



County of Caroline, Virginia

Report on County Treasurer's Turnover Audit

At July 10, 2023

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INDEPENDENT ACCOUNTANT'S REPORT

To the Honorable Members of the Board of Supervisors
County of Caroline, Virginia

We have examined the accompanying Schedule of the Treasurer's Assets and Liabilities of Elizabeth B. Curran, Treasurer of the County of Caroline, Virginia, at July 10, 2023. We have also examined the accompanying Treasurer's Turnover Receipts of Assets. The County's treasurer is responsible for the schedule and receipts in accordance with the criteria set forth in §58.1-3136 of the *Code of Virginia*. Our responsibility is to express an opinion on the Schedule of the Treasurer's Assets and Liabilities and the Treasurer's Turnover Receipts of Assets based on our examination. We did not examine the Report on Examination of Commonwealth Revenues. These schedules were examined by other accountants whose report has been furnished to us, and our opinion, insofar as it relates to the amounts shown on these schedules, is based solely on the report of the other accountants.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the *Specifications for Audits of Counties, Cities, and Towns* issued by the Auditor of Public Accounts. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Schedule of Treasurer's Assets and Liabilities and Turnover Receipts of Assets is in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the treasurer's 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 treasurer's schedule and turnover receipts of assets, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide 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.

The *Code of Virginia* §58.1-3136 requires a turnover audit whenever a treasurer leaves office. The accompanying treasurer's schedule and turnover receipts of assets were prepared to turn over the assets reported on the schedules to Brittany Eisenbrown, who was appointed treasurer effective July 10, 2023.

In our opinion, based on our examination and the report of other accountants, the accompanying schedules present, in all material respects, the assets of Elizabeth B. Curran, Treasurer of the County of Caroline, Virginia, turned over to the incoming treasurer at July 10, 2023 in accordance with the criteria set forth in §58.1-3136 of the *Code of Virginia*.

This report is intended solely for the information and use of the Board of Supervisors, management, and the Auditor of Public Accounts and is not intended to be, and should not be, used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Brown, Edwards & Company, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
September 11, 2024

COUNTY OF CAROLINE, VIRGINIA

SCHEDULE OF THE TREASURER'S ASSETS AND LIABILITIES

At July 10, 2023

ASSETS HELD BY THE TREASURER

Cash on hand	\$ 234,418
Returned checks on hand	459
Cash in banks	
Checking:	
Atlantic Bank Union	6,293,088
Truist	2,429,554
Atlantic Bank Union CD's	610,085
Atlantic Bank Union MM	338,902
LGIP	39,758,670
Bond Proceeds:	
SNAP	40,329,173
C&F Bank	1,384,238
BNY Mellon	<u>1,370,178</u>
 Total assets	 <u>\$ 92,748,765</u>

LIABILITIES OF THE TREASURER

Balance of County funds	<u>\$ 92,748,765</u>
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The Notes to Schedules are an integral part of this schedule.

COUNTY OF CAROLINE, VIRGINIA

NOTES TO SCHEDULES OF THE TREASURER'S ACCOUNTABILITY

At July 10, 2023

1. SCHEDULE PRESENTATION

A. Schedule of the Treasurer's Assets and Liabilities

The Schedule of the Treasurer's Assets and Liabilities represents a summary of cash, other asset, and liability balances held by the treasurer at the turnover date.

B. Turnover Receipts of Assets

The Turnover Receipts of Assets directly following these notes represent the detailed accounting of assets turned over to the incoming treasurer. The incoming treasurer's signature on these receipts represents her assumption of the legal liability for the custody of such assets.

2. DISCHARGE FROM LIABILITY

In accordance with Section 58.1-3145 of the *Code of Virginia*, the outgoing treasurer is required to file certificates with the Circuit Court showing the final settlement of her account as treasurer to secure final discharge from liability.

COUNTY OF CAROLINE, VIRGINIA
TURNOVER RECEIPT OF CASH AND CASH ITEMS ON HAND
FROM OUTGOING TREASURER TO INCOMING TREASURER

At July 10, 2023

Received of Elizabeth B. Curran, Outgoing Treasurer of the County of Caroline, Virginia, by Brittany Eisenbrown, Incoming Treasurer of the County of Caroline, Virginia, the item or items as hereinafter described and/or listed at the close of business July 10, 2023.

