Revenues for the Novice

Thursday, April 30, 2026
2:45 pm – 3:45 pm

IASBO Principles of School Finance
Professional Development Committee

#iasboAC26

LEADING WITH EMPATHY

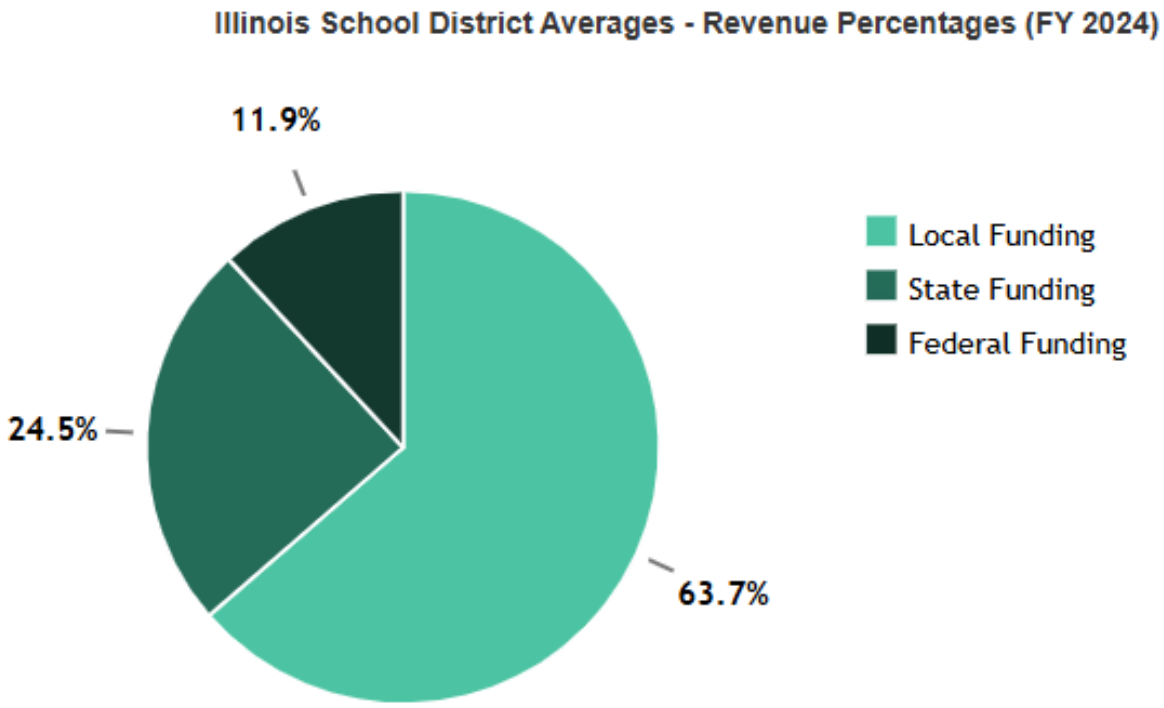
2026 ANNUAL CONFERENCE

Introductions

Gregory Volan (Speaker)
Director of Finance and Operations
North Chicago CUSD 187

Lori Neimeier (Moderator)
Chief Financial Officer
New Berlin CUSD #16

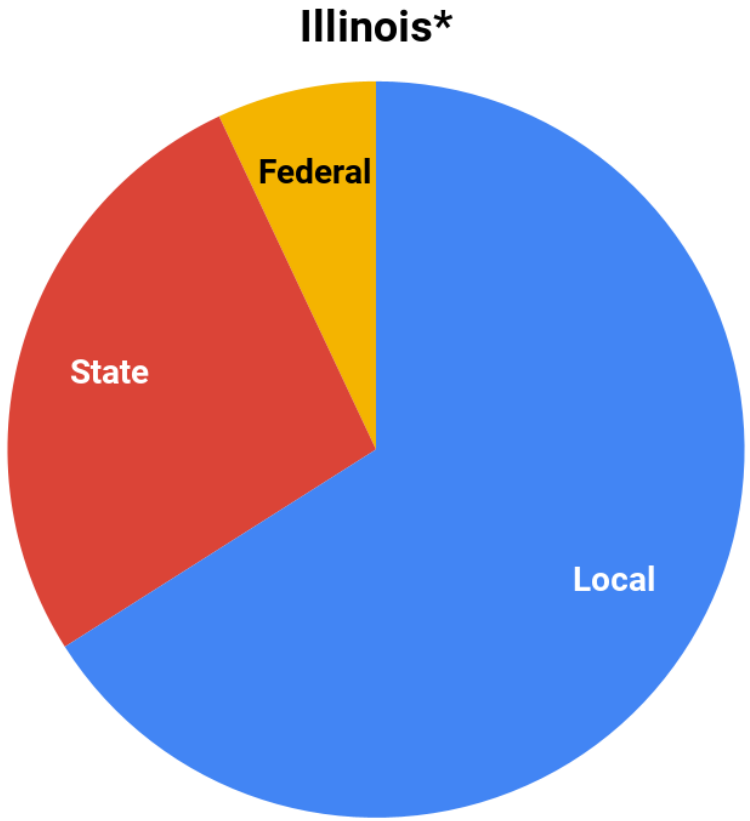
Sources of Revenue

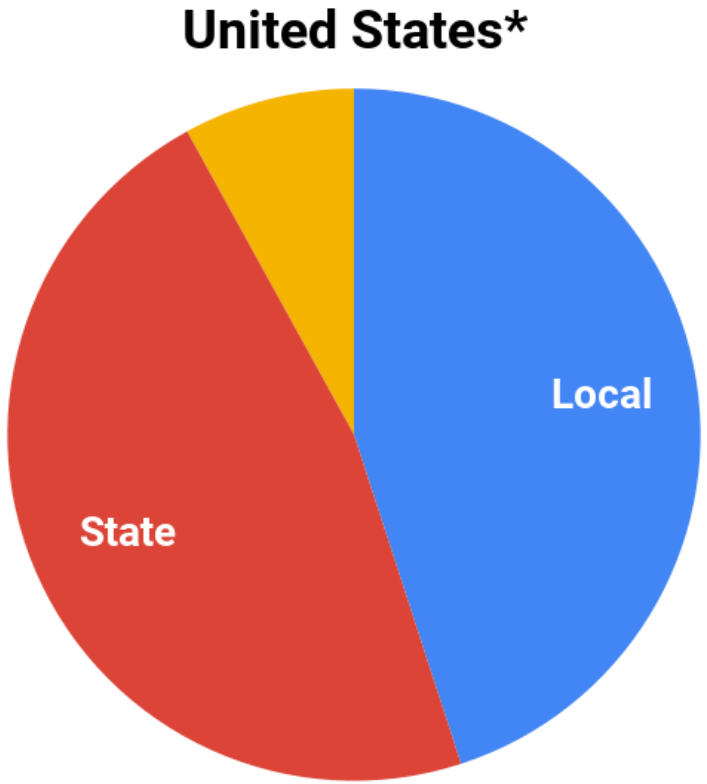


- **Local Revenues**
  - Property Taxes
  - CPPRT
  - Other Local Sources
- **State Revenues**
  - Evidence-Based Funding
  - Categorical Grants
- **Federal Revenue**

Source: *Illinois Report Card 2024-25*, State Environment, District Finances, Revenue Percentages.

