

CITY OF CHESAPEAKE, VIRGINIA

REPORT ON CITY TREASURER'S TURNOVER EXAMINATION

December 6, 2023

CITY OF CHESAPEAKE, VIRGINIA
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Report of Independent Accountant

Ben White
Incoming Treasurer

Patsy Foster
Outgoing Interim Treasurer

City Council
City of Chesapeake

We have examined the accompanying Schedule of the Treasurer's Assets and Liabilities of Patsy Foster, Outgoing Interim Treasurer of the City of Chesapeake, Virginia (the "Schedule") and the accompanying Turnover Receipts of Assets, as listed in the accompanying table of contents, at December 6, 2023. The City's Outgoing interim Treasurer is responsible for presenting the Schedule and Turnover Receipts of Assets in accordance with the *Specifications for Audits of Counties, Cities and Towns* (the "Specifications"), issued by the Auditor of Public Accounts of the Commonwealth of Virginia (the "APA"), and Section 58.1-3136 of the Code of Virginia. Our responsibility is to express an opinion on the Schedule and Turnover Receipts of Assets based on our examination. We did not examine the Turnover Receipt of Unremitted Commonwealth Collections from Outgoing Interim Treasurer to Incoming Treasurer at December 6, 2023 or the Turnover Receipt of Uncollected State Taxes from Outgoing Interim Treasurer to Incoming Treasurer at December 6, 2023. Those schedules were examined by the APA whose report has been furnished to us, and our opinion, insofar as it relates to the amounts shown on those schedules, is based solely on the report of the APA.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the Specifications. Those standards and Specifications require that we plan and perform the examination to obtain reasonable assurance about whether the Schedule and Turnover Receipts of Assets are in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the Schedule and Turnover Receipts of Assets. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the Schedule and Turnover Receipts of Assets, whether due to fraud or error. We believe that our examination provides a reasonable basis for our opinion.

We are required to be independent and to meet our ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Section 58.1-3136 of the Code of Virginia requires a turnover examination whenever a Treasurer leaves office. The accompanying Schedule and Turnover Receipts of Assets were prepared to turn over the assets reported on the Schedule and Turnover Receipts of Assets to Ben White, who was appointed Treasurer, effective December 6, 2023.

As described in Note 1, the Schedule and Turnover Receipts of Assets were prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Additionally, the Schedule and Turnover Receipts of Assets were prepared to demonstrate the Outgoing Interim Treasurer's accountability at December 6, 2023 and to turn over the assets reported to Ben White, Treasurer at December 6, 2023. Accordingly, the Schedule and Turnover Receipts of Assets are not intended to be a presentation in conformity with accounting principles generally accepted in the United States of America.

In our opinion, based on our examination, the Schedule and Turnover Receipts of Assets referred to above present fairly, in all material respects, the assets of Patsy Foster, Outgoing Interim Treasurer of the City of Chesapeake, Virginia, turned over to the Incoming Treasurer, Ben White, at December 6, 2023, on the basis of accounting described in Note 1 and in accordance with the Specifications and Section 58.1-3136 of the Code of Virginia.

This report is intended solely for the information and use of the City Council, management, and the APA and is not intended to be, and should not be, used by anyone other than these specified parties.

Cherry Bekaert LLP

Virginia Beach, Virginia
January 27, 2025

CITY OF CHESAPEAKE, VIRGINIA
SCHEDULE OF THE TREASURER'S ASSETS AND LIABILITIES

DECEMBER 6, 2023

Assets held by the City Treasurer:

Cash in office	\$ 3,201
Cash in banks:	
Bank of America	63,233,924
Towne Bank	34,014,349
Wells Fargo	3,141,618
Total Cash	100,389,891
Investments:	
Towne Bank	118,208,709
Blue Ridge Bank	542
Local Government Investment Pool	772,696,465
US Bank	130,312,154
Virginia State Non-Arbitrage Program (SNAP)	38,677,206
Virginia Investment Pool	10,936,911
Total Investment	1,070,831,987
Total Assets	\$ 1,171,225,079

