

CED 5

Circuit Engineering District 5

Tuesday, November 19, 2019

ACCO

429 NE 50th St

Oklahoma City, OK

11:00 a.m.

Board of Directors

President

Zachary Cavett.....Payne County

Vice President

Kevin Calvey.....Oklahoma County

Secretary/Treasurer

Darry Stacy.....Cleveland County

Gary Ayers.....Garvin County

Monty Pearcy.....Logan County

Wilson Lyles.....McClain County

CIRCUIT ENGINEERING DISTRICT 5 REGULAR BOARD MEETING

DATE: November 19, 2019
TIME: 11:00 AM
PLACE: ACCO
429 NE 50th St
Oklahoma City, OK

AGENDA

1. Call to order by Chairman.
2. Flag Salute
3. Roll Call
4. Reading of the minutes of the October 29, 2019 meeting and approval or modification of the same. (pg 1-3)
5. Discussion and possible action on claims. (pg 4-5)
6. Discussion and possible action on the financial report. (pg 6-11)
7. Discussion and possible action regarding CED 5 fiscal year 2019 audit.
8. Discussion and possible action regarding CED 5 Distribution Fund to counties.
9. Discussion and possible action regarding CED 5 Management Position.
10. Discussion and possible action regarding ETR project contract agreements.
11. Discussion and possible action regarding CIRB 5 year plan.
12. Discussion and possible action regarding crosstown beams.
13. Discussion and possible action on Engineer's report, Transportation and legislative issues.
14. New Business
15. Adjournment

Circuit Engineering District 5

Minutes

Regular Board Meeting

Date: **October 29, 2019**

Time: 11:00 a.m.

Place: ACCO

429 NE 50th St

OKC, OK

1. CALL TO ORDER BY THE CHAIRMAN

The Circuit Engineering District 5 held a regular meeting on this day in compliance with the Oklahoma Open Meetings Act. President Zach Cavett called the meeting to order at 11:00 a.m.

2. FLAG SALUTE

3. ROLL CALL

OCCEDB staff member, Chris Schroder, called roll; attendance was as follows:

Board Members Present: Darry Stacy-Cleveland County, Gary Ayers-Garvin County, Mike Pearson sitting in for Monty Pearcy-Logan County, Wilson Lyles-McClain County, Zach Cavett-Payne County.

Board Members Absent: Kevin Calvey-Oklahoma County.

Guest: Jeffrey Dixon-FSB, Melissa Davis-ODOT, Carla Bonner-EST, Glen Murray-McClain County, Terry Barnett-Pinnacle, Stacy Trumbo-Oklahoma County, Shelly Williams-ODODT, Rod Cleveland-Cleveland County, Troy Travis-Lochner, Brian Wint-Cleveland County, Sri Koneru-MKEC Engineering, John Blickensderfer-Guy Engineering, Mike Gollihare-Garvin County, Annette Owens-Guy Engineering, Ricky Taylor-EST, Kenneth Holden-Garvin County, Chris Belfour-SRLS, Mark Downey_Railroad Yard, Howard Peterson-ADS Pipe, Amy Alexander-Oklahoma County.

OCCEDB Staff Present: Randy Robinson, Chris Schroder.

4. READING OF THE MINUTES OF THE SEPTEMBER 24, 2019 MEETING AND APPROVAL OR MODIFICATION OF THE SAME

The minutes from the September 24, 2019 board meeting were read individually. A motion was made by Gary Ayers to approve the September 24, 2019 minutes. The motion was seconded by Darry Stacy. The motion passed as follows:

Aye: Darry Stacy, Gary Ayers, Mike Pearson, Wilson Lyles, Zach Cavett.

Nay: none.

Abstain: none.

5. DISCUSSION AND POSSIBLE ACTION ON CLAIMS

The following claims were presented to the board for approval of payment: Chris Schroder in the amounts of \$27.26 and \$26.68. A motion to approve all claims was made by Wilson Lyles and was seconded by Mike Pearson. The motion passed as follows:

Aye: Darry Stacy, Gary Ayers, Mike Pearson, Wilson Lyles, Zach Cavett.

Nay: none.

