

**REGULAR MEETING OF THE CITY COUNCIL
LEMMON, SOUTH DAKOTA
MARCH 1, 2021**

Pursuant to due call and notice thereof, the Regular Meeting of the City Council of Lemmon, South Dakota was held on Monday, March 2, 2021, at 6:00 p.m. in the Council Chambers of City Hall.

Mayor Neal Pinnow and the following City Council were present: Jill Anderson, Matt Barnes, Wayne Corcoran, Pat Dalzell, Cathy Evans, and Tim Pelkofer. Employees in attendance were: Chad Abel, Annette Dalzell, Dave Huber, and Raven Christman.

Other in attendance were: LaQuita Shockley, Deputy Sheriff Matt Giesler, Jerry Krambeck, and Mike Schweitzer.

There was no conflict of interest declared.

Mayor Neal Pinnow called the meeting to order at 6:00 p.m. The Pledge of Allegiance was recited.

Barnes moved, Anderson second to approve the Agenda as presented. All voting "Aye"; motion carried.

Corcoran moved, Anderson second to approve the February 1, 2021, Regular Meeting minutes. All voting "Aye"; motion carried.

This being the time and place to open and award Solid Waste Collection bids. One bid was received from B & H Sanitation, LLC in the amount of \$6,500.00 per month. Anderson moved, Dalzell second to accept the bid as presented. All voting "Aye"; motion carried.

Mayor Pinnow read a brief report from code enforcement officer, Carla Sackmann. Sackmann continues to work with nuisance properties and has worked on some zoning matters as well.

Mayor Pinnow gave an update on the Sewer Project. Pinnow reported that Dave Huber has been working with HDR Engineering and Chad Abel is working with Rural Development on the bond. The project is scheduled to have bid opening on March 30, 2021, after the advertisements are done and the 1.8-million-dollar bond is secured. Mayor Pinnow is planning a public meeting in the near future to let the residents ask questions about the project. The sewer project will be charged to the residents on the monthly utility bill. Construction is scheduled to begin the summer of 202 with 22 blocks of sewer being either re-lined or dug up and replaced. The sewer lines are 100 years old and in need of repair.

Dalzell moved, Barnes second to approve Resolution #2021-1 Revenue Bond for Sewer Project. On a roll call vote, all voting "Aye"; motion carried.

RESOLUTION NO. 2021 - 1

A RESOLUTION AUTHORIZING THE ISSUANCE, SALE AND DELIVERY OF NOT TO EXCEED \$1,802,000 SEWER PROJECT REVENUE BOND OF THE CITY OF LEMMON; MAKING CERTAIN COVENANTS AND AGREEMENTS TO PROVIDE FOR THE PAYMENT AND SECURITY THEREOF; PROVIDING FOR A SPECIAL CHARGE OR SURCHARGE FOR THE PURPOSE OF PAYING PRINCIPAL OF AND INTEREST ON SAID BOND AS MAY BECOME DUE; AND AUTHORIZING CERTAIN OTHER DOCUMENTS AND ACTIONS IN CONNECTION THEREWITH.

BE IT RESOLVED by the City Council of the City of Lemmon, South Dakota (the "City"), as follows:

SECTION 1. Bond Purpose and Authorization.

1.01. The City currently operates a municipal sewer utility under SDCL 9-40 (the "Utility"), consisting of a system or part of a system, for the collection, treatment, and disposal of sewage and other domestic, commercial, and industrial wastes. The City determines it necessary and expedient to issue Sewer Project Revenue Bond (the "Bond") for the purpose of defraying the cost of the improvements and hereby declares the necessity therefore.

1.02. The City is authorized to borrow money and issue its revenue bonds under SDCL Chapter 9-40 and 6-8B (the "Act"), in order to defray the cost of acquiring and constructing the improvements to the Utility, consisting of improvements generally described on Exhibit A hereto (the "Improvements").

1.03. The City is authorized to acquire the Improvements, to issue its Bond, in order to defray the cost thereof, and to make all pledges, covenants and agreements authorized by law for the protection of the owners of the Bond, including, without limitation, those covenants set forth in Sections 9-40-15 through 9-40-17 of the Act. The Bond is payable solely from the revenue or income derived from the operation of the improvements and shall not constitute an indebtedness of the City within the meaning of South Dakota constitution Article 13 §4 or any statutory provisions or limitations.

