

Orleans Land Restoration Corporation

121 North Main Street
Albion, NY 14411

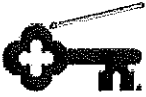
(585) 589-7060

OLRC Board Meeting Agenda

Friday December 9, 2022 at 9:00 AM

Updated: 12/08/22

- **Roll Call** – Calling of Board members, announcement as to whether a quorum is present
- **Approval of the previous Board Meeting Minutes**
 - **November 18, 2022 Meeting Minutes-(Electronic) – Motion**
- **Financials**
 - **Accept the OLRC Monthly Financials (Finance Package) – Motion**
- **Legal**
- **Operations Report**
 - Facilities/Sites
- **Old Business**
 - **None**
- **New Business**
 - **Consider the adoption of the 2023 OLRC Meeting schedule – Motion**
 - **Consider the adoption of the 2023 operating Budget – Motion**
 - **Consider the engagement letter for Roush CPA - Motion**
- **Executive Session – If Required – Motion (Including invitees)**
 - **Action on any matters from executive session – Motion**
- **Motion to adjourn**



KeyBank
P.O. Box 93885
Cleveland, OH 44101-5885

Corporate Banking Statement
November 30, 2022
page 1 of 3

852359047

10 X 968 00010 R EM T1
ORLEANS LAND RESTORATION CORPORATION
121 N MAIN ST FL 2
ALBION NY 14411-1237

Questions or comments?
Call 1-800-821-2829

- ORC -

Commercial Transaction 852359047
ORLEANS LAND RESTORATION CORPORATION

Beginning balance 10-31-22	\$86,146.13
2 Additions	+5,803.39
10 Subtractions	-13,868.18
Net fees and charges	-26.20
Ending balance 11-30-22	\$78,055.14

Additions

Deposits	Date	Serial #	Source	
	11-16		Deposit Branch 0290 New York	\$4,677.80
	11-28		Deposit Branch 0290 New York	1,125.59
Total additions				\$5,803.39

Subtractions

*Paper Checks * check missing from sequence*

Check	Date	Amount	Check	Date	Amount	Check	Date	Amount
991	11-4	\$4,000.00	995	11-14	104.85	998	11-21	667.70
992	11-4	1,984.00	996	11-28	98.88	999	11-23	4,677.80
993	11-15	25.00	997	11-28	1,710.00	1000	11-28	540.00
994	11-14	59.95						

Paper Checks Paid \$13,868.18

Fees and charges

Date		Quantity	Unit Charge	
11-8-22	Oct Analysis Service Chg	1	26.20	-\$26.20
Fees and charges assessed this period				-\$26.20

Reviewed m 12/5/22
[Signature]

Orleans Land Restoration Corporation Balance Sheet Prev Year Comparison As of November 30, 2022

	Nov 30, 22	Nov 30, 21	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
200 - Cash Account	78,799.11	127,780.11	-48,981.00	-38.3%
200.001 - OLCRC Checking Acc Non Interest	161,819.92	138,105.39	23,714.53	17.2%
200.004 - OLCRC GAIN Interest Bearing				
Total 200 - Cash Account	240,619.03	265,885.50	-25,266.47	-9.5%
Total Checking/Savings	240,619.03	265,885.50	-25,266.47	-9.5%
Accounts Receivable				
1200 - Accounts Receivable	-1,125.59	0.00	-1,125.59	-100.0%
Total Accounts Receivable	-1,125.59	0.00	-1,125.59	-100.0%
Other Current Assets				
Loan Principal-Current				
ARG Services of WNY Inc.	2,437.91	2,357.11	80.80	3.4%
LynOaken Farms Inc.	1,647.34	1,630.96	16.38	1.0%
MJZ Restaurant Group/Zambistro	35,860.44	0.00	35,860.44	100.0%
Quorum-Takeform	2,080.79	2,011.73	69.06	3.4%
Quorum-Takeform#2	5,069.17	4,968.88	100.29	2.0%
Quorum Group LLC	150,000.00	150,000.00	0.00	0.0%
Total Loan Principal-Current	197,095.65	160,968.68	36,126.97	22.4%
Total Other Current Assets	197,095.65	160,968.68	36,126.97	22.4%
Total Current Assets	436,589.09	426,854.18	9,734.91	2.3%
Fixed Assets				
Accum Depreciation	-4,675.00	-4,675.00	0.00	0.0%
Equipment	4,675.00	4,675.00	0.00	0.0%
Holley Business Park	319,622.09	319,622.09	0.00	0.0%
Land				
OLRC 3959 Bates Road	83,966.00	83,966.00	0.00	0.0%
Land - Other	172,336.26	196,241.00	-23,904.74	-12.2%
Total Land	256,302.26	280,207.00	-23,904.74	-8.5%
Medina Business Park				
MBP Sewer System	160,116.29	182,326.00	-22,209.71	-12.2%
SS Interagency Installment	11,034.86	12,565.50	-1,530.64	-12.2%
Medina Business Park - Other	87,245.63	99,347.40	-12,101.77	-12.2%
Total Medina Business Park	258,396.78	294,238.90	-35,842.12	-12.2%
Total Fixed Assets	834,321.13	894,067.99	-59,746.86	-6.7%

