CERTIFICATE 2024

To the Clerk of Morris County, State of Kansas
We, the undersigned, officers of
Highland Township
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was approved and adopted as the maximum expenditures for the various funds for the year 2024; and (3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Alloc of MVT, RVT, and 16/20M Vehicles T		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	10,089	8,000	2.366
Debt Service	10-113				
Library	12-1220				
Road	68-518c				
Special Machinery					
Totals		xxxxxx	10,089	8,000	2,366
Budget Hearing Notice		6			
Combined Rate and Budget Hearing Notice					
Rate Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only
3,381,963
Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 3.747

Assisted by:
Morris County Clerk

Address:
501 West Main Street
Council Grove, KS 66846
Email:
cschmidt@morriscountyks.org

Attest: November 1, 2023
County Clerk

COUNTY CLERK ★ SEAL ★ MORRIS COUNTY, KANSAS

Governing Body

Christie Britt Christie Britt, Trustee
Jerry Paige Jr. Jerry Paige Jr Treasurer
Karen Harmison Karen Harmison Clerk

Special Road Election held for Mills for years.
First levy in .

CPA Summary

Highland Township
Morris County

2024

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2023	Tax Levy Amount in 2023 Budget	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	12,662	529	7	38	0	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	12,662	529	7	38	0	0

County Treas Motor Vehicle Estimate 529

County Treas Recreational Vehicle Estimate 7

County Treas 16/20M Vehicle Estimate 38

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.04178

RVT Factor 0.00055

16/20M Factor 0.00300

Comm Veh Factor 0.00000

Watercraft Factor 0.00000

2024

Highland Township

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	-	-	-	
NONE					
	Total	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

Highland Township
Morris County

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
NONE										
Total G.O. Bonds				0			0	0	0	0
Other										
Total Other				0			0	0	0	0
Total Indebtedness				**0**			**0**	**0**	**0**	**0**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2023	Payments Due 2023	Payments Due 2024
NONE							
				Total	**0**	**0**	**0**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Highland Township 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1	881	1,037	1,515
Receipts:			
Ad Valorem Tax	3,079	12,662	xxxxxxxxxxxxxxx
Delinquent Tax	32		
Motor Vehicle Tax	349	350	529
Recreational Vehicle Tax	6	6	7
16/20 M Vehicle Tax	73	40	38
Commercial Vehicle Tax			0
Watercraft Tax			0
LAVTR			0
Gross Earnings (Intangibles) Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,539**	**13,058**	**574**
Resources Available:	**4,420**	**14,095**	**2,089**
Expenditures:			
Fire Contract to White City (2022)	3,300	4,443	
Fire Contract to White City		8,054	8,451
RNR & Budget Publications	83	83	100
Cash Forward (2024 column)			1,538
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avai			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**3,383**	**12,580**	**10,089**
Unencumbered Cash Balance Dec 31	1,037	1,515	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	8,760	12,924	10,089
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10,089
		Tax Required	8,000
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	8,000

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Highland Township
Morris County
will meet on August 14th, 2023 at 7:00 P.M. at Karen Harmison Residence, 1081 Hwy 149, White City, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Morris County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2022		Current Year Estimate 2023		Proposed Budget 2024		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,383	0.993	12,580	3.931	10,089	8,000	2.367
Debt Service							
Library							
Road							
Special Machinery							
Totals	3,383	0.993	12,580	3.931	10,089	8,000	2.367
						*Revenue Neutral Rate***	*3.747*
Less: Transfers	0		0		0		
Net Expenditure	3,383		12,580		10,089		
Total Tax Levied	3,074		12,662		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	3,097,026		3,221,689		3,380,343		
Outstanding Indebtedness, Jan 1	2021		2022		2023		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by KSA 79-2988*

Jerry Paige
Highland Township Treasurer

THE Prairie Post

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Joann Kahnt
Publisher/Editor

Gloria Smith
Assistant Editor/
Advertising Mgr.

State of Kansas:

County of Morris:

August 3, 2023

Affidavit of Publication

Joann M. Kahnt, of lawful age, being first duly sworn, deposes and says that she is the publisher of The Prairie Post, which is a newspaper printed in the State of Kansas, published in and of general paid circulation on a weekly, monthly or yearly basis in Morris County, Kansas, is not a trade, religious or fraternal publication, is published at least weekly fifty (50) times a year, has been so published continuously and uninterrupted in said County and State for a period of more than one year prior to the first publication of the notice attached, and has been entered at the post office as Periodicals Class mail matter. That a notice was published in all editions of the regular and entire issue for the following subject matter: Highland Township Notice of Budget Hearing: published on August 3, 2023.

