

**CENTRAL OKLAHOMA MASTER CONSERVANCY DISTRICT
AGENDA FOR REGULAR MEETING**

**Kyle Arthur, General Manager
12500 Alameda Dr
Norman, OK 73026**

**TIME: 6:30 P.M.
THURSDAY, APRIL 7, 2022**

TO ACCOMMODATE THE PUBLIC, INCLUDING PRESENTERS OF AGENDA ITEMS, WHO WISH TO PARTICIPATE BUT NOT TO ATTEND THE MEETING IN PERSON, VIDEOCONFERENCE AND TELECONFERENCE CAPABILITY IS BEING MADE AVAILABLE, BUT VIDEOCONFERENCE AND TELECONFERENCE CONNECTIONS AND QUALITY OF CONNECTIONS ARE OUTSIDE THE CONTROL OF THE DISTRICT AND CANNOT BE ASSURED. ALTHOUGH THIS ACCOMMODATION IS PROVIDED, MEMBERS OF THE PUBLIC INCLUDING PRESENTERS ARE WELCOME TO ATTEND THE MEETING IN-PERSON.

TO PARTICIPATE AND LISTEN TO THE MEETING BY TELEPHONE, CALL TOLL FREE, 1-877-309-2073. ENTER ACCESS CODE: 746-769-701.

TO PARTICIPATE AND LISTEN VIA A COMPUTER, SMARTPHONE, OR TABLET, GO TO
[HTTPS://MEET.GOTO.COM/746769701](https://meet.goto.com/746769701).

BOARD MEETING PACKET CAN BE FOUND ON WEBSITE: [HTTPS://COMCD.NET](https://comcd.net). THIS AGENDA WAS POSTED IN THE NOTICE ENCLOSURE OUTSIDE THE COMCD OFFICE GATE AT 9:00 AM ON THURSDAY, MARCH 31, 2022. FOR ALL THOSE ATTENDING THE MEETING IN PERSON, FACE MASKS ARE OPTIONAL, BUT ENCOURAGED, AND SOCIAL DISTANCING WILL BE PRACTICED TO THE EXTENT REASONABLY POSSIBLE.

- A. CALL TO ORDER AND ROLL CALL
- B. STATEMENT OF COMPLIANCE WITH OPEN MEETING ACT
- C. ADMINISTRATIVE

1. PUBLIC COMMENT

THIS IS AN OPPORTUNITY FOR THE PUBLIC TO ADDRESS THE COMCD BOARD. DUE TO OPEN MEETING ACT REGULATIONS, BOARD MEMBERS ARE NOT ABLE TO PARTICIPATE IN DISCUSSION DURING THIS COMMENT PERIOD. COMMENTS WILL BE ACCEPTED FROM THOSE PERSONS ATTENDING IN-PERSON AND THROUGH THE VIRTUAL MEETING OPTION. YOU ARE REQUIRED TO SIGN-UP IN ADVANCE OF THE MEETING IN ORDER TO BE ELIGIBLE TO MAKE COMMENT. YOU MAY SIGN-UP BY CALLING THE COMCD OFFICE AT 405-329-5228 DURING REGULAR BUSINESS HOURS (8:00AM – 4:30PM) OR BY CONTACTING THE OFFICE VIA EMAIL AT admin@comcd.net. **PUBLIC COMMENT SIGN-UP WILL END AT 12:00 PM (NOON) CDT ON THURSDAY, APRIL 7TH.** ANY REQUEST RECEIVED AFTER THAT TIME WILL NOT BE ELIGIBLE. WHEN SIGNING-UP, YOU MUST PROVIDE YOUR NAME, CITY OF RESIDENCE AND TOPIC ABOUT WHICH YOU WISH TO SPEAK. EACH COMMENTER WILL BE LIMITED TO THREE MINUTES AND THE ENTIRE COMMENT PERIOD WILL NOT EXCEED ONE HOUR. ELIGIBLE COMMENTERS WILL BE CALLED TO ADDRESS THE BOARD IN THE ORDER IN WHICH THEIR REQUEST WAS RECEIVED. GIVEN THE ONE-HOUR TIME LIMIT, NOT ALL COMMENTERS ARE GUARANTEED THE OPPORTUNITY TO SPEAK. WRITTEN COMMENTS WILL ALSO BE ACCEPTED AND KEPT AS A MATTER OF RECORD FOR THE MEETING. IF ALL COMMENTERS HAVE ADDRESSED THE BOARD PRIOR TO THE ONE-HOUR TIME LIMIT, THE PUBLIC COMMENT AGENDA ITEM WILL BE CLOSED AND THE BALANCE OF THE TIME YIELDED BACK TO THE REMAINDER OF THE AGENDA. THE PRESIDENT RESERVES DISCRETION DURING THE MEETING TO MAKE AN ADJUSTMENT TO THE PUBLIC COMMENT SCHEDULE.

- D. ACTION: PURSUANT TO 82 OKLA. STATUTES, SECTION 541 (D) (10), THE BOARD OF DIRECTORS SHALL PERFORM OFFICIAL ACTIONS BY RESOLUTION AND ALL OFFICIAL ACTIONS INCLUDING FINAL PASSAGE AND ENACTMENT OF ALL RESOLUTIONS MUST BE APPROVED BY A MAJORITY OF THE BOARD OF DIRECTORS PRESENT, A QUORUM BEING PRESENT AT A REGULAR OR SPECIAL MEETING. THE FOLLOWING ITEMS MAY BE

DISCUSSED, CONSIDERED AND APPROVED, DISAPPROVED, AMENDED, TABLED OR OTHER ACTION TAKEN:

2. MINUTES OF THE REGULAR BOARD MEETING HELD ON THURSDAY, MARCH 3, 2022, AND CORRESPONDING RESOLUTION

3. FINANCIAL STATEMENTS FOR OPERATING ACCOUNT FOR JANUARY 2022, AND CORRESPONDING RESOLUTION

4. FINANCIAL STATEMENTS FOR OPERATING ACCOUNT FOR FEBRUARY 2022, AND CORRESPONDING RESOLUTION

5. DRAFT LETTER TO OKLAHOMA TURNPIKE AUTHORITY, AND CORRESPONDING RESOLUTION

6. INTERGOVERNMENTAL AGREEMENT WITH OKLAHOMA WATER RESOURCES BOARD FOR ROUTINE WATER QUALITY MONITORING AT LAKE THUNDERBIRD AND CORRESPONDING RESOLUTION

7. LETTER OF ENGAGEMENT OF FINLEY & COOK, PLLC TO PERFORM FY 21-22 FINANCIAL AUDIT, AND CORRESPONDING RESOLUTION

8. AMENDMENT TO THE CMO PLAN ADOPTING THE REVISED AND RESTATED OKMRF MASTER DEFINED CONTRIBUTION RETIREMENT PLAN AND CORRESPONDING RESOLUTION

9. PROPOSED FY 2023-2025 BUDGET, AND CORRESPONDING RESOLUTION

E. DISCUSSION:

10. LEGAL COUNSEL'S REPORT

11. GENERAL MANAGER'S REPORT

12. NEW BUSINESS (ANY MATTER NOT KNOWN PRIOR TO THE MEETING AND WHICH COULD NOT HAVE BEEN REASONABLY FORESEEN PRIOR TO THE POSTING OF THE AGENDA)

F. ADJOURN

Item D.2.

**MINUTES OF REGULAR BOARD MEETING
CENTRAL OKLAHOMA MASTER CONSERVANCY DISTRICT**

Thursday, March 3, 2022

6:30 P.M.

Location: 12500 Alameda Dr. Norman, OK 73026

A. Call to Order

President Amanda Nairn called the meeting to Order at 6:30 pm.

Roll Call:

Board Members Present:

President Amanda Nairn
Treasurer Jann Knotts
Secretary Michael Dean
Roger Frech
William Janacek

Board Members Absent:

Kevin Anders
Dave Ballew

Staff Present:

Kyle Arthur, General Manager
Kelley Metcalf, Office Manager
Tim Carr, Operations & Maintenance Supervisor
Derek Underwood, O&M Tech I

Others Present:

Dean Couch
Tim Barnes
Chance Allison
Alan Swartz
Mark Roberts
Paul Streets
Geri Wellborn
Cole Niblett
Beverly Palmer

Virtually:

Matt Warren
Julie Chambers

B. Statement of compliance with Open Meeting Act

Kelley Metcalf, Office Manager, stated the notice of the monthly board meeting had been posted in compliance with the Open Meeting Act.

Ms. Nairn announced that Casey Hurt has moved out-of-state and is no longer on the Board. Dr. Dave Ballew is the new Board member, representing Midwest City. Mr. Ballew could not be here tonight due to a previous commitment. Paul Streets gave a brief background on Mr. Ballew.

C. Administrative

C.1. Introduction of new COMCD employee Derek Underwood

Ms. Nairn stated COMCD has a new staff member. Mr. Underwood introduced himself. He previously worked at Norman Water Treatment Plant. His first day of work was on January 17th. His job title is Operations and Maintenance Tech I.

C.2. Discussion of initial draft budget FY 2023-2025

Please see document titled "Projection for remainder of FY22 in the packet.

Mr. Arthur discussed the projection for remainder of FY22. The estimated balance at end of FY 2022 is \$1,642,652. The list of proposed special projects over the next several months totals \$880,000. These projects would be subject to Board approval and funded from surplus funds. The Budgeting Policy, that was approved by the Board on November 5, 2020, states the operating account balance carryover shall be maintained between \$750,000 and \$1,250,000. If all of the proposed special projects were approved the carryover balance would be \$762,652, which is on the lower side of the range. Mr. Arthur noted that \$1,502,387 was utilized from surplus funds to pay for various expenses since he arrived in 2020. Therefore, that has depleted the carryover to some extent.

Mr. Arthur discussed the draft 2023-2025 budget (please see document titled "draft budget" in the packet). The budget gives a 3-year look, in the attempt to try to give some line-of-sight, to where the District expenses maybe trending. Salary and wages increased more significantly, due to a new hire and Mr. Arthur stated he included a 5% salary increase, which includes the usual 3% annual step raise plus a 2% COLA raise was also added. The amount for employee's retirement also increased due to the District opting out of contributing funds to the defined benefit plan in FY 2022. The FY23 actuarial study has not been received to date. Mr. Arthur plugged in a 7% contribution for District match until the actuary study is received. That percentage could increase or decrease. Ms. Nairn asked why the FY24 salary and wages amount decreased. Mr. Arthur stated he is anticipating a retirement. Mr. Arthur stated, thus far, he does not have a new employee budgeted for FY25.

Mr. Arthur pointed out the amount for legal services decreased based upon recent spending trends. The budget increased for consultants and engineers to include fees for a pump curve test to be performed. Additionally, \$150,000 was added, in the non-assessed category, for costs associated with a development of a drought contingency plan. This project would be a 50/50 cost share with the Bureau of Reclamation, should the District be awarded the grant. Ms. Nairn asked who would preform the work. Mr. Arthur stated the District would hire a 3rd party.

The District jointly applied, with Reclamation, for an Applied Science Grant for the paleohydrology work. The work would be 100% funded and would be done internally.

Mr. Arthur pointed out that the investment earnings, which last year the District began to use to offset assessment amounts, are projected to be a little lower.

Mr. Arthur stated a notable change has been made in the way the budget financials are represented that when monies are being spent there will be a line item on the financials, regardless if it was an assessed expense or not. Previously, only if the expense was being assessed to the cities was it included on the budget portion of the financials.