Orleans Land Restoration Corporation
Balance Sheet Prev Year Comparison
As of November 30, 2022

	Nov 30, 22	Nov 30, 21	\$ Change	% Change
Other Assets				
Contingent Deferred Loans	39,000.00	0.00	39,000.00	100.0%
MJZ Restaurant Group/Zambistro	-300,000.00	-300,000.00	0.00	0.0%
Quorum-Takeform#2 5/30/19	-150,000.00	-150,000.00	0.00	0.0%
Total Contingent Deferred Loans	-411,000.00	-450,000.00	39,000.00	8.7%
Deposit for Land Option	45,000.00	45,000.00	0.00	0.0%
Due from OEDA	132,838.96	135,023.24	-2,184.28	-1.6%
Loan Receivable-Non Current				
ARG SERVICES of WNY Inc.	81,741.02	110,548.83	-28,807.81	-26.1%
LynOaken Farms Inc.	124,039.39	143,717.21	-19,677.82	-13.7%
Quorum-Takeform	31,924.24	56,511.58	-24,587.34	-43.5%
Quorum-Takeform #2	108,425.96	168,702.41	-60,276.45	-35.7%
Total Loan Receivable-Non Current	346,130.61	479,480.03	-133,349.42	-27.8%
Quorum Group LLC	300,000.00	300,000.00	0.00	0.0%
Total Other Assets	412,969.57	509,503.27	-96,533.70	-19.0%
TOTAL ASSETS	1,683,879.79	1,830,425.44	-146,545.65	-8.0%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
Keppler Site - C/P	10,000.00	10,000.00	0.00	0.0%
Keppler Site Loan Payable	-5,000.00	0.00	-5,000.00	-100.0%
Keppler Site Loan Payable - Cur	-5,000.00	-5,000.00	0.00	0.0%
Mortgage Payable-Current	40,813.00	40,813.00	0.00	0.0%
Repay to OEDA/ORLF/OLRC	81,685.04	81,685.04	0.00	0.0%
Total Other Current Liabilities	122,498.04	127,498.04	-5,000.00	-3.9%
Total Current Liabilities	122,498.04	127,498.04	-5,000.00	-3.9%
Long Term Liabilities				
Current Portion-Contra Account	-40,813.00	-40,813.00	0.00	0.0%
Mortgage Loan-Cardone Trust	-0.17	-813.18	813.01	100.0%
Total Long Term Liabilities	-40,813.17	-41,626.18	813.01	2.0%
Total Liabilities	81,684.87	85,871.86	-4,186.99	-4.9%

10:25 AM

12/05/22

Accrual Basis

Orleans Land Restoration Corporation

Balance Sheet Prev Year Comparison

As of November 30, 2022

	Nov 30, 22	Nov 30, 21	\$ Change	% Change
Equity				
1110 - Retained Earnings	1,451,629.82	1,458,973.89	-7,344.07	-0.5%
1120 - Transfer to IDA	226,395.79	226,395.79	0.00	0.0%
Net Income	-75,830.69	59,183.90	-135,014.59	-228.1%
Total Equity	1,602,194.92	1,744,553.58	-142,358.66	-8.2%
TOTAL LIABILITIES & EQUITY	1,683,879.79	1,830,425.44	-146,545.65	-8.0%