Joann M. Kahnt
Publisher

Subscribed and sworn to before me this 3rd day of Aug, 2023

Notary Public Brooke Hirt

My commission expires: 11/22/2023

Brooke Hirt
Notary Public-State of Kansas
My Appt. Exp. 11/22/2023

Published in the August 3, 2023 edition of *The Prairie Post*

NOTICE OF BUDGET HEARING

The governing body of
Shiloh Cemetery
Geary County
will meet on 09/13/2023 at 7:00pm at Larry Stillwell Residence 237 S 2600 White City KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.
Detailed budget information is available at Geary County Clerks Office 200 E 8th St Junction City KS and will be available at this hearing.

SUPPORTING COUNTIES
Geary County (home county) Morris County

BUDGET SUMMARY
Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	4,670	2.929	8,780	2.816	9,275	4,843	2.815
Debt Service							
Totals	4,670	2.929	8,780	2.816	9,275	4,843	2.815
					*Revenue Neutral Rate***		*2.815*
Less: Transfers	0		0		0		
Net Expenditures	4,670		8,780		9,275		
Total Tax Levied	4,842		4,842		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	1,653,333		1,719,361		1,720,273		

Outstanding Indebtedness,

Jan 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by KSA 79-2988*

Sue Swenson

Published in the August 3, 2023 edition of *The Prairie Post*

NOTICE OF BUDGET HEARING

State of Kansas
2024 Special District

The governing body of
White City Cemetery District
Morris County
will meet on August 15th, 2023 at 6:00 p.m. at White City Senior Center, White City, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
Detailed budget information is available at Morris County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY
Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	12,070	1.859	20,500	1.415	65,150	9,500	1.154
Debt Service							
Totals	12,070	1.859	20,500	1.415	65,150	9,500	1.154
					*Revenue Neutral Rate***		*1.357*
Less: Transfers	0		0		0		
Net Expenditures	12,070		20,500		65,150		
Total Tax Levied	14,167		11,171		xxxxxxxxxxxxxxx		
Assessed Valuation	7,624,676		7,896,039		8,233,733		

Outstanding Indebtedness,

Jan 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by KSA 79-2988*

Carolyn Holm

Published in the August 3, 2023 edition of *The Prairie Post*

NOTICE OF BUDGET HEARING

The governing body of
Highland Township
Morris County
will meet on August 14th, 2023 at 7:00 P.M. at Karen Harmison Residence, 1081 Hwy 149, White City, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Morris County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY
Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2022		Current Year Estimate 2023		Proposed Budget 2024		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,383	0.993	12,580	3.931	10,089	8,000	2.367
Debt Service							
Library							
Road							
Special Machinery							
Totals	3,383	0.993	12,580	3.931	10,089	8,000	2.367
					*Revenue Neutral Rate***		*3.747*
Less: Transfers	0		0		0		
Net Expenditure	3,383		12,580		10,089		
Total Tax Levied	3,074		12,662		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	3,097,026		3,221,689		3,380,343		

Outstanding Indebtedness,

Jan 1	2021	2022	2023
G.O. Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by KSA 79-2988*

Jerry Paige
Highland Township Treasurer

Report, cont. from pg. 4

Hill; Traffic Stop

9:58 am-31092 Wabaunsee Rd, Alma; Accident N/Injury

10:30 am-Old K-18 Rd and Black Bear Rd, Alma; 911 Hang Up

10:49 am-Eskridge Care and Rehabilitation, 505 N Main St, Eskridge; Speak With Deputy