6. DISCUSSION AND POSSIBLE ACTION REGARDING FORMER CED 5 MANAGER CAROL CLINE'S VACATION PAY

Zach explained that after reviewing the 2008-2011 payroll information there are 196 remaining vacation hours unpaid to Carol Cline. A motion was made by Mike Pearson to approve payment for 196 hours. The motion was seconded by Gary Ayers and passed as follows:

Aye: Gary Ayers, Mike Pearson, Wilson Lyles, Zach Cavett.

Nay: none.

Abstain: Darry Stacy

7. DISCUSSION AND POSSIBLE ACTION ON THE FINANCIAL REPORT

A monthly financial report was provided to the board for review. A motion to accept the financial report was made by Wilson Lyles. The motion was seconded by Darry Stacy and passed as follows:

Aye: Darry Stacy, Gary Ayers, Mike Pearson, Wilson Lyles, Zach Cavett.

Nay: none.

8. DISCUSSION AND POSSIBLE ACTION REGARDING CED 5 DISTRIBUTION FUND TO COUNTIES

The following distribution fund applications were presented to the board for approval: Cleveland District 1 in the amount of \$35,000.00, Cleveland District 2 in the amount of \$28,580.24, Cleveland District 3 in the amount of \$33,333.33 and McClain County District 1 in the amount of \$33,333.33.

A motion to approve the distribution fund applications was made by Darry Stacy and was seconded by Mike Pearson. The motion passed as follows:

Aye: Darry Stacy, Gary Ayers, Mike Pearson, Wilson Lyles, Zach Cavett.

Nay: none.

9. DISCUSSION AND POSSIBLE ACTION REGARDING CED 5 MANAGEMENT POSITION

Zach stated there were 5 firms that submitted proposals regarding CED 5 management. Zach suggested that each board member select their top choice of those five firms and then interview any firms that were selected by the six board members. There were three firms that received at least one vote by a board member; CEC, FSB and Guy Engineering. Darry Stacy made a motion that Zach Cavett, Wilson Lyles and Randy Robinson interview the three firms and make a recommendation back to the board. The motion was seconded by Mike Pearson and passed as follows:

Aye: Darry Stacy, Gary Ayers, Mike Pearson, Wilson Lyles, Zach Cavett.

Nay: none.

10. DISCUSSION AND POSSIBLE ACTION REGARDING APPROVAL OF ETR PROJECT CONTRACT AGREEMENTS

No action.

11. DISCUSSION AND POSSIBLE ACTION REGARDING CIRB 5 YEAR PLAN

Brandon Dungeon, ODOT, discussed the CIRB program and went in to detail in describing the different stages of a project and what should be occurring during that stage.

No action.

12. DISCUSSION AND POSSIBLE ACTION REGARDING CROSSTOWN BEAMS

No action.

13. DISCUSSION AND POSSIBLE ACTION REGARDING ELECTION OF SECRETARY/TREASURER FOR CED 5

Wilson Lyles made a motion to select Darry Stacy as the CED 5 Secretary/Treasurer. The motion was seconded by Mike Pearson and passed as follows:

Aye: Darry Stacy, Gary Ayers, Mike Pearson, Wilson Lyles, Zach Cavett.

Nay: none.

14. DISCUSSION AND POSSIBLE ACTION ON CED 5 2020 MEETING SCHEDULE.

A list of 2020 meeting dates was presented to the board. Darry Stacy made a motion to approve the dates as presented. The motion was seconded by Mike Pearson and passed as follows:

Aye: Darry Stacy, Gary Ayers, Mike Pearson, Wilson Lyles, Zach Cavett.

Nay: none.

15. DISCUSSION OF ENGINEER'S REPORT, TRANSPORTATION AND LEGISLATIVE ISSUES AND CED MANAGERS' REPORTS

Randy said the McAlester auction grossed \$2.1 million and sated there will be a Marlow equipment auction on December 14th.

Chris Schroder stated the ACCO Fall Conference is November 13th and 14th and ACCO executive board elections will occur on the 13th.

Chris also stated that the interim study relating to home rule will be held on October 31st at 9am.