Orleans Land Restoration Corporation Profit & Loss Budget Performance November 2022

	Nov 22	Budget	Jan - Nov 22	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
980.Revenues	0.00	0.00	2,500.00	89,697.10	89,697.10
Economic Development fees					
Total 980.Revenues	0.00	0.00	2,500.00	89,697.10	89,697.10
OLRC Interest Income					
MJZ Restaurant Group LLC	76.89		1,200.36		
OLRC Interest Income - Other	648.92		8,363.83		
Total OLRC Interest Income	725.81		9,564.19		
4110 · Grants	4,677.80		370,608.40		
Total Income	5,403.61	0.00	382,672.59	89,697.10	89,697.10
Expense					
4191 · Special District Taxes	0.00		283.80		
6110 · Grant Expense	4,677.80		292,608.40		
6180 · Insurance					
6190 · Disability Insurance	0.00		2,136.00		
6180 · Insurance - Other	0.00		945.74		
Total 6180 · Insurance	0.00		3,081.74		
6200 · Interest Expense					
6210 · Finance Charge	0.00		316.15		
Total 6200 · Interest Expense	0.00		316.15		
6240 · Miscellaneous					
6260 · Printing and Reproduction	-2,674.66		119.76		
6270 · Professional Fees	28.33		28.33		
6280 · Legal Fees	150.28		2,891.35		
6650 · Accounting	25.00		290.00		
6655 · Consulting	4,000.00		35,194.69		
6270 · Professional Fees - Other	3,181.38		26,838.85		
Total 6270 · Professional Fees	7,356.66		65,214.89		
6770 · Supplies					
6780 · Marketing	1,984.00		16,863.93		
Total 6770 · Supplies	1,984.00		16,863.93		
Total Expense	11,372.13		378,517.00		
Net Ordinary Income	-5,968.52	0.00	4,155.59	89,697.10	89,697.10

Orleans Land Restoration Corporation
Profit & Loss Budget Performance
 November 2022

	Nov 22	Budget	Jan - Nov 22	YTD Budget	Annual Budget
Other Income/Expense					
Other Income					
7010 · Interest Income	1.32		13.72		
7030 · Other Income	0.00		27,500.00		
Total Other Income	1.32		27,513.72		
Other Expense					
8012 · Transfer to related party	0.00		107,500.00		
Total Other Expense	0.00		107,500.00		
Net Other Income	1.32		-79,986.28		
Net Income	-5,967.20	0.00	-75,830.69	89,697.10	89,697.10