Ms. Nairn encouraged anyone with questions to reach out to Mr. Arthur. The budget is expected to be an action item at the next meeting.

Mr. Streets thanked Mr. Arthur for sharing the proposed budget. Mr. Streets also stated most cities are doing at least 2% on the COLA if not more.

C.3. Discussion regarding replacement of Del City Pipeline segment West of Tinker Air Force Base at and near Air Depot Boulevard

Ms. Nairn reminded the Board that there is a 640 LF segment, that is located immediately adjacent, but outside the boundary of Tinker Air Force Base, that the District chose not to replace during the Del City Pipeline project. The United States Army Corps of Engineers (USACE) is now currently undertaking a project to abandon the portion of the existing Del City waterline that crosses the middle of Tinker AFB and relocate it to the perimeter of the base on their property. This segment was not replaced in the recent pipeline project. Mr. Arthur thought it might be advantageous to speak to the Corps and consider replacing the 640 LF segment in conjunction with the USACE project. Mr. Arthur requested a bid from Plummer and Associates to establish an approximate cost simply to ensure the Board had some good estimate as to what it may cost. Please see document titled "Opinion of Probable Construction Cost" in the packet. Ms. Nairn stated that this was not an RFP, and any entity wishing to apply has to go through USACE.

In the board packet there is a Memorandum of Agreement between United States of America Department of the Interior Bureau of Reclamation and COMCD that will establish a formal mechanism for funding the 640 LF portion, should the Board decide to proceed with the project. The Agreement also defines roles and responsibilities to complete design and construction of pipeline and a road crossing west of Tinker Air Force Base. Ms. Nairn reminded the Board this item is not on the agenda tonight for consideration, only discussion. The Agreement specifies \$550,000 as a total cost estimate, which also includes USACE's anticipated expenditures on overseeing the project and getting the project awarded. Mr. Arthur stated he has requested an estimate for the complete project.

Mr. Arthur also requested a professional opinion from Plummer and Associates, due to their familiarity on the Del City Pipeline Project, regarding the need to replace the 640 LF portion. Plummer and Associates pointed out the remaining 640 LF was installed in approximately 1974, with a design life of 50 years. Plummer and Associates recommends rehabilitation or replacement of the remaining 640 LF of C-301 pipe. Please see the document in the packet titled "Del City Waterline Replacement Recommendation".

Mr. Dean stated that there are grants available that may assist or pay for the project. Mr. Arthur stated the District has sent an application for American Recovery Plan Act (ARPA) funds to assist with this project. In total, \$1.9 billion dollars of ARPA funds has been allocated to be used for a variety of projects across the state that will be awarded on a competitive basis. To date, applications totaling \$8 billion dollars have been requested. One criterium for award is, it has to directly relate to

economic recovery from the pandemic. Mr. Arthur stated he characterized the District's request for funds due to the three cities losing revenue during the pandemic. Mr. Arthur also explained the District decreased each cities FY 2020 4th quarter assessment by one-half. Mr. Arthur also included, in the application, the list of expenses the District funded with surplus funds in an effort to decrease the cities assessments--therefore resulting in a significant reduction of surplus funds.

Mr. Dean stated there is a second grant available to apply for, that is not pandemic related, the expenses have to be associated with infrastructure. Mr. Dean suggested the District consult with the cities for insight. Ms. Palmer stated the guidelines have been changing regularly.

Mr. Dean also expressed his concern regarding the advancement of \$550,000. Mr. Dean suggested the District may want to consider only advancing the expenses for the engineering costs. Mr. Dean voiced his hesitation due to the unknown repercussions of the monies being sent and possibly disqualifying the District from receiving grant money for the project. Mr. Arthur stated he would consult with Reclamation.

Mr. Warren (BOR) stated if the District chooses to enter into the Agreement with Reclamation the District would advance funding to Reclamation, who in turn will transfer the funding to USACE through an Interagency Agreement so that USACE can design and construct the pipeline and road crossing west of Tinker AFB. Please see document titled "Memorandum of Agreement between United States of American Department of the Interior Bureau of Reclamation and COMCD". Mr. Warren stated this is not instantaneous. Mr. Arthur stated the District has 120 days after award of contract to transfer the funds.

Mr. Arthur stated the expected date, as of now, for the USACE's contractor to begin construction is early spring of 2023. Funds would likely have to be transferred by July 2022.

Ms. Nairn requested Mr. Arthur investigate all options and in June or July have the subject on the agenda for consideration.

C.4. Discussion of the announcement by the Oklahoma Turnpike Authority of a proposed turnpike near Lake Thunderbird

Ms. Nairn stated on February 22, 2022, the Oklahoma Turnpike Authority announced an east/west proposed route near Indian Hills Road and thru Norman and a north, south route going near 80th Ave. Ms. Nairn stated the District did not have any knowledge regarding this until it became public. The District is in the fact-finding stage.

Mr. Arthur stated the official OTA website is accessoklahoma.com and encouraged Board members to visit the site. The Turnpike Authority is referring to the project as the "South Extension Turnpike".

Mr. Arthur stated the project intersects with BOR/District property in a few areas that are worth mentioning.

The following crosses over easements:

- Relift line at approximately 96th Avenue Northeast and East of Bethel Road
- Norman line at approximately Robinson Street and 80th Avenue Northeast

The following crosses BOR property:

- Between Franklin Road and Tecumseh Road to the north and south AND
Between 72nd Avenue Northeast and 84th Avenue Northeast to the west and east
- Between Lindsey Street and Highway 9 to the north and south AND
Between 72nd Avenue Southeast and 84th Avenue Southeast to the west and east

Mr. Dean expressed concern over a route that was seen on social media outlets that showed a proposed route actually going over Lake Thunderbird. He stated that the District should be opposed to such a route and should voice our opposition as soon as possible.

Discussion was held and it was decided to have Mr. Arthur draft a letter to the Oklahoma Turnpike Authority and present the draft letter for consideration at the next meeting.

D. Action: PURSUANT TO 82 OKLA. STATUTES, SECTION 541 (D) (10), THE BOARD OF DIRECTORS SHALL PERFORM OFFICIAL ACTIONS BY RESOLUTION AND ALL OFFICIAL ACTIONS INCLUDING FINAL PASSAGE AND ENACTMENT OF ALL RESOLUTIONS MUST BE APPROVED BY A MAJORITY OF THE BOARD OF DIRECTORS PRESENT, A QUORUM BEING PRESENT, AT A REGULAR OR SPECIAL MEETING. THE FOLLOWING ITEMS MAY BE DISCUSSED, CONSIDERED AND APPROVED, DISAPPROVED, AMENDED, TABLED OR OTHER ACTION TAKEN:

D.5. Minutes of the regular board meeting held on Thursday, November 4, 2021, and corresponding Resolution

The minutes were reviewed and finding those in good order as presented, Roger Frech made a motion seconded by Jann Knotts to approve the Resolution.

Roll call vote:

President Amanda Nairn	Yes
Treasurer Jann Knotts	Yes
Secretary Michael Dean	Yes
Member William Janacek	Yes
Member Roger Frech	Yes
Member Kevin Anders	Absent
Member Dave Ballew	Absent

Motion Passed

Treasurer Knotts entertained postponing item D6 thru D9 to follow item D11. After hearing no objections, Ms. Nairn agreed and postponed item D6 thru D9 to follow item D11.

D.11. Annual audit report for fiscal year ended June 30, 2021, and corresponding Resolution

Mr. Tim Barnes and Mr. Chance Allison were present from Finley & Cook. Mr. Barnes presented the FY 2021 results to the Board. Mr. Barnes indicated that it was a clean audit, with no surprises, major adjustments, or problem areas. Please see document titled "Finley and Cook Financial Statements".

Finding the audit in good order as presented Michael Dean made a motion seconded by William Janacek to approve the Resolution.

Roll call vote:

President Amanda Nairn	Yes
Treasurer Jann Knotts	Yes
Secretary Michael Dean	Yes
Member William Janacek	Yes
Member Roger Frech	Yes
Member Kevin Anders	Absent
Member Dave Ballew	Absent

Motion Passed

D.6. Financial statements for operating accounts for October 2021, and corresponding Resolution

Treasurer Knotts pointed out this month the Del City Pipeline liability increased by \$42,514.58. Ms. Knotts called Mr. Arthur and received verification that some expenses still remain. Ms. Knotts stated a miscalculation was keyed into the profit and loss budget vs actual on the pumping power. The miscalculation will be corrected.

Finding the financial statements in good order otherwise as presented, Jann Knotts made a motion seconded by Michael Dean to approve the Resolution.

Roll call vote:

President Amanda Nairn	Yes
Treasurer Jann Knotts	Yes
Secretary Michael Dean	Yes
Member William Janacek	Yes
Member Roger Frech	Yes
Member Kevin Anders	Absent
Member Dave Ballew	Absent

Motion Passed

D.7. Financial statements for operating accounts for November 2021, and corresponding Resolution

Treasurer Knotts pointed out this month the Del City Pipeline liability increased by \$36,713.80.

The miscalculation of the pumping power on the profit and loss budget vs actual will need to be corrected.

Ms. Knotts explained that the interest earned varies from month-to-month and said it may be easier to have a fixed figure for purposes of cash flow planning. Mr. Arthur stated he will visit with the advisor.

Finding the financial statements in good order as presented, Michael Dean made a motion seconded by Roger Frech to approve the Resolution.

Roll call vote:

President Amanda Nairn	Yes
Treasurer Jann Knotts	Yes
Secretary Michael Dean	Yes
Member William Janacek	Yes
Member Roger Frech	Yes
Member Kevin Anders	Absent
Member Dave Ballew	Absent

Motion Passed

D.8. Financial statements for operating accounts for December 2021, and corresponding Resolution
Treasurer Knotts pointed out this month the Del City Pipeline liability increased by \$121,939.00.

A credit of \$11,630.53 is cost sharing funds from Bureau of Reclamation on the wetland project. The miscalculation of the pumping power on the profit and loss budget vs actual will need to be corrected.

Finding the financial statements in good order otherwise as presented, Jann Knotts made a motion seconded by Michael Dean to approve the Resolution.

Roll call vote:

President Amanda Nairn	Yes
Treasurer Jann Knotts	Yes
Secretary Michael Dean	Yes
Member William Janacek	Yes
Member Roger Frech	Yes
Member Kevin Anders	Absent
Member Dave Ballew	Absent

Motion Passed

D.9. Financial statements for operating accounts for January 2022, and corresponding Resolution
Treasurer Knotts pointed out this month the Del City Pipeline liability increased by \$16,552.55.

Ms. Knotts noted that she had a question about how interest on the Del City pipeline loan was being booked. She requested that staff confer with our bookkeeper to discuss the issue.

Roger Frech made a motion seconded by William Janacek to table this item.

Roll call vote:

President Amanda Nairn	Yes
Treasurer Jann Knotts	Yes
Secretary Michael Dean	Yes
Member William Janacek	Yes
Member Roger Frech	Yes
Member Kevin Anders	Absent
Member Dave Ballew	Absent

Motion Passed

D.10. Amendment of Intergovernmental Agreement between Central Oklahoma Master Conservancy District and the Oklahoma Water Resources Board to extend the end date of the Study of Internal Nutrient Loading in Lake Thunderbird from March 31, 2022, to December 31, 2022, and corresponding Resolution

Mr. Arthur explained this agreement is only requesting a time extension, not a monetary change. The original agreement was approved in August 2020. The amended Agreement would extend the expiration date of the Agreement from ending on March 31, 2022 to December 31, 2022. Please see document titled as above in the packet.

