



2500 W Higgins Road • Suite 1135 • Hoffman Estates • IL 60169 • Phone: 847.838.2600

June 1, 2026

Mr. Craig Yaniglos
Treasurer/CFO
Brecksville-Broadview Heights CSD
6638 Mill Rd
Brecksville, OH 44141

Dear Craig:

Thank you for the opportunity to present our service proposal. We offer cost-effective asset inventory solutions. Our unbiased professional service and support finally make asset control and obtaining insurable values simple and reliable.

The staff at ACS has extensive experience in areas of GASB 34 Fixed Asset Inventory, Reporting and Insurance Valuation. ACS asset reporting is delivered to your desktop in real-time allowing for instant auditor feedback. We understand and evolve to meet your individual fixed asset needs.

The following few pages outline our service intent. If you have any additional questions or concerns, please do not hesitate to contact me.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Sean R. Rager', written in a cursive style.

Sean R. Rager CPA
President

We propose to inventory, evaluate and report on the buildings, movable assets and site improvements of the Brecksville-Broadview Heights CSD. The scope of our engagement will involve onsite inspections by uniformed professionals at 5 locations with an approximate total area of 870,000 square feet as specified by the Brecksville-Broadview Heights CSD listed later under "Agreement". Rest assured, all uniformed Asset Control Solutions Inc.'s (ACS) Field Professionals have been fingerprinted by Illinois Law enforcement and background information approved in several states as required.

ACS will physically inspect assets at and above the \$5,000.00 GASB 34 Capitalization threshold. These assets will be tagged and recorded in full detail including manufacturer, model, serial number and tag number. GASB 34 depreciation with associated fund and function detail will be presented when historical cost exceeds the GASB 34 threshold of \$5,000.00. Assets will be categorized and reported by location and general area within that location.

Real-time reporting will be available online within 30 business days of the onsite inspection. Your data is securely stored and backed up remotely thus reducing your operating cost of storage and system administration. Data can easily be printed or stored locally as a Microsoft Excel™ file or integrated into most accounting packages. Every client has their own SharePoint Site where they can log in and view their assets and reports. Our Team of experts is available to provide assistance at any time.

Asset categories reported in detail and summary include:

- Buildings and Structures
- Movable Equipment
- Site Improvements (insurable and uninsurable)

Web based reports communicate the following by asset class and location:

- Acquisition data (reasonably matched from current electronic records or estimated accordingly)
- Asset life
- Current and accumulated depreciation
- Salvage value and net remaining book value
- Fund and Function
- Special fields for flags and notations

Excluded from the services described by our proposal are:

- Infrastructure such as bridges, toll roads, and sewer systems
- Leased equipment under an operating lease (recorded for insurance when necessary)
- Expendable inventories and supplies
- Personal property of employees or others as identified
- Assets in or at locations locked away or otherwise not easily accessible *

**When assets are not easily accessible, we will consult with the Brecksville-Broadview Heights CSD to reasonably gather the assistance or information necessary to complete the survey.*

"Special Assets" such as land, technology, athletic uniforms, band instruments, library books, radios, computer software, fine arts, historical treasures, and other special assets can be incorporated into the property record based on information provided to us by Brecksville-Broadview Heights CSD and reported accordingly.

Buildings

The inventory and valuation will include an inspection of the 5 locations the scope includes all supplemental and unattached structures associated with those main five buildings—specifically including the high school football field storage/locker room complex listed later under “Agreement” as supplied or approved by Brecksville-Broadview Heights CSD. Building component classifications will be comprised of General Construction, Plumbing, Heating/Ventilating/Air Conditioning, Electrical System, Sprinkler System, Roofing and Fixed Equipment allocations. *Please have fire escape and/or site maps available prior to site visit.*

Movable Equipment

Manufacturer, model and serial number will be recorded for assets exceeding the \$5,000.00 threshold by physical inspection when readily accessible for viewing. Assets that are secured, immobilized by wiring, or subject to damage by moving will be listed and described without serial numbers. (When serial numbers are made available, the items will be reflected in the report and fully documented.)

The remaining movable equipment, designated as other movable equipment, will be inventoried or modeled by general area or building basis, which will be grouped and valued by asset class as necessary for proof of loss. Data elements relating to dates of acquisition, acquisition cost, useful life, and replacement cost will be developed "at average" by asset type for each location segregation. These assets will not be tagged.

Site Improvements (Insurable and Uninsurable Land Improvements)

The site improvements will consist of: Lighting, Fencing, Signs, Playground Equipment, All Weather Track, Outside Property, Score Boards, Bleachers, Storage, Parking Lots, Sidewalks, Curbs, Retaining Walls, Etc.

Support

ACS made asset inventory easy. We are always available for your support.