11:55 am-29190 Old K-10 Rd. Alma; Animal Complaint

12:06 pm-Missouri St and E 2nd St, Alma; Traffic Stop

12:15 pm-Stop 2 Shop, 100 Missouri St, Alma; Disorderly Conduct

2:36 pm-K-99 Hwy and K-18 Hwy, Wamego; Traffic Stop

2:41pm-200 Blk Missouri St, Alma; Domestic Disturbance

2:54 pm-336 E I-70 Hwy, Paxico; Motorist Assist

3:02 pm-36500 Alley Rd, Alta Vista; 911 Hang Up

4:25 pm-Maple Hill Rd and Beaverstream Rd, Maple Hill; Traffic Stop

4:35 pm-Maple Hill Rd and Beaverstream Rd, Maple Hill; Traffic Stop

4:44 pm-Maple Hill Rd and Beaverstream Rd, Maple Hill; Traffic Stop

4:52 pm-Maple Hill Rd and Beaverstream Rd, Maple Hill; Traffic Stop

5:48 pm-304 S Cedar St, Eskridge; Follow up

6:40 pm-383 W Elm St, Harveyville; Follow up

7:37 pm-Lake Wabaunsee; Extra Patrol

7:44 pm-29583 Low Water North Rd. Alma

8:03 pm-K-99 Hwy and Burr Oak Rd, Alma; Traffic Stop

8:46 pm-22294 NW Snokomo Frontage Rd, Paxico; Controlled Burn

9:13 pm-K-99 Hwy and Judy St, Alma; Traffic Stop

9:52 pm-30921 Kuenzli Creek Rd, Alma; 911 Hang Up

10:26 pm-Maple Hill; Extra Patrol

11:30 pm-Main St, Paxico; Suspicious Vehicle

11:43 pm-Paxico; Extra Patrol

July 24

12:46 am-K-99 Hwy and K-18 Hwy, Wamego; Extra Patrol

12:58 am-McFarland; Extra Patrol

2:41 am-Alta Vista; Extra Patrol

4:08 am-Eskridge; Extra Patrol

5:10 am-Keene Eskridge Rd and Glacier Rd, Maple Hill; Traffic Stop

5:45 am-Keene Eskridge Rd and Glacier Rd, Maple Hill; Traffic Stop

7:54 am-Alta Vista State Bank, 619 Main St, Alta Vista; Alarm

9:09 am-109 E 1st St, Abilene, Bldg; Warrant - Misdemeanor

10:12 am-500 Wheeler Ave, McFarland; VIN Inspection

10:18 am-18376 K-99 Hwy, Eskridge; Check Welfare

11:50 am-341 W I-70 Hwy, Maple Hill; Traffic Problem

12:07 pm-Eskridge Care and Rehabilitation, 505 N Main St, Eskridge, Room: 210; Assault

1:24 pm-Soldier Creek Rd and Miller Rd, Harveyville; Traffic Problem

2:35 pm-30430 Phillips Creek Rd. Alma; Phone Scam

6:06 pm-517 Garfield Ave, Alta Vista; Traffic Problem

6:07 pm-Plaza of The Flint Hills - Alma Cheese, 32691 K-99 Hwy, Alma; Found Property

8:29 pm-Clapboard Ravine Rd and Kuenzli Creek Rd, Alma; Animal Complaint

8:34 pm-18826 K-4 Hwy, Eskridge; Speak With Deputy

9:44 pm-Maple Hill Rd and Beaverstream Rd, Maple Hill; Traffic Stop

10:13 pm-78 Lake View Circle Ct, Lake Wabaunsee; Check Welfare

11:49 pm-City Shop, 110 S Main St, Eskridge; Building Check

July 25

12:25 am-Mission Valley Sr/Jr High School, 12913 Mission Valley Rd, Eskridge; Extra Patrol

12:44 am-Harveyville Rd and Echo Cliff Rd, Harveyville; Traffic Stop

1:08 am-1st St and Main St, Eskridge; Traffic Stop

1:55 am-K-177 Hwy and K-4 Hwy, Alta Vista; Motorist Assist

2:14 am-Alta Vista; Extra Patrol

8:16 am-El Dorado Correctional Facility, 1737 SE US Hwy 54, El Dorado; Jail - Transport

10:12 am-216 Main St, Alta Vista; Medical Call

10:29 am-Juvenile Detention - Youth Services, 330 Northeast Industrial Lane, Lawrence; Jail - Transport