16. NEW BUSINESS

None.

17. ADJOURNMENT

A motion to adjourn was made by Darry Stacy. The motion was seconded by Mike Pearson and passed as follows:

Aye: Darry Stacy, Gary Ayers, Mike Pearson, Wilson Lyles, Zach Cavett.

Nay: none.

JAYNA VAUGHN, P.C.
819 W. WALNUT AVE.
DUNCAN, OK 73533
580-252-6190

Invoice submitted to:
CIRCUIT ENGINEERING DISTRICT #5
ATTN: RANDY ROBINSON, ED
429 NE 50th STREET
OKLAHOMA CITY, OK 73105

October 30, 2019

Invoice #21105

TOTAL TIME CHARGES AT STANDARD HOURLY RATE \$1,681.00
COURTESY DISCOUNT \$(700.00)

BILL FOR JULY, AUGUST AND SEPTEMBER FINANCIAL STATEMENTS, INCLUDING INITIAL SET UP AND YEAR-TO-DATE 2019 ENTRY OF GENERAL LEDGER AND PAYROLL.

8/8/2019 PREPARE ENGAGEMENT LETTER

9/12/2019 PHONE CONFERENCE WITH CHRIS REGARDING STATUS OF FINANCIAL STATEMENTS AND PROCESS MOVING FORWARD, EVALUATE QUICKBOOKS, SETUP ENTITY IN EASYACCT, AND EMAIL CHRIS LIST OF ITEMS NEEDED TO CONTINUE ON FINANCIAL STATEMENTS

9/16/2019 WORK ON FINANCIAL STATEMENTS AND INPUT CALENDAR YEAR TO DATE INFORMATION INTO EASY ACCOUNTING

9/17/2019 CONTINUE ON FINANCIAL STATEMENTS AND PREPARE JULY AND AUGUST 2019 FINANCIALS. SEND CLIENT FINAL EMAILS AND DISCUSS QUESTIONS WITH AUDITOR

COMPLETE JULY AND AUGUST FINANCIAL STATEMENTS AND SEND TO JAYNA FOR REVIEW

10/10/2019 EMAIL CORRESPONDENCE

10/20/2019 START TO PREPARE SEPTEMBER FINANCIAL STATEMENTS AND REQUEST PAYROLL JOURNAL FROM CLIENT

10/22/2019 PREPARE SEPTEMBER FINANCIAL STATEMENTS, REVIEW AND RECONCILE PAYROLL FOR ALL OF 2019, AND DISCUSS PAYROLL REPORTING DISCREPANCY

10/23/2019 PROCESS AND EMAIL FINANCIAL STATEMENTS

READ AND SIGN FINANCIAL STATEMENTS FOR SEPTEMBER 2019

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CIRCUIT ENGINEERING DISTRICT #5

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Balance due

<u>Amount</u>
\$981.00
<u>Amount</u>
\$981.00
<u>Amount</u>
<u>\$981.00</u>

A finance charge of 1.5% per month (18% annum) will be charged on unpaid balances after 30 days from invoice date.

THANK YOU FOR YOUR PROMPT PAYMENT! WE APPRECIATE YOUR BUSINESS!

JAYNA VAUGHN, PC
819 WALNUT
DUNCAN, OK 73533

To the Board of Directors
Circuit Engineering District #5
Oklahoma City, Oklahoma

Management is responsible for the accompanying financial statements of CIRCUIT ENGINEERING DISTRICT 5, which comprise the statement of assets, liabilities, and net assets – modified cash basis as of October 31, 2019 and the related statement of revenues and expenses – modified cash basis for the month and the 4 months then ended in accordance with the modified cash basis of accounting and for determining that the modified cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures ordinarily included with financial statements prepared on the modified cash basis. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Company's assets, liabilities, net assets, revenues and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The accompanying supplementary information contained in the general ledger and transaction register for the period ended October 31, 2019 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

We are not independent with respect to Circuit Engineering District #5.