I, having 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 my signature hereto.

	<u>Amount</u>
Cash on hand (currency and coin)	\$ 1,854
Other cash items:	
Credit card receipts	2,951
Pending E-Checks	46,239
Web payments	19,640
Undeposited checks	<u>163,734</u>
Total	<u>\$ 234,418</u>

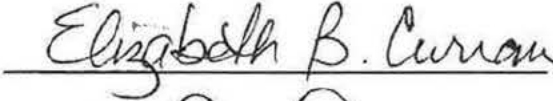
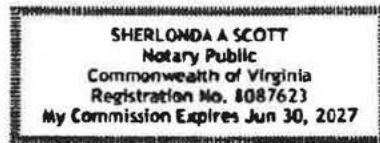
Signed and Witnessed:



Brittany Eisenbrown, Incoming Treasurer of the
County of Caroline, Virginia



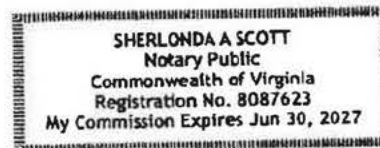
Notary



Elizabeth B. Curran, Outgoing Treasurer of the County
of Caroline, Virginia



Notary



COUNTY OF CAROLINE, VIRGINIA
TURNOVER RECEIPT OF RETURNED CHECKS ON HAND
FROM OUTGOING TREASURER TO INCOMING TREASURER

At July 10, 2023

Received of Elizabeth B. Curran, Outgoing Treasurer of the County of Caroline, Virginia, by Brittany Eisenbrown, Incoming Treasurer of the County of Caroline, Virginia, the item or items as hereinafter described and/or listed at the close of business July 10, 2023.

I, having 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 my signature hereto.

	<u>Amount</u>
Returned checks on hand	\$ 459

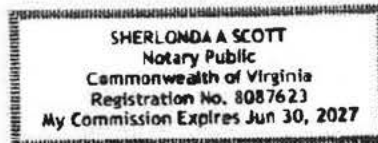
Signed and Witnessed:



Brittany Eisenbrown, Incoming Treasurer of the
County of Caroline, Virginia



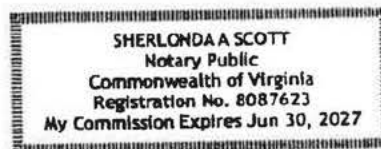
Notary



Elizabeth B. Curran, Outgoing Treasurer of the County
of Caroline, Virginia



Notary



COUNTY OF CAROLINE, VIRGINIA
TURNOVER RECEIPT OF CASH ON DEPOSIT
FROM OUTGOING TREASURER TO INCOMING TREASURER
At July 10, 2023

Received of Elizabeth B. Curran, Outgoing Treasurer of the County of Caroline, Virginia, by Brittany Eisenbrown, Incoming Treasurer of the County of Caroline, Virginia, the item or items as hereinafter described and/or listed at the close of business July 10, 2023.

I, having 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 my signature hereto.

Balances on deposit in banks at close of business July 10, 2023 and outstanding checks drawn there against are as follows:

Bank Name	Account Name	Balance Per Bank	Outstanding Checks	Deposits in Transit/Other Reconciling Items	Balance Per Ledger
Atlantic Bank Union	Co. Self Insured Commerical CSH	\$ 909,723	\$ -	\$ -	\$ 909,723
Atlantic Bank Union	Management	245,857	(1,841,796)	235,639	(1,360,300)
Atlantic Bank Union	Cafeteria Sweep - Overnight	1,280,909	(27,660)	2,036	1,255,285
Atlantic Bank Union	Deposits	3,825,845	-	-	3,825,845
Atlantic Bank Union	Dawn Housing Rehab Project	22,524	-	-	22,524
Atlantic Bank Union	Caroline Detention Facility	1,640,011	-	-	1,640,011
Truist	EMS Charges	540,034	-	891	540,925
Truist	Project Fund	721,376	-	-	721,376
Truist	Project Fund	270,127	-	-	270,127
Truist	Project Fund	276,128	-	-	276,128
Truist	Project Fund	620,998	-	-	620,998
		\$ 10,353,532	\$ (1,869,456)	\$ 238,566	\$ 8,722,642