Michael Dean made a motion seconded by Roger Frech to approve the Resolution.

Roll call vote:

President Amanda Nairn	Yes
Treasurer Jann Knotts	Yes
Secretary Michael Dean	Yes
Member William Janacek	Yes
Member Roger Frech	Yes
Member Kevin Anders	Absent
Member Dave Ballew	Absent

Motion Passed

D.12. Districts' Purchasing Policy, and corresponding Resolution

Mr. Arthur reminded the Board that the proposed policy was a discussion item on the November 4, 2021 agenda. At that time, Mr. Hurt and Mr. Dean suggested language changes. Updated language was made to the sections on a purchasing threshold less than \$25,000 and the \$50,001 - \$100,000 threshold. Additionally, in Section 5 a sentence was added. Please see document titled "Purchasing Policy" in the packet.

Roger Frech made a motion seconded by Michael Dean to approve the Resolution.

Roll call vote:

President Amanda Nairn	Yes
Treasurer Jann Knotts	Yes
Secretary Michael Dean	Yes

Member William Janacek	Yes
Member Roger Frech	Yes
Member Kevin Anders	Absent
Member Dave Ballew	Absent

Motion Passed

E. Discussion

E.13. Legal Counsel's Report

Nov. 4, 2021	Attend monthly meeting of board of directors at COMCD office
Dec. 20, 2021	Review draft Memorandum of Agreement between U.S. Bureau of Reclamation and COMCD relating to Del City pipeline extension and Tinker AFB
Jan. 19, 2022	Initiate review of American Rescue Plan Act to assess uses and purposes of funding that might be available for the COMCD and possible hurdles to comply with requirements
Jan. 24, 2022	Review requirements for appointment of new board member and initiate drafting of petition requesting appointment and draft order for filing with Cleveland County District Court
Jan. 25, 2022	Review email communication from Kyle concerning appointment process and possible requirement to wait until end of term before cities can nominate for appointment or reappointment
Jan. 26, 2022	Review recording of City of Midwest City city council meeting held on January 25 to confirm approval of appointment of Dr. Ballew to replace Casey Hurt
Jan. 26, 2022	Complete review of American Rescue Plan and Infrastructure Investment and Jobs Act and provide broad summaries and point out possible funding areas that might apply to COMCD to Kyle Arthur
Jan. 27, 2022	Complete drafting of petition requesting appointment of new board member and draft order for Judge Balkman, contact Midwest City Don Maisch about need to document city council's approval, contact Judge Balkman's clerk to schedule meeting with the judge to present draft order appointing Dr. Ballew, and coordinate with Kyle and Kelley concerning need for Kyle to sign verification to attach to petition
Jan. 27, 2022	Prepare Legal Counsel report and dispatch to Kelley Metcalf for inclusion in board packet
Jan. 28, 2022	File Petition requesting appointment of Dr. Ballew with Cleveland County District Court
Jan. 31, 2022	Obtain Judge Balkman's signature on Order Appointing Dr. Ballew as member of COMCD board of directors
Feb. 7, 2022	Review email communication from Kyle Arthur about extending internal loading study agreement with Oklahoma Water Resources Board and respond
Feb. 18, 2022	Review request for ARPA funds and response to Kyle Arthur
Feb. 25, 2022	Prepare Legal Counsel report for March 3 monthly meeting

Mr. Arthur asked Mr. Couch if he had heard back from Judge Balkman on the Investment Policy ruling. Mr. Couch stated that he had not.

E.14. General Manager's Report

Please see document titled "Manager's Report" in the packet.

E.15. President's Report

Ms. Nairn stated that there is no Vice President currently, due to Mr. Hurt's departure. Election of Officers occurs every two years, this year being an election year. Typically, elections occur in the summer. Ms. Nairn asked the Board if they were okay with waiting. Hearing no objection, she said elections will be held later.

Ms. Nairn mentioned that on a recent hike near Clear Bay that she was very pleased with the cleanliness, new signage, and clean bathrooms. Ms. Nairn encouraged everyone to make a trip out there. Ms. Nairn emailed Susie Snider, at Parks and Recreation, and thanked her and staff for the wonderful positive experience.

E.16. New business (any matter not known prior to the meeting, and which could not have been reasonably foreseen prior to the posting of the agenda)

none

F. Adjourn

There being no further business, President Nairn adjourned the meeting at 9:05 P.M.

RESOLUTION
OF
CENTRAL OKLAHOMA MASTER
CONSERVANCY DISTRICT
REGARDING OFFICIAL ACTION

WHEREAS, a quorum of the Board of Directors of the Central Oklahoma Master Conservancy District met in a regular meeting and considered approval of minutes of a previous meeting.

IT IS HEREBY RESOLVED that minutes of the regular meeting held on Thursday, March 3, 2022, are approved.

APPROVED by a majority of Board members present on this 7th day of April 2022.

Item D.3.

CENTRAL OKLAHOMA MASTER CONSERVANCY DISTRICT

Balance Sheet

As of January 31, 2022

02/08/22

	Jan 31, 22	Dec 31, 21	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1023-BANCFIRST #3940 & #0014	1,432,074.03	1,268,117.61	143,956.42
1024-BANCFIRST TREAS FUND #6162	600,131.52	600,131.52	0.00
1050-LPL FINANCIAL			
1051-LPL ACCT# -2885 AT MARKET	4,213,752.31	4,302,804.00	-89,051.69
1052-LPL ACCRUED INTEREST	28,047.16	18,312.36	9,734.80
Total 1050-LPL FINANCIAL	4,241,799.47	4,321,116.36	-79,316.89
Total Checking/Savings	6,274,005.02	6,209,365.49	64,639.53
Accounts Receivable			
1900-ASSESSMENTS RECEIVABLE			
1901-DEL CITY			
1902-OPERATIONS AND MAINTENANCE	60,836.25	73,003.50	-12,167.25
1903-POWER	32,812.50	38,281.25	-5,468.75
Total 1901-DEL CITY	93,648.75	111,284.75	-17,636.00
1905-MIDWEST CITY			
1906-OPERATIONS AND MAINTENANCE	155,555.96	186,667.16	-31,111.20
1907-POWER	110,250.00	132,300.00	-22,050.00
Total 1905-MIDWEST CITY	265,805.96	318,967.16	-53,161.20
1909-NORMAN			
1910-OPERATIONS AND MAINTENANCE	168,647.32	202,376.79	-33,729.47
1911-POWER	81,156.25	97,387.50	-16,231.25
Total 1909-NORMAN	249,803.57	299,764.29	-49,960.72
Total 1900-ASSESSMENTS RECEIVABLE	609,258.28	730,016.20	-120,757.92
Total Accounts Receivable	609,258.28	730,016.20	-120,757.92
Other Current Assets			
1920-(BANCFIRST)-DWSRF ESCROW	32,500.51	24,435.59	8,064.92
1951-DWSRF REPYMT DUE-CURRENT	56,893.73	64,761.35	-7,867.62
Total Other Current Assets	89,394.24	89,196.94	197.30
Total Current Assets	6,972,657.54	7,028,578.63	-55,921.09
Fixed Assets			
2000-WATER SUPPLY ASSETS			
BUILDING AND STRUCTURES	54,811.23	54,811.23	0.00
DAM AND RESERVOIR	4,605,177.00	4,605,177.00	0.00
EQUIPMENT AND FENCE	31,209.74	31,209.74	0.00
NEW DEL CITY PIPELINE	6,730,093.46	6,730,093.46	0.00
PIPELINE	3,402,225.92	3,402,225.92	0.00
PUMPING PLANT	1,593,951.30	1,593,951.30	0.00
Total 2000-WATER SUPPLY ASSETS	16,417,468.65	16,417,468.65	0.00
2010-TRANSFERRED FROM BUREC			
OFFICE FURNITURE & FIXTURES	1,326.00	1,326.00	0.00
SHOP TOOLS	853.00	853.00	0.00
Total 2010-TRANSFERRED FROM BUREC	2,179.00	2,179.00	0.00
2020-OTHER PURCHASED ASSETS			
BUILDINGS, STRUCTURES & ROADS	2,065,006.87	2,065,006.87	0.00
OFFICE EQUIPMENT	88,012.64	88,012.64	0.00
PLANT AND DAM EQUIPMENT	5,272,071.20	5,272,071.20	0.00
VEHICLES AND BOATS	630,130.23	630,130.23	0.00
Total 2020-OTHER PURCHASED ASSETS	8,055,220.94	8,055,220.94	0.00
2030-ALLOWANCE FOR DEPRECIATION	-9,736,478.93	-9,736,478.93	0.00
Total Fixed Assets	14,738,389.66	14,738,389.66	0.00
Other Assets			
DEBT ISSUANCE COSTS	41,841.00	41,841.00	0.00
DEFERRED OUTFLOWS-PENSION	139,283.02	139,283.02	0.00
DWSRF REPAYMENTS-NONCURRENT	379,014.31	379,014.31	0.00
NET PENSION ASSET	138,644.00	138,644.00	0.00
Total Other Assets	698,782.33	698,782.33	0.00
TOTAL ASSETS	22,409,829.53	22,465,750.62	-55,921.09

ACCOUNTANT'S NOTES

- Boat dock rent received for the month was \$1,200.00

The \$318,538.85 decrease in Equity account # 4808-FYE 22 Adjusts-Prior Years brings the books into agreement with the FYE 6-30-21 audit. Two new accounts, "Deferred Outflows-Pension" and "4200-Deferred Inflows-Pension" were created as a result of the audit. The decrease was mostly the result of additional net pension liabilities of about \$57,000.00 and the writedown of equipment that was disposed of or considered impaired.

Del City pipeline costs for the month were \$0.00
Year to date Del City pipeline costs are \$304,197.91

Pipeline loan proceeds received in December: \$16,552.55.00

Other fixed asset acquisitions during the month: None

Year to date other fixed asset acquisitions total \$43,710.98

The preparer of these statements is not a "public accountant", and they are not intended for third party reliance.