Jayna Vaughn, PC

Jayna Vaughn, PC
Duncan, Oklahoma
November 18, 2019

CIRCUIT ENGINEERING DISTRICT 5
Statement of Assets, Liabilities and Net Assets
Modified Cash Basis
October 31, 2019

ASSETS

Current Assets

CHECKING - REPUBLIC BANK	\$ (3,961.36)
MONEY MARKET	<u>430,177.65</u>

Total Current Assets \$ 426,216.29

Fixed Assets

VEHICLES	19,999.50
COMPUTERS & EQUIPMENT	3,819.97
ACCUMULATED DEPRECIATION	<u>(23,457.50)</u>

Total Fixed Assets 361.97

Total Assets \$ 426,578.26

LIABILITIES AND NET ASSETS

Net Assets

UNRESTRICTED 06/30/19	790,104.20
INV IN CAP ASSETS 06/30/19	467.97
Current Revenues less Expenses	<u>(363,993.91)</u>

Total Net Assets, Unrestricted 426,578.26

Total Liabilities & Net Assets \$ 426,578.26

CIRCUIT ENGINEERING DISTRICT 5
Statement of Revenues and Expenses
Modified Cash Basis
For the Period Ended October 31, 2019

	<u>1 Month Ended</u> <u>Oct. 31, 2019</u>	<u>Pct</u>	<u>4 Months Ended</u> <u>Oct. 31, 2019</u>	<u>Pct</u>
Revenue				
OKLAHOMA CED BOARD	\$ 0.00	0.00	\$ 124,332.74	99.19
INTEREST INCOME	<u>255.60</u>	<u>100.00</u>	<u>1,013.25</u>	<u>0.81</u>
Total Revenue	255.60	100.00	125,345.99	100.00
Operating Expenses				
AUDIT & ACCOUNTING	0.00	0.00	4,200.00	3.35
AUTO EXPENSE	0.00	0.00	112.12	0.09
BANK & CREDIT CARD FEES	0.00	0.00	20.00	0.02
DEPRECIATION	26.50	10.37	106.00	0.08
DISTRIBUTION FUNDS	130,246.90	999.00	463,205.89	369.54
INSURANCE-GENERAL	0.00	0.00	3,967.00	3.16
INSURANCE - OTHER	0.00	0.00	45.48	0.04
SALARIES	0.00	0.00	15,331.88	12.23
SUPPLIES	0.00	0.00	434.00	0.35
PAYROLL TAXES	0.00	0.00	1,441.25	1.15
PAYROLL SERVICE	0.00	0.00	422.34	0.34
TRAVEL	<u>53.94</u>	<u>21.10</u>	<u>53.94</u>	<u>0.04</u>
Total Operating Expenses	<u>130,327.34</u>	<u>999.00</u>	<u>489,339.90</u>	<u>390.39</u>
Revenues less Expenses	\$ <u>(130,071.74)</u>	<u>(999.00)</u>	\$ <u>(363,993.91)</u>	<u>(290.39)</u>

11/17/2019
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CIRCUIT ENGINEERING DISTRICT 5
General Ledger - Period Ending 10/31/19

