Inc. only to provide support for the internal operations of the Service in the Account Recovery process.
6. Provide access to your Account through the use of your user name and password.
7. Provide the ability to modify or update your Account, including the user name and password.
8. Provide the ability to lock the Account and prevent further use or online collection of information.
9. Allow you to electronically copy, email, and print, in hard copy form, information made available by the Service on your Account for the sole purpose of allowing you to electronically acquire this information for your use.
10. Maintain and update, at our discretion, the software to comply with the needs of the customer. Further, we maintain and update the software to also comply with applicable state and federal laws.
11. Use authentication cookies to protect the security and integrity of the user throughout the Service. The authentication cookie only contains the information necessary to authenticate a user to the Service. All information in the authentication cookie is encrypted. The authentication cookies are used strictly to provide support for the internal operations of the Service.

12. Log the page requests made when you use the Service. These server logs typically include the web request, IP address, browser type, browser language, the date and time of your request, and cookies that may uniquely identify your browser. The server logs are used strictly to provide support for the internal operations of the Service.
13. Log the authentication attempts made when you use the Service. These authentication logs include the date and time of the login attempt, IP address, browser type, and browser language. The authentication logs are used strictly to provide support for the internal operations of the Service.
14. Use links to other sites, including sites not controlled by Municipal Accounting Systems, Inc.
15. Provide correspondence of new Municipal Accounting Systems, Inc. products and services, as well as changes to the Service or your Account.

E. **What We Do Not Do:** Municipal Accounting Systems, Inc. does not do the following in relation to the Service:

1. Collect the information that is stored and accessible through the Service. For example, we do not collect a student's personally identifiable information, attendance, or grade information. This information is collected by the Customer.
2. Determine what information to collect. For example, we do not determine what information shall be stored or accessible through the Service. This determination is left to the Customer.
3. Review or verify the accuracy of the information that is input and stored through the Service. For example, we do not contact teachers or parents to ensure whether information is accurate. Verification is left to the user, student, parent/guardian, teacher, school district staff, and governmental agency staff.
4. Control, define, or manage the collection, disclosure, communication, or management of information that is available through the Service.
5. Change, modify, or correct any information, record, document, or other information that is available through the Service.
6. Transfer, publish, disseminate, share, or sell any data or information that is available through the Service to third parties, including, but not limited to, distributors, marketers, or other business, unless we have your expressed authorization to do so or we are required to do so under state or federal laws, court order, or valid subpoena.
7. Use or disclose any data or information that is available through the Service to contact a user, including through behavioral advertising; to amass a profile on a specific person; or for any other purpose.
8. Transfer, publish, disseminate, share, or sell any data or information contained in authentication cookies, server logs, or authentication logs to third parties, including, but not limited to, distributors, marketers, or other business, unless we have your expressed authorization to do so or we are required to do so under state or federal laws, court order, or valid subpoena.

9. Use or disclose any data or information contained in authentication cookies, server logs, or authentication logs to contact a user, including through behavioral advertising; to amass a profile on a specific person; or for any other purpose.
10. Monitor the Service to determine whether someone has gained unauthorized access to your Account or to determine whether someone is using your Account without your permission.
11. Send correspondence asking you to provide us with your personally identifiable information, including, but not limited to, your user name, password, date of birth, social security number, or other personal information.
12. Endorse any user content or support any views, opinions, recommendations, or advice that may be in user submissions.
13. Condition a child's participation or use of the Service on the disclosure of more information than is reasonably necessary to participate or use the Service.
14. Knowingly request personally identifiable information from anyone under the age of 13 without verifiable consent from the Customer.
15. Knowingly collect online contact information from anyone under the age of 13 without verifiable consent from the Customer.
16. Knowingly collect personally identifiable off-line contact information from anyone under the age of 13 without verifiable consent from the Customer.
17. Knowingly distribute to third parties any personally identifiable information from anyone under the age of 13 without verifiable consent from the Customer.
18. Knowingly publicly post or otherwise distribute personally identifiable information from anyone under the age of 13 without verifiable consent from the Customer.