Depending on your needs, we will work with you to make an easy way for you to report changes if you choose. If you have a large asset order that you want to tag immediately, please email your account rep with your needs in advance. Please note, we will tag and detail these items the following year during our next study.

Field Work Plan

1. Our work plan will begin with ACS receiving the signed agreement via mail, email etc.
2. Our scheduling department will then contact you to determine a convenient time for you and your staff to attend a kickoff meeting and have ACS out to perform the onsite fieldwork.
3. Kickoff meeting documentation and other advance needs will be communicated in advance
4. Work plan communications will also be provided to you so you can forward to your School Personnel. All ACS members are uniformed, fingerprinted and FBI background checked professionals.
5. ACS's Senior Project Manager will lead your onsite fieldwork.
6. We will also provide you with a schedule and other materials that you might need such as Public Address announcements, pictures and credentials.
7. A final list of controlled items and other job specifications will be reviewed and signed off at the kickoff meeting. The kickoff meeting is digitally sound recorded for accuracy.
8. Our team will check in daily and inform you and your staff of our progress and any issues should they arise.
9. Data is uploaded daily for your review and is always redundantly remotely saved for added protection.
10. Our goal is to be as invisible and helpful as possible and exceed your expectations
11. Prior to departure, The ACS team leader will perform an Exit Interview with you or appropriate staff as available.
12. Our service doesn't stop with the Onsite Field Work and On time Delivery of Data. ACS team members are always free and available for you throughout the year.

Service Fee

Our fee for the engagement is **\$15,950.00**. Fee is subject to change after 30 days before signing due to inflationary impacts. This fee is based on our estimate of professional services to be furnished according to our understanding of your requirements; should the scope of these requirements change, Asset Control Solutions, Inc. and the Brecksville-Broadview Heights CSD will mutually revise the fee to reflect those changes in service. Our fee is independent of the outcome of our study. Based on our understanding of the project, our fee is based on the following:

Our services offered as proposed above utilizing Capital Asset and Insurance inventory cutoffs as follows:

GASB 34 Capitalization threshold of \$5,000.00

Terms

49% of the first-year service fee is payable upon completion of field work. Final payment due upon web delivery of Digital Data and reports.

Inventory is best performed by an independent third party equipped like ACS for the highest level of security and least expensive separation of duties. Ongoing self-maintenance update of Online Fixed Assets by Brecksville-Broadview Heights CSD is available for **\$2,000.00**. *Charges only apply if independent ACS onsite physical inventory service is not renewed annually. This fee does not include cost of tags. For best asset control, **self-maintenance** is a weak separation of duties that may increase several internal risks.*

Tags

ACS will physically affix District-provided barcode tags, rather than ACS-branded tags, to ensure consistency with the districts existing asset tagging system.

This Agreement is made effective as of June 1, 2026, by and between

Brecksville-Broadview Heights CSD

Brecksville, OH

and

Asset Control Solutions, Inc.

Hoffman Estates, IL

United States

In this Agreement, the Brecksville-Broadview Heights CSD who is contracting to receive services shall be referred to as "BBHCSDOH", and Asset Control Solutions, Inc. who will be providing the services shall be referred to as "ACS".

ACS has a background in technology, accounting and valuation and is willing to provide services to BBHCSDOH based on this background.

BBHCSDOH desires to have services described in the proposal dated June 1, 2026 provided by ACS.

Therefore, the parties agree as follows:

1. DESCRIPTION OF SERVICES. ACS will provide the following services (collectively, the "Services"): Assets with or approved BBHCSDOH tag, will be located, inventoried and reported with location and tag identification by thresholds listed below. The associated asset capitalization and depreciation information of Buildings, Movable Equipment and Site Improvements will be tagged and reported in GASB 34 compliant detail above the Capitalization threshold of \$5,000.00,

2. PERFORMANCE OF SERVICES. The manner in which the services are to be performed and the specific hours to be worked by ACS shall be determined by ACS and approved in writing by BBHCSDOH. BBHCSDOH will rely on ACS to work as many hours as may be reasonably necessary to fulfill ACS's obligations under this Agreement.

3. PAYMENT. BBHCSDOH will pay a fee to ACS for the services in the amount of **\$15,950.00 Fifteen Thousand Nine Hundred Fifty Dollars and 00/100**. This fee shall be payable in a lump sum 49% upon job completion of on-site field work and balance due upon presentation of data and reports.

4. TERM/TERMINATION. Contract Term is for 1 year. District may terminate contract in the event of a material breach of contract by ACS.

5. EXPENSE REIMBURSEMENT. ACS shall pay all "out-of-pocket" expenses, and shall not be entitled to reimbursement from BBHCSDOH given no change of schedule initiated by BBHCSDOH following written authorization of travel schedule. Any reimbursements resulting from District-initiated schedule changes will be approved in writing by both parties and capped at mutually agree-upon dollar amount.