Revenue By Source Comparison

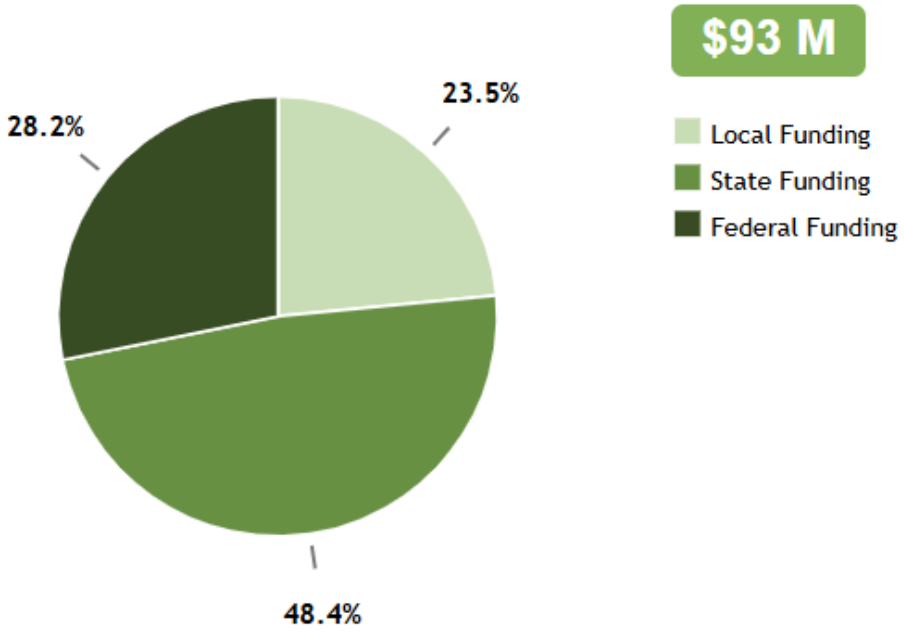




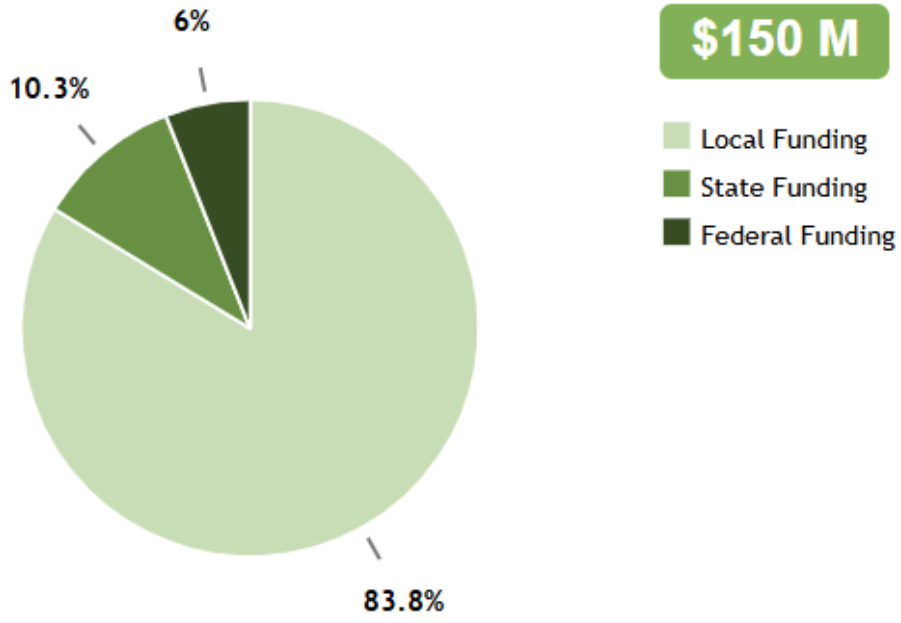
Source: *Revenues and Expenditures for Public Elementary and Secondary Education: FY 18*, Table 1, National Center for Education Statistics (NCES)

Revenue By Source Comparison

North Chicago CUSD 187



CCSD 59

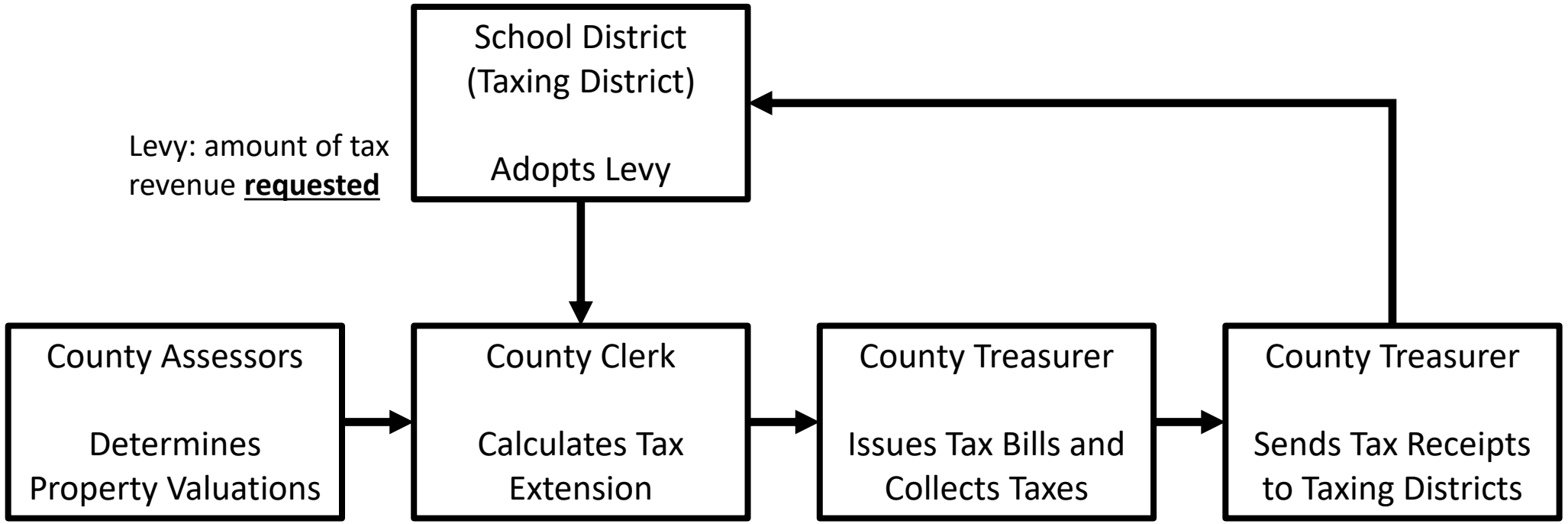


Source: *Illinois Report Card 2024-25*, District Environment, District Finances, Revenue Percentages.