SECTION 2. Terms of the Bond.

2.01. The Bond shall be issued in an aggregate principal amount not exceeding \$1,802,000 and shall be sold to the United States of America. The Bond will bear interest at a rate or rates per annum resulting in an interest rate not greater than 2.25% per annum and will mature over a period not to exceed forty (40) years. The Bond shall be issued in one series. The Mayor and Finance Officer are hereby authorized and directed to agree with the United States of America upon the exact purchase price, principal amount, maturities, interest rate or rates, payment dates and redemption provisions for the Bond, within the parameters set forth in this Section.

SECTION 3. Execution, Authentication, Delivery and Form of the Bond.

3.01. The Bond shall be prepared under the direction of the Finance Officer and shall be executed on behalf of the City by the signatures of the Mayor and the Finance Officer, and countersigned by an attorney actually residing in the State of South Dakota and duly licensed to practice therein, and shall be sealed with the official corporate seal of the City; provided that all signatures may be printed, engraved or lithographed facsimiles of the originals. In case any officer whose signature or a facsimile of whose signature shall appear on the Bond shall cease to be such officer before the delivery of any Bond, such signature or facsimile shall nevertheless be valid and sufficient for all purposes, the same as if he had remained in office until delivery. The City hereby appoints the Finance Officer of the City as bond registrar, transfer agent and paying agent (the "Registrar") for the Bond.

SECTION 4. Creation of Accounts, Appropriation, Pledge and Segregation of Revenues

4.01. Accounts. All revenues from the Utility are deposited into the sewer fund. The revenues described in Section 4.02 shall be segregated into the restricted asset accounts as provided for in Sections 4.04 through 4.08.

4.02. Project Revenue Segregation and Pledge. Net income derived from the Improvements shall be the excess of revenues or income remaining from time to time after first paying all reasonable and current expenses of maintenance, repairs, replacements, and operation including the interest on any general obligation bonds authorized to construct or acquire or improve such original Utility and including the necessary debt service funds required to be provided for the retirement of said bond issues, and including the interest and debt service funds required annually to be paid or set aside on any refunding bonds issued to refund such general bonds issued for the original construction or acquisition or improvement of said Utility, so extended, added to, or improved (hereafter "Project Revenues"). All Project Revenues shall be segregated and subdivided into separate accounts as designated and described in Sections 4.03 to 4.08 and are irrevocably pledged and appropriated for the payment of principal of and interest on the Bond. As described in Section 5.05 hereof, the City shall impose a separate surcharge for the availability, benefit and use of the improvements and shall aggregate the revenues derived from such surcharge for the Improvements, together with the expenses of the operation and maintenance of the Improvements and shall account for them as provided in SDCL Chapter 9-40 and Section XI of the South Dakota Department of Legislative Audit Municipal Accounting Manual.

4.03. Construction Account. An account to be designated as the 2021 Sewer Project Revenue Bond Construction Account ("Construction Account") is established. The Construction Account shall be used only to pay as incurred and allowed costs which under generally accepted accounting principles are capital costs of the Improvements, and of such future acquisitions, reconstructions, improvements, betterments or extensions of the Utility as may be authorized in accordance with law; including but not limited to payments due for work and materials performed and delivered under construction contracts, architectural, engineering, inspection, supervision, fiscal and legal expenses, the cost of lands, easements and utility rights, interest accruing on Bond during the first year following the date of their delivery, if and to the extent that the Debt Service Account is not sufficient for payment of such interest, reimbursement of advances made from other City funds, and all other expenses incurred in connection with the construction and financing of any such undertaking. To the Construction Account shall be credited as received all proceeds of the Bond,

except amounts appropriated to the Debt Service Account under Section 4.04 and any amount to be deposited to the Reserve Account under Section 4.05, all other funds appropriated by the City for the improvement of the Utility, and all income received from the claim with respect to the Utility received pursuant to Section 5.03 hereof shall be deposited in the Construction Account and applied to repair, replacement and restoration of the Utility; any proceeds in excess of the amount necessary for that purpose shall be transferred to the Debt Service Account. No amount shall be expended from the construction account unless contracts have been entered into and completion bonds furnished in an amount sufficient to ensure completion of the Improvements at a cost not exceeding the amount then on hand for such purpose.