6. SUPPORT SERVICES. BBHCSDOH will not be required to provide support services, including office space and secretarial services, for the benefit of ACS.

7. NEW PROJECT APPROVAL. ACS and BBHCSDOH recognize that ACS's services will include working on various projects for BBHCSDOH. ACS shall obtain the approval of BBHCSDOH prior to the commencement of a new project.

8. RELATIONSHIP OF PARTIES. It is understood by the parties that ACS is an independent contractor with respect to BBHCSDOH, and ACS is not an employee nor does ACS have a financial interest in the BBHCSDOH. BBHCSDOH will not provide fringe benefits, including health insurance benefits, paid vacation, or any other employee benefit, for the benefit of ACS.

9. EMPLOYEES. ACS's employees, if any, who perform services for BBHCSDOH under this Agreement shall also be bound by the provisions of this Agreement. At the request of BBHCSDOH, ACS shall provide adequate evidence that such persons are ACS's employees.

10.INSURANCE/INJURIES. ACS acknowledges ACS's obligation to obtain appropriate insurance coverage for the benefit of ACS (and ACS's employees, if any). ACS waives any rights to recovery from BBHCSDOH for any injuries that ACS (and/or ACS's employees) may sustain while performing services under this Agreement and that are a result of the negligence of ACS or ACS's employees. ACS must agree to indemnify and hold the District harmless against any third-party claims, property damage, or data breaches caused by ACS personnel or systems. Additionally, we will need a Certificate of Liability Insurance (COL) naming Brecksville-Broadview Heights CSD as an additional insured prior to the start of fieldwork.

11.INTELLECTUAL PROPERTY. The following provisions shall apply with respect to copyrightable works, ideas, discoveries, inventions, applications for patents, and patents (collectively, "Intellectual Property"):

- a. Consultant's Intellectual Property. ACS personally holds an interest in the Intellectual Property that is described as software and hardware and which is not subject to this Agreement.
- b. Development of Intellectual Property. Any improvements to Intellectual property, further inventions, or improvements, and any new items of Intellectual Property discovered or developed by ACS (or ACS's employees, if any) during the term of this Agreement shall be the property of ACS.

12.CONFIDENTIALITY. BBHCSDOH and ACS recognizes that both entities has and will have the following information:

process information
trade secrets
technical information
copyrights

and other proprietary information (collectively, "Information") which are valuable, special and unique assets of BBHCSDOH and ACS and need to be protected from improper disclosure. BBHCSDOH and ACS agree that BBHCSDOH and ACS will not at any time or in any manner, either directly or indirectly, use any Information for BBHCSDOH's or ACS's own benefit, or divulge, disclose, or communicate in any manner any Information to any third party without the prior written consent of BBHCSDOH and ACS. BBHCSDOH and ACS will protect the Information and treat it as strictly confidential.

13.NOTICES. All notices required or permitted under this Agreement shall be in writing and shall be deemed delivered when delivered in person, email receipt returned, or deposited in the United States mail, postage prepaid, addressed as follows:

IF for BBHCSDOH:

Mr. Craig Yaniglos
Brecksville-Broadview Heights CSD
Brecksville, OH 44141

IF for ACS:

Sean R. Rager, President
Asset Control Solutions, Inc.
2500 W Higgins Road, Suite 1135
Hoffman Estates, IL 60169
An Illinois C corporation EIN:74-3163816

Such address may be changed from time to time by either party by providing written notice to the other in the manner set forth above.

14. ENTIRE AGREEMENT. This Agreement contains the entire agreement of the parties and there are no other promises or conditions in any other agreement whether oral or written. This Agreement supersedes any prior written or oral agreements between the parties.

15. AMENDMENT. This Agreement may be modified or amended if the amendment is made in writing and is signed by both parties.

16. SEVERABILITY. If any provision of this Agreement shall be held to be invalid or unenforceable for any reason, the remaining provisions shall continue to be valid and enforceable. If a court finds that any provision of this Agreement is invalid or unenforceable, but that by limiting such provision it would become valid and enforceable, then such provision shall be deemed to be written, construed, and enforced as so limited.

17. WAIVER OF CONTRACTUAL RIGHT. The failure of either party to enforce any provision of this Agreement shall not be construed as a waiver or limitation of that party's right to subsequently enforce and compel strict compliance with every provision of this Agreement.

18. APPLICABLE LAW. This Agreement shall be governed by the laws of Brecksville-Broadview Heights CSD's in the State of Ohio, and any legal action must be brought exclusively in the state or federal courts of Cuyahoga County, Ohio.