CENTRAL OKLAHOMA MASTER CONSERVANCY DISTRICT

Balance Sheet

As of January 31, 2022

	Jan 31, 22	Dec 31, 21	\$ Change
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	0.00	-57.28	57.28
4000-CURRENT CLAIMS PAYABLE			
Total Accounts Payable	0.00	-57.28	57.28
Other Current Liabilities			
4000.2-MISC PENSION PAYABLES	3,717.38	3,717.38	0.00
4010-PAYROLL DEDUCTIONS			
4014-RETIREMENT PLAN PAYABLE	3,649.81	3,944.09	-294.28
4016-GROUP INSURANCE PAYABLE	527.50	597.83	-70.33
Total 4010-PAYROLL DEDUCTIONS	4,177.31	4,541.92	-364.61
4017-COMPENSATED ABSENCES	25,485.65	25,485.65	0.00
4019-CONTRACTS-DUE W/1 YEAR			
4019.3-DWSRF CURRENT PYMTS	94,509.76	94,509.76	0.00
Total 4019-CONTRACTS-DUE W/1 YEAR	94,509.76	94,509.76	0.00
4200-DEFERRED INFLOWS-PENSION	50,495.00	50,495.00	0.00
Total Other Current Liabilities	178,385.10	178,749.71	-364.61
Total Current Liabilities	178,385.10	178,692.43	-307.33
Long Term Liabilities			
4020-CONTRACTS PAYABLE			
4055-DWSRF PAYMENTS			0.00
4075-SUBSEQUENT PAYMENTS	379,014.31	379,014.31	0.00
Total 4055-DWSRF PAYMENTS	379,014.31	379,014.31	0.00
4080-NEW DEL CITY PIPELINE LOAN	5,178,983.55	5,162,431.30	16,552.25
Total 4020-CONTRACTS PAYABLE	5,557,997.86	5,541,445.61	16,552.25
Total Long Term Liabilities	5,557,997.86	5,541,445.61	16,552.25
Total Liabilities	5,736,382.96	5,720,138.04	16,244.92
Equity			
4802-BOR MANDATED MAINTRESERVE	50,000.00	50,000.00	0.00
4803-RESTRICTED-CAP IMPRVEMENTS	400,000.00	400,000.00	0.00
4805.5 UNRESTRICTED SURPLUS			
4807-UNRESTRICTED SURPLUS	15,759,203.10	15,759,203.10	0.00
4808-FYE '22 ADJUSTS-PRIOR YRS	-318,538.85	-318,538.85	0.00
Total 4805.5 UNRESTRICTED SURPLUS	15,440,664.25	15,440,664.25	0.00
Net Income	782,782.32	854,948.33	-72,166.01
Total Equity	16,673,448.57	16,745,612.58	-72,166.01
TOTAL LIABILITIES & EQUITY	22,409,829.53	22,465,750.62	-55,921.09

CENTRAL OKLAHOMA MASTER CONSERVANCY DISTRICT

BANCFIRST #3940 & # 0014 ACTIVITY

January 2022

1:09 AM	CENTRAL OKLAHOMA MASTER CONSERVANCY DISTRICT						
02/08/22	BANCFIRST #3940 & # 0014 ACTIVITY						
Accrual Basis	January 2022						
Type	Date	Num	Name	Memo	Split	Amount	Balance
1023-BANCFIRST #3940 & #0014							
Bill Pmt -Check	1/10/2022		O.G. & E.		4000-CURRENT CLAIMS PA...	-38,171.19	-38,171.19
Bill Pmt -Check	1/1/2022		DCM Internet		4000-CURRENT CLAIMS PA...	-75.00	-38,246.19
Bill Pmt -Check	1/17/2022		City of Norman Utility Division		4000-CURRENT CLAIMS PA...	-97.32	-38,343.51
Bill Pmt -Check	1/17/2022		Velocigo Inc	Invoice 4090	4000-CURRENT CLAIMS PA...	-969.52	-39,313.03
Bill Pmt -Check	1/17/2022		Dobson Fiber	bill date 1-1-22	4000-CURRENT CLAIMS PA...	-266.22	-39,579.25
Bill Pmt -Check	1/12/2022		American Fidelity Assurance	bill period 1-1-22 thru 1-31-22	4000-CURRENT CLAIMS PA...	-742.16	-40,321.41
Check	1/12/2022		American Fidelity (FSA)		4016-GROUP INSURANCE ...	-380.00	-40,701.41
Check	1/17/2022		Texas Life Insurance Company		4016-GROUP INSURANCE ...	-57.28	-40,758.69
Bill Pmt -Check	1/21/2022		Cardmember Service --	XXXX XXXX XXXX 7582 (Dave)	4000-CURRENT CLAIMS PA...	-115.95	-40,874.64
Bill Pmt -Check	1/21/2022		Cardmember Service --	XXXX XXXX XXXX 6008 (Kyle)	4000-CURRENT CLAIMS PA...	-936.85	-41,811.49
Bill Pmt -Check	1/21/2022		Cardmember Service --	XXXX XXXX XXXX 7608 (Sle...	4000-CURRENT CLAIMS PA...	-210.11	-42,021.60
Bill Pmt -Check	1/21/2022		Cardmember Service --	XXXX XXXX XXXX 2834 (Tim)	4000-CURRENT CLAIMS PA...	-1,089.11	-43,110.71
Bill Pmt -Check	1/21/2022		Cardmember Service --	XXXX XXXX XXXX 7590 (Jim)	4000-CURRENT CLAIMS PA...	-1,016.34	-44,127.05
Check	1/28/2022		AT & T MOBILITY		5201-TELEPHONE PAGING...	-277.56	-44,404.61
Bill Pmt -Check	1/19/2022		OEC	930305800	4000-CURRENT CLAIMS PA...	-80.00	-44,484.61
Bill Pmt -Check	1/20/2022		OEC Fiber	7005866200	4000-CURRENT CLAIMS PA...	-125.00	-44,609.61
Bill Pmt -Check	1/26/2022		LOCKE SUPPLY	boat house repair	4000-CURRENT CLAIMS PA...	-231.34	-44,840.95
Bill Pmt -Check	1/28/2022		R.K. Black, Inc.	INV IN914503	4000-CURRENT CLAIMS PA...	-73.47	-44,914.42
Bill Pmt -Check	1/28/2022		LOCKE SUPPLY	inv 45568530-00 and 455646...	4000-CURRENT CLAIMS PA...	-100.86	-45,015.28
Deposit	1/31/2022			#3940	4923-INVEST INT DIVS & G...	1.27	-45,014.01
Deposit	1/4/2022			BOAT DOCK	4921-MISCELLANEOUS RE...	800.00	-44,414.01
Payment	1/18/2022		DEL CITY		1902-OPERATIONS AND M...	12,167.25	-32,246.76
Payment	1/18/2022		DEL CITY		1903-POWER	16,738.81	-15,507.95
Deposit	1/19/2022			Deposit	-SPLIT-	2,158.04	-13,349.91
Deposit	1/18/2022			Deposit	4932- CITY PIPELINE LOAN...	5,800.78	-7,549.13
Payment	1/18/2022		MIDWEST CITY		1906-OPERATIONS AND M...	31,111.20	23,562.07
Payment	1/18/2022		MIDWEST CITY		1907-POWER	46,209.20	69,771.27
Deposit	1/18/2022			Deposit	4932- CITY PIPELINE LOAN...	14,832.38	84,603.65
Payment	1/19/2022		NORMAN		1910-OPERATIONS AND M...	33,729.47	118,333.12
Payment	1/19/2022		NORMAN		1911-POWER	47,051.92	165,385.04
Deposit	1/19/2022			Deposit	-SPLIT-	5,948.55	171,333.59
Deposit	1/19/2022			Deposit	4932- CITY PIPELINE LOAN...	16,080.64	188,014.23
Deposit	1/21/2022			BOAT DOCK	4921-MISCELLANEOUS RE...	600.00	188,614.23
Deposit	1/21/2022			BANK CHG REFUND	5401-OFFICE SUPPLIES, M...	53.88	188,668.11
Transfer	1/28/2022			Funds Transfer	4080-NEW DEL CITY PIPEL...	16,552.25	205,220.36
Check	1/21/2022		Bank charge		5401-OFFICE SUPPLIES, M...	-172.94	205,047.42
Check	1/15/2022				-SPLIT-	-10,615.98	194,431.44
Check	1/15/2022			Funds Transfer	-SPLIT-	-4,226.39	190,205.05
Check	1/31/2022				-SPLIT-	-11,778.54	178,426.51
Check	1/31/2022				-SPLIT-	-4,450.59	173,975.92
Check	1/31/2022		OKLAHOMA TAX COMMISSION		4013-OWIT PAYABLE	-671.00	173,304.92
Check	1/10/2022		OKLAHOMA TAX COMMISSION		4013-OWIT PAYABLE	-616.00	172,688.92
Check	1/10/2022		BANCFIRST		1920-(BANCFIRST)-DWSRF...	-8,064.92	164,623.00
Check	1/20/2022				5204-ELECTRICITY	-30.96	164,592.04
Deposit	1/31/2022			#0014	4923-INVEST INT DIVS & G...	5.66	164,597.70
Check	1/3/2022		SWEEP CHARGE		5401-OFFICE SUPPLIES, M...	-280.06	164,317.64
Deposit	1/3/2022			SWEEP FEE REBATE	5401-OFFICE SUPPLIES, M...	280.06	164,597.70
Transfer	1/31/2022			Funds Transfer	1051-LPL ACCT#-2885 AT ...	402.50	165,000.20
Deposit	1/31/2022			void check # 20415	5104-BUILDINGS ROADS & ...	6,190.00	171,190.20
Bill Pmt -Check	1/3/2022	20403	PENLEY OIL COMPANY	CEN	4000-CURRENT CLAIMS PA...	-1,134.45	170,055.75
Bill Pmt -Check	1/3/2022	20404	OKLA STATE & EDUCATION EMPL. GROU...	Group # 100914 Div # 0759 J...	4000-CURRENT CLAIMS PA...	-3,485.82	165,894.93
Check	1/3/2022	20405	CHARLES E. WADSACK		5502-ACCOUNTING AND A...	-675.00	165,891.31
Bill Pmt -Check	1/18/2022	20406	OKLA.EMPLOYMENT SEC. COMM.	acct 93-1598248 confirmation...	4000-CURRENT CLAIMS PA...	-3,345.91	162,545.40
Bill Pmt -Check	1/18/2022	20407	GWN Marketing, Inc.	Jan 2022 payroll	4000-CURRENT CLAIMS PA...	-6,170.98	156,374.42
Bill Pmt -Check	1/18/2022	20408	OKLAHOMA MUNI RETIREMENT FUND	12-16-21 to 12-31-21 & 1-1-2...	4000-CURRENT CLAIMS PA...	-75.00	156,299.42
Bill Pmt -Check	1/18/2022	20412	Construction Industries Board	Timothy Carr journeyman etc...	4000-CURRENT CLAIMS PA...	-50.00	156,249.42
Bill Pmt -Check	1/25/2022	20413	Gordon Cooper Technology Center	Invoice 850 Jim Neyman Haz...	4000-CURRENT CLAIMS PA...	-1,350.00	154,899.42
Bill Pmt -Check	1/28/2022	20414	CHARLES E. WADSACK	Dec 2021 and Jan 2022	4000-CURRENT CLAIMS PA...	-6,190.00	148,709.42
Bill Pmt -Check	1/28/2022	20415	Recon Services	boat house repair	4000-CURRENT CLAIMS PA...	-4,753.00	143,956.42
Bill Pmt -Check	1/31/2022	20417	Electrical Solutions of Oklahoma Inc	inv 101281	4000-CURRENT CLAIMS PA...		143,956.42
Total 1023-BANCFIRST #3940 & #0014						143,956.42	143,956.42
TOTAL						143,956.42	143,956.42