Liabilities:

Balance of City funds	\$ 1,009,103,648
Balance of Commonwealth funds	38,677,206
Balance of other Governmental Units - Conference Center (See Note 4)	13,574,763
Balance of other Governmental Units - CTS Tolls (See Note 4)	10,366,708
Balance of other Governmental Units - OPEB (See Note 4)	99,502,754
Total Liabilities	\$ 1,171,225,079

CITY OF CHESAPEAKE, VIRGINIA
TURNOVER RECEIPTS OF CASH AND CASH ITEMS ON HAND
FROM OUTGOING INTERIM TREASURER TO INCOMING TREASURER

DECEMBER 6, 2023

Received of Patsy Foster, Outgoing Interim Treasurer of the City of Chesapeake, Virginia, by Ben White, Incoming Treasurer of the City of Chesapeake, Virginia, the item or items as hereinafter described and/or listed at the close of business December 6, 2023.

We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

	Amount
Cash on hand (currency and coin)	\$ 3,201
	<u>\$ 3,201</u>

Signed and Witnessed:

Darren Padilla

Patsy Foster

Patsy Foster
Outgoing Interim Treasurer
City of Chesapeake, Virginia

Ben White

Ben White
Incoming Treasurer
City of Chesapeake, Virginia

Sworn before me this 30 day of January 2025.

Vivian Felice Washington

Notary Public, State of Virginia

Expires: 11/30/24

County/City of Chesapeake
Commonwealth/State of Virginia

The foregoing instrument was acknowledged
before me this 30 day of January
2025, by

Patsy Foster, Ben White
(name of person seeking acknowledgement)

Vivian Felice Washington
Notary Public

My Commission Expires: 11/30/24



CITY OF CHESAPEAKE, VIRGINIA
TURNOVER RECEIPT OF CASH ON DEPOSIT
FROM OUTGOING INTERIM TREASURER TO INCOMING TREASURER

DECEMBER 6, 2023

Received of Patsy Foster, Outgoing Interim Treasurer of the City of Chesapeake, Virginia, by Ben White, Incoming Treasurer of the City of Chesapeake, Virginia, the item or items as hereinafter described and/or listed at the close of business December 6, 2023.

We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

Balances on deposit or in transit in banks at close of business December 6, 2023 and outstanding checks drawn there against are as follows:

Name of Bank and Bank Account	Balance Per Bank	Deposits in Transit	Outstanding Checks/Other Adjustments	Balance Per Ledger
Bank of America - General	\$ 34,470,400	\$ 150,156	\$ (1,210,551)	\$ 33,410,005
Bank of America - AP (C/S/PA/Food)	(2,599,469)	-	(11,925,882)	(14,525,351)
Bank of America - AP (ECR)	(2,363)	-	(7,792)	(10,155)
Bank of America - Payroll (C/S)	(33,257)	-	(83,238)	(116,495)
Bank of America - Returned Checks	-	-	619,964	619,964
Bank of America - School Nutrition Services	-	-	(9,736)	(9,736)
Bank of America - Special Welfare	155,228	714	(5)	155,937
Bank of America - Conference Center Revenue	13,620,855	-	(46,092)	13,574,763
Bank of America - CTS Dominion Toll Credit Card	9,134,992	-	-	9,134,992
Bank of America - Earnings Credit Account	21,000,000	-	-	21,000,000
Wells Fargo - General	3,343,321	-	(1,433,419)	1,909,902
Wells Fargo - Dominion Toll Lockbox	1,231,716	-	-	1,231,716
Towne Bank - Lock Box	34,014,349	-	-	34,014,349
	<u>\$ 114,335,772</u>	<u>\$ 150,870</u>	<u>\$ (14,096,751)</u>	<u>\$ 100,389,891</u>

CITY OF CHESAPEAKE, VIRGINIA
TURNOVER RECEIPT OF CASH ON DEPOSIT
FROM OUTGOING INTERIM TREASURER TO INCOMING TREASURER (CONTINUED)

DECEMBER 6, 2023

Signed and Witnessed: Darren Padilla Darren Padilla

Patsy Foster

Patsy Foster
Outgoing Interim Treasurer
City of Chesapeake, Virginia

Ben White

Ben White
Incoming Treasurer
City of Chesapeake, Virginia

Sworn before me this 30 day of January 2025.