4.04. Current Debt Service Account. An account to be designated as the 2021 Sewer Project Revenue Bond Current Debt Service Account (“Debt Service Account”) is established. Upon each monthly apportionment, there shall be first set aside and credited to the Debt Service Account out of the Project Revenues an amount equal to not less than one-twelfth of the total sum of the principal and interest to become due within the then next succeeding twelve months on the Bond. Moneys from time to time held in the Debt Service Account shall be disbursed only to meet payments of principal and interest on Bond as such payments become due; provided, that on any date when the outstanding Bond is due or prepayable by their terms, if the amount then on hand in the Debt Service Account, together with the balance then on hand in the Reserve Account, is sufficient, with other moneys available for the purpose, to pay the Bond and the interest accrued thereon in full, it may be used for that purpose. If any payment of principal or interest becomes due when moneys in the Debt Service Account are temporarily insufficient therefor, such payment shall be advanced out of any Project Revenues theretofore segregated and then on hand in the Reserve Account, the Replacement and Depreciation Account or the Surplus Account. In the event that sufficient moneys are not available from the aforementioned sources, the City, to the extent it may at the time legally do so, may, but shall not be required to, temporarily advance moneys to the Debt Service Account from other funds of the City on hand and legally available for the purpose, but any such advance shall be repaid from net revenues of the utility as defined by SDCL §9-40-17 within 24 months.

4.05. Reserve Account. An account to be designated as the 2021 Sewer Project Revenue Bond Future Debt Service Reserve Account (“Reserve Account”) is established. On a monthly basis, the City shall next deposit into the Reserve Account an amount which a year of monthly deposits will equal 10% of the maximum debt service due in any future calendar year. The deposits shall continue for ten years or until the balance is equal to the total maximum debt service due in any future calendar year. Said balance shall be maintained by such additional deposits to the Reserve Account as may be necessary. Prior written concurrence from the Agency must be obtained before funds may be withdrawn from this account during the life of the loan. When funds are withdrawn during the life of the loan, deposits will continue as designated above until the fully funded amount is reached.

4.06. Replacement and Depreciation Account. An account to be designated as the 2021 Revenue Bond Contingency (Renewal and Replacement) Account (“Replacement and Depreciation Account”) is established. There shall next be set aside and credited, upon each monthly apportionment, to the Replacement and Depreciation Account such portion of the Project Revenues, in excess of the current requirements of the Debt Service Account and the Reserve Account (which portion of the Project Revenues is referred to herein as “Surplus Project

Revenues”), as the City Council shall determine to be required for the accumulation of a reasonable reserve for renewal of worn out, obsolete or damaged properties and equipment of the Utility, which reserve shall be accumulated and maintained. Moneys in this account shall be used only for the purposes above stated or, if so directed by the City Council, to redeem the Bond which is prepayable according to its terms, to pay principal or interest when due thereon as required in Section 4.04 hereof, or to pay the cost of improvements to the Utility. Surplus Project Revenues from time to time received may be segregated and paid into one or more separate and additional accounts from the payment of such bonds and interest thereon, in advance of payments required to be made into the Replacement and Depreciation Account.

4.07. Surplus Account. An account to be designated as the 2021 Sewer Project Revenue Bond Surplus Account (“Surplus Account”) is established. Any amount of the Surplus Net Revenues from time to time remaining after the above required applications thereof shall be credited to the Surplus Account, and the moneys from time to time in that account, when not required to restore a current deficiency in the Debt Service Account as provided in Section 4.04 hereof, may only be retained or used to make prepayments on the Bond.

4.08. Accounting. The City shall follow the municipal accounting requirements of the South Dakota Legislative Audit. The above-named accounts may be designated in accordance with South Dakota municipal accounting standards.

4.09. Deposit and Investment of Funds. The City Finance Officer shall cause all moneys to be deposited as provided in South Dakota Law and allowed by applicable federal regulations.

4.10. Optional Redemption. The Bond is subject to optional redemption on any date at par plus accrued interest to date of redemption to refinance the unpaid balance, in whole or in part, of its Bond upon the request of the United States Department of Agriculture (the “Government”) if at any time it shall appear to the Government that the City is able to refinance its Bond by obtaining a loan for such purposes from responsible cooperative or private sources at reasonable rates and terms for loans for similar purposes and periods of time as authorized by 7 CFR §1782.11. The City may not have a “defeasance” as it is prohibited by 7 CFR §§ 1782.3 and 1782.16.

