

## CIRCUIT ENGINEERING DISTRICT 5 REGULAR BOARD MEETING

DATE: December 10, 2019  
TIME: 11:00 AM  
PLACE: ACCO  
429 NE 50<sup>th</sup> St  
Oklahoma City, OK

### AGENDA

1. Call to order by Chairman.
2. Flag Salute
3. Roll Call
4. Reading of the minutes of the November 19, 2019 meeting and approval or modification of the same.
5. Discussion and possible action on claims.
6. Discussion and possible action on the financial report.
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 to surplus and dispose of CED 5 vehicle (Ford F-150).
10. Discussion and possible action on approving CED 5 manager contract.
11. Discussion and possible action regarding ETR project contract agreements.
12. Discussion and possible action regarding CIRB 5 year plan.
13. Discussion and possible action regarding crosstown beams.
14. Discussion and possible action on election of CED 5 officers for 2020.
15. Discussion and possible action on Engineer's report, Transportation and legislative issues.
16. New Business
17. Adjournment

Circuit Engineering District 5

Minutes

Regular Board Meeting

Date: **November 19, 2019**

Time: 11:00 a.m.

Place: ACCO

429 NE 50<sup>th</sup> 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 11:10 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, Monty Piearcy-Logan County, Wilson Lyles-McClain County, Carrie Blumert sitting in for Kevin Calvey-Oklahoma County Zach Cavett-Payne County.

**Board Members Absent:** Kevin Calvey-Oklahoma County.

**Guest:** Jeffrey Dixon-FSB, Glen Murray-McClain County, Stacy Trumbo-Oklahoma County, Rod Cleveland-Cleveland County, Brian Wint-Cleveland County, Mike Gollihare-Garvin County, Kenneth Holden-Garvin County, Aaron Finley-CEC, Evan Ludwig-Lochner, Will Dillsaver-Cox/McLain, Carrie Blumert-Oklahoma County, Ryan Bellati-Guy Engineering, Terry Daniel-McClain County.

**OCCEDB Staff Present:** Randy Robinson, Chris Schroder.

**4. READING OF THE MINUTES OF THE OCTOBER 29, 2019 MEETING AND APPROVAL OR MODIFICATION OF THE SAME**

The minutes from the October 29, 2019 board meeting were read individually. A motion was made by Wilson Lyles to approve the October 29, 2019 minutes. The motion was seconded by Darry Stacy. The motion passed as follows:

**Aye:** Darry Stacy, Gary Ayers, Monty Piearcy, Wilson Lyles, Zach Cavett.

**Nay:** none.

**Abstain:** Carrie Blumert.

**5. DISCUSSION AND POSSIBLE ACTION ON CLAIMS**

The following claims were presented to the board for approval of payment: Jayne Vaughn, P.C. in the amount of \$981.00. A motion to approve all claims was made by Monty Piearcy and was seconded by Darry Stacy. The motion passed as follows:

**Aye:** Darry Stacy, Gary Ayers, Monty Piearcy, Wilson Lyles, Carrie Blumert, Zach Cavett.

**Nay:** none.

**6. 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 Darry Stacy. The motion was seconded by Wilson Lyles and passed as follows:

**Aye:** Darry Stacy, Gary Ayers, Monty Piearcy, Wilson Lyles, Carrie Blumert, Zach Cavett.

**Nay:** none.

**7. DISCUSSION AND POSSIBLE ACTION REGARDING CED 5 FISCAL YEAR 2019 AUDIT**

A draft of the CED 5 fiscal year 2019 audit was provided to the board for review. Darry Stacy made a motion to approve the audit with Chris Schroder responding to the audit findings stating that CED 5 currently has FDIC coverage through RBT bank. The motion was seconded by Carrie Blumert and passed as follows:

**Aye:** Darry Stacy, Gary Ayers, Monty Piearcy, Wilson Lyles, Carrie Blumert, 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: Garvin District 3 in the amount of \$100,000.00.