Vivian Felice Washington

Notary Public, State of Virginia

Expires: 11/30/26

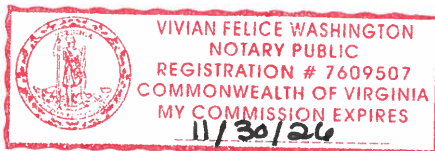
County/City of Chesapeake
Commonwealth/State of Virginia

The foregoing instrument was acknowledged
before me this 30 day of January
2025, by

Patsy Foster, Ben White
(name of person seeking acknowledgement)

Vivian Felice Washington
Notary Public

My Commission Expires: 11/30/26



CITY OF CHESAPEAKE, VIRGINIA
TURNOVER RECEIPT OF CASH AND CASH EQUIVALENTS
FROM OUTGOING INTERIM TREASURER TO INCOMING TREASURER

DECEMBER 6, 2023

Received of Patsy Foster, Outgoing Interim Treasurer of the City of Chesapeake, Virginia, by Ben White, Incoming Treasurer of the City of Chesapeake, Virginia, the item or items as hereinafter described and/or listed at the close of business on December 6, 2023.

We, having separately checked this schedule, do hereby certify as to the correctness of same, and do hereby accept the credit and the charge on account as evidenced by affixing our signature hereto.

	<u>Amount</u>
Certificates of deposit:	
Towne Bank	\$ 118,208,709
Investments:	
Blue Ridge Bank	542
Local Government Investment Pool	772,692,192
Local Government Investment Pool - OPEB	4,273
US Bank - Caprin Money Market Fund	33,638
US Bank - Commercial Paper	6,620,777
US Bank Safekeeping - OPEB	99,498,481
US Bank - Treasury/Federal Agency Securities	24,159,258
VA State Non-Arbitrage Program (SNAP)	38,677,206
Virginia Investment Pool	10,936,911
	<u>\$ 1,070,831,987</u>

Signed and Witnessed:

Darren Padilla Dr Padilla

Patsy Foster

Patsy Foster
Outgoing Interim Treasurer
City of Chesapeake, Virginia

Ben White
Incoming Treasurer
City of Chesapeake, Virginia

Sworn before me this 30 day of January 2025.

Vivian Felice Washington

Notary Public, State of Virginia

Expires: 11/30/24

County/City of Chesapeake
Commonwealth/State of Virginia
The foregoing instrument was acknowledged
before me this 30 day of January,
2025, by
Patsy Foster, Ben White
(name of person seeking acknowledgement)
Vivian Felice Washington
Notary Public
My Commission Expires: 11/30/24



CITY OF CHESAPEAKE, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED REAL ESTATE TAXES
FROM OUTGOING INTERIM TREASURER TO INCOMING TREASURER

DECEMBER 6, 2023

Received of Patsy Foster, Outgoing Interim Treasurer of the City of Chesapeake, Virginia, by Ben White, Incoming Treasurer of the City of Chesapeake, Virginia, the item or items as hereinafter described and/or listed at the close of business December 6, 2023.

We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Years</u>	<u>Amount</u>
2023	\$ 3,487,686
2022	1,583,011
2021	981,819
2020	591,656
2019	316,549
2018 and prior	729,017
Total Uncollected Real Estate Taxes	<u>\$ 7,689,738</u>

Signed and Witnessed:

Darren Padilla Dr Padilla

Patsy Foster

Patsy Foster
Outgoing Interim Treasurer
City of Chesapeake, Virginia

Ben White

Ben White
Incoming Treasurer
City of Chesapeake, Virginia

Sworn before me this 30 day of January 2025.