YOU ACKNOWLEDGE AND AGREE THAT YOU WILL NOT SUBMIT TO MUNICIPAL ACCOUNTING SYSTEMS, INC. ANY PERSONALLY IDENTIFIABLE INFORMATION FOR ANYONE UNDER THE AGE OF 13 THROUGH THE SERVICE. MUNICIPAL ACCOUNTING SYSTEMS, INC. DOES NOT SEEK TO USE, DISSEMINATE, OR COLLECT SUCH INFORMATION, THE SUBMISSION OF WHICH SHALL BE GROUNDS BY MUNICIPAL ACCOUNTING SYSTEMS, INC. TO TERMINATE YOUR RIGHT TO USE THE SERVICE.

F. Notice of Rights Under The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99):

1. **About:** The Family Education Rights and Privacy Act of 1974, commonly known as FERPA, is a federal law that protects the privacy of student educational records. Students have specific and protected rights regarding the release of such records and FERPA requires that institutions adhere strictly to these guidelines.
2. **Educational Records:** Educational records are defined by FERPA as: "Records that directly relate to a student and that are maintained by an educational agency or institution or by a party acting for the agency or institution." Such records may include: written documents

(including student advising folders), computer media, microfilm, microfiche, video, audiotapes, CDs, film, and photographs. Any record that contains personally identifiable information that is directly related to the student is an educational record under FERPA. This information can also include records kept by the school in the form of student files, student system databases kept in storage devices such as servers, or recordings or broadcasts which may include student projects.

3. **Two Types of Educational Records:** There are two types of educational records as defined under FERPA. Each type of educational record is afforded different disclosure protections. The two types are as follows:
 - a. **Directory Information:** Some information in a student's educational record is defined as directory information under FERPA. Under a strict reading of FERPA, the school may disclose this type of information without the written consent of the student. However, the student can exercise the option to restrict the release of directory information by submitting a formal request to the school district to limit disclosure. Directory information may include: name, address, phone number, email address, attendance dates, degree(s) awarded, enrollment status, and major field of study.
 - b. **Non-directory Information:** Non-directory information is any educational record not considered directory information. Non-directory information must not be released to anyone, including parents of the student, without the prior written consent of the student. Further, faculty and staff can access non-directory information only if they have a legitimate academic need to do so. Non-directory information may include: social security numbers, student identification number, race, ethnicity, nationality, gender, transcripts, and grade reports. Transcripts are non-directory information and, therefore, are protected educational records under FERPA. Students have a right to privacy regarding transcripts held by the school where third parties seek transcript copies.
4. **Records Not Considered As Educational Records:** The following items are not considered educational records under FERPA: private notes of individual staff or faculty (not kept in student advising folders), campus police records, medical records, and statistical data compilations that contain no mention of personally identifiable information about any specific student. Faculty notes, data compilations, and administrative records kept exclusively by the maker of the records, that are not accessible or revealed to anyone else, are not considered educational records and, therefore, fall outside of the FERPA disclosure guidelines. However, these records may be protected under other state or federal laws such as the doctor/patient privilege.
5. **Prior Written Consent:** In general, a student's prior written consent is always required before institutions can legitimately disclose non-directory information. Institutions may tailor a consent form to meet their unique academic needs. However, prior written consent must include the following elements: specify the records to be disclosed, state the purpose of the disclosure, identify the party or class of parties to whom the disclosure is to be made,

the date, the signature of the student whose record is to be disclosed, and the signature of the custodian of the educational record.

6. **Consent Not Required:** Prior written consent is not required when disclosure is made directly to the student or to other school officials within the same institution where there is a legitimate educational interest. A legitimate educational interest may include enrollment or transfer matters, financial aid issues, or information requested by regional accrediting organizations. Institutions do not need prior written consent to disclose non-directory information where the health and safety of the student is at issue, when complying with a judicial order or subpoena, or where, as a result of a crime of violence, a disciplinary hearing was conducted by the school, a final decision was recorded, and the alleged victim seeks disclosure. In order for institutions to be able to disseminate non-directory information in these instances, FERPA requires that institutions annually publish the policies and procedures that the institutions will follow in order to meet FERPA guidelines.
7. **Rights:** FERPA provides students the following rights regarding educational records:
 - a. The right to access educational records kept by the school.
 - b. The right to inspect and review the student's educational records within 45 days after the day the school or educational institution receives a request for access. Parents or eligible students should submit, to the school principal or appropriate school official, a written request that identifies the records they wish to inspect. The school official will make arrangements for access and notify the parent or eligible student of the time and place where the records may be inspected.
 - c. The right to demand educational records to be disclosed only with student consent.
 - d. The right to request the amendment of the student's educational records that the parent or eligible student believes is inaccurate, misleading, or otherwise in violation of the student's privacy rights under FERPA. Parents or eligible students who wish to ask the school district to amend a record should write the school principal or appropriate school official, clearly identify the part of the record they want changed, and specify why it should be changed. If the school decides not to amend the record as requested by the parent or eligible student, the school will notify the parent or eligible student of the decision and of their right to a hearing regarding the request for amendment. Additional information regarding the hearing procedures will be provided to the parent or eligible student when notified of the right to a hearing.
 - e. The right to provide written consent before the school discloses personally identifiable information from the student's educational records, except to the extent that FERPA authorizes disclosure without consent. One exception, which permits disclosure without consent, is disclosure to school officials with legitimate educational interests. A school official is a person employed by the school as an administrator, supervisor, instructor, or support staff member, including health or medical staff, law enforcement unit personnel, or a person serving on the school board. A school official also may include a volunteer or contractor outside of the school who performs an institutional service of function for which the school would otherwise use its own employees and who is under