19. DATA/RECORDS. All data, records, and information collected or stored by ACS pursuant to this Agreement shall remain the sole property of the District. Upon termination or expiration of this Agreement, ACS shall, at no additional cost, provide a complete export of all District data in a standard, commercially usable format (e.g., Excel/CSV) within thirty (30) days. Following a successful transfer, ACS shall securely destroy all District data from its systems and provide a written certificate of destruction.

Party receiving services:
Brecksville-Broadview Heights CSD
Brecksville, OH

By: _____
Mr. Craig Yaniglos
Treasurer/CFO

Date: _____

Party providing services:
Asset Control Solutions, Inc.

By:  _____
Sean R. Rager
President

Date: 6/1/2026

Brecksville-Broadview Heights CSD

Main Locations

As directed below

Member	Loc #	Site #	Build #	Site Name	Location Description	Address	City	State	Zip	Const. Yr	Const.	Sprinklers	Flood Zone	# Stories	2026 Building	2026 Property in the Open	2026 Contents	Total	Prot. Class	Square Footage	Year Built	Updated	Building Notes	
Brecksville ###	1	1		Education Center Administration Offices		6638 Mill R	Brecksville	OH			Cur/MNC	N	X	1	1,437,505	25,746	311,317	1,774,568	5	5906			1970	
Brecksville ###	2	1		High School	High School	6380 Mill R	Broadview	OH			Cur/MNC	100%	X	3	81,007,639	430,890	8,904,105	90,342,634		295476			1970	
Brecksville ###	3	1		Middle School	Middle School	6376 Mill R	Brecksville	OH			Cur/MNC	3%	X	2	43,321,792	23,310	5,981,967	49,327,069		172904			1960	
Brecksville ###	3	2		Middle School	Gas Meter	6376 Mill R	Brecksville	OH			Cur/MNC	N		1	19,318	-	-	19,318		143			1960	
Brecksville ###	3	3		Middle School	Ath. Field/Turf/Track/Te	6376 Mill R	Brecksville	OH			Cur/NC	N	X		3,542,546	-	-	3,542,546		87080			2015	
Brecksville ###	3	4		Middle School	Stadium Field House	6376 Mill R	Brecksville	OH			Cur/MNC	N	X	1	1,259,519	-	135,131	1,394,650		8063			1987	
Brecksville ###	3	5		Middle School	Stadium Press Box	6376 Mill R	Brecksville	OH			Cur/Frame	N		1	55,993	-	98,976	154,969		539			1987	
Brecksville ###	3	6		Middle School	Baseball Home Dugout	6376 Mill R	Brecksville	OH			Cur/JM	N		1	13,967	-	-	13,967		170			1987	
Brecksville ###	3	7		Middle School	Baseball Visitors Dugout	6376 Mill R	Brecksville	OH			Cur/JM	N		1	9,349	-	-	9,349		140			1987	
Brecksville ###	3	8		Middle School	Softball Home Dugout	6376 Mill R	Brecksville	OH			Cur/JM	N		1	9,349	-	-	9,349		140			1987	
Brecksville ###	3	9		Middle School	Softball Visitors Dugout	6376 Mill R	Brecksville	OH			Cur/JM	N		1	9,349	-	-	9,349		140			1987	
Brecksville ###	3	10		Middle School	Stadium Ticket Booth	6376 Mill R	Brecksville	OH			Cur/JM	N		1	15,168	-	-	15,168		160			1987	
Brecksville ###	3	11		Middle School	Baseball Press Box	6376 Mill R	Brecksville	OH			Cur/JM	N		1	32,802	-	-	32,802		360			1987	
Brecksville ###	3	12		Middle School	Track Storage Bldg	6376 Mill R	Brecksville	OH			Cur/JM	N		1	48,929	-	14,469	63,398		480			2007	
Brecksville ###	5	1		Assumption St	Modular Classroom	9457 Highl	Brecksville	OH			Cur/FRAME	N		1	140,763	-	25,077	166,441		924			1997	
Brecksville ###	7	1		Transportation	Transportation Bldg	9175 Mark	Broadview	OH			Cur/NC	N	X	1	2,226,519	148,391	464,410	2,839,320		11890			2005	
Brecksville ###	7	2		Transportation	Storage Salt Shed	9175 Mark	Broadview	OH			Cur/FRAME	N		1	3,274	-	655	3,929					2005	
Brecksville ###	7	3		Transportation	Maint. Storage Shed	9175 Mark	Broadview	OH			Cur/FRAME	N		1	36,308	-	-	36,308		864			2020	
Brecksville ###	8	1		Pre K-5 ES	Elementary School	3500 Oake	Brecksville	OH			Cur/MFR	100%	X	2	51,291,094	576,305	1,844,174	53,711,563		176667			2022	
															184,481,175	1,204,643	17,780,881	203,466,698						