Vivian Felice Washington

Notary Public, State of Virginia

Expires: 11/30/24

County/City of Chesapeake
Commonwealth/State of Virginia

The foregoing instrument was acknowledged
before me this 30 day of January

2025, by
Patsy Foster, Ben White
(name of person seeking acknowledgement)

Vivian Felice Washington
Notary Public

My Commission Expires: 11/30/24



CITY OF CHESAPEAKE, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED PERSONAL PROPERTY TAXES
FROM OUTGOING INTERIM TREASURER TO INCOMING TREASURER

DECEMBER 6, 2023

Received of Patsy Foster, Outgoing Interim Treasurer of the City of Chesapeake, Virginia, by Ben White, Incoming Treasurer of the City of Chesapeake, Virginia, the item or items as hereinafter described and/or listed at the close of business December 6, 2023.

We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Years</u>	<u>Amount</u>
2023	\$ 42,058,122
2022	8,235,168
2021	4,059,738
2020	2,803,820
2019	1,966,058
2018 and prior	13,620,917
Total Uncollected Personal Property Taxes	<u>\$ 72,743,823</u>

Signed and Witnessed:

Darven Padilla Padilla

Patsy Foster

Patsy Foster
Outgoing Interim Treasurer
City of Chesapeake, Virginia

Ben White

Ben White
Incoming Treasurer
City of Chesapeake, Virginia

Sworn before me this 30 day of January 2025.

Jim Zeller Wagon

Notary Public, State of Virginia

Expires:

11/30/26

County/City of Chesapeake
Commonwealth/State of Virginia

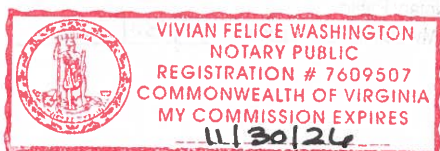
The foregoing instrument was acknowledged
before me this 30 day of January

2025, by
Patsy Foster, Ben White

(name of person seeking acknowledgement)

Jim Zeller Wagon
Notary Public

My Commission Expires: 11/30/26



CITY OF CHESAPEAKE, VIRGINIA
TURNOVER RECEIPT OF OTHER ASSETS
FROM OUTGOING INTERIM TREASURER TO INCOMING TREASURER

DECEMBER 6, 2023

Received of Patsy Foster, Outgoing Interim Treasurer of the City of Chesapeake, Virginia, by Ben White, Incoming Treasurer of the City of Chesapeake, Virginia, the item or items as hereinafter described and/or listed at the close of business December 6, 2023.

We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Class of Tag</u>	<u>Quantity On Hand</u>
South Norfolk: Grower	18
South Norfolk: Peddler	3
Deep Creek: Grower	18
Deep Creek: Peddler	5
Deep Creek: Bicycle Licenses	19
Western Branch: Grower	19
Western Branch: Peddler	5
Great Bridge: Grower	150
Great Bridge: Peddler	300
Great Bridge: Tobacco Stamps	1,058,802
Great Bridge: Bicycle Licenses	533
Total Tags on Hand	<u>1,059,872</u>

Signed and Witnessed:

Patsy Foster

Patsy Foster
Outgoing Interim Treasurer
City of Chesapeake, Virginia

Ben White

Ben White
Incoming Treasurer
City of Chesapeake, Virginia

Sworn before me this 30 day of January 2025.

Jim Allen Woelf

Notary Public, State of Virginia

Expires: 11/30/26

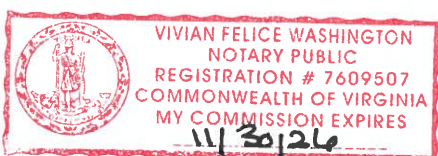
County/City of Chesapeake
Commonwealth/State of Virginia

The foregoing instrument was acknowledged
before me this 30 day of January

2025, by
Patsy Foster, Ben White
(name of person seeking acknowledgement)

Jim Allen Woelf
Notary Public

My Commission Expires: 11/30/26



CITY OF CHESAPEAKE, VIRGINIA
TURNOVER RECEIPT OF UNSOLD DOG LICENSE TAGS
FROM OUTGOING INTERIM TREASURER TO INCOMING TREASURER

DECEMBER 6, 2023

Received of Patsy Foster, Outgoing Interim Treasurer of the City of Chesapeake, Virginia, by Ben White, Incoming Treasurer of the City of Chesapeake, Virginia, the item or items as hereinafter described and/or listed at the close of business December 6, 2023.

