

**Choctaw Utilities Authority**  
**Regular Board of Trustees Meeting**  
**March 5, 2019 @ 7:00pm or Immediately**  
**Following the City Council Meeting**  
**Choctaw City Hall, 2500 N Choctaw Road**  
**Choctaw, Oklahoma 73020**  
**Meeting held in Conference Room**

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1. **Call to Order.**
2. **Roll Call.**
3. **Public Comments:** This agenda item is for public comments on utility related non-agenda items. In accordance with State law, the Board of Trustees and Trust Staff are not allowed to respond to any comments made. Preference will be given to Choctaw Citizens and NO formal action will be taken. Speakers are limited to 3 minutes for a total of 15 minutes.
4. **Business Agenda:** The following items are hereby designated for discussion and consideration which requires individual action.
  - 4.1 Consideration and possible action in regards to approving an audit agreement as submitted by Dillon & Associates to perform the FYE2019 annual audit.
5. **Consent Agenda:** The following items are hereby designated for routine approval, acceptance or acknowledgment by one motion, subject to any conditions included therein. If any item does not meet with the approval of all members, that item will be heard in regular order.
  - 5.1 Special Pre Meeting minutes for 02-26-19
  - 5.2 Special Meeting minutes for 02-26-19
  - 5.3 Vouchers and Claims as approved by the Executive Director in the amount of \$139,006.76

- 5.4** Vouchers and Claims as approved by the Board of Trustees in the amount of \$2,788.95
- 5.5** Bi-monthly payroll in the amount of:
1. 02-28 Payroll: \$ 40,707.87
  2. 03-15 Payroll: \$ 30,000.00
- 6. New Business:** This item is listed to provide the opportunity for trustee discussion on items which may arise within twenty-four (24) hours prior to this meeting, and therefore, qualify as new business under the Oklahoma Open Meeting Act.
- 7. Trustee/Staff Remarks:** This item is listed to provide an opportunity for the trustees and/or staff to make comments and/or request specific agenda items. No action will be taken.
- 7.1** Board of Trustees;
  - 7.2** Trust Attorney;
  - 7.3** Executive Director; and
  - 7.4** Project Updates
- 8. Adjournment:**

*This agenda was posted in prominent public view at Choctaw City Hall on or prior to 5:00pm on March 1, 2019, in accordance with the Oklahoma Open Meeting Act.*

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Tina Rodriguez, City Clerk

THE CHOCTAW UTILITIES AUTHORITY ENCOURAGES PARTICIPATION FROM ALL ITS CITIZENS. IF PARTICIPATION AT ANY PUBLIC MEETING IS NOT POSSIBLE DUE TO A DISABILITY, PLEASE NOTIFY THE CITY CLERK AT LEAST TWENTY-FOUR (24) HOURS PRIOR TO THE SCHEDULED MEETING SO THAT NECESSARY ACCOMMODATIONS CAN BE MADE.

TO: The Honorable Mayor and Members of the City Council

FROM: Ed Brown, City Manager

MEETING DATE: Mar 5, 2019

SUBJECT: Management Letter for Agenda Items

Agenda Item 5.1

This agenda item calls for Council to consider and take possible action to approve a service agreement for Disaster Recovery Services with the Institute for Building Technology and Safety (IBTS). Endorsed by the International City Manager Association, Oklahoma Municipal League, and the National League of Cities, this 501 3 C organization helps communities in Pre-Planning, Disaster Response, and Disaster Recovery. The service is a pay per use agreement and costs nothing to sign up.

Agenda Item 5.2

This agenda item calls for Council to consider and take possible action to approve an agreement with Bokus/Payne for architecture and design services to design a building to be constructed on City property on Main Street. The agreement outlines rates for service and Owner/Firm responsibilities. The services are essentially to produce a design for City approval to move on to construction. Monetary CAP for the services in this phase would be \$36K.

Agenda Item 5.3

This agenda item calls for Council to consider and take possible action to approve an Agreement with Dillon and Associates to perform an Audit of the City Finance Department for the budget year 2018 – 2019. We are trying to get a seamless transition in the Finance Department with the departure of Bernie due to Retirement in Oct of this year.

CUA

Agenda Item 4.1

This agenda item calls for Council to consider and take possible action to approve an Agreement with Dillon and Associates to perform an Audit of the City Finance Department for the budget year 2018 – 2019. We are trying to get a seamless transition in the Finance Department with the departure of Bernie due to Retirement in Oct of this year.