12:35 pm-107 Locust St, Eskridge; Stand By

12:52 pm-300 Blk E 11th St, Alma; Traffic Stop

1:09 pm-Dollar General, 337 E 11th St, Alma; Suspicious Person

1:48 pm-Shawnee County Adult Detention, 501 SE 8th St, Topeka; Warrant - Felon

2:19 pm-330 W I-70 Hwy, Alma; Fire - Vehicle

2:46 pm-303 Iowa St, Alma; Traffic Problem

6:34 pm-18376 K-99 Hwy, Eskridge; Stand By

8:36 pm-340 W I-70 Hwy, Maple Hill; Pedestrian

11:42 pm-1035 Ohio St, Alma; Speak With Deputy

July 26

12:32 am-33002 W Tallgrass Rd. Alma; Disturbance

2:48 am-Bald Eagle Rd and K-99 Hwy, Wamego; Suspicious Person

6:00 am-Tallgrass Rd and Tabor Valley Rd, Wamego; Accident N/Injury

6:01 am-324 W I-70 Hwy, Alma; Suspicious Person

6:50 am-324 E I-70 Hwy, Alma; Traffic Stop

8:41 am-K-30 Hwy and Old Stone Church Rd, Maple Hill; Accident N/Injury

9:02 am-340 E I-70 Hwy, Maple Hill; Traffic Stop

10:06 am-337 W I-70 Hwy, Paxico; Traffic Stop

10:11 am-Harveyville; Speak With Deputy

10:57 am-13885 Allen Ln, Eskridge; Attempt to serve process

11:54 am-E 6th St and Illinois St, Alma; Miscellaneous

1:15 pm-Skyline Rd and Prairie View Rd, Alma; Animal Complaint

1:59 pm-31862 Thompson Rd, Alma; Speak With Deputy

3:32 pm-Leavenworth; Warrant - Misdemeanor

4:49 pm-Wamego Health Center, 711 Genn Dr, Wamego; Medical Call

5:09 pm-37574 K-99 Hwy, Wamego; Traffic Problem

6:06 pm-Rest Area - WB 19312 E I-70 Hwy, Paxico; Accident N/Injury

6:29 pm-Keene-Eskridge Rd and South Boundary Rd, Maple Hill; Traffic Stop

6:44 pm-340 W I-70, Maple Hill; Traffic Stop

7:56 pm-Osage; Warrant - Misdemeanor

9:48 pm-Wabaunsee County Sheriff Office, 215 Kansas Ave, Alma, Flr: 4th; Speak With Deputy

10:24 pm-341 E I-70 Hwy, Maple Hill; Traffic Stop

11:28 pm-Paxico; Extra Patrol

12:28 am-1035 Ohio St, Alma; Extra Patrol

July 27

1:48 am-Mc Farland; Extra Patrol

4:06 am-329 E I-70 Hwy, Alma; Traffic Stop

4:39 am-Plaza of The Flint Hills, 32691 K-99 Hwy, Alma; Traffic Stop

7:38 am-Keene Eskridge Rd and E I-70 Hwy, Maple Hill; Motorist Assist

9:01 am-340 W I70, Maple Hill; Accident N/Injury

9:59 am-E I-70 Hwy and K-99 Hwy, Alma; Traffic Stop

10:26 am-Wabaunsee Co Sheriff Office, 215 Kansas Ave, Alma, Flr: 4th; Speak With Deputy

11:56 am-900 Blk Missouri St, Alma; Traffic Stop

12:18 pm-Maple Hill Truck Stop, 31885 Windy Hill Rd, Maple Hill; Trespassing

1:13 pm-15142 Dragoon Creek Rd, Harveyville

1:46 pm-K-4 Hwy and Coyote Rd, Eskridge; Traffic Stop

3:35 pm-1035 Ohio St, Alma; Speak With Deputy

4:19 pm-1035 Ohio St, Alma; Check Welfare

4:29 pm-K-99 Hwy and Burr Oak Rd, Alma; Traffic Stop

5:29 pm-Main St and E 6th St, Maple Hill; Traffic Stop

5:55 pm-Maple Hill Rd and Willard Rd, Maple Hill; Traffic Stop

6:35 pm-Maple Hill Truck Stop, 31885 Windy Hill Rd, Maple Hill; Follow up

8:47 pm-Eskridge; Extra Patrol

9:09 pm-Eskridge Care and Rehabilitation, 505 N Main St, Eskridge; Speak With Deputy

9:31 pm-Keene Eskridge Rd and South Boundary Rd, Maple Hill; Traffic Stop

~~~~~

1. True or False: 4-H was once known as Boys' Clubs and Girls' Clubs.

2. What is the 4-H motto?

3. What does each of the four H's stand for?

4. True or False: The clover emblem originally had three leaves.

5. EFNEP-4-H stands for what?

~~~~~

1. True
2. To Make the Best Better
3. Head, Heart, Hands, Health
4. True
5. Expanded Food and Nutrition Education Program, which brought fun and knowledge about healthy foods to urban children through 4-H.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF HIGHLAND TOWNSHIP, HEREBY NOTIFIES THE MORRIS COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

__X__ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2023.

WITNESS my hand and official seal on 7-20, 2023

(Seal)

Clerk or Officer of Governing Body