Orleans Land Restoration Corporation Transaction Detail by Account November 2022

Type	Date	Name	Memo	Split	Amount	Balance
Nov 22						
Invoice	11/01/2022	ARG Services of WNY L...		-SPLIT-	2,674.66	2,674.66
Invoice	11/01/2022	ARG Services of WNY L...	Monthly Principle Payment	1200 · Accounts R...	-2,431.07	243.59
Invoice	11/01/2022	ARG Services of WNY L...	Interest due on this payment	1200 · Accounts R...	-243.59	0.00
Invoice	11/01/2022	Quorum-Takeform		-SPLIT-	2,176.57	2,176.57
Invoice	11/01/2022	Quorum-Takeform	Monthly Principle Payment	1200 · Accounts R...	-2,074.94	101.63
Invoice	11/01/2022	Quorum-Takeform 2	Interest due on this payment	1200 · Accounts R...	-101.63	0.00
Invoice	11/01/2022	Quorum-Takeform 2		-SPLIT-	5,258.33	5,258.33
Invoice	11/01/2022	Quorum-Takeform 2	Monthly Principle Payment	1200 · Accounts R...	-5,060.74	197.59
Invoice	11/01/2022	Quorum-Takeform 2	Interest due on this payment	1200 · Accounts R...	-197.59	0.00
Invoice	11/01/2022	LynOaken Farms Inc		-SPLIT-	1,752.08	1,752.08
Invoice	11/01/2022	LynOaken Farms Inc	Monthly Principle Payment	1200 · Accounts R...	-1,645.97	106.11
Invoice	11/01/2022	LynOaken Farms Inc	Interest due on this payment	1200 · Accounts R...	-106.11	0.00
Invoice	11/01/2022	MJZ Restaurant Group L...		-SPLIT-	1,125.59	1,125.59
Invoice	11/01/2022	MJZ Restaurant Group L...	Monthly Principle Payment	1200 · Accounts R...	-1,048.70	76.89
Invoice	11/01/2022	MJZ Restaurant Group L...	Interest due on this payment	1200 · Accounts R...	-76.89	0.00
Check	11/02/2022	Mindful Media Group	Inv# 1437 Consulting for October 2022	6655 · Consulting	-4,000.00	-4,000.00
Check	11/02/2022	OEDA	Inv# 1437 Consulting for October 2022	200.001 · OLRC C...	4,000.00	0.00
Check	11/02/2022	Mindful Media Group	Inv# 1438 Website Hosting/Renewal	6780 · Marketing	-1,984.00	-1,984.00
Check	11/02/2022	OEDA	Inv# 1438 Website Hosting/Renewal	200.001 · OLRC C...	1,984.00	0.00
Paym...	11/02/2022	ARG Services of WNY L...	OLRC Loan Pmt for November 2022	1200 · Accounts R...	2,674.66	2,674.66
Paym...	11/02/2022	ARG Services of WNY L...	OLRC Loan Pmt for November 2022	200.001 · OLRC C...	-2,674.66	0.00
Gene...	11/02/2022		Deposited in incorrect acct s/h/b deposit...	6240 · Miscellaneous...	2,674.66	2,674.66
Gene...	11/02/2022		Deposited in incorrect acct s/h/b deposit...	200.004 · OLRC G...	-2,674.66	0.00
Paym...	11/07/2022	LynOaken Farms Inc	OLRC Gain Loan Pmt for November 20...	1200 · Accounts R...	1,752.08	1,752.08
Paym...	11/07/2022	LynOaken Farms Inc	OLRC Gain Loan Pmt for November 20...	200.004 · OLRC G...	-1,752.08	0.00
Check	11/09/2022	Roush C.P.A. PC	Accounting Services for October 2022	6650 · Accounting	-25.00	-25.00
Check	11/09/2022	OEDA	Accounting Services for October 2022	200.001 · OLRC C...	25.00	0.00
Check	11/09/2022	Print Enterprises Inc.	Inv# 12148 MBP Card Stock	6270 · Professiona...	-59.95	-59.95
Check	11/09/2022	OEDA	Inv# 12148 MBP Card Stock	200.001 · OLRC C...	59.95	0.00
Check	11/09/2022	Print Enterprises Inc.	Inv# 12150 Signage	6270 · Professiona...	-104.85	-104.85
Check	11/09/2022	OEDA	Inv# 12150 Signage	200.001 · OLRC C...	104.85	0.00
Check	11/09/2022	Houseman's Landscapin...	Inv# 4045 Lawn Mowing/Trimming for...	6270 · Professiona...	-98.88	-98.88
Check	11/09/2022	OEDA	Inv# 4045 Lawn Mowing/Trimming for...	200.001 · OLRC C...	98.88	0.00
Check	11/16/2022	Jeffrey Gay/Jeff's Jobs	Inv# 686162 Landscaping 7/13,24,8/11...	6270 · Professiona...	-1,710.00	-1,710.00
Check	11/16/2022	OEDA	Inv# 686162 Landscaping 7/13,24,8/11...	200.001 · OLRC C...	1,710.00	0.00
Check	11/16/2022	Labella Associates P.C.	Inv# 172210 MBP Keppler Site Traffic ...	6270 · Professiona...	-667.70	-667.70
Check	11/16/2022	OEDA	Inv# 172210 MBP Keppler Site Traffic ...	200.001 · OLRC C...	667.70	0.00
Deposit	11/16/2022		Deposit	4110 · Grants	4,677.80	4,677.80
Deposit	11/16/2022	Village of Medina	Draw 3 Grant 719SB973-21 Admin and ...	200.001 · OLRC C...	-4,677.80	0.00
Check	11/16/2022	H. Sichertman & Compa...	Grant 719SB973-21 Draw#3 Admin/Pro...	6110 · Grant Expe...	-4,677.80	-4,677.80
Check	11/16/2022	OEDA	Grant 719SB973-21 Draw#3 Admin/Pro...	200.001 · OLRC C...	4,677.80	0.00
Check	11/23/2022	BME Associates	Inv# 12360 2022 Monitoring Report	6270 · Professiona...	-540.00	-540.00
Check	11/23/2022	OEDA	Inv# 12360 2022 Monitoring Report	200.001 · OLRC C...	540.00	0.00
Paym...	11/28/2022	MJZ Restaurant Group L...	OLRC Loan Pmt for December 2022	1200 · Accounts R...	1,125.59	1,125.59
Paym...	11/28/2022	MJZ Restaurant Group L...	OLRC Loan Pmt for December 2022	200.001 · OLRC C...	-1,125.59	0.00
Check	11/30/2022	ASAP Checks	ASAP Checks for OLRC Account	6260 · Printing and...	-28.33	-28.33
Check	11/30/2022	OEDA	ASAP Checks for OLRC Account	200.001 · OLRC C...	28.33	0.00
Check	11/30/2022	Hurwitz Fine P.C.	Inv#2038016 Legal Services Rend Th...	6280 · Legal Fees	-150.28	-150.28