the direct control of the school with respect to the use and maintenance of personally identifiable information from educational records, such as an attorney, auditor, medical consultant, or therapist; a parent or student volunteering to serve on an official committee, such as a disciplinary or grievance committee; or a parent, student, or other volunteer assisting another school official in performing his or her tasks. A school official has a legitimate educational interest if the official needs to review an educational record in order to fulfill his or her professional responsibility.

- f. The right to file a complaint with the U.S. Department of Education concerning alleged failures by the school district to comply with the requirements of FERPA. The name and address of the office that administers FERPA are:
Family Policy Compliance Office
U.S. Department of Education
400 Maryland Avenue, SW
Washington, DC 20202
- g. The right to know about the purpose, content, and location of information kept as a part of their educational records.
- h. The right to expect that information in their educational records will be kept confidential, unless they give permission to the school district to disclose such information. Therefore, it is important to understand how educational records are defined under FERPA.

PLEASE UNDERSTAND THAT MUNICIPAL ACCOUNTING SYSTEMS, INC. DOES NOT INPUT, RECORD, OR REVIEW EDUCATIONAL INFORMATION OR EDUCATIONAL RECORDS. ADDITIONALLY, MUNICIPAL ACCOUNTING SYSTEMS, INC. DOES NOT STORE OR OBTAIN HARD COPIES OF EDUCATIONAL INFORMATION OR EDUCATIONAL RECORDS. THEREFORE, MUNICIPAL ACCOUNTING SYSTEMS, INC. CANNOT DISPUTE OR VERIFY THE ACCURACY OF THE INFORMATION INPUT OR UPLOADED TO THE SERVICE BY THE SCHOOL DISTRICT OR EDUCATIONAL INSTITUTION. THEREFORE, RIGHTS PROVIDED BY FERPA, RELATING TO AMENDING SUCH RECORDS, MUST BE MADE DIRECTLY TO THE SCHOOL DISTRICT OR EDUCATIONAL INSTITUTION.

II. Acceptance Of Terms

A. **Acceptance And Agreement To The Terms:** Use or accessing any part of the Service provided by Municipal Accounting Systems, Inc. shall constitute acceptance and agreement to Municipal Accounting Systems, Inc. Terms of Service and all other policies or notices posted by us on our website. Further, you agree and acknowledge that we can change these Terms of Service at any time. If we make any changes, we will note that changes to the Terms of Service have been made in the "news" that we publish as part of the Service or by other method. Thereafter, it will be your responsibility to review the new Terms of Service to see if you agree with the new terms as it creates a binding legal agreement between you and Municipal Accounting Systems, Inc. If you use the Service after we've changed any of the Terms of Service, you are agreeing to all of the changes. Again, if you do not agree, please do not use the Service.

B. **Rejection Of The Terms:** If you do not agree to these Terms of Service, please do not use the Service or access any part of the Service provided by Municipal Accounting Systems, Inc. You understand that rejecting this agreement does not allow you any form of access to the Service. However, you still have

the rights to obtain the information that would otherwise be accessible through the Service pursuant to the Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99) by acquiring it directly from the school district or educational institution. Again, Municipal Accounting Systems, Inc. provides a Service that allows you electronic access to these records or documents. Rejection does not limit your ability to access these records or documents through the school district or educational institution.