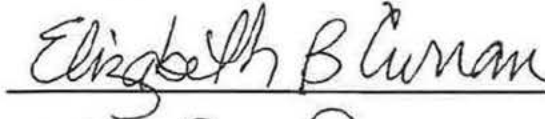
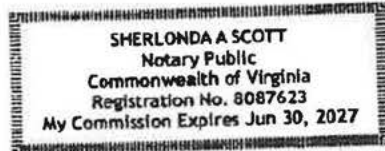
Signed and Witnessed:



Brittany Eisenbrown, Incoming Treasurer of the
County of Caroline, Virginia



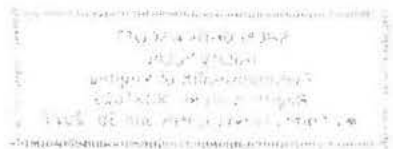
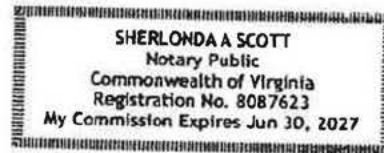
Notary



Elizabeth B. Curran, Outgoing Treasurer of the County
of Caroline, Virginia



Notary



COUNTY OF CAROLINE, VIRGINIA
TURNOVER RECEIPT OF CASH EQUIVALENTS AND INVESTMENTS
FROM OUTGOING TREASURER TO INCOMING TREASURER
At July 10, 2023

Received of Elizabeth B. Curran, Outgoing Treasurer of the County of Caroline, Virginia, by Brittany Eisenbrown, Incoming Treasurer of the County of Caroline, Virginia, the item or items as hereinafter described and/or listed at the close of business July 10, 2023.

I, having 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 my signature hereto.

<u>Bank Name</u>	<u>Account Number</u>	<u>Amount</u>
Certificates of Deposit:		
Atlantic Bank Union	[REDACTED]	\$ 335,919
Atlantic Bank Union	[REDACTED]	274,166
Repurchase agreements:		
N/A		-
Investments:		
LGIP	[REDACTED]	39,758,670
Atlantic Bank Union	[REDACTED]	338,902
Bond Proceeds:		
SNAP	[REDACTED]	40,329,173
C&F Bank	[REDACTED]	1,384,238
BNY Melon	[REDACTED]	1,370,178
Total		<u>\$ 83,791,246</u>

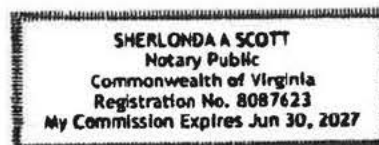
Signed and Witnessed:



Brittany Eisenbrown, Incoming Treasurer of the
County of Caroline, Virginia

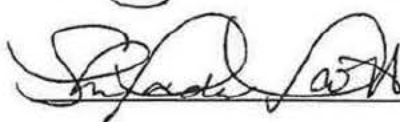


Notary

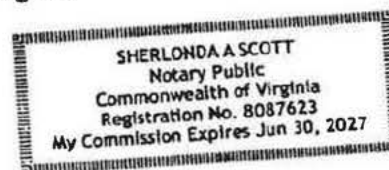




Elizabeth B. Curran, Outgoing Treasurer of the County
of Caroline, Virginia



Notary



COUNTY OF CAROLINE, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED REAL ESTATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER

At July 10, 2023

Received of Elizabeth B. Curran, Outgoing Treasurer of the County of Caroline, Virginia, by Brittany Eisenbrown, Incoming Treasurer of the County of Caroline, Virginia, the item or items as hereinafter described and/or listed at the close of business July 10, 2023.

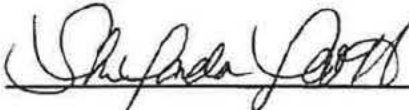
I, having checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing my signature hereto.