03/09/22

CENTRAL OKLAHOMA MASTER CONSERVANCY DISTRICT
Profit & Loss YTD Comparison

January 2022

	Jan 22	Dec 21	Jul '21 - Jan 22
Income			
4900-ASSESSMENTS			
4901-MUNI SHARE, OPERATING COST			
4902-DEL CITY	0.00	0.00	146,007.01
4903-MIDWEST CITY	0.00	0.00	373,334.38
4904-NORMAN	0.00	0.00	404,753.61
Total 4901-MUNI SHARE, OPERATING COST	0.00	0.00	924,095.00
4905-MUNI SHARE, POWER			
4906-DEL CITY	0.00	0.00	65,625.00
4907-MIDWEST CITY	0.00	0.00	264,600.00
4908-NORMAN	0.00	0.00	194,775.00
Total 4905-MUNI SHARE, POWER	0.00	0.00	525,000.00
Total 4900-ASSESSMENTS	0.00	0.00	1,449,095.00
4920-OTHER REVENUES			
4921-MISCELLANEOUS RECEIPTS	1,200.00	0.00	17,206.24
4922- ASSESSMENT ADJUSTMENTS	66,849.93	-6,344.37	73,248.72
4923-INVEST INT DIVS & GAINS	11,606.66	30,255.52	88,097.12
4925-DWSRF INTEREST INCOME	238.97	238.97	1,773.34
4930-SECURITIES VALUE ADJUSTS	-90,463.15	-694.68	-147,028.23
4932- CITY PIPELINE LOAN PYMTS	36,713.80	36,713.80	273,413.25
Total 4920-OTHER REVENUES	26,146.21	60,169.24	306,710.44
Total Income	26,146.21	60,169.24	1,755,805.44
Expense			
5000-PERSONNEL			
5000.1-EMPLOYEES' WAGES	37,079.58	35,554.48	250,375.76
5009-EMPLOYEES' RETIREMENT	2,724.10	2,607.51	17,474.22
5011-PAYROLL TAXES	2,724.00	3,727.18	19,197.60
5012-TRAINING, EDUCATION&TRAVEL	350.00	0.00	1,865.11
5013-UNIFORM & BOOTS ALLOWANCE	435.81	0.00	1,029.52
5014-EMPLOYEE HEALTH, ETC, INS.	3,610.26	3,622.54	25,345.50
5015-WORKMEN'S COMPENSATION	0.00	0.00	10,219.45
5017-SERVICE & SAFETY AWARDS	0.00	5,421.00	5,421.00
Total 5000-PERSONNEL	46,923.75	50,932.71	330,928.16
5100-MAINTENANCE			
5101-PLANT& DAM R&M, SUPPLIES	591.84	750.35	45,093.31
5103-VEHICLE OPS, R&M	1,416.77	-64.92	8,954.91
5104-BUILDINGS ROADS & GROUNDS	934.66	363.84	5,505.87
5106-EQUIPMENT R&M, RENTAL	95.69	1,241.56	11,945.88
Total 5100-MAINTENANCE	3,038.96	2,290.83	71,499.97
5200-UTILITIES			
5201-TELEPHONE,PAGING,IT SERVIC	1,818.75	1,804.63	13,145.94
5204-ELECTRICITY	906.41	749.12	4,529.69
5205-PROPANE	0.00	2,138.50	2,138.50
5206-WASTE REMOVAL	97.32	97.32	584.82
Total 5200-UTILITIES	2,822.48	4,789.57	20,398.95
5300-INSURANCE AND BONDS			
5301-INSURANCE	0.00	0.00	1,818.33
Total 5300-INSURANCE AND BONDS	0.00	0.00	1,818.33
5400-ADMINISTRATIVE EXPENSE			
5401-OFFICE SUPPLIES, MATERIALS	1,322.32	450.73	6,708.71
Total 5400-ADMINISTRATIVE EXPENSE	1,322.32	450.73	6,708.71
5500-PROFESSIONAL SERVICES			
5501-LEGAL	0.00	1,968.00	7,587.00
5502-ACCOUNTING AND AUDIT	2,025.00	0.00	23,470.00
5503-CONSULTANTS AND ENGINEERS	4,753.00	6,470.00	12,477.00
5511-WETLAND-SHORELINE STABILIZ	0.00	399.00	-11,630.53
Total 5500-PROFESSIONAL SERVICES	6,778.00	8,837.00	31,883.47
5600-WATER QUALITY SERVICES			
5601-STREAM GAUGING (OWRB)	0.00	0.00	12,400.00
5603-WATER QUALITY MONITORING	0.00	0.00	11,689.25
Total 5600-WATER QUALITY SERVICES	0.00	0.00	24,089.25
5800-PUMPING POWER	37,375.74	51,711.93	263,273.87
5825-NON BUDGETED EXPENSES			
5832-TRENDS ANALYSIS	0.00	0.00	11,172.38
5976-INTEREST EXPENSE-DWSRF	0.00	0.00	542.50
6000-DEPRECIATION	35,269.05	35,132.16	245,925.61
Total 5825-NON BUDGETED EXPENSES	35,269.05	35,132.16	257,640.49
Total Expense	133,530.30	154,144.93	1,008,241.20
Net Income	-107,384.09	-93,975.69	747,564.24

	Jul '21 - Jan 22	Budget	\$ Over Budget
Income			
4900-ASSESSMENTS			
4901-MUNI SHARE, OPERATING COST			
4902-DEL CITY	146,007.01	146,007.01	0.00
4903-MIDWEST CITY	373,334.38	373,334.38	0.00
4904-NORMAN	404,753.61	404,753.61	0.00
Total 4901-MUNI SHARE, OPERATING CO...	924,095.00	924,095.00	0.00
4905-MUNI SHARE, POWER			
4906-DEL CITY	65,625.00	65,625.00	0.00
4907-MIDWEST CITY	264,600.00	264,600.00	0.00
4908-NORMAN	194,775.00	194,775.00	0.00
Total 4905-MUNI SHARE, POWER	525,000.00	525,000.00	0.00
Total 4900-ASSESSMENTS	1,449,095.00	1,449,095.00	0.00
4920-OTHER REVENUES			
4921-MISCELLANEOUS RECEIPTS	17,206.24		
4922- ASSESSMENT ADJUSTMENTS	73,248.72		
4923-INVEST INT DIVS & GAINS	88,097.12	73,500.00	14,597.12
4925-DWSRF INTEREST INCOME	1,773.34		
4930-SECURITIES VALUE ADJUSTS	-147,028.23		
4932- CITY PIPELINE LOAN PYMTS	273,413.25	0.00	273,413.25
Total 4920-OTHER REVENUES	306,710.44	73,500.00	233,210.44
Total Income	1,755,805.44	1,522,595.00	233,210.44
Expense			
5000-PERSONNEL			
5000.1-EMPLOYEES' WAGES	250,375.76	253,750.00	-3,374.24
5009-EMPLOYEES' RETIREMENT	17,474.22	6,125.00	11,349.22
5010-DIRECTORS' EXPENSES	0.00	2,916.65	-2,916.65
5011-PAYROLL TAXES	19,197.60	19,658.35	-460.75
5012-TRAINING, EDUCATION&TRAVEL	1,865.11	4,375.00	-2,509.89
5013-UNIFORM & BOOTS ALLOWANCE	1,029.52	1,400.00	-370.48
5014-EMPLOYEE HEALTH, ETC, INS.	25,345.50	26,250.00	-904.50
5015-WORKMEN'S COMPENSATION	10,219.45	8,750.00	1,469.45
5017-SERVICE & SAFETY AWARDS	5,421.00	3,162.25	2,258.75
Total 5000-PERSONNEL	330,928.16	326,387.25	4,540.91
5100-MAINTENANCE			
5101-PLANT& DAM R&M, SUPPLIES	45,093.31	74,375.00	-29,281.69
5103-VEHICLE OPS, R&M	8,954.91	12,833.35	-3,878.44
5104-BUILDINGS ROADS & GROUNDS	5,505.87	10,208.35	-4,702.48
5106-EQUIPMENT R&M, RENTAL	11,945.88	12,833.35	-887.47
Total 5100-MAINTENANCE	71,499.97	110,250.05	-38,750.08
5200-UTILITIES			
5201-TELEPHONE,PAGING,IT SERVIC	13,145.94	14,583.35	-1,437.41
5204-ELECTRICITY	4,529.69	5,833.35	-1,303.66
5205-PROPANE	2,138.50	1,750.00	388.50
5206-WASTE REMOVAL	584.82	700.00	-115.18
Total 5200-UTILITIES	20,398.95	22,866.70	-2,467.75
5300-INSURANCE AND BONDS			
5301-INSURANCE	1,818.33	37,916.65	-36,098.32
Total 5300-INSURANCE AND BONDS	1,818.33	37,916.65	-36,098.32
5400-ADMINISTRATIVE EXPENSE			
5401-OFFICE SUPPLIES, MATERIALS	6,708.71	9,916.65	-3,207.94
Total 5400-ADMINISTRATIVE EXPENSE	6,708.71	9,916.65	-3,207.94
5500-PROFESSIONAL SERVICES			
5501-LEGAL	7,567.00	20,416.65	-12,849.65
5502-ACCOUNTING AND AUDIT	23,470.00	14,583.35	8,886.65
5503-CONSULTANTS AND ENGINEERS	12,477.00	26,250.00	-13,773.00
5511-WETLAND-SHORELINE STABILIZ	-11,630.53		
Total 5500-PROFESSIONAL SERVICES	31,883.47	61,250.00	-29,366.53
5600-WATER QUALITY SERVICES			
5601-STREAM GAUGING (OWRB)	12,400.00	7,233.35	5,166.65
5603-WATER QUALITY MONITORING	11,689.25	36,589.00	-24,899.75
Total 5600-WATER QUALITY SERVICES	24,089.25	43,822.35	-19,733.10
5800-PUMPING POWER	263,273.87	306,250.00	-42,976.13
5825-NON BUDGETED EXPENSES			
5832-TRENDS ANALYSIS	11,172.38		
5976-INTEREST EXPENSE-DWSRF	542.50		
6000-DEPRECIATION	245,925.61		
Total 5825-NON BUDGETED EXPENSES	257,640.49		
Total Expense	1,008,241.20	918,659.65	89,581.55
Net Income	747,564.24	603,935.35	143,628.89

CENTRAL OKLAHOMA
MASTER CONSERVANCY DISTRICT
A NON-PROFIT ORGANIZATION
12500 ALAMEDA DRIVE
NORMAN OK 73026

COMCD

Account Number:

Activity Statement

Values as of January 31, 2022



Investment Objective

Income with Capital Preservation

Your Financial Advisor: Robert Lockard Sr
580-221-5250 | rob.lockard@LPL.com
310 W Main St
Ardmore, OK 73401

Value on January 1, 2022
\$4,302,804.00

Value on January 31, 2022
\$4,213,752.31

Account Summary

	Quarter to Date 01/01 - 01/31/2022	Year to Date 01/01 - 01/31/2022
Starting Value	\$4,302,804.00	\$4,302,804.00
Total Change in Value of Assets	(\$89,051.69)	(\$89,051.69)
Inflows	—	—
Outflows	(\$402.50)	(\$402.50)
Dividends	\$665.11	\$665.11
Interest	\$402.78	\$402.78
Capital Gains	\$746.07	\$746.07
Other Distributions	—	—
Market Fluctuations ¹	(\$90,463.15)	(\$90,463.15)
Total Ending Value (January 31, 2022)	\$4,213,752.31	\$4,213,752.31

¹ Market Fluctuations reflects the impact of changes in the value of securities held in your LPL Financial account, as well as the impact of any transfers of securities into or out of your account during the statement period.