4.11. Defeasance and Additional Bonds. As permitted by SDCL 9-40-8 and SDCL 9-40-9, additional bonds payable from revenues and income of the system may be issued, and no provision of this Resolution shall have the effect of restricting the issuance of, or impairing the lien of, such additional parity bonds with respect to the net revenues or income from the extensions, additions or improvements provided the consent of the Government is obtained. The City shall have the right to issue additional bonds secured by a lien subordinate to the lien from the Bond. The City may not defease the Bonds, or to borrow money, enter into any contractor agreement, or otherwise incur any liabilities for any purpose in connection with the Utility (exclusive of normal maintenance) without the prior written consent of the Government if such undertaking would involve the source of funds pledged to pay the bonds.

4.13. Prepayments and Extra Payments. Prepayments of scheduled installments, or any portion thereof, may be made at any time at the option of City. Refunds, extra payments, and loan proceeds obtained from outside sources for the purpose of paying down the Government debt, shall, after

payment of interest, be applied to the principal. Partial prepayment shall not affect the obligation of the City to pay the remaining installments as scheduled.

4.14. The Bond is subject to all of the provisions and limitations of Loan Resolution RUS Bulletin 1780-27 (the "Loan Resolution"). Any provision in this resolution conflicting with Loan Resolution RUS Bulletin 1780-27 is null and void.

SECTION 5. Covenants, Remedies and Rates.

5.01. General. The City covenants and agrees that until the Bond is fully discharged as provided in this Resolution, it will continue to hold, maintain and operate the Utility as a public utility and convenience, free from all liens thereon or on the income therefrom other than the liens herein granted or provided for, will observe prudent utility practices, and will maintain, expend and account for the Fund and the several accounts therein as provided in Section 4. The City will cause the Improvement to be constructed in accordance with plans and specifications previously prepared and will not enter into contracts in excess of the amount provided for such purpose.

5.02. Competing Service. The City will not establish or authorize the establishment of any other system for the public supply of service or services in competition with any or all of the services supplied by the facilities of the Utility.

5.03. Billings. The charges for sewer utility services will be billed at least monthly, and if the bill is not paid within sixty days of the date of billing, or if the customer fails to comply with all rules and regulations established for the Utility within sixty days after notice of violation thereof (which notice shall be given promptly upon discovery of any such violation), the service to the premises involved shall be discontinued and shall not be resumed until payment of all past-due bills for sewer utility service and compliance with all such rules and regulations. The City may reduce the number of days before the service will be disconnected from sixty to any lesser number of days by ordinance or resolution. The City shall take all appropriate legal action to collect the unpaid charges. The City shall follow the procedures, if any, set by South Dakota Codified Laws for disconnection of service during the winter months.

5.04. Remedies. The holder of the Bond shall have such remedies as are set forth in SDCL 9-40.

5.05. Rates and Charges. There shall be charged a monthly surcharge for the services provided by the improvement financed by the Bond. The surcharge shall be segregated from other revenues of the utility and shall be used for the payment of principal of and interest on the Bond. Provided that such surcharge shall create net income, remaining from time to time after first paying all reasonable and current expenses of maintenance, repairs, replacements and operation, sufficient to fund interest, reserve and debt service fund annual requirements. The rate herein specified will be collected as a surcharge for the Improvement. This surcharge shall remain in effect until such time as the Bond is paid in full or discharged. The initial surcharge shall be set by resolution. All users, current and future, shall be charged the surcharge for it has been found that all users benefit from the improvement. The surcharge is found to be equitable for the services provided by the Improvement. The amount of the surcharge shall be reviewed not less than annually and shall be modified in order to provide such funds as are set forth herein. All modifications may be made by resolution. No resolutions setting the surcharge shall be subject to referendum for they are necessary for the support of government.

5.06. Statutory Lien. There shall pursuant to SDCL 9-40-25 be a statutory mortgage lien upon the Improvements in favor of and for the equal benefit of the lawful holders of the Bond issued pursuant to SDCL 9-40, except no such lien shall attach to or become a charge upon or against any property or Utility or any part thereof previously owned by the City. Until the Bond is fully paid with interest, the City shall not sell or otherwise dispose of the Utility and shall not establish, authorize or grant a franchise for the operation of any other Utility in competition with the City. The statutory lien shall continue until the Bond is paid in full.