<u>Year</u>	<u>Base Tax</u>
1999	\$ -
2000	-
2001	-
2002	3,642
2003	9,604
2004	4,912
2005	12,208
2006	24,720
2007	26,811
2008	34,823
2009	37,178
2010	40,620
2011	46,708
2012	57,709
2013	63,319
2014	83,174
2015	95,309
2016	96,255
2017	114,394
2018	133,256
2019	251,091
2020	350,106
2021	521,669
2022	760,410
2023	13,243,915
Total uncollected real estate taxes	\$ 16,011,833

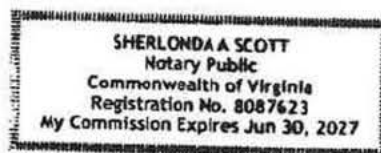
Signed and Witnessed:



Brittany Eisenbrown, Incoming Treasurer of the
County of Caroline, Virginia



Notary

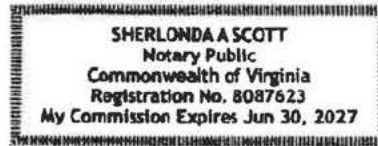


Elizabeth B. Curran

Elizabeth B. Curran, Outgoing Treasurer of the County
of Caroline, Virginia

[Signature]

Notary



COUNTY OF CAROLINE, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED PERSONAL PROPERTY TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At July 10, 2023

Received of Elizabeth B. Curran, Outgoing Treasurer of the County of Caroline, Virginia, by Brittany Eisenbrown, Incoming Treasurer of the County of Caroline, Virginia, the item or items as hereinafter described and/or listed at the close of business July 10, 2023.

I, having 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 my signature hereto.

<u>Tax Year</u>	<u>Base Tax</u>
2014	\$ 25,871
2015	29,391
2016	49,147
2017	140,780
2018	162,246
2019	243,778
2020	318,525
2021	411,507
2022	1,314,524
2023	8,668,901
Total uncollected personal property taxes	<u>\$ 11,364,670</u>

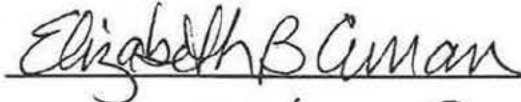
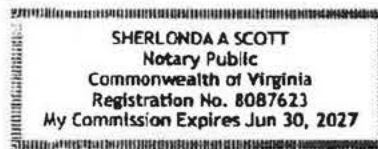
Signed and Witnessed:



Brittany Eisenbrown, Incoming Treasurer of the
County of Caroline, Virginia



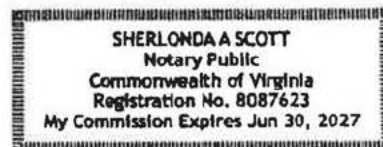
Notary



Elizabeth B. Curran, Outgoing Treasurer of the County
of Caroline, Virginia



Notary



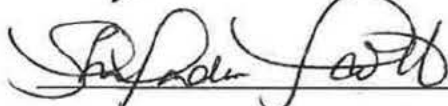
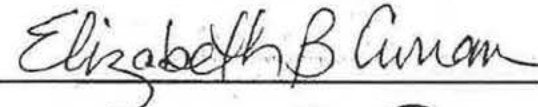
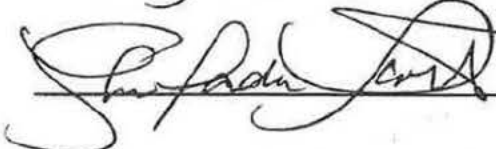
COUNTY OF CAROLINE, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED VEHICLE REGISTRATION FEES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At July 10, 2023

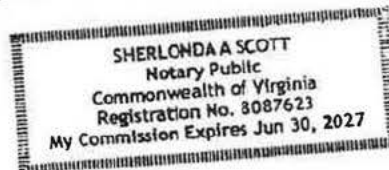
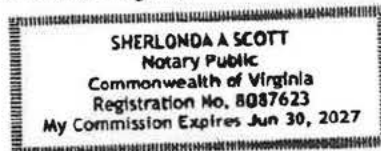
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I, having checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing my signature hereto.