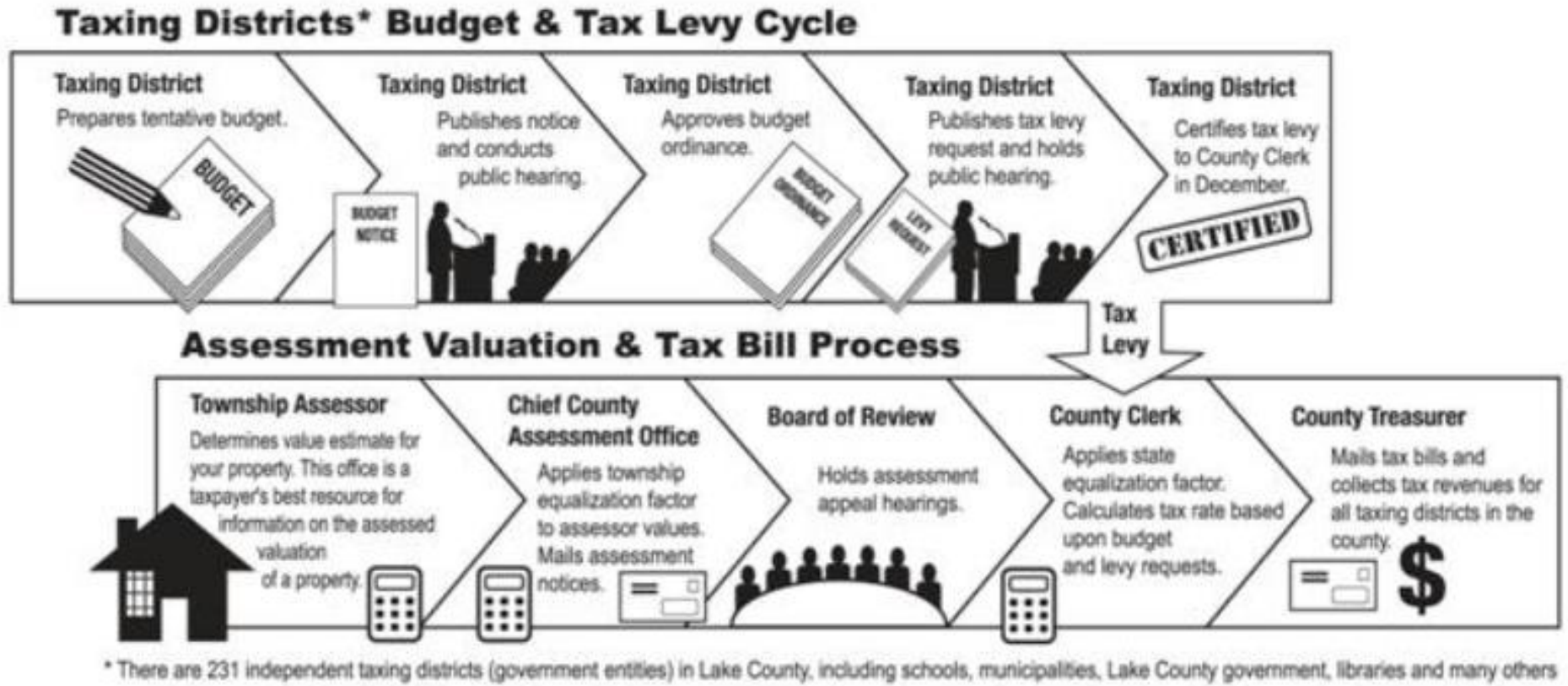
Local Property Taxes

- Main source of revenue
- Property tax cycle
  - Assessment Process
  - Levy & Extension Process
- Property Tax Extension Limitation Law (PTELL)
- Important to know the points of control

Levy and Extension Process



The Property Tax Cycle



* There are 231 independent taxing districts (government entities) in Lake County, including schools, municipalities, Lake County government, libraries and many others

Which Year Are We In?

CPI Year	Levy Year	Year Taxes Collected	Fiscal Years	
			Cook County	
2024	2025	2026	2025-26	2026-27
2.9%			55% of 2024 Tax Extension	Remaining 2025 Tax Extension
			1st Installment March 2026	2nd Installment August 2026

Which Year Are We In?

CPI Year	Levy Year	Year Taxes Collected	Fiscal Years	
			Lake County	
2024	2025	2026	2025-26	2026-27
2.9%			50% of 2025 Tax Extension	Remaining 2025 Tax Extension
			1st Installment May 2026	2nd Installment Sept 2026

Assessment Process

- Goal = value of ***taxable*** properties in district (tax base)
  - Equalized Assessed Value (EAV)
- Tax-Exempt Properties
  - Government property
  - Legal Not-for-Profits, such as places of worship, some hospitals
- Tax Increment Financing (TIF) Districts
  - Additional value not added to district tax base

Property Tax Extension Limitation Law (PTELL)

- "Tax Cap" enacted in collar counties in 1991 and in Cook County in 1995
- Limits amount by which a district can increase its property tax revenue to 5% or the CPI, whichever is less.
  - CPI is the Consumer Price Index (for All Urban Consumers)
  - Specifically, we are focused on the 12-month growth in the CPI in December of the previous year.
  - Essentially, the rate of inflation.
  - Tax cap does not apply to new property.

Property Tax Extension Limitation Law (PTELL)

Maximum Property Tax Extension with PTELL:

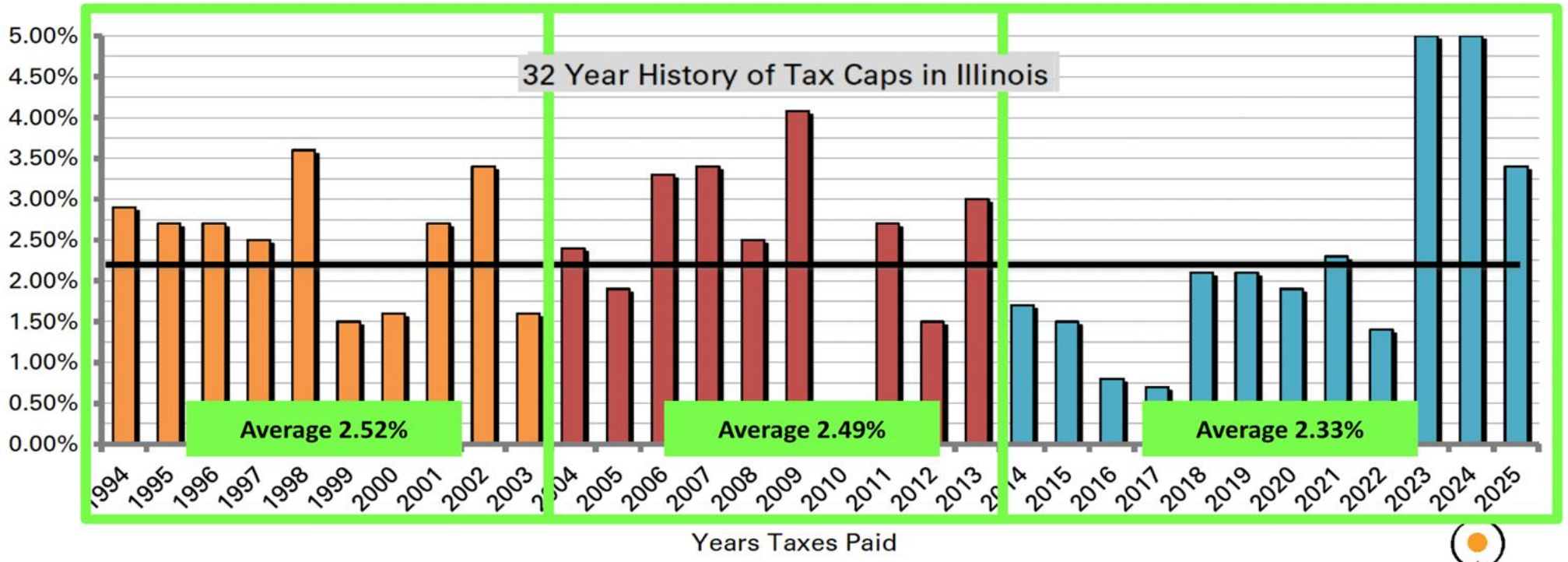
2024 Tax Extension
+ CPI Growth (2.9%)
+ New Property Growth

= 2025 Tax Extension

+ Recapture of Prior 12 Months of Refunds
(Tax Objections, PTAB, Certificates of Error)

Consumer Price Index (CPI)

First 10-year period, CPI averaged 2.52% --- Second 10-year period, CPI average 2.49% ---
Third 12-year period CPI average 2.33%, even with 5% CPI for 2022 and 2023 levy year.



Questions

1. **A school district's EAV has increased by 6% from the prior year. What impact does this have on the amount of property tax revenue it will receive?**

Answer: The increase in the district's EAV has almost no impact on property tax revenue.

Factors that impact the amount of property tax revenue:

- CPI
- New property

Factors that do not impact the amount of property tax revenue:

- EAV
- Tax rate

Questions

2. I am a homeowner, and the assessed value of my home increased by 10%. Will my property taxes increase by 10%?

Answer: No. What impacts a homeowner's tax bill is (1) CPI growth, and (2) how the increase/decrease in the home's assessed value compares to the increase/decrease in the district's EAV.

Homeowner's EAV increase was less than the district's:

Homeowner's EAV: +10%
District's EAV: +15%

Result: Homeowners's property tax will increase by less than 2.9% (CPI)

Homeowner's EAV increase was the same as the district's:

Homeowner's EAV: +10%
District's EAV: +10%

Result: Homeowners's property tax will increase by 2.9% (CPI)

Homeowner's EAV increase was greater than the district's:

Homeowner's EAV: +10%
District's EAV: +5%

Result: Homeowners's property tax will increase by more than 2.9% (CPI)

Truth In Taxation Requirements

- At least 20 days before adopting levy, the Board must approve an estimated levy.
- If the aggregate estimate is more than 105% of the aggregate extension in the prior year, there must be a public hearing on the levy.
    - “Aggregate” does not include the Bond & Interest extension, but it does include the SEDOL IMRF extension (Lake County).
- Hearing cannot coincide with the budget hearing.
- Some districts will have a levy hearing even when not required.

Truth In Taxation Requirements

- Must publish a notice of the hearing
  - No more than 14 days and no less than 7 days prior to the hearing
- Notice must be published in an English-language newspaper of general circulation in the District.
- Notice cannot be placed in the part of the newspaper for legal notices and classified ads.
- The form of notice is specified by statute – if notice includes ANY information in addition to the prescribed notice, it is invalid (and so is your levy!)
- Notice must be at least one-eighth of a page, use no less than 12-point type, and have a black border no less than one-quarter inch wide.

Adopting and Filing the Levy

- You need two board meetings to adopt the levy.
- Levy must be filed with the County Clerk no later than the last Tuesday in December. (Don’t wait until the last minute! File early.)

Sample schedule:

- October 21 (board meeting): board approves Estimated Levy
- November 6: Publish notice of hearing in newspaper
- November 18 (before regular meeting): Levy Hearing
- November 18 (board meeting): Final Adoption
- November 19: File with County Clerk

Public Act 102-0519: Recapture Levy

- Modified Section 18-233 of the Illinois Property Tax Code.
- Began in levy year 2021.
- **Automatically** increases levies to make taxing districts whole for all refunds in the prior year from:
  - Issuance of a certificate of error
  - Circuit court orders issued pursuant to assessment valuation complaints under Section 23-15
  - PTAB decision
- On or before November 15 of each year, the County Treasurer shall certify the aggregate refunds.

Corporate Personal Property Replacement Tax (CPPRT)

- Created in the late 1970's when the personal property tax was repealed. The allocation mechanism has remained the same ever since.
- District may use CPPRT for any lawful purpose.
- For some districts, CPPRT is a large line item; for others, it is not. The amount a district receives depends on the makeup of the community in the 1970's.
- Although the source of CPPRT funds is state corporate income taxes, CPPRT funds are considered to be local revenues.