5.07. Electronic Preauthorized Debit System. All payments of principal of and interest on the Bond shall be made through the electronic preauthorized debit system which will allow payments to be electronically debited from the City's account on the day the payment is due.

5.08. Bond Anticipation Note. The City Council does hereby authorize the issuance and sale of a bond anticipation note in the manner and subject to the limitations set forth in SDCL §§ 6-8B-26 to 6-8B-29, inclusive. The Mayor and Finance Officer are authorized to take such action as is necessary to issue the bond anticipation note.

The above and foregoing Resolution was read by _____ and was moved for adoption by _____ seconded by _____ and upon roll call vote,

voted aye,

voted nay,

whereupon the Mayor declared the Resolution to be duly passed and adopted.

Mayor

Attest:

Finance Officer

Adopted:

Published:

Effective Date:

Barnes moved, Dalzell second to approve Resolution #2021-2 Approving Legal Services from Meierhenry Sargent LLC for Revenue Bond. On a roll call vote, all voting "Aye"; motion carried.

RESOLUTION 2021 – 2

APPROVING LEGAL SERVICES AGREEMENT

BE IT RESOLVED by the City of Lemmon that Meierhenry Sargent LLP be retained as bond counsel for the proposed Sewer Project Revenue Bond and that the Mayor and Finance Officer are authorized to negotiate and execute the form of the Legal Services Agreement on file with the City Finance Officer.

Motion by _____ seconded by _____.

Aye:

Nay:

Abstained:

Mayor

Attest:

Finance Officer

(SEAL)

Dalzell moved, Anderson second to grant signatory authority to Mayor Neal Pinnow and Finance Officer, Chad Abel for the Legal Agreement for Revenue Bond with Meierhenry Sargent, LLC. All voting "Aye"; motion carried.

Mayor Pinnow noted the Finance Committee met and discussed the city liability and property insurance after calling for quotes from Dacotah Insurance with EMC, and SDPAA. After discussion the Finance Committee recommends accepting the quote from SDPAA with a savings of \$7,066.30. Anderson moved, Evans second to accept the quote from SDPAA in the amount of \$33,434.70. Barnes noted the committee agreed to go with the additional liability to two million and \$1,000.00 deductible. Anderson moved, Pelkofer second to amend the motion to include those items making the total amount \$35,595.93 with a savings of \$4,905.07. All voting "Aye" to approve the amendment and all voting "Aye" to the full motion.

Jerry Krambeck of SDPAA was in attendance and gave a brief presentation. Krambeck will be in town within the next 90 days to look at all properties and will work with the Finance Office. Krambeck noted that the SDPAA is a pool that works similar to a coop and the city will be required to give a notice of 60 days if they choose to leave the pool.

Dave Huber gave an update on the 2007 Ford pickup. The engine went out of the pickup and the Street Committee met to discuss replacing the engine or purchase of a different pickup. Anderson moved, Dalzell second as the recommendation of the Street Committee to replace the engine in the 2007 Ford pickup in the amount of \$6,638.68 with the work being done by Tennant's Repair. All voting "Aye"; motion carried.

Anderson moved, Dalzell second to allow the Finance Office to advertise for Street Chip Bids for 600 ton more or less with the bids to be opened at 6:15 p.m. at the April 5, 2021, Regular Meeting. All voting "Aye"; motion carried.

Barnes moved, Evans second to grant permission for KBJM to close 2nd Street West from the alley to Main Avenue on the north side of the Beeler Community Center for the KBJM Farm & Home show on Thursday, March 11, 2021 at noon, and all-day Friday, March 12, 2021. All voting "Aye"; motion carried.

Mayor Pinnow reminded the Council of the Equalization Meeting on Monday, March 15, 2021.

The SDML District 10 Meeting will be virtual this year and held on Thursday, April 1, 2021, at 5:30 p.m. All council members signed up to attend virtually.

Abel noted that the petitions are in for open council spots. Ward 1, Wayne Corcoran will obtain his spot as there was no opposition; Ward 2, Tim Pelkofer (incumbent) will run with Mary Jo Johnson challenging; Ward 3, Jill Anderson will also obtain her spot as there was no opposition.