<u>Tax Year</u>	<u>Base Fee</u>
2014	5,395
2015	7,763
2016	9,591
2017	33,444
2018	40,452
2019	52,172
2020	37,207
2021	54,698
Total uncollected vehicle registration fees	<u>\$ 240,722</u>

Signed and Witnessed:

	Brittany Eisenbrown, Incoming Treasurer of the County of Caroline, Virginia
	Notary
	Elizabeth B. Curran, Outgoing Treasurer of the County of Caroline, Virginia
	Notary



COUNTY OF CAROLINE, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED PUBLIC SERVICE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At July 10, 2023

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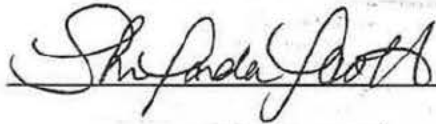
Real Estate – Public Service

<u>Year</u>	<u>Base Tax</u>
2014	\$ 129
2015	2,032
2016	-
2017	-
2018	-
2019	-
2020	-
2021	-
2022	4,633
2023	1,556,257
Total uncollected public service taxes	\$ 1,563,051

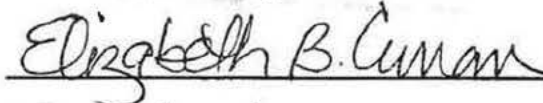
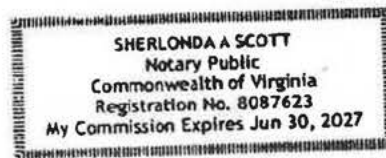
Signed and Witnessed:



Brittany Eisenbrown, Incoming Treasurer of the
County of Caroline, Virginia



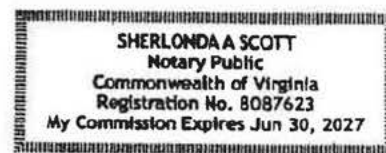
Notary



Elizabeth B. Curran, Outgoing Treasurer of the County
of Caroline, Virginia



Notary



COUNTY OF CAROLINE, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At July 10, 2023

Received of Elizabeth B. Curran, Outgoing Treasurer of the County of Caroline, Virginia, by Brittany Eisenbrown, Incoming Treasurer of the County of Caroline, Virginia, the item or items as hereinafter described and/or listed at the close of business July 10, 2023.

I, having 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 my signature hereto.

<u>Year</u>	<u>Base Tax</u>
Share of fees of sheriff and deputies (See Report on Examination of Commonwealth Revenues on p. 2)	\$ -
Total (exclusive of penalty on past due items)	\$ -

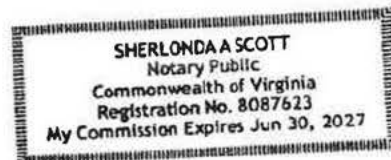
Signed and Witnessed:



Brittany Eisenbrown, Incoming Treasurer of the
County of Caroline, Virginia



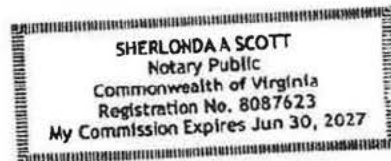
Notary



Elizabeth B. Curran, Outgoing Treasurer of the County
of Caroline, Virginia



Notary



COUNTY OF CAROLINE, VIRGINIA
TURNOVER RECEIPT OF OTHER ASSETS
FROM OUTGOING TREASURER TO INCOMING TREASURER
At July 10, 2023

Received of Elizabeth B. Curran, Outgoing Treasurer of the County of Caroline, Virginia, by Brittany Eisenbrown, Incoming Treasurer of the County of Caroline, Virginia, the item or items as hereinafter described and/or listed at the close of business July 10, 2023.

I, having 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 my signature hereto.