Account Holdings As of January 31, 2022

Cash and Cash Equivalents

Description	Interest / Dividend Paid in January	Interest / Dividend Rate ³	Current Balance
Insured Cash Account ⁴			
<i>Tristate Capital Bank</i>			\$1,711.81
Total Insured Cash Account	\$0.28	0.010%	\$1,711.81
Total Cash and Cash Equivalents			\$1,711.81

ETPs, Mutual Funds, Exchange-Traded Closed-End Funds and Interval Funds

Security ID / Description	Quantity Price (\$)	Market Value (\$)	Cost Basis (\$) Purchase Cost (\$) ⁵	Unrealized Gain / Loss (\$)	Estimated Annual Income (\$) ^a Est 30-Day Yield ^a
ABALX AMERICAN BALANCED CL A ^R	11,950.385 \$32.35	386,594.95	376,282.27 350,005.00	10,312.68	4,776 1.24%
BFIAX AMERICAN INFLATION LINKED BOND CL A ^R	9,229.705 \$10.76	99,311.62	103,269.29 100,005.00	(3,957.67)	1,945 1.96%
MIAQX AMERICAN MULTISECTOR INCOME CL A ^R	9,264.566 \$10.37	96,073.54	101,728.54 100,010.00	(5,655.00)	3,337 3.48%
ABNDX BOND FUND OF AMERICA CL A ^R	1,823.833 \$13.10	23,892.21	25,222.03 25,005.00	(1,329.82)	332 1.40%
CAIBX CAPITAL INCOME BUILDER CL A ^R	1,450.051 \$69.68	101,039.55	102,014.47 100,010.00	(974.92)	2,898 2.87%
CWGIX CAPITAL WORLD GROWTH & INCOME CL A ^R	474.392 \$60.69	28,790.85	31,705.14 30,005.00	(2,914.29)	374 1.30%
EALDX EATON VANCE SHORT DURATION GOVT INCOME CL A ^R	31,305.601 \$7.94	248,566.47	253,673.41 249,813.31	(5,106.94)	3,718 1.50%
AMECX INCOME FUND OF AMERICA CL A ^R	1,981.951 \$25.50	50,539.75	52,636.06 50,005.00	(2,096.31)	1,306 2.59%
AIBAX INTERMEDIATE BOND FUND OF AMERICA CL A ^R	1,812.433 \$13.58	24,612.84	25,088.66 25,005.00	(475.82)	200 0.82%
AWSHX WASHINGTON MUTUAL INVESTORS CL A ^R	1,223.457 \$58.12	71,107.32	71,848.64 70,005.00	(741.32)	1,021 1.44%
Total of ETPs, Mutual Funds, Exchange-Traded Closed-End Funds and Interval Funds		1,130,529.10	1,143,468.51 1,099,868.31	(12,939.41)	19,907

^R Dividends and/or capital gains distributed by this security will be reinvested.

³ Bank Deposit Sweep interest is the current rate. Money Market Sweep dividend is a 30-day yield.

⁴ Bank Deposit Sweep Accounts are FDIC insured, are not obligations of LPL Financial or SIPC, and are not available for margin purposes. See message section for further information.

⁵ Purchase Cost equals Cost Basis of Equities and Mutual Funds less any reinvested dividends and interest.

^a Refer to the statement message titled ESTIMATED ANNUAL INCOME (EAI) AND ESTIMATED YIELD (EY) for information on how this figure is calculated.

Account Holdings As of January 31, 2022 *Continued*

Corporate Bonds

Security ID / Description	Quantity Price (\$)	Market Value (\$)	Cost Basis (\$)	Unrealized Gain / Loss (\$) Accrued Int (\$)	Estimated Annual Income (\$) ^a Est 30-Day Yield ^a
002824BB5 ABBOTT LABS SR NOTE CPN 2.950% DUE 03/15/25 DTD 03/10/15 FC 09/15/15 CALL 12/15/24 @ 100.000 MOODYS RATING: A2 S&P RATING: A+	312,000 \$103.3932	322,586.78	314,247.93	8,338.85 3,477.07	9,204 2.85%
097023BK0 BOEING CO SR NOTE CPN 3.300% DUE 03/01/35 DTD 02/20/15 FC 09/01/15 CALL 09/01/34 @ 100.000 MOODYS RATING: BAA2 S&P RATING: BBB-	44,000 \$97.6254	42,955.17	44,843.09	(1,887.92) 605.00	1,452 3.38%
097023BR5 BOEING CO SR NOTE CPN 2.250% DUE 06/15/26 DTD 05/18/16 FC 12/15/16 CALL 03/15/26 @ 100.000 MOODYS RATING: BAA2 S&P RATING: BBB-	150,000 \$98.7821	148,173.15	150,779.68	(2,606.53) 431.25	3,375 2.28%
05565QDM7 BP CAP MKTS PLC GTD NOTE CPN 3.588% DUE 04/14/27 DTD 02/14/17 FC 10/14/17 CALL 01/14/27 @ 100.000 MOODYS RATING: A2 S&P RATING: A-	150,000 \$105.9013	158,851.95	161,170.61	(2,318.66) 1,599.65	5,382 3.39%
10922NAC7 BRIGHTHOUSE FINL INC SR NOTE CPN 3.700% DUE 06/22/27 DTD 12/22/17 FC 06/22/18 CALL 03/22/27 @ 100.000 MOODYS RATING: BAA3 S&P RATING: BBB+	250,000 \$105.6793	264,198.25	246,119.20	18,079.05 1,002.08	9,250 3.50%
20826FAA4 CONOCOPHILLIPS CO GTD NOTE CPN 2.400% DUE 12/15/22 DTD 12/07/12 FC 06/15/13 CALL 09/15/22 @ 100.000 MOODYS RATING: A3 S&P RATING: A-	175,000 \$100.8826	176,544.55	172,680.20	3,864.35 536.67	4,200 2.38%
36966TDN9 GENL ELECTRIC CAP CORP INTERNOTES SURVIVOR OPTION CPN 4.300% DUE 11/15/25 DTD 11/03/11 FC 05/15/12 MOODYS RATING: BAA1 S&P RATING: BBB+	300,000 \$103.4494	310,348.20	300,000.00	10,348.20 2,723.33	12,900 4.16%
38143C6D8 GOLDMAN SACHS GROUP INC MEDIUM TERM NOTE NO SURVIVOR OPTION CPN 3.000% DUE 08/15/29 DTD 08/04/16 FC 09/15/16 CALL 08/15/28 @ 100.000 MOODYS RATING: A2 S&P RATING: BBB+	161,000 \$97.8556	157,547.51	161,047.14	(3,499.63) 214.67	4,830 3.07%
444859BK7 HUMANA INC SR NOTE CPN 3.125% DUE 08/15/29 DTD 08/15/19 FC 02/15/20 CALL 05/15/29 @ 100.000 MOODYS RATING: BAA3 S&P RATING: BBB+	155,000 \$101.9251	157,983.90	163,323.29	(5,339.39) 2,233.51	4,843 3.07%

Corporate Bonds continued on next page...

^a Refer to the statement message titled ESTIMATED ANNUAL INCOME (EAI) AND ESTIMATED YIELD (EY) for information on how this figure is calculated.

Account Holdings As of January 31, 2022 *Continued*

Corporate Bonds *Continued*

Security ID / Description	Quantity Price (\$)	Market Value (\$)	Cost Basis (\$)	Unrealized Gain / Loss (\$) Accrued Int (\$)	Estimated Annual Income (\$) ^a Est 30-Day Yield ^a
500255AS3 KOHLS CORP NOTE CPN 3.250% DUE 02/01/23 DTD 09/25/12 FC 02/01/13 CALL 11/01/22 @ 100.000 MOODYS RATING: BAA2 S&P RATING: BBB-	200,000 \$100.00	200,000.00	200,234.36	(234.36) 3,250.00	6,500 3.25%
594918BB9 MICROSOFT CORP NOTE CPN 2.700% DUE 02/12/25 DTD 02/12/15 FC 08/12/15 CALL 11/12/24 @ 100.000 MOODYS RATING: AAA S&P RATING: AAA	76,000 \$103.2299	78,454.72	75,332.36	3,122.36 963.30	2,052 2.62%
594918BC7 MICROSOFT CORP NOTE CPN 3.500% DUE 02/12/35 DTD 02/12/15 FC 08/12/15 CALL 08/12/34 @ 100.000 MOODYS RATING: AAA S&P RATING: AAA	165,000 \$109.266	180,288.90	170,979.37	9,309.53 2,711.04	5,775 3.20%
655664AS9 NORDSTROM INC SR NOTE CPN 4.000% DUE 03/15/27 DTD 03/09/17 FC 09/15/17 CALL 12/15/26 @ 100.000 MOODYS RATING: BA1 S&P RATING: BB+	250,000 \$96.50	241,250.00	255,551.36	(14,301.36) 3,777.78	10,000 4.15%
717081DM2 PFIZER INC SR NOTE CPN 3.400% DUE 05/15/24 DTD 05/15/14 FC 11/15/14 MOODYS RATING: A2 S&P RATING: A+	132,000 \$104.3237	137,707.28	132,853.43	4,853.85 947.47	4,488 3.26%
718549AB4 PHILLIPS 66 PRTNRS LP SR NOTE CPN 3.605% DUE 02/15/25 DTD 02/23/15 FC 08/15/15 CALL 11/15/24 @ 100.000 MOODYS RATING: BAA3 S&P RATING: BBB	107,000 \$103.9042	111,177.49	106,937.86	4,239.63 1,778.67	3,857 3.47%
844741BC1 SOUTHWEST ARLNS CO NOTE CPN 3.000% DUE 11/15/26 DTD 11/04/16 FC 05/15/17 CALL 08/15/26 @ 100.000 MOODYS RATING: BAA1 S&P RATING: BBB	150,000 \$102.6957	154,043.55	150,569.24	3,474.31 950.00	4,500 2.92%
88165FAG7 TEVA PHARM FIN CO BV SR NOTE CPN 2.950% DUE 12/18/22 DTD 12/18/12 FC 06/18/13 MOODYS RATING: BA2 S&P RATING: BB-	240,000 \$99.75	239,400.00	240,063.70	(663.70) 845.67	7,080 2.96%
Total of Corporate Bonds		3,081,511.40	3,046,732.82	34,778.58 28,047.16	99,688

^a Refer to the statement message titled ESTIMATED ANNUAL INCOME (EAI) AND ESTIMATED YIELD (EY) for information on how this figure is calculated.

Account Holdings As of January 31, 2022 *Continued*

Total Account Holdings	Market Value (\$)	Cost Basis (\$) Purchase Cost (\$)⁶	Unrealized Gain / Loss (\$)	Estimated Annual Income (\$)ᵃ
	4,213,752.31	4,191,913.14 1,101,580.12	21,839.17	119,595

Cash Activity Summary

	Since last statement 01/01 - 01/31/2022	Year to Date 01/01 - 01/31/2022
Securities Purchased	(\$165,304.19)	(\$165,304.19)
Securities Sold	—	—
Cash Inflows	—	—
Cash Outflows	(\$402.50)	(\$402.50)
Dividends	\$665.11	\$665.11
Interest	\$402.78	\$402.78
Capital Gains	\$746.07	\$746.07
Other Distributions	—	—
Reinvestments	(\$1,411.18)	(\$1,411.18)

Account Activity January 1 - January 31, 2022 (Since last statement)

Date	Transaction Type	Description/Security ID	Price(\$) Quantity	Amount
01/03/2022	Short-Term Capital Gain	AMERICAN MULTISECTOR INCOME CL A 010322 9,125.78200 MIAQX	— —	\$387.27
01/03/2022	Cash Dividend	AMERICAN MULTISECTOR INCOME CL A 010322 9,115.66200 MIAQX	— —	\$279.70
01/03/2022	Long-Term Capital Gain	AMERICAN MULTISECTOR INCOME CL A 010322 9,114.21400 MIAQX	— —	\$264.30
01/03/2022	ST Capital Gain Reinvest	AMERICAN MULTISECTOR INCOME CL A REINVEST AT 10.630 MIAQX	— 36.432	(\$387.27)
01/03/2022	Dividend Reinvest	AMERICAN MULTISECTOR INCOME CL A REINVEST AT 10.630 MIAQX	— 26.312	(\$279.70)

Account Activity continued on next page...