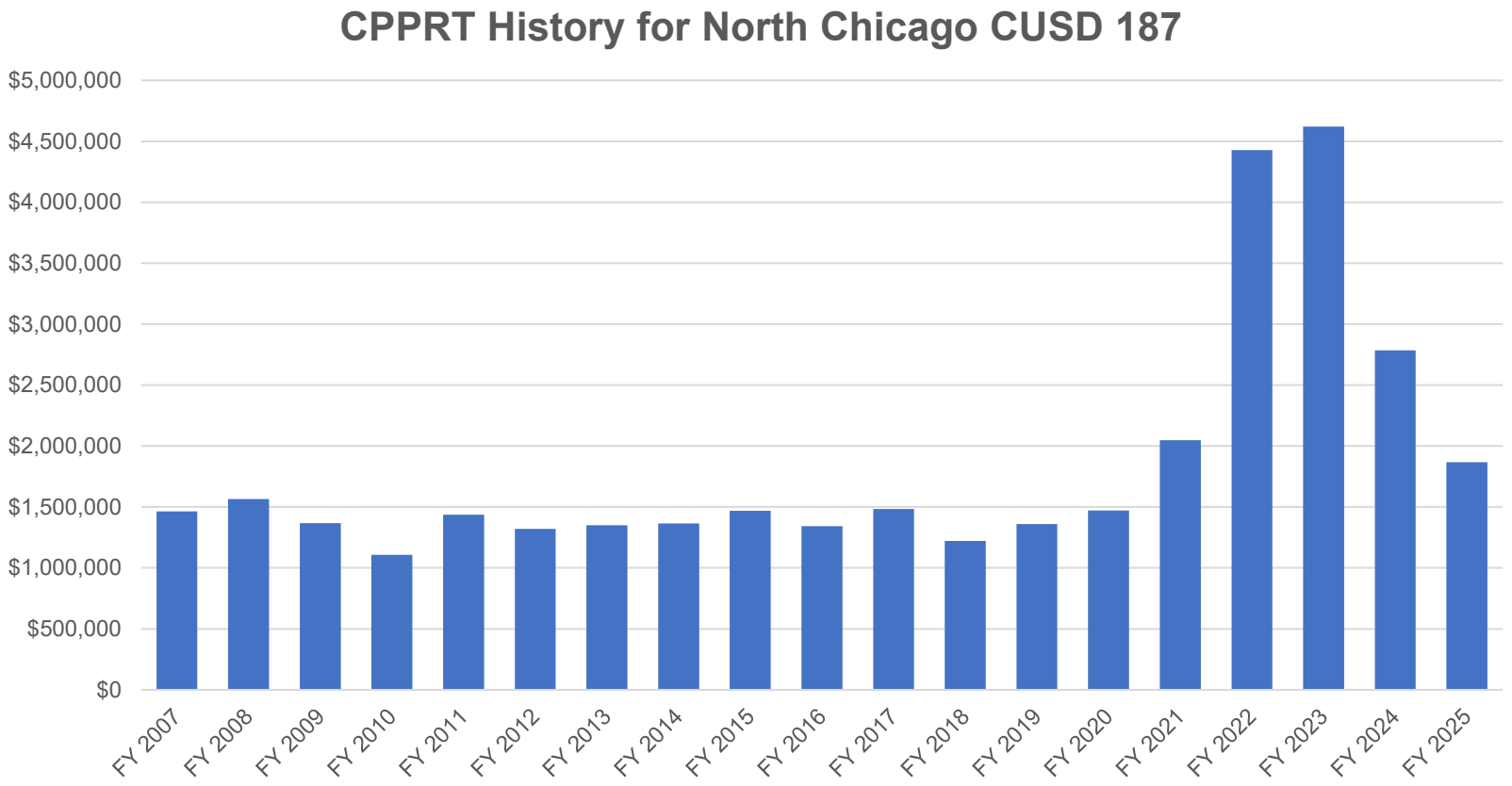
Corporate Personal Property Replacement Tax (CPPRT)

Understanding The Least Known Term in School Finance

What are Corporate Personal Property Taxes?

- Prior to the Illinois Constitution of 1970, property taxes were levied on both real property (land and buildings) and personal property (moveable property).
- As it became more complex for governments to collect personal property taxes, it was eliminated as part of the creation of Illinois' first income tax in 1969.
- A law enacted in 1979 created Personal Property Replacement Tax (PPRT) to replace lost revenues when personal property taxes were eliminated. Today those taxes are 2.5% on incomes for corporations and 1.5% on incomes for partnerships, trusts and S corporations.
- Those taxes are paid to the Illinois Department of Revenue and then allocated to local governments and are considered "local revenues".
- The allocation to each local government is based on their share of the total personal property taxes collected in 1976 for Cook County and 1977 for everywhere else.
- If a part of the former PPRT was used to pay off "debt service" or retirement obligations, current PPRT money must go towards that purpose.

Corporate Personal Property Replacement Tax (CPPRT)



- CPPRT revenues started to surge in FY 2021.
- Peak revenue in FY 2022 and FY 2023. Amounts more than double the historical norms.
- Revenue amounts have returned to FY 2021 levels. FY 2026 is expected to be similar to FY 2025.

Corporate Personal Property Replacement Tax (CPPRT)

Why Will CPPRT Decrease?

A High-Level Explanation to a Complex Question

Note: This was written when CPPRT revenues were at their peak, and it was unclear where CPPRT revenues were headed.

- In 2022, a federal law was passed to limit the State and Local Tax (SALT) deduction cap to $10,000. Thus, an individual's ability to deduct state taxes, which includes r/e taxes and income taxes, is now limited to $10,000.
- In August 2021, Illinois adopted a work-around to SALT by creating a Pass-Through Entity (PTE) tax. This allows income taxes to be charged through the business (which is fully deductible) rather than passing it through to the individual, which is capped at the $10,000 figure.
- The net result is that taxes shifted from the individual to the business. The large increase in taxes now paid through businesses is a major reason why CPPRT increased. Note that economic growth also contributed to the increase in tax receipts.
- The IDOR distributes collections based on estimated payments made by business and the historically reliable model used to estimate the allocate of these revenues between CPPRT and the Local Government Distributive Fund (LGDF).
- The model did not contemplate the PTE tax and consequently "significantly more amounts of revenues" will be statutorily reallocated through personal income tax distributions rather than PPRT distributions.