Company: CE5
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<u>Date</u>	<u>Mt</u>	<u>Reference</u>	<u>Account</u>	<u>Description</u>	<u>Current</u>	<u>Year-to-Date</u>
Beginning Balance			101	CHECKING - REPUBLIC BANK		126,339.48*
10/31/19	10	CD	101	OCTOBER CHECKS	-130,300.84	
				Ending Balance =	-130,300.84*	-3,961.36**
Beginning Balance			105	MONEY MARKET		429,922.05*
10/31/19	10	JE1	105	MONEY MARKET ACTIVITY	255.60	
				Ending Balance =	255.60*	430,177.65**
Beginning Balance			200	VEHICLES		19,999.50*
				Ending Balance =	0.00*	19,999.50**
Beginning Balance			205	COMPUTERS & EQUIPMENT		3,819.97*
				Ending Balance =	0.00*	3,819.97**
Beginning Balance			240	ACCUMULATED DEPRECIATION		-23,431.00*
10/31/19	10	JE2	240	ESTIMATED DEPRECIATION	-26.50	
				Ending Balance =	-26.50*	-23,457.50**
Beginning Balance			450	UNRESTRICTED 06/30/19		-790,104.20*
				Ending Balance =	0.00*	-790,104.20**
Beginning Balance			455	INV IN CAP ASSETS 06/30/19		-467.97*
				Ending Balance =	0.00*	-467.97**
Beginning Balance			505	OKLAHOMA CED BOARD		-124,332.74*
				Ending Balance =	0.00*	-124,332.74**
Beginning Balance			515	INTEREST INCOME		-757.65*
10/31/19	10	JE1	515	MONEY MARKET ACTIVITY	-255.60	
				Ending Balance =	-255.60*	-1,013.25**
Beginning Balance			801	AUDIT & ACCOUNTING		4,200.00*
				Ending Balance =	0.00*	4,200.00**
Beginning Balance			813	AUTO EXPENSE		112.12*
				Ending Balance =	0.00*	112.12**
Beginning Balance			817	BANK & CREDIT CARD FEES		20.00*
				Ending Balance =	0.00*	20.00**
Beginning Balance			828	DEPRECIATION		79.50*
10/31/19	10	JE2	828	ESTIMATED DEPRECIATION	26.50	
				Ending Balance =	26.50*	106.00**
Beginning Balance			830	DISTRIBUTION FUNDS		332,958.99*
10/29/19	10	2885	830	CLEVELAND COUNTY	61,913.57	
10/29/19	10	2886	830	MCCLAIN COUNTY	33,333.33	
10/29/19	10	2887	830	CLEVELAND COUNTY	35,000.00	

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11/17/2019
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CIRCUIT ENGINEERING DISTRICT 5
General Ledger - Period Ending 10/31/19

Company: CE5
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<u>Date</u>	<u>Mt</u>	<u>Reference</u>	<u>Account</u>	<u>Description</u>	<u>Current</u>	<u>Year-to-Date</u>
				Ending Balance =	130,246.90*	463,205.89**
Beginning Balance			835	INSURANCE-GENERAL		3,967.00*
				Ending Balance =	0.00*	3,967.00**
Beginning Balance			837	INSURANCE - OTHER		45.48*
				Ending Balance =	0.00*	45.48**
Beginning Balance			860	SALARIES		15,331.88*
				Ending Balance =	0.00*	15,331.88**
Beginning Balance			865	SUPPLIES		434.00*
				Ending Balance =	0.00*	434.00**
Beginning Balance			869	PAYROLL TAXES		1,441.25*
				Ending Balance =	0.00*	1,441.25**
Beginning Balance			870	PAYROLL SERVICE		422.34*
				Ending Balance =	0.00*	422.34**
Beginning Balance			880	TRAVEL		0.00*
10/29/19	10	2884	880	CHRIS SCHRODER	53.94	
				Ending Balance =	53.94*	53.94**
				General Ledger is in balance.		0.00**
9 Transactions						
Current Loss	(130,071.74)			Y-T-D Loss	(363,993.91)	

11/17/2019
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CIRCUIT ENGINEERING DISTRICT 5
Transaction Listing
Period Ending: 10/31/19

Company: CB5
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<u>Date</u>	<u>Mt</u>	<u>Reference</u>	<u>Account</u>	<u>Description</u>	<u>Item Amount</u>	<u>Ref. Amount</u>
10/31/19	10	JE1	105	MONEY MARKET ACTIVITY	255.60	
10/31/19	10	JE1	515	MONEY MARKET ACTIVITY	-255.60	
10/31/19	10	JE2	240	ESTIMATED DEPRECIATION	-26.50	
10/31/19	10	JE2	828	ESTIMATED DEPRECIATION	26.50	
10/29/19	10	2884	880	CHRIS SCHRODER	53.94	53.94
10/29/19	10	2885	830	CLEVELAND COUNTY	61,913.57	61,913.57
10/29/19	10	2886	830	MCCLAIN COUNTY	33,333.33	33,333.33
10/29/19	10	2887	830	CLEVELAND COUNTY	35,000.00	35,000.00
10/31/19	10	CD	101	OCTOBER CHECKS	-130,300.84	-130,300.84

9 Transactions For The Period

Journal Balance 0.00

Account Number Control Total: 5,159