We, having separately checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

Class of Tag	Quantity On Hand
South Norfolk: Single	1,000
Deep Creek: Single	996
Western Branch: Single	999
Great Bridge: Single	17,842
Great Bridge: Duplicates	118
Great Bridge: Dangerous	5
Great Bridge: Kennel-20	155
Great Bridge: Kennel-50	77
Total Tags on Hand	21,192

Signed and Witnessed: Darwin Padilla Pro Padilla

Patsy Foster
Patsy Foster
Outgoing Interim Treasurer
City of Chesapeake, Virginia

Ben White
Ben White
Incoming Treasurer
City of Chesapeake, Virginia

Sworn before me this 30 day of January 2025.

Jim Felice Washington

Notary Public, State of Virginia

Expires: 11/30/24

County/City of Chesapeake
Commonwealth/State of Virginia
The foregoing instrument was acknowledged
before me this 30 day of January
2025, by
Patsy Foster, Ben White
(name of person seeking acknowledgement)
Jim Felice Washington
Notary Public
My Commission Expires: 11/30/24



CITY OF CHESAPEAKE, VIRGINIA
NOTES TO THE SPECIAL-PURPOSE SCHEDULE
AND TURNOVER RECEIPTS OF ASSETS

DECEMBER 6, 2023

Note 1—Summary of accounting policies

Section 58.1-3136 of the Code of Virginia requires a turnover examination whenever a Treasurer leaves office. The purpose of the turnover examination is to determine the Outgoing Interim Treasurer's accountability and to turn over the assets to the Incoming Treasurer. The accompanying Schedule of the Treasurer's Asset and Liabilities (the "Schedule") and the accompanying Turnover Receipts of Assets were prepared to demonstrate the Outgoing Interim Treasurer's accountability and to turn over the assets to the Incoming Treasurer. Accordingly, the Schedule and Turnover Receipts of Assets Schedules are not intended to present the financial position or results of operations of the City of Chesapeake, Virginia ("City"), taken as a whole, in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Reporting Entity – The Schedule and the accompanying Turnover Receipts of Assets include all of the assets for which the Treasurer is accountable. This includes both City funds and funds for which the Treasurer acts as the fiscal agent. The Director of Finance also holds responsibility for the City's cash management and investment processes subject to the guidelines in the Code of Virginia.

Basis of Accounting – The Code of Virginia prescribes the cash basis of accounting for Treasurers in their capacity as custodian of public funds. Accordingly, the accompanying Schedule and accompanying Turnover Receipts of Assets are presented on the cash basis of accounting. Under the cash basis of accounting, revenues are recognized when they are collected rather than when earned and expenditures are recognized when paid rather than incurred. Accordingly, the Schedule and the accompanying Turnover Receipts of Assets are not intended to be a presentation in conformity with U.S. GAAP.

Note 2—Turnover receipts of assets

The Turnover Receipts of Assets Schedules, directly preceding these notes, represent the detailed accounting of assets turned over to the Incoming Treasurer. The Incoming Treasurer's signature on these receipts represents his assumption of the legal liability for the custody of such assets.

Note 3—Discharge from liability

In accordance with Section 58.1-3145 of the Code of Virginia, the Outgoing Interim Treasurer brings this record of accounting to the Circuit Court showing the final settlement of their account as Treasurer. The Circuit Court will publish a notice of final discharge, which discharges the Outgoing Interim Treasurer from all liability.