III. Terms Of Service

A. **Permission To Use The Service And Prohibitions While Using The Service:** Municipal Accounting Systems, Inc. provides you permission to use the Service only if you do not perform the following prohibitions during such use and only if the following conditions have been met and the following provisions agreed to:

1. You have accepted the terms of this agreement and you acknowledge and agree to the provisions set forth in Sections I (Introduction and Privacy Policy) and II (Acceptance Of Terms) set forth above, which are incorporated into the terms of this agreement by reference. You further agree, acknowledge, and confirm that you have read all items, including Sections I and II, set forth above and accept and agree to the language set forth in said provisions both above and herein.

Account Access

2. You have obtained the permission of your school district or governmental agency to access the Service. Each school district or governmental agency sets its own policies on use of the Service, so you should ask your school district or governmental agency about the conditions for becoming a user of the Service.
3. You establish and set up an Account. In doing so, you agree that you may not use someone else's Account without permission.
4. You agree that you have complete responsibility for your Account, your Account security, and everything that happens on your Account. Therefore, you must take steps to ensure that others do not gain unauthorized access to your Account. If you find out that someone is using your Account without your permission, you must inform the school district or governmental agency immediately.
5. You agree to prevent others from using your Account since you will be held responsible for such use.
6. You agree to keep your password secure. Sharing your password and Account access with unauthorized users is prohibited.
7. You agree to adopt adequate security measures to prevent or minimize unauthorized use of your Account.
8. You agree not to obtain another user's Account password and acknowledge that such an action is strictly prohibited and may result in termination of service.

Network Security/Hacking Attempts

9. You do not attempt to circumvent user authentication or security of any user, host, or network. This includes, but is not limited to, accessing data not intended for you, logging into or making use of a server or Account you are not expressly authorized to access, or probing the security of other networks. Use or distribution of tools designed for compromising security is prohibited. Examples of these tools include, but are not limited to, password guessing programs, cracking tools, or network probing tools.
10. You do not use the Service to access, or to attempt to access, the Accounts of others, or to penetrate, or attempt to penetrate, security measures of Municipal Accounting Systems, Inc. or another entity's computer software or hardware, electronic communications system, or telecommunications system, whether or not the intrusion results in the corruption or loss of data.
11. You do not violate, access anything you are not authorized to access, alter, or interfere with any systems or network security.
12. You agree that violation of system or network security may incur criminal or civil liability.

Service Stability/Excessive Resource Usage

13. You do not attempt to interfere with service to any user, host, or network. This includes, but is not limited to, denial of service attacks, flooding of networks, deliberate attempts to overload a service, and attempts to crash a host.
14. You do not upload, launch, post, email, or transmit any material, including any bot, worm, scripting exploit, or computer virus that is likely to harm or corrupt the Service, or harm or corrupt our or anyone else's computer systems or data.
15. You do not use the Service for any activity that affects the ability of other people or systems to use the Service.
16. You do not publish, create, disseminate, send, copy, forward, or perform any act, or omit to do any act that causes a virus, worm, trojan, bot, or other malicious software or code to affect or infect the Service.
17. You do not make distributions of software that attempts to cause damage, harassment, or annoyance to persons, data, or computer systems.
18. You do not use software or any device that would facilitate a continued connection while using the Service.
19. You do not use or consume an excessive amount of resources, including CPU time, memory, disk space, and session time. You may not use resource-intensive programs that negatively impact other customers or the performances of the Service. Municipal Accounting Systems, Inc. reserves the right to terminate or limit such activities. Excessive use or abuse of these shared network resources by one customer may have a negative impact on all other customers. Misuse of network resources in a manner, which impairs network performance, is prohibited by this policy and may result in termination of your Account.

Proper Use/User Content

20. You do not use the Service for any illegal purpose or in support of illegal activities. Municipal Accounting Systems, Inc. reserves the right to cooperate with legal authorities and injured third parties in the investigation of any suspected crime or civil wrongdoing.