⁶ Purchase Cost equals Cost Basis less any reinvested dividends, interest, Fixed Income and Alternative Investments.

^a Refer to the statement message titled ESTIMATED ANNUAL INCOME (EAI) AND ESTIMATED YIELD (EY) for information on how this figure is calculated.

Account Activity January 1 - January 31, 2022 (Since last statement) Continued

Date	Transaction Type	Description/Security ID	Price(\$) Quantity	Amount
01/03/2022	LT Capital Gain Reinvest	AMERICAN MULTISECTOR INCOME CL A REINVEST AT 10.630 MIAQX	— 24.864	(\$264.30)
01/03/2022	Long-Term Capital Gain	BOND FUND OF AMERICA CL A 010322 1,810.90700 ABNDX	— —	\$94.50
01/03/2022	Cash Dividend	BOND FUND OF AMERICA CL A 010322 1,806.78300 ABNDX	— —	\$39.29
01/03/2022	LT Capital Gain Reinvest	BOND FUND OF AMERICA CL A REINVEST AT 13.390 ABNDX	— 7.058	(\$94.50)
01/03/2022	Dividend Reinvest	BOND FUND OF AMERICA CL A REINVEST AT 13.390 ABNDX	— 2.934	(\$39.29)
01/03/2022	Cash Dividend	EATON VANCE SHORT DURATION GOVT INCOME CL A 123121 31,266.57000 EALDX AS OF 12/31/21	— —	\$310.69
01/03/2022	Dividend Reinvest	EATON VANCE SHORT DURATION GOVT INCOME CL A REINVEST AT 7.960 EALDX	— 39.031	(\$310.69)
01/03/2022	Cash Dividend	INTERMEDIATE BOND FUND OF AMERICA CL A 010322 1,809.85300 AIBAX	— —	\$35.43
01/03/2022	Dividend Reinvest	INTERMEDIATE BOND FUND OF AMERICA CL A REINVEST AT 13.730 AIBAX	— 2.58	(\$35.43)
01/05/2022	Purchase	HUMANA INC SR NOTE CPN 3.125% DUE 08/15/29 DTD 08/15/19 FC 02/15/20 CALL 05/15/29 @ 100.000 444859BK7	\$105.412 155,000	(\$165,304.19)
01/07/2022	Sweep (Withdrawal) ⁷	INSURED CASH ACCOUNT	— —	(\$165,304.19)
01/18/2022	Interest	GOLDMAN SACHS GROUP INC MEDIUM TERM NOTE NO SURVIVOR OPTION CPN 3.000% DUE 08/15/29 DTD 08/04/16 FC 09/15/16 011522 161,000 38143C6D8 AS OF 01/15/22	— —	\$402.50
01/19/2022	Sweep (Deposit) ⁷	INSURED CASH ACCOUNT	— —	\$402.50
01/31/2022	Interest	INSURED CASH ACCOUNT 013122 1,711	— —	\$0.28
01/31/2022	Sweep (Interest Deposit) ⁷	INSURED CASH ACCOUNT	— —	\$0.28

Account Activity continued on next page...

⁷ Bank Deposit and Money Market Sweep transactions reflect the net of all transfers of free cash balance to and from your sweep on the date referenced.

Account Activity January 1 - January 31, 2022 (Since last statement) Continued

Date	Transaction Type	Description/Security ID	Price(\$)	Amount
			Quantity	
01/31/2022	Sweep (Withdrawal) ⁷	INSURED CASH ACCOUNT	—	(\$402.50)
01/31/2022	ACH Funds	INCOME DISTRIBUTION TRACE # 021000010002208	—	(\$402.50)

⁷ Bank Deposit and Money Market Sweep transactions reflect the net of all transfers of free cash balance to and from your sweep on the date referenced.

Messages From LPL Financial

PAPERLESS STATEMENTS

Go paperless and view your monthly statements and trade confirmations online. Monthly statements are available online within three business days, and trade confirmations are available the next business day after the trade is executed. To go paperless, click on the LPL Account View link accessible through your financial professional or institution website. Paperless statements are convenient, secure, fast and environmentally friendly. Enjoy the many benefits of free paperless statements and sign up today.

ESTIMATED ANNUAL INCOME (EAI) AND ESTIMATED YIELD (EY)

EAI is calculated by taking the indicated annualized dividend and multiplying by the number of shares owned. EY is calculated by taking the EAI and dividing by the aggregate value of the shares owned. If no dividend information is available, no EAI or EY numbers will be generated. EAI and EY for certain types of securities could include a return of principal or capital gains in which case the EAI and EY would be overstated. EAI and EY are estimates and the actual income and yield might be lower or higher than the estimated amounts. Additionally the actual dividend or yield may vary depending on the security issuer's approval of paying the dividends. EY reflects only the income generated by an investment. It does not reflect changes in its price, which may fluctuate.

NON-TRANSFERABLE SECURITIES THAT ARE WORTHLESS

As part of our continuing effort to provide exceptional service, please be advised that LPL Financial will remove any non-transferable securities that are worthless from customer accounts. Your account may or may not be affected. Should you have any questions or concerns, please contact your financial professional.

SETTLEMENT FEE

LPL passes through certain regulatory fees incurred by LPL as a result of executing the transaction on your behalf. This includes fees charged under Section 31 of the Securities Exchange Act for sell transactions in equities and options.

POLICY FOR BENEFICIARY ACCOUNTS

Beneficiaries are required to open an account to receive any securities or cash from a deceased client's account. LPL generally will divide all securities and cash proportionately among the designated beneficiaries based on the allocations indicated by the account holder. However, this policy and procedure address specific situations, such as the treatment of securities remaining after the proportionate division of assets. You may visit [lpl.com](https://www.lpl.com) to learn more.

IMPORTANT INFORMATION ABOUT LIBOR AND INVESTMENT PRODUCTS TIED TO LIBOR

The interest rate for a limited number of fixed income and credit-based packaged products will be impacted by changes to the London Interbank Offered Rate (LIBOR). LIBOR is a forward-looking benchmark variable interest rate average used in many bonds and other fixed income pooled products, and will be discontinued or will no longer be widely relied upon by market participants, starting at the end of 2021 through June 2023. If you would like additional information, please see <https://www.lpl.com/disclosures.html> under "Other Important Disclosures." You may wish to review the prospectus of any existing positions in fixed income or credit-based investments with your financial professional.

ICA INFORMATION

Your balances in the Insured Cash Account (ICA) Program are allocated to each depository institution on the Priority Bank List in increments of \$246,500 for individual and trust accounts and \$493,000 for joint accounts. As always, you should review your cash positions with various depository institutions to determine whether your cash is within the FDIC insurance coverage limits. For more information about FDIC insurance limits, please contact your financial professional or go to www.fdic.gov.

Please be advised that the Priority Bank List for the ICA Program may change from time to time. These changes include the order of priority in which banks are listed as well as the addition and removal of banks. Please be sure to consult your financial professional or [LPL.com](https://www.lpl.com) periodically throughout the month for recent updates and information regarding how these changes may impact your account.

LPL RELATIONSHIP SUMMARY AVAILABLE ONLINE

LPL financial professionals offer brokerage services, investment advisory services, or both, depending on their licenses. Brokerage and investment advisory services, and the fees we charge for them, differ, and it's important that you understand the differences. Our Relationship Summary explains the various services we offer, how we charge for those services, and conflicts of interest that exist when we provide our services. Please visit [lpl.com/CRS](https://www.lpl.com/CRS) to learn more.

Messages From LPL Financial *(continued)*

REINVESTMENT

The dollar amount of mutual fund distributions, money market fund income, or dividends on other securities on your statement may have been reinvested in additional shares. For certain securities, LPL reinvests dividends on a principal basis and will not charge you any fees or commissions. You will not receive confirmations for these reinvestment transactions, but these will be reflected in your monthly account statements. You may request information on these transactions by writing to LPL Financial. LPL will also, if requested, furnish you with the time of execution and the name of the person from who your security was purchased.

Disclosures and Other Information

ACCOUNT PROTECTION LPL Financial is a member of the Securities Investor Protection Corporation (SIPC). SIPC provides protection for your account up to \$500,000, of which \$250,000 may be claims for cash, in the unlikely event that LPL fails financially. SIPC protection limits apply to all accounts that you hold in a particular capacity. For example, if you hold two accounts at LPL as a sole account holder and third as a joint account holder, the two individual accounts are protected under SIPC up to a combined limit of \$500,000, and the joint account is protected under SIPC separately up to \$500,000. LPL Insured Cash Account (ICA) and LPL Deposit Cash Account (DCA) are not protected by SIPC. More information on SIPC, including obtaining an explanatory SIPC Brochure, may be obtained by calling SIPC directly at (202) 371-8300 or by visiting www.sipc.org. The account protection applies when an SIPC member firm fails financially and is unable to meet its obligations to securities clients, but it does not protect against losses from the rise and fall in the market value of investments.

ADJUSTED COST The cost basis of securities sold, matured, redeemed or exercised is adjusted for return of principal, original issue discount, accrual and partnership distributions for CMO, CDO, REMIC and MLP transactions. Eligible securities on the Realized Gains and Losses Statement have not been adjusted for bond amortization, return of capital, liquidating distributions, wash sales or similar items. N/A displays when the information is incomplete or missing and is treated as zero when calculating totals.

ADJUSTMENTS TO OPTION CONTRACTS As a general rule, corporate actions can result in an adjustment in the number of shares underlying an options contract or the exercise price, or both. Please review any adjustment to an option position. Contact your financial professional for further information with respect to option contract adjustment or visit the OCC website at <http://www.optionsclearing.com/webapps/infomemos>.

AGENCY If LPL Financial acts as your agent, or as agent for both you and another person in a transaction, the transaction details, including the identity of the seller or buyer and the source and amount of any fees or payments will be supplied upon written request.

ASSET-BACKED SECURITIES The actual yield from transactions in asset-backed securities (e.g., CMO, FNMA, FHLMC OR GMNA transactions) may vary according to the rate at which the underlying assets or receivables are repaid. Information about yield factors is available from your financial professional on request.

CALLED SECURITIES In the event of a partial call of corporate or municipal bonds, or preferred stock held in bulk segregation, the securities to be called will automatically be selected on a random basis, as is customary in the securities industry. The probability that your securities will be selected is proportional to the amount of your holdings relative to the bulk holdings. A detailed description of the random selection procedure is available upon request.

CHANGE OF ADDRESS Please notify your financial professional or LPL Financial promptly in writing of any change of address.

COST BASIS Transactions are automatically paired against holdings on a "First-In/First-Out" basis (unless manually adjusted). Designating liquidations as "versus purchase" on a trade will cause the trade confirmation or other closed tax lot notification to reflect the selected closed tax lots. For assets not purchased in the LPL account, you or the previous broker / dealer upon transfer may have provided the Date Acquired and Purchase Cost of the position. If no such data was submitted, N/A is listed as the Purchase Cost, and is treated as zero when calculating Gain or Loss totals. Since the cost basis on certain securities may have been provided by another source, the cost basis information on your statement may not reflect accurate data or correspond to data on your trade confirmations. This information should not be relied upon for tax reporting purposes. Please refer to your tax reporting statement, if applicable. For accounts electing average cost, the total cost may be computed using a combination of averaged and non-averaged unit prices for eligible securities.