Orleans Land Restoration Corporation
 Transaction Detail by Account
 November 2022

Type	Date	Name	Memo	Split	Amount	Balance
Check	11/30/2022	OEDA	Inv#2038016 Legal Services Rend Thr...	200.001 · OLRC C...	150.28	0.00
Deposit	11/30/2022		Interest	7010 · Interest Inc...	1.32	1.32
Deposit	11/30/2022		Interest	200.004 · OLRC G...	-1.32	0.00
Nov 22					0.00	0.00

Orleans Land Restoration Corporation

121 North Main Street
Albion, NY 14411

Office: (585) 589-7060
Fax: (585) 589-5258

2023 Orleans Land Restoration Corporation
Scheduled Monthly Board Meetings
121 North Main Street, Albion NY 14411
Adopted:

All Meetings are Friday 09:00am:

January 13

February 10

March 10

April 14

May 12

June 9

July 14

August 11

September 8

October 13

November 17

December 8

Orleans Land Restoration Corporation
Proposed 2023 Budget

12/6/2022

	Actual Jan-Nov 22	Estimated 2022	2022 Budget	2023 Budget	Budget Difference	PARIS Report
Ordinary Income/Expense						
Income						
980. Revenues						
Economic Development fees	2,500.00	2,500.00		2,500.00		
Total 908. Revenues						
OLRC Interest Income	8,363.83	9,012.75	12,500.00	9,250.00	-3,250.00	
4110 · Grants	370,608.40	370,608.40	50,000.00	0.00	-50,000.00	MSG
MJZ Restaurant Group LLC	1,200.36	2,250.00		13,507.00		
Velocitti				97,883.83		
4150 · Miscellaneous Income	0.00	0.00	30,000.00	60,000.00	30,000.00	OOR
Total Income	382,672.59	384,371.15	92,500.00	183,140.83	-23,250.00	
Expense						
4191 · Special District Taxes	283.80	283.80	700.00	300.00	-400.00	OOE
6110 - Grant Expense	292,608.40	292,608.40				
6180 · Insurance	3,081.74	3,081.74	1,500.00	3,250.00	1,750.00	OOE
6200 · Interest Expense						
6210 · Finance Charge	316.15	325.00	175.00	350.00	175.00	
6220 · Loan Interest	0.00	0.00	1,000.00	0.00	-1,000.00	
6375 · Mortgage	0.00	0.00	25.00	0.00	-25.00	
Total 6200 · Interest Expense	316.15	325.00	1,200.00	350.00	-850.00	I&OFC
6240 · Miscellaneous	119.76	300.00	300.00	300.00	0.00	OOE
6260 · Printing and Reproduction	28.33	40.00	50.00	50.00	0.00	OOE
6270 · Professional Fees						
6280 · Legal Fees	2,891.35	3,500.00	6,000.00	5,000.00	-1,000.00	
6650 · Accounting	290.00	325.00	4,000.00	5,000.00	1,000.00	
6655 · Consulting	35,194.69	36,000.00	16,000.00	16,000.00	0.00	
6270 · Professional Fees - Other	26,838.85	27,000.00	10,000.00	10,000.00	0.00	
Total 6270 · Professional Fees	65,214.89	66,825.00	36,000.00	36,000.00	0.00	PSC
6770 · Supplies						
6780 · Marketing	16,863.93	16,863.93	15,000.00	15,000.00	0.00	
Total 6770 · Supplies	16,863.93	16,863.93	15,000.00	15,000.00	0.00	S&M
Total Expense	378,517.00	380,327.87	54,750.00	55,250.00	500.00	
Net Ordinary Income	4,155.59	4,043.28	37,750.00	127,890.83	-23,750.00	
Other Income/Expense						
Other Income						
Other Income	27,500.00	27,500.00				
7010 · Interest Income	13.72	8.00	0.00	15.00	15.00	RFI
Total Other Income	27,513.72	27,508.00	0.00	15.00	15.00	
Other Expense						
8012 · Transfer to related party	107,500.00	107,500.00	0.00	0.00	0.00	OOE
Total Other Expense	107,500.00	107,500.00	0.00	0.00	0.00	OOE