21. You are using the Service for your own personal purposes and not for commercial purposes. You may not and you agree not to use, copy, distribute, transmit, broadcast, sell, or do anything else with the Service for any other purpose.
22. You do not use the Service to harm or attempt to harm minors in any way, including posting user content that violates child pornography laws, child sexual exploitation laws, or any other laws protecting children.
23. You do not submit user content that is illegal, obscene, defamatory, libelous, threatening, pornographic, harassing, hateful, racially or ethnically offensive, or encourages conduct that would be considered a criminal offense, give rise to civil liability, violate any law, or is otherwise inappropriate.
24. You do not submit user content that you do not have the right to submit, unless you have the owner's permission. This includes someone else's private information, such as passwords, home addresses, personal phone numbers, as well as material covered by someone else's copyright, trade secret, privacy, publicity, or any other proprietary right.
25. You do not publish or distribute pictures of others or yourself without appropriate permission.
26. You do not use the materials on the Service, including reproduction (for purposes other than those noted above), modification, distribution, or re-publication, without the prior written permission of Municipal Accounting Systems, Inc. or the applicable staff at the school district or governmental agency.
27. You do not copy or modify the Service or any part of the Service.
28. You do not post fraudulent information or other that involves a knowing misrepresentation or misleading statement, writing, or activity made with the intent that the person receiving it will act upon it.
29. You do not submit user content that contains lies, falsehoods or misrepresentations that could damage Municipal Accounting Systems, Inc. or anyone else.
30. You do not submit user content which disparages Municipal Accounting Systems, Inc. or our partners, vendor, or affiliates.
31. You do not impersonate anyone else or lie about your affiliation with another person or entity.
32. You do not add, remove, or modify identifying network header information in an effort to deceive or mislead. Attempting to impersonate any person by using forged headers or other identifying information is prohibited.
33. You do not forge headers or manipulate other identifiers in order to disguise the origin of any user content you submit.

Solicitation/Copyrighted Materials

34. You do not solicit, for commercial purposes, any users of the Service.
35. You do not collect or gather other user's personal information, including Account information from the Service.
36. You do not transmit any unsolicited or unauthorized advertising, promotional materials, junk mail, spam, chain letters, pyramid schemes, or any other form of solicitation.
37. You do not use meta tags or any other hidden text utilizing any of our or our suppliers' product names or trademarks.

38. You do not use or access the Service to transmit any material by e-mail, uploading, posting, or otherwise that harasses another.
39. You do not use or access the Service to make fraudulent offers to sell or buy products, items, or services, or to advance any type of financial scam such as pyramid schemes, ponzi schemes, or chain letters.
40. You do not transmit any unsolicited commercial or unsolicited bulk e-mail.
41. You do not perform or participate in any form of e-mail news bombing, message forging, or spamming activities.
42. You do not use the Service to transmit any material by e-mail, uploading, posting or otherwise that infringes any copyright, trademark, patent, trade secret, or other proprietary rights of any third party, including, but not limited to, the unauthorized copying of copyrighted material, the digitization and distribution of photographs from magazines, books, or other copyrighted sources, and the unauthorized transmittal of copyrighted software.
43. You do not use the Service to collect, or attempt to collect, personal information about third parties without their knowledge or consent.
44. You do not distribute or post copyrighted material without obtaining the expressed written consent of the intellectual property owner.
45. You do not host websites or services on a server that supports spammers or causes any of our IP space to be listed in any of the various spam databases.

B. Additional Terms:

1. **We Are Not Responsible For User Content:** As stated above and reiterated again, we do not input, record, or review any of the user content posted by our users. We do not endorse any user content or support any views, opinions, recommendations, or advice that may be in user submissions. User content comes from a variety of sources, and we make no promises about the reliability of any source or the accuracy, usefulness, safety, or intellectual property rights of any user submission. You may be offended by user content that you see on the Service. You may find some of it to be inaccurate, offensive, indecent, or objectionable. However, you agree not to hold us responsible in any way for your use of the Service, including your exposure to user content.
2. **We Are Not Responsible For The Accuracy Of The Content:** As stated above and reiterated again, we do not input, record, or review any of the user content posted by our users. Therefore, any rights you may have relating to appealing information or records or requests to modify or change inaccurate information should be directed toward the school district or governmental agency.
3. **FERPA And Written Consent:** You agree that you have read the above provisions of FERPA and understand your rights thereunder. Further, you acknowledge and state to Municipal Accounting Systems, Inc. that you have provided all applicable written consent(s) to the school district or educational institution. In the event your written consent was not made, you agree that by continuing to use or access any part of the Service, that such act constitutes your written consent or your additional written consent, as required under FERPA, if applicable.