Note 4—Assets and liabilities of the City held by the Treasurer

The Treasurer holds certain assets on behalf of the Chesapeake Conference Center ("Center"), Chesapeake Transportation System ("CTS"), and the Other Postemployment Benefits ("OPEB") Finance Board of Trustees. These assets consist of the Bank of America Conference Center, CTS Credit Card, and the Wells Fargo-Dominion Tolls accounts, which are included in Cash in banks on the Schedule. The Treasurer only provides safekeeping of these accounts and makes no independent decisions concerning the use of funds in relation to investments, deposits, or expenses. As such the balances are reported as Liabilities on the Schedule. The Center's revenue and expense accounts are reconciled and controlled by the Center. The CTS's revenue and expense accounts are regulated by the debt trust endeavor. The OPEB's revenue and expense account is maintained by Finance Board of Trustees.



PATSY FOSTER, INTERIM TREASURER
FOR THE
CITY OF CHESAPEAKE

REPORT ON EXAMINATION
OF COMMONWEALTH REVENUES
AS OF DECEMBER 6, 2023

Auditor of Public Accounts
Staci A. Henshaw, CPA
www.apa.virginia.gov
(804) 225-3350



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Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 6, 2023

Benton M. White, Jr.
Incoming Treasurer

Patsy Foster
Outgoing Interim Treasurer

City of Chesapeake

INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Treasurer Turnover Receipts of Assets of Patsy Foster, Interim Treasurer of the City of Chesapeake, at December 6, 2023. All records supporting the amounts in the receipts are the Treasurer's responsibility. Our responsibility is to express an opinion based on our examination.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards include examining, on a test basis, evidence supporting the amounts in the Treasurer Turnover Receipts and performing such other procedures, as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Section 58.1-3136 of the Code of Virginia requires a turnover audit whenever a treasurer leaves office. The examination was performed to determine the accountability of the Treasurer at December 6, 2023 and to turn over the assets, accounts, and records of the office to Benton M. White, Jr., the newly Elected Treasurer.

In our opinion, based on our examination, the receipts referred to above present fairly, in all material respects, Commonwealth's assets of Patsy Foster, Interim Treasurer of the City of Chesapeake, Virginia, turned over to the incoming treasurer at December 6, 2023.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LH:vks

cc: Dr. Richard W. West, Mayor
Christopher Price, City Manager
Laura Harden, Director
Cherry Bekaert, LLP

CITY OF CHESAPEAKE, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING INTERIM TREASURER TO INCOMING TREASURER
At DECEMBER 6, 2023

Received of Patsy Foster, Outgoing Interim Treasurer of the City of Chesapeake, Virginia, by Benton M. White, Jr., Incoming Treasurer of the City of Chesapeake, Virginia, the item or items as hereinafter described and/or listed at the close of business December 6, 2023.

We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Commonwealth Current Credit Account</u>	<u>Balance</u>
Estimated State Income Taxes	650.00
State Income Taxes	0.00
Penalty	0.00
Interest	0.00
Share of fees of sheriff and deputies	24.00
Commonwealth Attorney's Excess Collection Program Fees	0.00
Transportation Transient Occupancy Taxes	70,633.13
Total Commonwealth Current Credit Account	\$ <u>71,307.13</u>

Signed and Witnessed:

Signature on file
Witness (Auditor)

Signature on file
Incoming Treasurer

Signature on file
Outgoing Interim Treasurer

CITY OF CHESAPEAKE, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING INTERIM TREASURER TO INCOMING TREASURER
At DECEMBER 6, 2023

Received of Patsy Foster, Outgoing Interim Treasurer of the City of Chesapeake, Virginia, by Benton M. White, Jr., Incoming Treasurer of the City of Chesapeake, Virginia, the item or items as hereinafter described and/or listed at the close of business December 6, 2023.

We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Year</u>	<u>Base Tax</u>
2022 State Income Taxes	0.00
Total (Exclusive of penalty on past due items)	\$ <u>0.00</u>

Signed and Witnessed:

<u>Signature</u>	<u>on</u>	<u>file</u>
<u>Signature on file</u>		
Witness (Auditor)		Incoming Treasurer

Signature on file
Outgoing Interim Treasurer