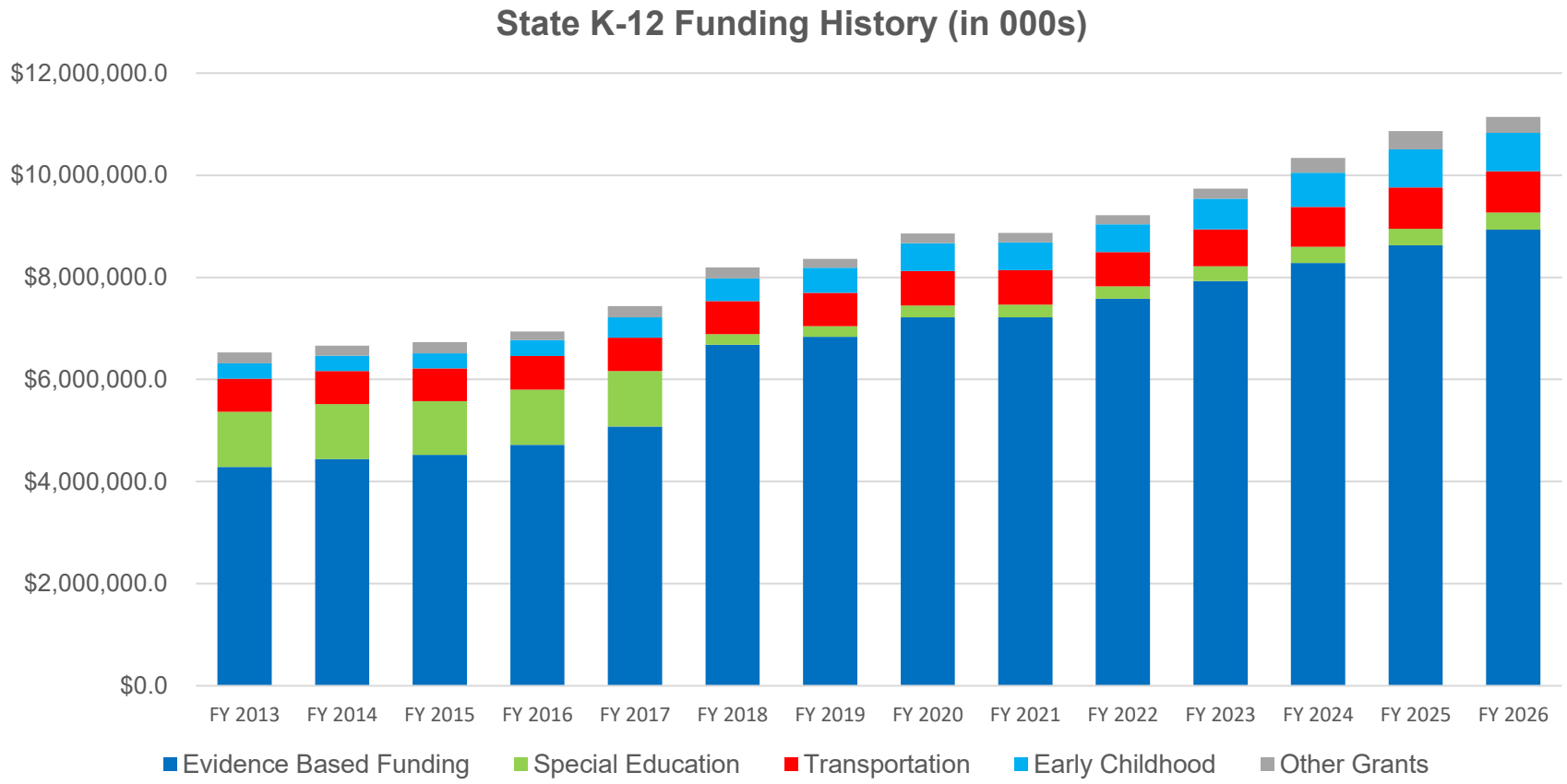
Other Local Revenue

- Investment income
- School lunch
- Student fees
- Rentals/leases
- Donations

State Revenues

ILLINOIS REVENUE

Recent State Funding History



State Funding Before and After EBF

2017 & Prior

- 3001 GSA
- 3105 Funding for Children Requiring Special Education
- 3110 Special Education Personnel
- 3145 Special Education Summer School
- 3305 Bilingual TBE/TPI

2018 & Beyond

- 3001 **Evidenced Based Funding includes 3105, 3110, 3145, 3305**

Ongoing

- 3100 Spec Ed - Private Facility
- 3120 Spec Ed - Orphanage
- 3500 Transportation - Regular
- 3510 Transportation - Spec Ed
- 3705 Early Childhood

EBF Tier Distributions

- All districts receive, at a minimum, the same amount of funding they received last year. This is called the “Base Funding Minimum.”
- Since FY 2018, the State has added at least $300M of new funding each year except for FY 2021.
- Most of the funding is directed at the districts that are furthest from their adequacy target (Tier 1 and Tier 2 districts).

Tier	% of New Funding	Adequacy Level
Tier 1	50%	<= 75.6%
Tier 2*	49%	<= 90%
Tier 3	0.9%	90% - 100%
Tier 4	0.1%	> 100%

*Tier 1 districts also receive Tier 2 funding.

Evidence Based Funding (EBF) Example

Fiscal Year	Tier	Base Funding Minimum	Tier Increase	PTRG	Total EBF	% Increase	% of Adeq.	Tier 1 Cutoff
FY 2018	1	24,617,640	2,444,654		27,062,294	9.9%	54%	65%
FY 2019	1	27,214,759	1,495,082		28,709,841	5.5%	60%	66%
FY 2020	1	28,709,841	1,316,587		30,026,428	4.6%	63%	68%
FY 2021		30,026,428		1,418,612	31,445,040	4.7%		
FY 2022	2	37,495,040	226,931		37,721,971	0.6%	81%	69%
FY 2023	2	37,721,971	346,393		38,068,364	0.9%	79%	73%
FY 2024	2	38,068,364	388,442		38,456,806	1.0%	82%	77%
FY 2025	1	38,456,806	643,725		39,100,531	1.7%	78%	78%
FY 2026	1	39,100,531	1,674,497		40,775,028	4.3%	71%	75.6%

Mandated Categoricals (MCATs)

- Mandated Categoricals include:
  - Transportation (Gen Ed & SPED)
  - SPED Private Facilities
  - SPED Orphanage
  - Early Childhood
- Funding for categoricals is not keeping up with increased costs, especially in transportation.
- Districts are losing more and more funding due to increase proration.

Proration History

	Regular Transportation	SPED Transportation	SPED Private Facilities
FY 2013	75.5%	99.7%	92%
FY 2014	73.7%	97.2%	94%
FY 2015	72.1%	97.0%	94%
FY 2016	70.3%	96.8%	94%
FY 2017	71.2%	91.8%	96%
FY 2018	84.3%	91.0%	90%
FY 2019	81.7%	85.6%	80%
FY 2020	84.5%	82.9%	80%
FY 2021	89.3%	85.2%	78%
FY 2022	94.8%	100.0%	81%
FY 2023	79.9%	81.1%	98%
FY 2024	85.2%	71.4%	91%
FY 2025	78.9%	69.0%	77%
FY 2026	76.0%	60.3%	63%
FY 2027 Proj.	76.0%	60.0%	63%

Other Changes that Came with EBF

- Elimination of 4% tax rate cap on Educational Fund
- Minimum funding level of $350M of new revenue each year -- $300M for tier increases and $50M for PTRG.
  - Funding below the minimum level would direct funds to Tier 1.
- Mandate relief for PE, drivers' education, and mandate waivers.
- Property Tax Relief Grants (PTRG) – not included in last two state budgets.
- In districts above 110% of adequacy, 10% of voters can petition for a referendum to reduce the educational levy by up to 10%.
- "Invest in Kids Scholarship Tax Credit" – expired in 2023.
  - 75% tax credit for donation to qualified scholarship granting organizations, which provided scholarships for students to attend private schools.

District Transparency Requirements

- Annual Spending Plan
  - Submitted by the end of September as part of the annual budget process.
  - Identifies how funds will be allocated to:
    - Low-income students
    - Special education students
    - English learners
  - How funds will contribute to student growth (ESSA)
  - How funds will contribute to ISBE educational goals.
- School Report Card
  - The following data is reported on the annual school report card:
    - Final % of adequacy
    - Local capacity target (%)
    - Real receipts (%)

Federal Revenues

Federal Grants

Federal Grants Thru ISBE	FY 2026 Budget (in $millions)
Vocational programs	$70.0
School nutrition programs	1,250.0
Special education (IDEA)	1,026.8
Title programs	1,879.0
Remaining ESSER funds	164.9
Other grants	117.0
Total federal grants	$4,507.7

- Federal funding not administered through ISBE include:
  - Medicaid
  - Impact Aid
  - Workforce Innovation and Opportunity Act (WIOA) Grants
  - ROTC Grants
  - Community Project Funding (thru HUD)
  - Public Safety/Community Policing (COPS) (thru DOJ)

What to Expect with Federal Grants

- Recordkeeping and documentation
- Reporting
- Audits
- Monitoring Visits
- Need to know federal procurement rules

Single Audits

- Federal grant reporting for ISBE
- Single audit report is included with AFR (ISBE Form 50-35)
- A district is required to complete a Single Audit if it spends $750,000 of federal funds during the fiscal year.
- Federal programs include Title grants, IDEA, school lunch programs, Medicaid reimbursements, etc.
- Single Audits eliminate the need for each federal agency to conduct separate audits for each grant program.