  
Edward Brown  
City Manager

**DILLON & ASSOCIATES, P.C.**  
CERTIFIED PUBLIC ACCOUNTANTS  
1401 S. DOUGLAS BLVD., SUITE A  
MIDWEST CITY, OK 73130

ROBERT S. DILLON, CPA  
[bobdilloncpa@gmail.com](mailto:bobdilloncpa@gmail.com)

Phone: (405) 732-1800  
Fax : (405) 737-7446

February 15, 2019

Mayor Randy Ross  
City of Choctaw, Oklahoma  
P.O. Box 567  
Choctaw, Oklahoma 73020

Mr. Edward Brown  
City Manager  
City of Choctaw, Oklahoma  
P.O. Box 567  
Choctaw, Oklahoma 73020

Dear Mayor Ross and Mr. Brown:

We are pleased to confirm our understanding of the services we are to provide for the City of Choctaw for the year ended June 30, 2019. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of the City of Choctaw as of and for the year ended June 30, 2019. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City of Choctaw's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the City of Choctaw's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtain during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subject to certain limited procedures, but will not be audited:

1. Management's discussion and analysis
2. Budgetary comparison schedule for the General Fund and any major special revenue funds
3. Schedule of City's share of net pension liability
4. Schedule of City's contributions

We have also been engaged to report on supplementary information other than RSI also accompanies City of Choctaw's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such

information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

1. Combining and individual non-major fund financial statements
2. Debt service coverage schedule
3. Schedule of expenditures of federal awards
4. Schedule of expenditures of state awards

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and for which our auditor's report will not provide an opinion or any assurance:

1. Oklahoma State Report SA&I 2643
2. Estimate of Needs for Sinking Fund

### Audit Objectives

The objective of our audit is the expression of an opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information referred to in the second paragraph when considered in relation to the financial statements taken as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the City of Choctaw and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the City of Choctaw's financial statements. Our report will be addressed to management and the governing body of the City of Choctaw. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the City of Choctaw is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

### Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

### Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance

internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

#### Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City of Choctaw's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

#### Other Services

We will assist in preparing the financial statements and related notes of the City of Choctaw in conformity with U.S. generally accepted accounting principles based on information provided by you. We will also assist in preparing the Sinking Fund Estimate of Needs filed with Oklahoma County, Oklahoma and the Annual Survey of City and Town Finances filed with Oklahoma State Auditor and Inspector's office. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

#### Management Responsibilities

Management is responsible for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3)

others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

#### **Engagement Administration, Fees, and Other**

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the



event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any invoices selected by us for testing.

We will provide copies of our reports to the Oklahoma State Auditor and Inspector's Office; however, management is responsible for distribution of the reports and financial statements. Unless restricted by law and regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Dillon & Associates, P.C. and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to a federal agency providing direct or indirect funding, or the U.S. General Accounting Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Dillon & Associates, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by a Cognizant Agency, Oversight Agency for Audit, or Pass-through Entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately May 15, 2019 and to issue our reports no later than December 31, 2019. Robert S. Dillon is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$24,900. The fee for services related to the Choctaw Economic Development Authority (a blended component unit) are \$1,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

This engagement includes only those services specifically described in this Agreement; any additional services not specified herein will be agreed to in a separate letter. In the event you request us to respond to, or we receive and respond to, a validly issued subpoena, court order, government regulatory inquiry, or other similar request or legal process against the City or its management for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this or any prior engagements, you agree to compensate us for all time we expend in connection with such response, at our regular rates, and to reimburse us for all related out-of-pocket costs (including outside lawyer fees) that we incur.

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2018 peer review report accompanies this letter.

We appreciate the opportunity to be of service to the City of Choctaw and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

Dillon & Associates, P.C.