4. **HIPPA And Written Consent:** You agree that you have read the provisions of HIPPA and understand your rights thereunder. The entire Privacy Rule, as well as guidance and additional materials, may be found on the Department of Health and Human Services website at: <http://www.hhs.gov/ocr/privacy>. Further, you acknowledge and state to Municipal Accounting Systems, Inc. that you have provided all applicable written consent(s) to the school district or educational institution. In the event your written consent was not made, you agree that by continuing to use or access any part of the Service, that such act constitutes your written consent or your additional written consent, as required under HIPPA, if applicable.
5. **We Are Not Responsible Or Liable For Unauthorized Access:** We are not responsible or liable for any damages or losses caused by someone using your Account without your permission. If you are not an employee of a school district or governmental agency, and we or anyone else suffer any damage due to the unauthorized use of your Account, you may be liable.
6. **We Are Not Responsible For Other Sites:** The Service may contain links to other websites that we do not own or control. We are not responsible for any of these other websites. You will not hold us responsible for any aspect of these other websites, including their content, privacy policies, or anything else. You may be exposed to things on other websites that you do not like or that you find offensive. We are not responsible for this, either. You must use your own discretion when you go to other websites. You should also read the terms and conditions and privacy policies of these other websites.
7. **Third Party Accountability:** Account holders of the Service will be held responsible and accountable for any activity by third parties using their Account that violates any provision herein.
8. **Warranty Disclaimer:** Use of the Service is at your own risk. The Service is provided on an "as is" and "as available" basis. Municipal Accounting Systems, Inc. and its affiliates, suppliers, and partners expressly disclaim all warranties of any kind, whether express or implied, including, but not limited to, the implied warranties of title, merchantability, fitness for a particular purpose, and non-infringement. Municipal Accounting Systems, Inc. and its affiliates, suppliers, and partners make no warranty that the Service will meet your requirements or that the Service will be uninterrupted, timely, secure, or error-free. Any materials downloaded or otherwise obtained through use of the Service are provided at your own discretion and risk and Municipal Accounting Systems, Inc. shall not be responsible for any damage caused to your computer or data or for any bugs, viruses, trojan horses, or other destructive code resulting from use of the Service. Some states do not allow the exclusion of implied warranties, so the above exclusion may not apply to you. You may also have other legal rights, which vary from state to state.
9. **Limitation Of Liability:** To the fullest extent permitted under law, Municipal Accounting Systems, Inc. and its affiliates, suppliers, and partners have no obligation or liability, whether arising in contract, warranty, tort (including negligence), product liability or

otherwise, for any direct, indirect, incidental, special, punitive, or consequential damages or liabilities including, but not limited to, any loss of data, revenue or profit arising from or related to your use of the Service or any content provided by or through the Service, even if we have been advised of the possibility of such damages in advance. This foregoing limitation applies to damages arising from your use or inability to use the Service, the cost of procurement of substitute goods and services resulting from any failure of the Service, the unauthorized access to or alteration of your user content or data, third party content made available to you through the Service, or any other matter relating to the Service. Some states do not allow the limitation or exclusion of incidental, consequential, or other types of damages, so some of the above limitations may not apply to you.

10. **Indemnity**: You agree to indemnify and hold harmless Municipal Accounting Systems, Inc. and its affiliates, suppliers, partners, officers, agents, and employees from and against any claim, demand, losses, damages, or expenses including reasonable attorney's fees arising from any user content posted by you, your use of the Service, your connection to the Service, your violation of these Terms of Service, or your violation of any rights of any third party. Your indemnification obligation will survive these Terms of Service and your use of the Service.

11. **Termination**: We may terminate your permission to use the Service immediately and without notice upon any violation of these Terms of Service, your failure to pay any fees when due, upon the request of law enforcement or government agencies, for extended periods of inactivity, for unexpected technical issues or problems, or for engagement by you in fraudulent or illegal activities. If we terminate your use of the Service for any of these reasons or otherwise for cause, we will not refund any fees you may have paid including any fees you have pre-paid for ongoing use of the Service.

We may terminate or suspend the Service or any part of the Service or your use of the Service at any time without cause and without any liability to you. We may also report any violation of these Terms of Service, including any violation with respect to user content, to your school district or governmental agency and remove any of your user content as directed by your school district or governmental agency, without any liability to you. If we terminate your use of the Service without cause, we will provide a pro-rata refund for any period of the Services for which you paid fees in advance but which you will not be able to use due to the termination.

Upon any termination we may delete your Account and user content and bar you from further use of the Service. You agree that we will have no liability to you or any third party for termination of your Account, user content, or access to the Service.