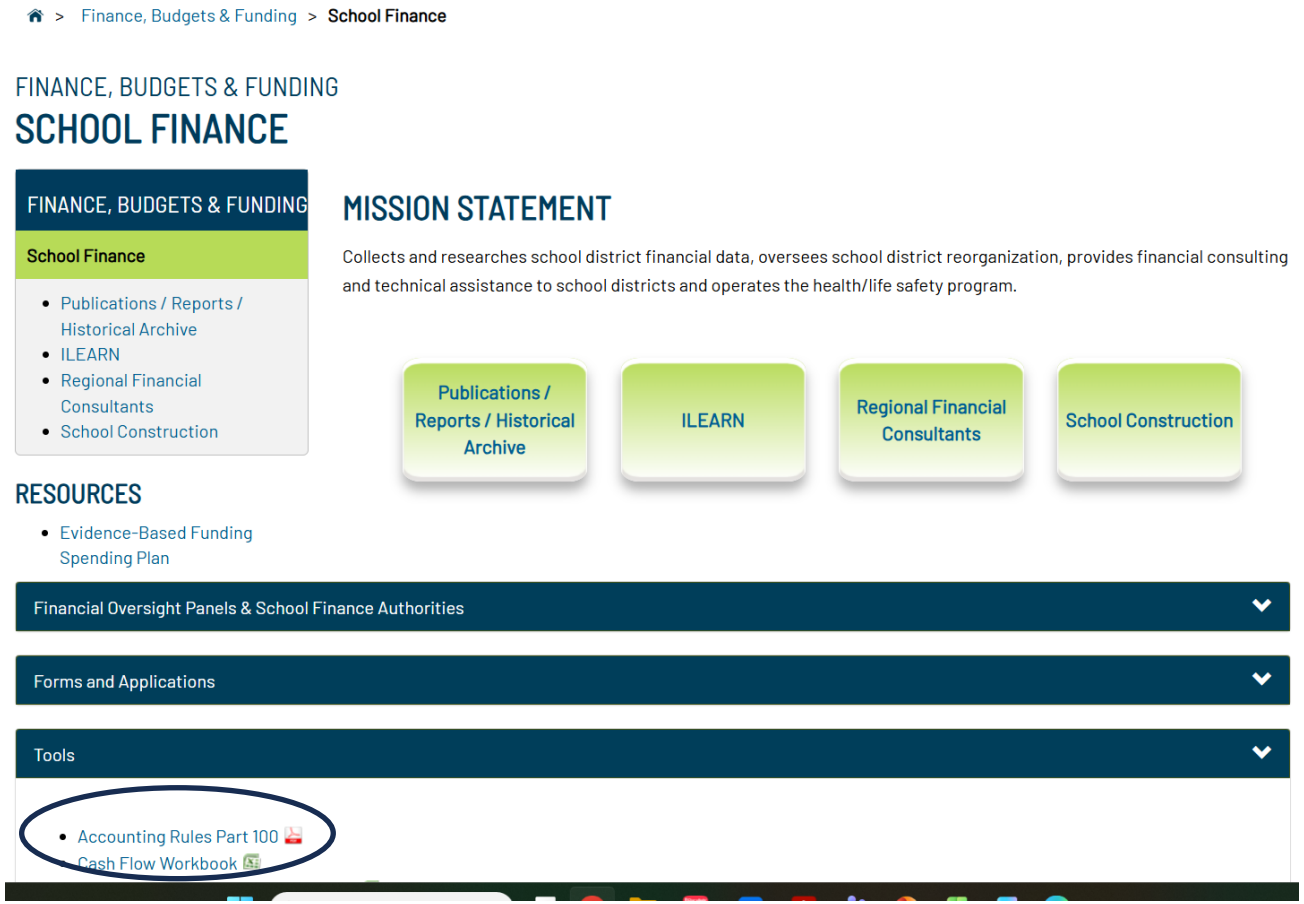
Contents of a Single Audit Report

- Auditor's report on financial statements
- Auditor's report on internal controls over financial reporting
- Auditor's report on compliance with requirements for major federal programs
- Schedule of Expenditures of Federal Awards (SEFA)
- Schedules of Findings and Questioned Costs
- Summary of Responses to Prior Year Findings

Note: Reports for any entity can be found at the Federal Audit Clearinghouse (www.fac.gov).

How Revenues are Coded

- Accounting Rules are at Part 100 of Title 23 of the Illinois Administrative Code
- These rules replace the Illinois Program Accounting Manual (IPAM), which is no longer in force.
- Part 100, Table C identifies the account codes for each revenue source.



How Revenues are Coded

- Local Revenue – Source Codes 1000's

Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
Designated Purposes Levies [11] (1110 1120)	-									
Leasing Purposes Levy [12]	1130									
Special Education Purposes Levy	1140									
FICA and Medicare Only Levies	1150									
Area Vocational Construction Purposes Levy	1160									
Summer School Purposes Levy	1170									
Other Tax Levies *(Describe & Itemize)*	1190									
Total Ad Valorem Taxes Levied by District		0	0	0	0	0	0	0	0	0
PAYMENTS IN LIEU OF TAXES	1200									
Mobile Home Privilege Tax	1210									
Payments from Local Housing Authority	1220									
Corporate Personal Property Replacement Taxes [13]	1230									
Other Payments in Lieu of Taxes *(Describe & Itemize)*	1290									
Total Payments in Lieu of Taxes		0	0	0	0	0	0	0	0	0

How Revenues are Coded

- Key local revenue codes:
  - Property taxes (1100's)
  - CPPRT (1230)
  - Investment income (1510)
  - Student fees (1720)
  - Donations (1920)