By:   
Robert S. Dillon, CPA


**RESPONSE:**

Acknowledged and agreed on behalf of the City of Choctaw, Oklahoma by:

Governance Signature: \_\_\_\_\_

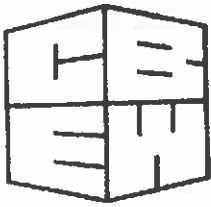
Title: \_\_\_\_\_

Date: \_\_\_\_\_

Management signature: 

Title: CITY MANAGER

Date: 19 FEB 19



**CBEW**  
**Professional**  
**Group, LLP**  
Certified Public Accountants

WALTER H. WEBB, CPA  
JANE FRAZIER, CPA  
CHARLES E. CROOKS, CPA  
TRISHA J. RIEMAN, CPA  
GABRIELLE CONCHOLA, CPA

206 N. HARRISON • P.O. BOX 790 • CUSHING, OKLAHOMA 74023 • 918-225-4216 • FAX 918-225-4315

## REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

June 6, 2018

To the Shareholder  
Dillon & Associates, P.C.  
and the Peer Review Committee of the OSCP

We have reviewed the system of quality control for the accounting and auditing practice of Dillon & Associates, P.C. (the firm) in effect for the year ended March 31, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standard).

A summary of the nature, objective, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards* and a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Dillon & Associates, P.C. in effect for the year ended March 31, 2018 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Dillon & Associates, P.C. has received a peer review rating of *pass*.

*CBEW Professional Group, LLP*  
CBEW PROFESSIONAL GROUP, LLP  
Certified Public Accountants

**City of Choctaw and Choctaw Utilities Authority**  
**Special Pre-Meeting of the City Council/Board of Trustees**  
**February 26, 2019 @ 6:00pm**  
**Choctaw City Hall, 2500 N Choctaw Road**  
**Choctaw, Oklahoma 73020**  
**Meeting held in Conference Room**

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**MINUTES**

1. Meeting Called to Order @ 6:00p.m.

6 Present: Jeannie Abts; Ron Bradshaw; Randy Ross;  
Roger Malone; Steve Krieske ; Dale Gill

1 Absent: Mike Birdsong

Staff Present: Ed Brown, City Manager/Executive Director  
Ray Vincent, City Attorney  
Tanner McGuire, Parks and Recreation Director  
Chad Denson, Development Director  
Randy Jacox, Public Works Director  
Loren Bumgarner, Fire Chief

2. Business Agenda: The following items are hereby designated for discussion only.

2.1 Workshop on Emergency Preparation procedures.

**Discussed Emergency Preparation procedures.**

2.2 Workshop on Pro Rata for E Reno Ave/S. Anderson Rd. 12" Water Line Extension.

**Discussed Pro Rata for E Reno Ave/S. Anderson Rd. 12" Water Line Extension.**

2.3 Staff briefing and clarification on agenda items.

**City Manager/Executive Director briefed the City Council/Board of Trustees on each agenda item and answered any questions.**

2.4 Staff briefing on current and upcoming projects and/or issues relating to the City and CUA.

**City Manager/Executive Director briefed Council/Board on current and upcoming projects and or issues relating to the City.**

3. Adjournment:  
**Called @ 6:57 pm**

**Choctaw Utilities Authority  
Special Board of Trustees Meeting  
February 26, 2019 @ 7:00pm or Immediately  
Following the City Council Meeting  
Choctaw City Hall, 2500 N Choctaw Road  
Choctaw, Oklahoma 73020**

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**MINUTES**

1. Call to Order by Chairman @ 7:07 p.m.

2. Roll Call:

6 Present: Jeannie Abts; Ron Bradshaw; Randy Ross;  
Roger Malone; Dale Gill; Steve Krieske

1 Absent: Mike Birdsong

Staff Present: Ed Brown, Executive Director  
Ray Vincent, Trust Attorney  
Tina Rodriguez, Secretary  
Tanner McGuire, Parks and Recreation Director  
Chad Denson, Development Director

3. **Public Comments:** This agenda item is for public comments on utility related non-agenda items. Preference will be given to Choctaw Citizens and NO formal action will be taken. Speakers are limited to 3 minutes for a total of 15 minutes.

**None.**

4. **Business Agenda:** The following items are hereby designated for discussion and consideration which requires individual action.

**None.**

**5. Consent Agenda:** The following items are hereby designated for routine approval, acceptance or acknowledgment by one motion, subject to any conditions included therein. If any item does not meet with the approval of all members, that item will be heard in regular order.

