

EXHIBIT C

RESOLUTION APPROVING AMENDED AND RESTATED POST-ISSUANCE COMPLIANCE PROCEDURES

WHEREAS, on April 21, 2015 the Board of School Trustees (the "Board") of the South Gibson School Corporation (the "School Corporation") previously adopted and approved Post Issuance Compliance Procedures (the "Original Procedures"); and

WHEREAS, the Board has now been presented with Amended and Restated Post-Issuance Compliance Procedures (the "Amended Procedures") which amend and restate the Original Procedures to provide for a new compliance officer and to incorporate recent changes in law; and

WHEREAS, the Board has issued securities or has had securities issued on its behalf in the form of bonds, notes or other types of indebtedness (the "Bonds") in order to finance or refinance various projects; and

WHEREAS, by issuing the Bonds, the School Corporation is obligated to comply with various restrictions and obligations, which are described in the financing and closing documents executed in connection with the issuance of Bonds, such as trust indentures, lease agreements, bond resolutions, tax certificates, arbitrage certificates and continuing disclosure undertakings, and which may extend for 20 years or more into the future; and

WHEREAS, school corporations experience administration changes over time and it is in this School Corporation's interest to ensure the continual satisfaction of these obligations and restrictions; and

WHEREAS, such restrictions and obligations require significant documentation, record keeping and diligence; and

WHEREAS, written procedures describing the monitoring, oversight and fulfillment of these post issuance obligations are beneficial to ensure maintenance of the tax-exemption or other tax beneficial treatment on the Bonds and compliance with Securities and Exchange Commission Rules and regulations;

NOW, THEREFORE, BE IT RESOLVED that the Board accepts and ratifies the Amended Procedures, presented to the meeting, and directs that these administrative Amended Procedures be incorporated into the procedure manuals of the School Corporation administration.

BE IT FURTHER RESOLVED that the Board appoints the person who is employed as Assistant Superintendent or Superintendent, or the equivalent position, of the School Corporation to serve as the Compliance Officer (as defined in the Amended Procedures) and directs such Compliance Officer, in consultation with counsel, as appropriate, to implement such Amended Procedures.

BE IT FURTHER RESOLVED that the Compliance Officer is also directed to review any disclosure documents, such as an Official Statement, Offering Memorandum or any other type of offering material, prepared on behalf of the School Corporation in connection with the issuance of

any Bonds issued hereafter and such Compliance Officer is authorized to consult with any staff, municipal advisor or counsel to assist with such review.

Passed and adopted this 15th day of July, 2025.

Secretary, Board of School Trustees

APPROVED:

President, Board of School Trustees