A motion to approve the distribution fund applications was made by Darry Stacy and was seconded by Monty Piearcy.

The motion passed as follows:

**Aye:** Darry Stacy, Gary Ayers, Monty Piearcy, Wilson Lyles, Carrie Blumert, Zach Cavett.

**Nay:** none.

**9. DISCUSSION AND POSSIBLE ACTION REGARDING CED 5 MANAGEMENT POSITION**

Zach stated there were 3 firms that the subcommittee interviewed: CEC, FSB and Guy Engineering. Zach stated that 2 of the 3 subcommittee members individually scored FSB the highest but when all three scores were combined the highest overall score went to Guy Engineering. Darry Stacy made a motion to have Zach Cavett negotiate with FSB and to see if an agreement can be reached on a price for management services and report back to the board next month. The motion was seconded by Carrie Blumert and passed as follows:

**Aye:** Darry Stacy, Gary Ayers, Wilson Lyles, Carrie Blumert, Zach Cavett.

**Nay:** Monty Piearcy.

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

No action.

**11. DISCUSSION AND POSSIBLE ACTION REGARDING CIRB 5 YEAR PLAN**

No action.

**12. DISCUSSION AND POSSIBLE ACTION REGARDING CROSSTOWN BEAMS**

No action.

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

Randy Robinson gave a legislative update and stated there are legislators looking at training for county commissioners and there are legislators looking for ways to increase M&O funding for counties.

Randy reminded the board that they still have a Ford F150 vehicle if they want to look at options at disposing of it.

Randy also reminded the board that the end of May is the deadline for using their STP funds.

**14. NEW BUSINESS**

None.

**15. ADJOURNMENT**

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

**Aye:** Darry Stacy, Gary Ayers, Monty Piearcy, Wilson Lyles, Carrie Blumert, 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

December 02, 2019

Invoice #21151

11/17/2019 PREPARE OCTOBER FINANCIAL STATEMENTS

11/18/2019 READ AND SIGN FINANCIAL STATEMENTS FOR OCTOBER 2019

	<u>Amount</u>
	\$260.00
	<u>Amount</u>
	\$260.00
Balance due	<u><u>\$260.00</u></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 November 30, 2019 and the related statement of revenues and expenses – modified cash basis for the month and the 5 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 November 30, 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  
December 6, 2019

**CIRCUIT ENGINEERING DISTRICT 5**  
**Statement of Assets, Liabilities and Net Assets**  
**Modified Cash Basis**  
**November 30, 2019**

**ASSETS**

**Current Assets**

CHECKING - REPUBLIC BANK	\$	67,831.38
MONEY MARKET		<u>330,425.15</u>

<b>Total Current Assets</b>		\$ 398,256.53
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**Fixed Assets**

VEHICLES		19,999.50
COMPUTERS & EQUIPMENT		3,819.97
ACCUMULATED DEPRECIATION		<u>(23,484.00)</u>

<b>Total Fixed Assets</b>		<u>335.47</u>
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<b>Total Assets</b>		\$ <u><u>398,592.00</u></u>
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**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>(391,980.17)</u>

<b>Total Net Assets, Unrestricted</b>		<u>398,592.00</u>
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<b>Total Liabilities &amp; Net Assets</b>		\$ <u><u>398,592.00</u></u>
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**CIRCUIT ENGINEERING DISTRICT 5**  
**Statement of Revenues and Expenses**  
**Modified Cash Basis**  
**For the Period Ended November 30, 2019**