**5.1** Regular Pre Meeting minutes for 02-05-19

**5.2** Regular Meeting minutes for 02-05-19

**5.3** January Credit Cards in the amount of \$5,852.97

**5.4** Vouchers and Claims as approved by the Executive Director:

1. 02-07 Transfers: \$ 97,400.29

2. 02-12 Claims: \$ 21,709.64

3. 02-14 Claims: \$ 261,029.76

4. 02-20 Transfers: \$ 1,250.00

**5.5** Vouchers and Claims as approved by the Board of Trustees in the amount of \$7,367.03

**5.6** Bi-monthly payroll in the amount of:

1. 02-15 Payroll: \$ 40,680.30

2. 02-28 Payroll: \$ 30,000.00

**MOTION BY Roger Malone and SECOND BY Steve Krieske...  
to approve the Consent Agenda as presented.**

**MOTION CARRIED:**

**6 Ayes: Ross; Bradshaw; Abts; Krieske; Malone  
Gill**

**0 Nays: None**

**1 Absent: Birdsong**

**6. New Business:** This item is listed to provide the opportunity for trustee discussion on items which may arise within twenty-four (24) hours prior to this meeting, and therefore, qualify as new business under the Oklahoma Open Meeting Act.

**None.**

**7. Trustee/Staff Remarks:** This item is listed to provide an opportunity for the trustees and/or staff to make comments and/or request specific agenda items. No action will be taken.