	<u>Amount</u>
N/A	\$ -
Total	\$ -

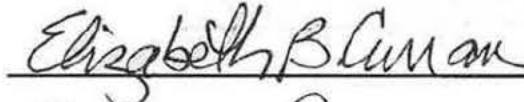
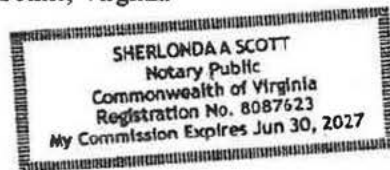
Signed and Witnessed:



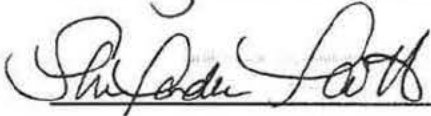
Brittany Eisenbrown, Incoming Treasurer of the
County of Caroline, Virginia



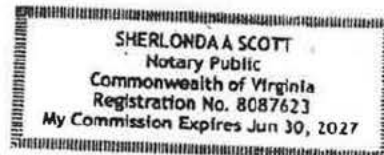
Notary



Elizabeth B. Curran, Outgoing Treasurer of the County
of Caroline, Virginia



Notary



COUNTY OF CAROLINE, VIRGINIA
TURNOVER RECEIPT OF UNUSED RECEIPT BOOKS
FROM OUTGOING TREASURER TO INCOMING TREASURER
At July 10, 2023

Received of Elizabeth B. Curran, Outgoing Treasurer of the County of Caroline, Virginia, by Brittany Eisenbrown, Incoming Treasurer of the County of Caroline, Virginia, the item or items as hereinafter described and/or listed at the close of business July 10, 2023.

I, having 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 my signature hereto.

Receipt Numbers			
Class of Receipt	Beginning Number	Ending Number	Quantity on Hand
N/A	N/A	N/A	N/A

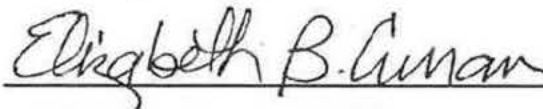
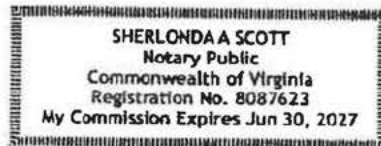
Signed and Witnessed:



Brittany Eisenbrown, Incoming Treasurer of the County of Caroline, Virginia



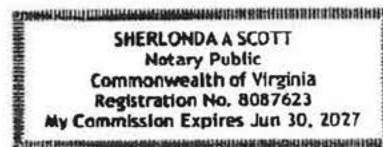
Notary



Elizabeth B. Curran, Outgoing Treasurer of the County of Caroline, Virginia



Notary



COUNTY OF CAROLINE, VIRGINIA
TURNOVER RECEIPT OF UNSOLD DOG LICENSE TAGS
FROM OUTGOING TREASURER TO INCOMING TREASURER

At July 10, 2023

Received of Elizabeth B. Curran, Outgoing Treasurer of the County of Caroline, Virginia, by Brittany Eisenbrown, Incoming Treasurer of the County of Caroline, Virginia, the item or items as hereinafter described and/or listed at the close of business July 10, 2023.

I, having 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 my signature hereto.

<u>Class of Tag</u>	<u>Quantity on Hand</u>
Oval aluminum	4,245
Kennel license	170
Round aluminum – hybrid dog license	10

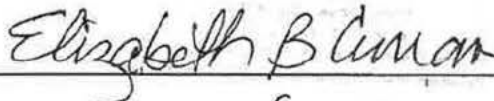
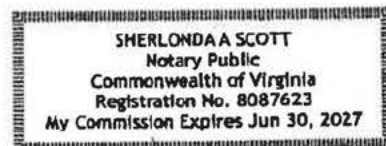
Signed and Witnessed:



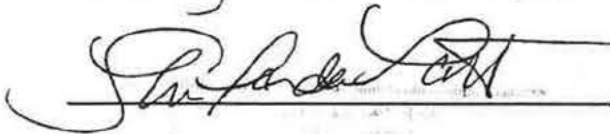
Brittany Eisenbrown, Incoming Treasurer of the
County of Caroline, Virginia



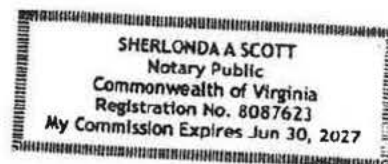
Notary



Elizabeth B. Curran, Outgoing Treasurer of the County
of Caroline, Virginia



Notary



COUNTY OF CAROLINE, VIRGINIA
TURNOVER RECEIPT OF UNSOLD VEHICLE LICENSE DECALS
FROM OUTGOING TREASURER TO INCOMING TREASURER
At July 10, 2023

Received of Elizabeth B. Curran, Outgoing Treasurer of the County of Caroline, Virginia, by Brittany Eisenbrown, Incoming Treasurer of the County of Caroline, Virginia, the item or items as hereinafter described and/or listed at the close of business July 10, 2023.