There was no public comment.

Barnes moved, Anderson second to approve claims as presented. All voting "Aye"; motion carried.

Mayor/Council, \$1,275.00; Finance, \$4,921.33; Fire Department, \$550.00; Streets, \$8,857.16; Landfill, \$1,556.01; Gen Parks, \$531.88; Ball Park, \$15.69; Pool, \$45.94; Library, \$2,308.80; Cemetery, \$75.00; Water, \$5,311.99; Sewer, \$609.56.

Aflac, Premiums, \$392.62; Dacotah Insurance, Streets, \$92.00; Dacotah Bank Visa, Library Supplies, \$747.87; Dacotah Bank, EFTPS, \$5,279.00; Delta Dental, Premiums, \$363.80; Grand Electric, Airport, \$1,512.51; Montana Dakota Utilities, Electricity, \$4,699.45; SD Dept Revenue, Sales Tax, \$1,067.52; SDML, Workman's Comp, \$9,198.00; Slope Electric, Electricity, \$40.00; South Dakota Retirement Systems, Contributions, \$2,849.67; West River Coop Tele Co, Telephone & Internet, \$838.64; Wellmark, \$6,179.63.

B&C Plumbing, Repairs, \$2,793.26; B&H Sanitation, LLC, Garbage contract, \$6,500.00; Berge Machine & Fab, Equipment, \$1,200.00; Center Point, Books, \$44.34; Christman, Raven, Contract cleaning, \$200.00; Cyncon Equipment, Sweeper Repair, \$480.88;

Dakota Auto Parts, Supplies, \$59.63; Dakota Herald, Monthly fees, \$391.65; Gale Cengage, Books, \$309.27; Ginther, Mike, Management fee, \$1,178.32; HDR, Engineering fees, \$1,747.50; Hawkins, Sewer Supplies, \$328.70.

LACED, Beeler, \$1,480.54; LACED, Economic Development, \$2,946.97; Lemmon Chamber, Expenses, \$3,232.33; Lemmon IGA, Supplies, \$301.51; Lemmon Sports Boosters, Banner Brackets, \$1,050.00; Northern Fire & Safety, Fire Extinguishers, \$720.05; Northwest Farm & Home, Supplies, \$498.71; Northwest Pipe Fittings, Supplies, \$513.96; Northwest SD Regional Landfill Assoc., Monthly fees, \$10,797.60; Principal Life, Insurance, \$225.44; Perkins County Finance Office, Law Enforcement Agreement, \$19,750.00; Perkins County Rural Water, Water usage, \$20,279.15; Perkins County Register of Deeds, Resolution, \$30.00; Print Shop, Supplies, \$43.50; Productivity Plus, Titan Machinery, \$746.50; Reinstra, Roberta, Water Refund, \$40.42; Rec Supply, Pool Repairs, \$406.40; Runnings, Supplies, \$139.99.

Sackmann, Carla, Code Enforcement/Building, \$750.00; Schroder, Michael, Water Refund, \$11.34; SD Department of Public Safety, reimburse driver's licenses, \$696.00; South Dakota One Call, Locate fees, \$3.15; Southwest Grain, Diesel & Propane, \$5,829.67; St Mary's, Grave sites, \$35.00; Stelter Repair, Streets, \$1,897.87; Stock's Electric, Repairs, \$17.58; Taste of Home, Books, \$27.67; Tennant's Auto, Repairs, \$580.16; The Current Connection, Supplies, \$54.75; TK Diesel, Repairs, \$116.46; Willards Oil, Fuel Oil, \$735.00.

Committee Reports

Evans noted the Ordinance Committee met with several residents in attendance.

Anderson reported the Street Committee met and discussed the fall clean-up as requested at the last meeting. No recommendations were made.

Pelkofer commented on the Ordinance Committee and the discussion of vacant buildings as well as unpaid billings being assessed by the County. No action was taken.

Raven Christman reported that the Library received a \$1,000.00 grant for the Summer Reading Program. Christman thanked Kellie Penfield for helping write the grant.

Corcoran moved, Anderson second to adjourn. Mayor Pinnow declared the meeting adjourn at 6:40 p.m.

CITY OF LEMMON

NEAL PINNOW, Mayor

ATTEST:

ANNETTE DALZELL, Assistant Finance Officer

Published once at an approximate cost of _____.