EARNINGS ON INVESTMENTS	**1500**	
Interest on Investments	1510	
Gain or Loss on Sale of Investments	1520	
Total Earnings on Investments		0
FOOD SERVICE	**1600**	
Sales to Pupils – Lunch	1611	
Sales to Pupils – Breakfast	1612	
Sales to Pupils – A la Carte	1613	
Sales to Pupils – Other *(Describe & Itemize)*	1614	
Sales to Adults	1620	
Other Food Service *(Describe & Itemize)*	1690	
Total Food Service		0
DISTRICT/SCHOOL ACTIVITY INCOME	**1700**	
Admissions – Athletic	1711	
Admissions – Other	1719	
Fees	1720	
Book Store Sales	1730	
Other District/School Activity Revenue *(Describe & Itemize)*	1790	
Student Activity Fund Revenues	1799	
Total District/School Activity Income (without Student Activit		0
Total District/School Activity Income (with Student Activity F		0
TEXTBOOK INCOME	**1800**	
Textbook Rentals – Regular Textbooks	1811	
Textbook Rentals – Summer School Textbooks	1812	
Textbook Rentals – Adult/Continuing Education Textbooks	1813	
Textbook Rentals – Other *(Describe & Itemize)*	1819	
Textbook Sales – Regular Textbooks	1821	
Textbook Sales – Summer School	1822	
Textbook Sales – Adult/Continuing Education	1823	
Textbook Sales – Other *(Describe & Itemize)*	1829	
Other Textbook Income *(Describe & Itemize)*	1890	
Total Textbooks		0
OTHER REVENUE FROM LOCAL SOURCES	**1900**	
Rentals	1910	
Contributions and Donations from Private Sources	1920	
Impact Fees from Municipal or County Governments	1930	
Services Provided Other Districts	1940	
Refund of Prior Years' Expenditures	1950	
Payments of Surplus Moneys from TIF Districts	1960	
Drivers' Education Fees	1970	
Proceeds from Vendors' Contracts	1980	
School Facility Occupation Tax Proceeds	1983	
Payment from Other Districts	1991	
Sale of Vocational Projects	1992	
Other Local Fees *(Describe & Itemize)*	1993	
Other Local Revenues *(Describe & Itemize)*	1999	

How Revenues are Coded

- State Revenue – Source Codes 3000's
- Key state revenue codes:
  - Evidence Based Funding (3001)
  - SPED Private Facilities (3100)
  - SPED Orphanage (3120)
  - Drivers Education (3370)
  - Regular Transportation (3500)
  - SPED Transportation (3510)

Evidence Based Funding Formula (Section 18-8.15)	3001		
Reorganization Incentives (Accounts 3005-3021)	3005		
Fast Growth District Grants	3030		
Other Unrestricted Grants-In-Aid From State Sources *(Describe & Itemize)*	3099		
Total Unrestricted Grants-In-Aid		0	0
RESTRICTED GRANTS-IN-AID (3100-3900)			
SPECIAL EDUCATION			
Special Education - Private Facility Tuition	3100		
Special Education - Funding for Children Requiring Sp Ed Services	3105		
Special Education - Personnel	3110		
Special Education - Orphanage - Individual	3120		
Special Education - Orphanage - Summer Individual	3130		
Special Education - Summer School	3145		
Special Education - Other *(Describe & Itemize)*	3199		
Total Special Education		0	0
CAREER AND TECHNICAL EDUCATION (CTE)			
CTE - Technical Education - Tech Prep	3200		
CTE - Secondary Program Improvement (CTEI)	3220		
CTE - WECEP	3225		
CTE - Agriculture Education	3235		
CTE - Instructor Practicum	3240		
CTE - Student Organizations	3270		
CTE - Other *(Describe & Itemize)*	3299		
Total Career and Technical Education		0	0
BILINGUAL EDUCATION			
Bilingual Education - Downstate - TPI and TBE	3305		
Bilingual Education - Downstate - Transitional Bilingual Education	3310		
Total Bilingual Education		0	
State Free Lunch & Breakfast	3360		
School Breakfast Initiative	3365		
Driver Education	3370		
Adult Education (from ICCB)	3410		
Adult Education - Other *(Describe & Itemize)*	3499		
TRANSPORTATION			
Transportation - Regular and Vocational	3500		
Transportation - Special Education	3510		
Transportation - Other *(Describe & Itemize)*	3599		
Total Transportation		0	0
Learning Improvement - Change Grants	3610		
Scientific Literacy	3660		
Truant Alternative/Optional Education	3695		
Early Childhood - Block Grant	3705		
Chicago General Education Block Grant	3766		
Chicago Educational Services Block Grant	3767		
School Safety & Educational Improvement Block Grant	3775		
Technology - Technology for Success	3780		
State Charter Schools	3815		
Extended Learning Opportunities - Summer Bridges	3825		
Infrastructure Improvements - Planning/Construction	3920		
School Infrastructure - Maintenance Projects	3925		

How Revenues are Coded

- Federal Revenue – Source Codes 4000's
- Key federal revenue codes:
  - Impact Aid (4001)
  - School Lunch/Breakfast (4210, 4220)
  - Title I (4300)
  - Title IV (4400)
  - IDEA Flow-Thru (4620)
  - Title III – LIEP (4909)
  - Title II – Teacher Quality (4932)
  - Medicaid (4991, 4992)
  - Other Federal Grants (4998)

FOOD SERVICE	
Breakfast Start-Up Expansion	4200
National School Lunch Program	4210
Special Milk Program	4215
School Breakfast Program	4220
Summer Food Service Admin/Program	4225
Child and Adult Care Food Program	4226
Fresh Fruit and Vegetables	4240
Food Service - Other *(Describe & Itemize)*	4299
Total Food Service	
TITLE I	
Title I - Low Income	4300
Title I - Low Income - Neglected, Private	4305
Title I - Migrant Education	4340
Title I - Other *(Describe & Itemize)*	4399
Total Title I	
TITLE IV	
Title IV - Student Support & Academic Enrichment Grant	4400
Title IV - Part A – Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415
Title IV - 21st Century	4421
Title IV - Other *(Describe & Itemize)*	4499
Total Title IV	
FEDERAL - SPECIAL EDUCATION	
Federal Special Education - Preschool Flow-Through	4600
Federal Special Education - Preschool Discretionary	4605
Federal Special Education - IDEA Flow Through	4620
Federal Special Education - IDEA Room & Board	4625
Federal Special Education - IDEA Discretionary	4630
Federal Special Education - IDEA - Other *(Describe & Itemize)*	4699
Total Federal Special Education	
CTE - PERKINS	
CTE - Perkins-Title IIIE Tech Prep	4770
CTE - Other *(Describe & Itemize)*	4799
Total CTE - Perkins	

Total Stimulus Programs	
Race to the Top Program	4901
Race to the Top - Preschool Expansion Grant	4902
Title III - Instruction for English Learners & Immigrant Students	4905
Title III - English Language Acquistion	4909
McKinney Education for Homeless Children	4920
Title II - Eisenhower - Professional Development Formula	4930
Title II - Teacher Quality	4932
Title II - Part A – Supporting Effective Instruction – State Grants	4935
Federal Charter Schools	4960
State Assessment Grants	4981
Grant for State Assessments and Related Activities	4982
Medicaid Matching Funds - Administrative Outreach	4991
Medicaid Matching Funds - Fee-For-Service Program	4992
Other Restricted Grants Received from Fed. Govt. thru State *(Describe & Itemize)*	4998

Resources

- http://www.iasbo.org
- http://www.asbointl.org
- http://www.gfoa.org (Government Finance Officers Association)
- http://www.gasb.org (Government Accounting Standards Board)
- http://www.isbe.net
- IASBO, IASB, IASA publications
- Legislative updates
- Contact your colleagues!

Questions and Answers

We thank you for your time!

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