	1 Month Ended Nov. 30, 2019	Pct	5 Months Ended Nov. 30, 2019	Pct
<b>Revenue</b>				
OKLAHOMA CED BOARD	\$ 80,027.63	99.69	\$ 204,360.37	99.39
INTEREST INCOME	<u>247.50</u>	<u>0.31</u>	<u>1,260.75</u>	<u>0.61</u>
<b>Total Revenue</b>	80,275.13	100.00	205,621.12	100.00
<b>Operating Expenses</b>				
AUDIT & ACCOUNTING	0.00	0.00	4,200.00	2.04
AUTO EXPENSE	0.00	0.00	112.12	0.05
BANK & CREDIT CARD FEES	0.00	0.00	20.00	0.01
DEPRECIATION	26.50	0.03	132.50	0.06
DISTRIBUTION FUNDS	100,000.00	124.57	563,205.89	273.90
INSURANCE-GENERAL	0.00	0.00	3,967.00	1.93
INSURANCE - OTHER	0.00	0.00	45.48	0.02
OUTSIDE SERVICES	981.00	1.22	981.00	0.48
SALARIES	6,591.48	8.21	21,923.36	10.66
SUPPLIES	0.00	0.00	434.00	0.21
PAYROLL TAXES	504.25	0.63	1,945.50	0.95
PAYROLL SERVICE	158.16	0.20	580.50	0.28
TRAVEL	<u>0.00</u>	<u>0.00</u>	<u>53.94</u>	<u>0.03</u>
<b>Total Operating Expenses</b>	<u>108,261.39</u>	<u>134.86</u>	<u>597,601.29</u>	<u>290.63</u>
<b>Revenues less Expenses</b>	\$ <u>(27,986.26)</u>	<u>(34.86)</u>	\$ <u>(391,980.17)</u>	<u>(190.63)</u>

See Accountant's Compilation Report

12/6/2019  
13:59

**CIRCUIT ENGINEERING DISTRICT 5**  
General Ledger - Period Ending 11/30/19

Company: CE5  
Page: 1

<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		-3,961.36*
11/30/19	11	JE1	101	RECORD DEPOSITS	180,027.63	
11/30/19	11	CD	101	NOVEMBER CHECKS	-100,981.00	
11/30/19	11	CD	101	NOVEMBER PAYROLL	-4,458.00	
11/30/19	11	CD	101	BANK DISBURSEMENTS	-2,795.89	
				Ending Balance =	71,792.74*	67,831.38**
Beginning Balance			105	MONEY MARKET		430,177.65*
11/30/19	11	JE1	105	RECORD DEPOSITS	-100,000.00	
11/30/19	11	JE2	105	MONEY MARKET ACTIVITY	247.50	
				Ending Balance =	-99,752.50*	330,425.15**
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		-23,457.50*
11/30/19	11	JE3	240	ESTIMATED DEPRECIATION	-26.50	
				Ending Balance =	-26.50*	-23,484.00**
Beginning Balance			333	FEDERAL PAYROLL TAXES PAYABLE		0.00*
11/30/19	11	PR	333	FICA/HI Withholding	-2,309.73	
11/25/19	11	CD	333	PAYCHEX	2,309.73	
				Ending Balance =	0.00*	0.00**
Beginning Balance			335	STATE PAYROLL TAX PAYABLE		0.00*
11/30/19	11	PR	335	State Withholding	-328.00	
11/25/19	11	CD	335	PAYCHEX	328.00	
				Ending Balance =	0.00*	0.00**
Beginning Balance			339	NET SALARIES PAYABLE		0.00*
11/30/19	11	PR	339	Net Pay	-4,458.00	
11/25/19	11	10246	339	CAROL CLINE	4,458.00	
				Ending Balance =	0.00*	0.00**
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*
11/30/19	11	JE1	505	RECORD DEPOSITS	-80,027.63	
				Ending Balance =	-80,027.63*	-204,360.37**
Beginning Balance			515	INTEREST INCOME		-1,013.25*