12. **Choice Of Law**: These Terms of Service are governed by laws of the state of Oklahoma, without respect to its conflict of laws principles. The sole jurisdiction and venue for any claim arising from the Service and these Terms of Service shall be the state and federal courts located in, or serving, Pottawatomie County, Oklahoma, and each party hereby consents to the exclusive jurisdiction and venue of such courts. These Terms of Service,

together with any other legal notices we have published on the Service, constitute the entire agreement between you and Municipal Accounting Systems, Inc. regarding the Service.

13. **Divisibility**: If a court having proper authority decides that any portion of these Terms of Service is invalid, only the part that is invalid will not apply. The rest of these Terms of Service will still be in effect.
14. **Transfer Or Assignment**: These Terms of Service and any rights and licenses granted under these Terms of Service may not be transferred or assigned by you, but may be assigned by Municipal Accounting Systems, Inc. without restriction.
15. **Time Bar**: You agree that if you want to sue us, you must file your lawsuit within one (1) year after the event that gave rise to your lawsuit. Otherwise, your lawsuit will be permanently barred.
16. **Non-Waiver**: Our failure to enforce this agreement, or any provision set forth herein, shall not in any manner and under any circumstance constitute a waiver of our right to do so at any time. If we waive any of our rights under these Terms of Service in any particular instance, it does not mean that we are waiving our rights generally or in the future. Furthermore, just because we may not enforce all our rights all of the time, it does not mean that we are waiving our rights. We may decide to enforce them at a later date.
17. **Severability**: It is the express intention of the Parties that all terms and conditions of this Agreement are and be interpreted and construed as, legal, valid, and enforceable, and therefore, binding on the Parties. The terms and conditions of this Agreement are severable. If any term or condition of this Agreement is illegal, invalid, or unenforceable under any laws, it is the express intention of the Parties that the remainder of the terms and conditions of this Agreement and this Agreement shall not be affected thereby and shall remain binding and in full force and effect and that in lieu of each term or condition of this Agreement that is illegal, invalid, or unenforceable, there may be added as a part of this Agreement a term or condition as is similar in terms to such illegal, invalid, or unenforceable term or condition as may be possible, commensurate with the intention of the Parties, and legal, valid, and enforceable.
18. **Modification**: This Agreement shall not be altered, changed, modified, amended, or rewritten in any way whatsoever, either in whole or in part, except by Municipal Accounting Systems, Inc.
19. **Entire Agreement**: This Agreement constitutes the entire agreement of the Parties and the final written expression of all the terms and conditions of this Agreement and is the complete and exclusive statement of those terms and conditions. Any and all contracts, agreements, understandings, representations, promises, warranties, guaranties, or statements by any party and any other person or party, whether prior, contemporaneous, or subsequent to the execution of this Agreement, and whether written, except only as provided in forgoing paragraph entitled "Modification", and/or oral, that differ in any way

whatsoever from the terms and conditions of this written Agreement shall be given absolutely no force or effect.

20. **Revisions To This Terms of Service:** Municipal Accounting Systems, Inc. reserves the right to revise, amend, or modify this Terms of Service and our other policies and agreements at any time and in any manner. Notice of any revision, amendment, or modification will be posted in accordance with our Terms of Service. Municipal Accounting Systems, Inc. will continue to monitor and review applicable state and federal laws relating to the security and privacy of its users. Therefore, these policies, disclosures and practices shall be amended to conform to such laws upon enactment and such shall be considered adopted into this document by reference until revisions are created and forwarded.
21. **Authority:** It is understood and agreed that by continuing to use or access any part of the Service, you are stating under oath that you have the capacity, legal competency, and all due, proper, and requisite license, power, and authority to sign, deliver, and perform under this Agreement, have read this Agreement in its entirety, and fully understand all terms and conditions thereof, as well as the effect thereof, are signing, delivering, and performing under this Agreement freely and voluntarily, and are not under any type of duress, compulsion, or coercion, economic or otherwise, to sign, deliver, and perform under this Agreement, and have the capacity to provide the applicable consent and authorization pursuant to FERPA and/or HIPPA.
22. **Implied Signature:** It is understood and agreed that by continuing to use or access any part of the Service, such act shall constitute your digital signature and that your digital signature shall be deemed, interpreted, and recognized as your actual original signature.

NOTICE: BY CONTINUING TO USE OR ACCESS ANY PART OF THE SERVICE, YOUR IMPORTANT RIGHTS ARE AFFECTED.