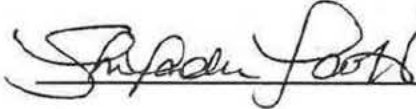
I, having checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing my signature hereto.

Class of Decal	Decal Numbers		Quantity on Hand
	Beginning Number	Ending Number	
Vehicle license	N/A	N/A	N/A
Trailer license	N/A	N/A	N/A
Motorcycle license	N/A	N/A	N/A

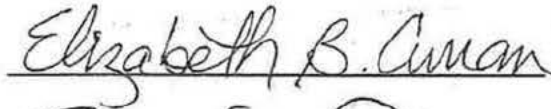
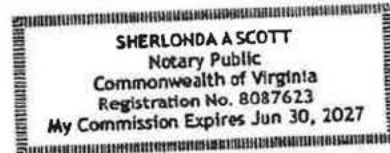
Signed and Witnessed:



Brittany Eisenbrown, Incoming Treasurer of the
County of Caroline, Virginia



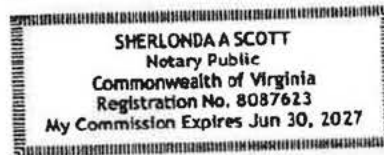
Notary

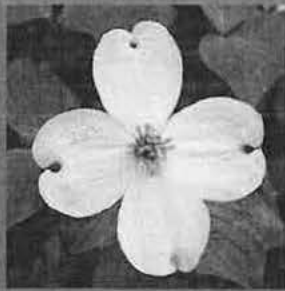


Elizabeth B. Curran, Outgoing Treasurer of the County
of Caroline, Virginia



Notary





ELIZABETH BEALE CURRAN, TREASURER
FOR THE
COUNTY OF CAROLINE

REPORT ON EXAMINATION
OF COMMONWEALTH REVENUES
AS OF JULY 10, 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

July 10, 2023

Brittany Eisenbrown
Incoming Interim Treasurer

Elizabeth Beale Curran
Outgoing Treasurer

County of Caroline

INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Treasurer Turnover Receipts of Assets of Elizabeth Beale Curran, Treasurer of the County of Caroline, at July 10, 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.

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 July 10, 2023 and to turn over the assets, accounts, and records of the office to Brittany Eisenbrown, the newly Appointed Interim Treasurer.

In our opinion, based on our examination, the receipts referred to above present fairly, in all material respects, Commonwealth's assets of Elizabeth Beale Curran, Treasurer of the County of Caroline, Virginia, turned over to the Incoming Interim Treasurer at July 10, 2023.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

COUNTY OF CAROLINE, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING INTERIM TREASURER
At July 10, 2023

Received of Elizabeth B. Curran, Outgoing Treasurer of the County of Caroline, Virginia, by Brittany Eisenbrown, Incoming Interim Treasurer of the County of Caroline, Virginia, the item or items as hereinafter described and/or listed at the close of business July 10, 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	0.00
State Income Taxes	0.00
Penalty	0.00
Interest	0.00
Share of fees of sheriff and deputies	0.00
Commonwealth Attorney's Excess Collection Program Fees	0.00
Transient Occupancy Taxes	0.00
 Total Commonwealth Current Credit Account	 \$ <u>0.00</u>

Signed and Witnessed:

Witness (Auditor)

Incoming Interim Treasurer

Outgoing Treasurer

TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING INTERIM TREASURER
At July 10, 2023

Received of Elizabeth B. Curran, Outgoing Treasurer of the County of Caroline, Virginia, by Brittany Eisenbrown, Incoming Interim Treasurer of the County of Caroline, Virginia, the item or items as hereinafter described and/or listed at the close of business July 10, 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:

Witness (Auditor)

Incoming Interim Treasurer

Outgoing Treasurer