12/6/2019  
13:59

**CIRCUIT ENGINEERING DISTRICT 5**  
General Ledger - Period Ending 11/30/19

Company: CE5  
Page: 2

<u>Date</u>	<u>Mt</u>	<u>Reference</u>	<u>Account</u>	<u>Description</u>	<u>Current</u>	<u>Year-to-Date</u>
11/30/19	11	JE2	515	MONEY MARKET ACTIVITY Ending Balance =	-247.50 -247.50*	-1,260.75**
Beginning Balance			801	AUDIT & ACCOUNTING Ending Balance =	0.00*	4,200.00* 4,200.00**
Beginning Balance			813	AUTO EXPENSE Ending Balance =	0.00*	112.12* 112.12**
Beginning Balance			817	BANK & CREDIT CARD FEES Ending Balance =	0.00*	20.00* 20.00**
Beginning Balance			828	DEPRECIATION		106.00*
11/30/19	11	JE3	828	ESTIMATED DEPRECIATION Ending Balance =	26.50 26.50*	132.50**
Beginning Balance			830	DISTRIBUTION FUNDS		463,205.89*
11/19/19	11	2888	830	GARVIN COUNTY Ending Balance =	100,000.00 100,000.00*	563,205.89**
Beginning Balance			835	INSURANCE-GENERAL Ending Balance =	0.00*	3,967.00* 3,967.00**
Beginning Balance			837	INSURANCE - OTHER Ending Balance =	0.00*	45.48* 45.48**
Beginning Balance			848	OUTSIDE SERVICES		0.00*
11/19/19	11	2889	848	JAYNA VAUGHN, PC Ending Balance =	981.00 981.00*	981.00**
Beginning Balance			860	SALARIES		15,331.88*
11/30/19	11	PR	860	VAC PAY Ending Balance =	6,591.48 6,591.48*	21,923.36**
Beginning Balance			865	SUPPLIES Ending Balance =	0.00*	434.00* 434.00**
Beginning Balance			869	PAYROLL TAXES		1,441.25*
11/30/19	11	PR	869	FICA/HI Expense Ending Balance =	504.25 504.25*	1,945.50**
Beginning Balance			870	PAYROLL SERVICE		422.34*
11/12/19	11	CD	870	PAYCHEX	70.00	
11/25/19	11	CD	870	PAYCHEX Ending Balance =	88.16 158.16*	580.50**
Beginning Balance			880	TRAVEL Ending Balance =	0.00*	53.94* 53.94**

12/6/2019  
13:59

**CIRCUIT ENGINEERING DISTRICT 5**  
General Ledger - Period Ending 11/30/19

Company: CE5  
Page: 3

<u>Date</u>	<u>Mt</u>	<u>Reference</u>	<u>Account</u>	<u>Description</u>	<u>Current</u>	<u>Year-to-Date</u>
				General Ledger is in balance.		0.00**
22 Transactions						
Current Loss		(27,986.26)		Y-T-D Loss	(391,980.17)	

12/8/2019  
19:36

**CIRCUIT ENGINEERING DISTRICT 5**  
Payroll Journal  
For Month: 11/19

Company: CE5  
Page: 1

Ref. #	Empl I.D. Date	Employee Name Dept #	Soc.Sec.No.	EARNINGS			DEDUCTIONS	
				Description	Amount	Description	Amount	
10246	CLINE 11/25/19	CAROL CLINE		VAC PAY			6,591.48	FICA W/H 408.67
				Total H/P	0.00	0.00	6,591.48	Medi W/H 95.58
								Fed W/H 1,301.23
								State W/H 328.00
				TOTAL EARNINGS:			6,591.48	
				TOTAL DEDUCTIONS:			2,133.48	<<< 2,133.48
				NET PAY:			4,458.00	**
**** GRAND TOTALS ****				VAC PAY			6,591.48	FICA W/H 408.67
				Total H/P	0.00	0.00	6,591.48	Medi W/H 95.58
								Fed W/H 1,301.23
								State W/H 328.00
				TOTAL EARNINGS:			6,591.48	
				TOTAL DEDUCTIONS:			2,133.48	<<< 2,133.48
				NET PAY:			4,458.00	**