	<u>Actual Jan-Nov 22</u>	<u>Estimated 2022</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Budget Difference</u>	<u>PARIS Report</u>
Net Other Income	<u>-79,986.28</u>	<u>-79,992.00</u>	<u>0.00</u>	<u>15.00</u>	<u>15.00</u>	<u></u>
Net Income	<u><u>-75,830.69</u></u>	<u><u>-75,948.72</u></u>	<u><u>37,750.00</u></u>	<u><u>127,905.83</u></u>	<u><u>-23,735.00</u></u>	<u></u>

ROUSH CPA PC

CERTIFIED PUBLIC ACCOUNTANT

December 1, 2022

To the Board of Directors
County of Orleans Industrial Development Agency, Inc. (COIDA)
Local Development Corporation (LDC)
Orleans Land Restoration Corporation (OLRC)
121 N. Main St., 2nd Fl
Albion, NY 14411

This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

In addition to the services outlined below, we would be available to discuss and advise you regarding accounting, payroll tax and other related matters which may arise. Our policy is to not bill you for these consultations and phone calls. We prefer to encourage communication between ourselves and our clients, and would like you to feel comfortable in talking to us about an issue without having to be concerned with getting billed for it. Only if we engaged in a complex special project would you receive a separate billing.

We will provide for the year ending December 31, 2023, monthly accounting services which will consist of assisting the bookkeeper as needed with transactions, adjustments, bank and loan reconciliations and month end closings.

You are responsible for management decisions and functions, and for designating an individual with suitable skill, knowledge, or experience to oversee any services we provide. You are responsible for evaluating the adequacy and results of the services performed. You are responsible for establishing and maintaining internal controls, including monitoring ongoing activities.

Our engagement cannot be relied upon to detect errors, fraud, or illegal acts that may exist. However, we will inform you of any material errors that come to our attention and of any evidence or information that fraud may have occurred. I have no responsibility to identify and communicate significant deficiencies or material weaknesses in your internal control as part of this engagement.

P 585-798-0944

F 585-798-1039

534 Main St., Suite 2
S.A. Cook Bldg, 2nd Floor
Medina, NY 14103
www.roushcpapc.com

To the Board of Directors
County of Orleans Industrial Development Agency, Inc. (COIDA)
Loan Development Corporation (LDC)
Orleans Land Restoration Corporation (OLRC)
December 1, 2022
Page 2

My fee for these services:

COIDA: January through December 2023 will be billed at \$85 per month.
LDC: January through December 2023 will be billed at \$85 per month.
OLRC: January through December 2023 will be billed at \$25 per month.

Total fees for the year are expected to be \$2,340. Should the time incurred be more than expected, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We assure you that your business and personal affairs will be held strictly confidential. We, as well as our staff, understand your desire and need for this. Confidentiality is one of the highest ethical standards for the accounting profession, and ours will be not breached.

We shall be pleased to discuss this letter with you at anytime. If the foregoing is in accordance with your understanding, please sign below in the space provided and return one (1) original to us in the enclosed envelope.

Sincerely,



Holly E. Roush, CPA
Roush CPA PC

Acknowledged:

Michael Dobell, CEO/CFO

Date