**7.1** Board of Trustees;

**7.2** Trust Attorney;

**7.3** Executive Director; and

**7.4** Project Updates

**Ed gave update on 29<sup>th</sup> and Choctaw Road.**

**8. Adjournment:**

**Adjourned @ 7:09 p.m.**



VEND #	ACCOUNT	DEPT	DATE	PO #	INVOICE	DESCRIPTION	BC	MO-YR	AMOUNT
000080	81-81-8315-00-00	000081	02/26/19	000031	287257256703X02142019	CELL PHONE SERVICE - WATER	1	02-2019	67.08
	**SUB-TOTAL: AT&T MOBILITY 67.08								
000512	81-81-8305-01-00	000081	02/26/19	000058	JAN 2019	CREDIT CARD ON-LINE FEE	1	02-2019	494.00
	**SUB-TOTAL: MGMT AND ENTERPRISE SERVICES 494.00								
000610	69-69-8305-00-00	000069	02/26/19	000062	23191414	UTILITY BILLS AND INSERTS	1	02-2019	83.40
	**SUB-TOTAL: OMES-CENTRAL PRINTING 83.40								
000788	81-81-8360-00-00	000081	02/26/19	000034	8251346358	UNIFORM RENTAL - WATER	1	02-2019	20.56
000788	81-81-8360-00-00	000081	02/26/19	000034	825-1348105	UNIFORM RENTAL - WATER	1	02-2019	20.56
	**SUB-TOTAL: UNIFIRST CORPORATION 41.12								
010090	69-69-8345-00-00	000069	02/26/19	000020	2048547	COLLECTION FEES	1	02-2019	66,478.10
	**SUB-TOTAL: WASTE CONNECTIONS OF OKLAHOMA 66,478.10								
010223	66-62-6520-00-00	000066	02/26/19	000603	ORF-15-0007-CW	CONSTRUCTION INTEREST - ORF -15-00	1	02-2019	64,553.39
010223	66-62-6520-01-00	000066	02/26/19	000602	ORF-15-0007-CWA	CONSTRUCTION INTEREST - ORF-15-000	1	02-2019	577.39
	**SUB-TOTAL: OKLAHOMA WATER RESOURCES BOARD 65,130.78								
010479	61-91-8345-00-00	000091	02/26/19	000080	E9B0248	LAB TESTING	1	02-2019	192.00
	**SUB-TOTAL: ENVIRONMENTAL TESTING INC 192.00								
010717	67-67-8315-00-00	000087	02/26/19	000313	40576924317368	PHONE SERVICE - GOLF COURSE	1	02-2019	234.62
	**SUB-TOTAL: AT&T 234.62								
010749	67-67-8345-00-00	000087	02/26/19	000512	1946	SERVICE OF ALL GOLF CARTS	1	02-2019	1,916.95
	**SUB-TOTAL: ARNIES GOLF CARTS LLC 1,916.95								
010786	67-67-8210-01-00	000087	02/26/19	000559	906970157	APPAREL FOR HIGH SCHOOL GOLF TEAM	1	02-2019	109.52
010786	67-67-8210-01-00	000087	02/26/19	000576	906970158	GOLF BALLS - RETAIL SALES	1	02-2019	642.12
010786	67-67-8210-01-00	000087	02/26/19	000578	906978090	GOLF BALLS - RETAIL SALES	1	02-2019	117.65
	**SUB-TOTAL: ACUSHNET COMPANY 869.29								
010875	67-67-8215-00-00	000087	02/26/19	000597	1444221-00	TIRES FOR GREENS MOWER	1	02-2019	192.28
010875	67-67-8215-00-00	000087	02/26/19	000478	1444027-00	TIRES FOR TORO 5500	1	02-2019	30.24
	**SUB-TOTAL: PROFESSIONAL TURF PRODUCTS L P 222.52								
011109	67-67-8220-00-00	000087	02/26/19	000577	5586387 SO	RANGE BALLS - 2,000	1	02-2019	440.55
011109	67-67-8220-00-00	000087	02/26/19	000577	5585687 SO	RANGE BALLS - 2,000	1	02-2019	534.32
	**SUB-TOTAL: SRIXON / CLEVELAND GOLF 974.87								
011263	67-67-8220-00-00	000087	02/26/19	000369	064195889	WINTER COVERALLS/COATS - 4 EMPLOYE	1	02-2019	517.95
	**SUB-TOTAL: CINTAS CORPORATION 517.95								
013902	67-67-8210-01-00	000087	02/26/19	000556	41898	CUPS, TEES, FLAGS, STICKS	1	02-2019	1,446.89
	**SUB-TOTAL: P & W GOLF SUPPLY LLC 1,446.89								
013920	82-82-2550-00-00	000082	02/26/19	000601	2937	METER DEPOSIT REFUND - ACC 2937	1	02-2019	20.75
013920	82-83-2550-00-00	000083	02/26/19	000601	2937	SANITATION DEPOSIT REFUND - ACC 29	1	02-2019	25.00
	**SUB-TOTAL: GREENE MIKAEL 45.75								
013921	82-82-2550-00-00	000082	02/26/19	000600	11055	METER DEPOSIT REFUND - ACC 11055	1	02-2019	86.52
013921	82-83-2550-00-00	000083	02/26/19	000600	11055	SANITATION DEPOSIT REFUND - ACC 11	1	02-2019	30.00
	**SUB-TOTAL: MATTHEWS BROOKE/STEPHEN 116.52								
013922	82-83-2550-00-00	000083	02/26/19	000599	8851	SANITATION DEPOSIT REFUND - ACC 88	1	02-2019	30.00
013922	69-69-8305-00-00	000069	02/26/19	000599	8851	SERVICE FEE REFUND - ACC 8851	1	02-2019	12.24
	**SUB-TOTAL: MAYNOR RECECCA/BRIAN 42.24								
013923	82-82-2550-00-00	000082	02/26/19	000598	12395	METER DEPOSIT REFUND - ACC 12395	1	02-2019	6.52
013923	82-83-2550-00-00	000083	02/26/19	000598	12395	SANITATION DEPOSIT REFUND - ACC 12	1	02-2019	25.00
	**SUB-TOTAL: CONNER AMBER 31.52								
013924	82-82-2550-00-00	000082	02/26/19	000605	13187	METER DEPOSIT REFUND - ACC 13187	1	02-2019	71.16
013924	82-83-2550-00-00	000083	02/26/19	000605	13187	SANITATION DEPOSIT REFUND - ACC 13	1	02-2019	30.00
	**SUB-TOTAL: CHURCHILL BROWN & ASSOC. 101.16								
***GRAND TOTAL - VENDOR COUNT: 19									139,006.76

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(VEND RNG: 000000-777777; DATE RNG: 03/05/19-03/05/19; ALL FUNDS; BANK CD: 1)