12/8/2019  
19:36

**CIRCUIT ENGINEERING DISTRICT 5**  
Payroll Journal  
For Month: 11/19

Company: CE5  
Page: 2

	E A R N I N G S			T A X E S		
	MTD	QTD	YTD	MTD	QTD	YTD
Federal Payroll Tax Requirements						
Empl FICA R: 6.20%	6,591.48	6,591.48	57,428.36	408.67	408.67	3,560.56
Empl Medi R: 1.45%	6,591.48	6,591.48	57,428.36	95.58	95.58	832.71
Emplr FICA R: 6.20%	6,591.48	6,591.48	57,428.36	408.67	408.67	3,560.48
Emplr Medi R: 1.45%	6,591.48	6,591.48	57,428.36	95.58	95.58	832.67
Federal Withholding	6,591.48	6,591.48	57,428.36	1,301.23	1,301.23	8,900.46
Total Federal Payroll Tax Requirements				2,309.73	2,309.73	17,686.88
Tax Requirements						
FUTA R: 0.60%	0.00	0.00	7,000.00	0.00	0.00	42.00
SUTA - OK R: 1.00%	0.00	0.00	18,100.00	0.00	0.00	181.00
State W/H - OK	6,591.48	6,591.48	57,428.36	328.00	328.00	2,674.00

12/8/2019  
19:36

**CIRCUIT ENGINEERING DISTRICT 5**  
Payroll Journal Entry  
Period Ending: 11/30/19

Company: CE5  
Page: 3

<u>Date</u>	<u>Mt</u>	<u>Reference</u>	<u>Account</u>	<u>Description</u>	<u>Item Amount</u>	<u>Ref. Amount</u>
11/30/19	11	PR	333	FICA/HI Withholding	-2,309.73	
11/30/19	11	PR	335	State Withholding	-328.00	
11/30/19	11	PR	339	Net Pay	-4,458.00	
11/30/19	11	PR	860	VAC PAY	6,591.48	
11/30/19	11	PR	869	FICA/HI Expense	504.25	
5 Transactions For The Period					Journal Balance	<u>0.00</u>

12/6/2019  
13:59

**CIRCUIT ENGINEERING DISTRICT 5**  
Transaction Listing  
Period Ending: 11/30/19

Company: CE5  
Page: 1

<u>Date</u>	<u>Mt</u>	<u>Reference</u>	<u>Account</u>	<u>Description</u>	<u>Item Amount</u>	<u>Ref. Amount</u>
11/30/19	11	JE1	101	RECORD DEPOSITS	180,027.63	
11/30/19	11	JE1	105	RECORD DEPOSITS	-100,000.00	
11/30/19	11	JE1	505	RECORD DEPOSITS	-80,027.63	
11/30/19	11	JE2	105	MONEY MARKET ACTIVITY	247.50	
11/30/19	11	JE2	515	MONEY MARKET ACTIVITY	-247.50	
11/30/19	11	JE3	240	ESTIMATED DEPRECIATION	-26.50	
11/30/19	11	JE3	828	ESTIMATED DEPRECIATION	26.50	
11/19/19	11	2888	830	GARVIN COUNTY	100,000.00	100,000.00
11/19/19	11	2889	848	JAYNA VAUGHN, PC	981.00	981.00
11/25/19	11	10246	339	CAROL CLINE	4,458.00	4,458.00
11/12/19	11	CD	870	PAYCHEX	70.00	
11/25/19	11	CD	333	PAYCHEX	2,309.73	
11/25/19	11	CD	335	PAYCHEX	328.00	
11/25/19	11	CD	870	PAYCHEX	88.16	
11/30/19	11	CD	101	NOVEMBER CHECKS	-100,981.00	
11/30/19	11	CD	101	NOVEMBER PAYROLL	-4,458.00	
11/30/19	11	CD	101	BANK DISBURSEMENTS	-2,795.89	-105,439.00
17 Transactions For The Period					Journal Balance	<u>0.00</u>

Account Number Control Total: 7,127