VEND #	ACCOUNT	DEPT	DATE	PO #	INVOICE	DESCRIPTION	BC	MO-YR	AMOUNT
000080	67-67-6315-00-00	000067	03/05/19	000072	253090861	PHONE/DSL CHARGES - GOLF COURSE	1	03-2019	41.48
000080	67-67-6315-00-00	000067	03/05/19	000072	156971974	PHONE/DSL CHARGES - GOLF COURSE	1	03-2019	79.51
	**SUB-TOTAL: AT&T MOBILITY								120.99
000552	61-91-6310-00-00	000091	03/05/19	000023	833415-3	ELECTRIC SERVICES - WWW/PLANT	1	03-2019	56.28
	**SUB-TOTAL: O G & E ELECTRIC SERVICES								56.28
000580	61-81-6405-00-00	000081	03/05/19	000025	035349-IN	MATERIALS/SUPPLIES - WATER LINES	1	03-2019	380.00
	**SUB-TOTAL: OKLAHOMA CONTRACTOR'S SUPPLY								380.00
000800	61-81-6310-00-00	000081	03/05/19	000040	211358717252491082	GAS SERVICE	1	03-2019	24.98
000800	61-81-6310-00-00	000081	03/05/19	000040	210311346253215418	GAS SERVICE	1	03-2019	486.93
	**SUB-TOTAL: OKLAHOMA NATURAL GAS CO								511.91
000610	69-69-6305-00-00	000069	03/05/19	000062	23191474	UTILITY BILLS AND INSERTS	1	03-2019	353.70
	**SUB-TOTAL: OMES-CENTRAL PRINTING								353.70
000784	66-62-6520-00-00	000066	03/05/19	000613	5110050	BOND TRUSTEE FEE	1	03-2019	500.00
	**SUB-TOTAL: TRUST SERVICES								500.00
000788	61-81-6360-00-00	000081	03/05/19	000034	8231342837	UNIFORM RENTAL - WATER	1	03-2019	20.56
	**SUB-TOTAL: UNIFIRST CORPORATION								20.56
010038	61-91-6315-00-00	000091	03/05/19	000027	0018111067712301	PHONE/DSL SERVICE	1	03-2019	378.89
	**SUB-TOTAL: COX COMMUNICATIONS INC.								378.89
010479	61-91-6345-00-00	000091	03/05/19	000080	E9B0375	LAB TESTING	1	03-2019	140.00
	**SUB-TOTAL: ENVIRONMENTAL TESTING INC								140.00
013925	82-82-2550-00-00	000082	03/05/19	000809	12726	METER DEPOSIT REFUND - ACC 12726	1	03-2019	100.64
013925	82-83-2550-00-00	000083	03/05/19	000809	12726	SANITATION DEPOSIT REFUND - ACC 12	1	03-2019	50.00
	**SUB-TOTAL: FLANARY HEATH / HAYLEE								150.64
013926	82-83-2550-00-00	000083	03/05/19	000808	6443	SANITATION DEPOSIT REFUND - ACC 64	1	03-2019	35.92
	**SUB-TOTAL: HONG RICH / CHRISTY								35.92
013927	82-83-2550-00-00	000083	03/05/19	000807	10321	SANITATION DEPOSIT REFUND - ACC 10	1	03-2019	30.00
	**SUB-TOTAL: SMAY JOHN								30.00
013928	82-82-2550-00-00	000082	03/05/19	000610	2694	METER DEPOSIT REFUND - ACC 2694	1	03-2019	63.22
	**SUB-TOTAL: MCDONALD CORP # 4488								63.22
013929	82-83-2550-00-00	000083	03/05/19	000811	6060	SANITATION DEPOSIT REFUND - ACC 60	1	03-2019	20.92
	**SUB-TOTAL: DEVENING GEORGIA								20.92
013930	82-83-2550-00-00	000083	03/05/19	000812	12529	SANITATION DEPOSIT REFUND - ACC 12	1	03-2019	45.92
	**SUB-TOTAL: MARQUIS APRIL/NATHAN								45.92
	***GRAND TOTAL - VENDOR COUNT: 15								2,788.95

**CHOCTAW UTILITIES AUTHORITY**

**PAYROLL SUMMARY WORKSHEET**

2/28/2019		EMPLOYEE COUNT:			30
PER PAYROLL REGISTER	GOLF	STORMWATER	CUA	TOTAL	
GROSS	7,074.40	3,815.59	24,507.42	28,323.01	
FICA	541.20	291.07	1,810.64	2,101.71	
HEALTH INSURANCE				0.00	
STATE/OMRF/RET.	437.72	297.25	1,932.58	2,229.83	
WORKMEN'S COMP.		0.00	0.00	0.00	
UNEMPLOYMENT				0.00	
TOTALS	\$8,053.32	4,403.91	28,250.64	40,707.87	