DISCREPANCIES Please notify your financial professional and LPL Financial immediately of any discrepancies on your statement. If your financial professional is affiliated with another broker/dealer, you must notify them as well. Please contact your financial professional for the broker/dealer's contact information. Your financial professional's address and telephone number can be found on the bottom of each page of this statement. LPL Financial's telephone number is (800) 558-7567 and address can be found on the first page of this statement. Additionally, any verbal communications should be re-confirmed in writing to each of the above parties to further protect your rights, including rights under Securities Investor Protection Act (SIPA).

FRACTIONAL SHARE LIQUIDATION For information on fractional share transactions, please refer to [LPL.com>Disclosures>Market & Trading Disclosures>Fractional Share Transactions](#).

FREE CREDIT BALANCES LPL Financial may use your free credit balances subject to the limitations of 17 CFR Section 240.15c3-3 under the Securities Exchange Act of 1934. You have the right to receive from us, upon demand in the course of normal business, the delivery of any free credit balances to which you are entitled, any fully paid securities to which you are entitled, and any securities purchased on margin upon full payment of any indebtedness to LPL Financial.

INVESTMENT RISK LPL Financial is not a bank, savings and loan, or credit union. Securities and insurance offered through LPL and its affiliates are not FDIC, NCUA or government insured, not endorsed or guaranteed by LPL, its affiliates or any other financial institution, are not a deposit, and involve investment risk including possible loss of principal.

INVESTMENTS HELD OUTSIDE LPL FINANCIAL Information on investments Held Outside LPL is provided for informational purposes only. Values for investments not held in your LPL account are based on the market value of priced securities at the end of the statement period. Values for annuities reflect a pricing date approximately three business days prior to the statement date. Values for alternative investments such as Managed Futures and REITs (Real Estate Investment Trusts) reflect a pricing date three to five business days prior to the statement date, depending on the availability of the data. The account registration for investments held outside LPL may not be the same as the registration for the LPL account with which it is affiliated. For example, an outside investment with a joint registration may be reflected on an LPL account with an individual registration.

LPL INSURED BANK DEPOSIT SWEEP PROGRAMS Cash in the Insured Cash Account (ICA) and LPL Deposit Cash Account (DCA) programs is protected by the Federal Deposit Insurance Corporation (FDIC). LPL Financial allocates your money to the ICA program to banks in the order of the Priority Bank List and to the DCA program to any bank on the Available Bank list in increments up to the programs disclosed amounts until your balance in each of the ICA and DCA programs is allocated to the program max. All banks are FDIC members. FDIC coverage is \$250,000 per depositor per bank (\$500,000 for joint account

holders). More information on FDIC insurance is available on request, or by visiting the FDIC website at www.fdic.gov. LPL Financial is not a bank. Unless otherwise disclosed, securities and other investments obtained through LPL Financial ARE NOT FDIC INSURED, ARE NOT BANK GUARANTEED AND MAY LOSE VALUE.

MARGIN ACCOUNT If you use margin, this statement combines information about your investment account(s) and a special miscellaneous account maintained for you under Section 220.6 of Regulation T issued by the Board of Governors of the Federal Reserve System. The permanent record of the separate account required by Regulation T is available for your inspection upon request.

MONEY MARKET FUNDS Money market fund transactions, if any, are displayed chronologically. The 30-day yield for the fund is also reflected as of the statement date.

MUNICIPAL MATERIAL DISCLOSURE Copies of any material disclosures for municipal bonds are available at www.emma.msrb.org. To obtain specific municipal bond information, enter the nine-digit CUSIP number in the search field within the EMMA web site. If you do not have access to the Internet or would prefer a physical copy of the material disclosure, please contact your financial professional. Additional municipal bond information that may be available on www.emma.msrb.org includes, but is not limited to advance refunding documents, continuing disclosures, including annual financial statements and notices of material events, real-time and historical trade data, daily market statistics and education material.

N/A OR "—" DATA Information that displays as N/A or "—" is unavailable, missing, or incomplete and is treated as zero when calculating account totals, market values and performance.

OPTION CLIENTS Information on commissions and other charges incurred in connection with the execution of options transactions has been included in the confirmations of these transactions furnished to you. A summary of this information will be made available upon request. In accordance with the Option Agreement and Approval form you signed, you must promptly advise the firm of any material change in your investment objectives or financial situation.

ORDER ROUTING Quarterly Order Routing information for equities and options can be found on [LPL.com>Disclosures>Market & Trading Disclosures>SEC Rule 606 Report Disclosure](#). This information is also available upon request.

PAYMENT FOR ORDER FLOW LPL Financial acts as your agent and does not receive any compensation in the form of payment for order flow.

PRICING Securities prices shown on this statement may vary from actual liquidation value. Prices shown should only be used as a general guide to portfolio value. We receive prices from various services, which are sometimes unable to provide timely information. Where pricing sources are not readily available, particularly on certain debt instruments including, but not limited to, bills, notes, bonds, banker's acceptances, certificates of deposit, or commercial paper, estimated prices may be generated by a matrix system or market driven pricing model, taking various factors into consideration. These prices may not be the actual price you would receive if you sold before the maturity of a certificate of deposit. The pricing of listed options takes into account the last closing price, as well as the current bid and offer prices. Where securities have not been priced, their values have not been included in the Portfolio Summary information at the beginning of this statement.

PRINCIPAL If your broker-dealer is acting as principal in a transaction, your broker-dealer has sold to or bought from you the security, and may have received a profit from the transaction.

PURCHASE COST Original cost including fees, commissions and less accrued interest of the quantity sold or redeemed. For transferred securities, this could be the purchase amount you or the former institution provided to us. Purchase Cost may be adjusted to reflect corporate actions, such as stock splits, mergers, spinoffs, or other events. N/A is displayed when the information is incomplete or missing and is treated as zero when calculating totals.

REGULATION All transactions are subject to the constitution, rules, regulations, customs, usages, rulings and interpretations of the exchange or market-and its clearing house, if any-where the transactions are executed, and of the Financial Industry Regulation Authority (FINRA).

REINVESTMENT The dollar amount of mutual fund distributions, money market fund income, or dividends on other securities on your statement may have been reinvested in additional shares. You will not receive confirmations for these reinvestment transactions. However, you may request information on these transactions by writing to LPL Financial. LPL will also, if requested, furnish you with the time of execution and the name of the person from who your security was purchased.

REVENUE SHARING LPL may have a fee arrangement with the investment advisor or distributor ("sponsor") of the mutual fund you have purchased, called revenue-sharing. In such case, the sponsor pays LPL a fee based on the amount of your purchase, and LPL provides marketing support to the sponsor and allows the sponsor to access your financial professional so that the sponsor can promote such mutual funds. This arrangement gives LPL a financial incentive to have LPL clients invest in participating mutual funds instead of funds whose sponsors do not make such payments to LPL. Although your financial professional does not share in this compensation, this conflict of interest affects the ability of LPL to provide you with unbiased, objective investment advice concerning the selection of mutual funds for your account. This could mean that other mutual funds, whose sponsors do not make revenue sharing payments, may be more appropriate for your account than the mutual funds whose sponsors make revenue sharing payments to LPL. For a complete list of the participating sponsors, and the range of fee payments, please visit [LPL.com>Disclosures>Account Disclosures, Agreements, Fee Schedules & Conflicts of Interest>Third Party Compensation and Related Conflicts of Interest](#).

STATEMENT OF FINANCIAL CONDITION You may call the LPL Client Service line at (800) 877-7210 to request a copy of LPL's audited and unaudited financial statements at no cost. These statements are available for inspection at LPL's office or online at <https://www.lpl.com/disclosures.html> in the LPL LLC Financial Reports section.

SWEEP OPTION Your account may provide for a daily sweep in an insured bank deposit sweep program (either LPL Insured Cash Account—ICA—or LPL Deposit Cash Account—DCA) or a money market mutual fund. The balance in the ICA, DCA or money market mutual fund sweep may be liquidated on the customer's order and the proceeds returned to the securities account, or remitted to the customer. If you have any questions about your sweep option, including rates of the depository institutions currently participating in the sweep option, or you would like to change your sweep option, please contact your financial professional.

TRADING AWAY POLICY Additional information regarding trading practices of equity portfolio managers on Manager Select and Manager Access Select is available on Third-Party Portfolio Manager Trading Practices page online at <https://www.lpl.com/disclosures.html> in the Market & Trading Disclosures section.

LPL FINANCIAL LLC is an affiliate of LPL Financial Holdings Inc

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Resolution
OF
CENTRAL OKLAHOMA MASTER CONSERVANCY DISTRICT
REGARDING OFFICIAL ACTION

WHEREAS, a quorum of the Board of Directors of the Central Oklahoma Master Conservancy District met in a regular meeting and Considered approval of financial statements for the operating account for a previous month.

IT IS HEREBY RESOLVED that financial statements for operating account for January 2022 are approved.

APPROVED by a majority of Board members present on this 7th day of April, 2022.

Item D.4.

03/09/22

CENTRAL OKLAHOMA MASTER CONSERVANCY DISTRICT
Balance Sheet
As of February 28, 2022

	Feb 28, 22	Jan 31, 22	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1023-BANCFIRST #3940 & #0014	1,168,188.17	1,432,074.03	-263,885.86
1024-BANCFIRST TREAS FUND #6162	600,228.53	600,182.49	46.04
1050-LPL FINANCIAL			
1051-LPL ACCT# -2885 AT MARKET	4,214,405.50	4,213,752.31	653.19
1052-LPL ACCRUED INTEREST	24,438.04	28,047.16	-3,609.12
Total 1050-LPL FINANCIAL	4,238,643.54	4,241,799.47	-2,955.93
Total Checking/Savings	6,007,260.24	6,274,055.99	-266,795.75
Accounts Receivable			
1900-ASSESSMENTS RECEIVABLE			
1901-DEL CITY			
1902-OPERATIONS AND MAINTENANCE	48,669.00	60,836.25	-12,167.25
1903-POWER	27,343.75	32,812.50	-5,468.75
Total 1901-DEL CITY	76,012.75	93,648.75	-17,636.00
1905-MIDWEST CITY			
1906-OPERATIONS AND MAINTENANCE	155,555.96	155,555.96	0.00
1907-POWER	110,250.00	110,250.00	0.00
Total 1905-MIDWEST CITY	265,805.96	265,805.96	0.00
1909-NORMAN			
1910-OPERATIONS AND MAINTENANCE	134,917.85	168,647.32	-33,729.47
1911-POWER	64,925.00	81,156.25	-16,231.25
Total 1909-NORMAN	199,842.85	249,803.57	-49,960.72
Total 1900-ASSESSMENTS RECEIVABLE	541,661.56	609,258.28	-67,596.72
Total Accounts Receivable	541,661.56	609,258.28	-67,596.72
Other Current Assets			
1920-(BANCFIRST)-DWSRF ESCROW	40,565.43	32,500.51	8,064.92
1951-DWSRF REPYMT DUE-CURRENT	49,026.11	56,893.73	-7,867.62
Total Other Current Assets	89,591.54	89,394.24	197.30
Total Current Assets	6,638,513.34	6,972,708.51	-334,195.17
Fixed Assets			
2000-WATER SUPPLY ASSETS			
BUILDING AND STRUCTURES	54,811.23	54,811.23	0.00
DAM AND RESERVOIR	4,605,177.00	4,605,177.00	0.00
EQUIPMENT AND FENCE	31,209.74	31,209.74	0.00
NEW DEL CITY PIPELINE	6,948,418.93	6,730,093.46	218,325.47
PIPELINE	3,402,225.92	3,402,225.92	0.00
PUMPING PLANT	1,593,951.30	1,593,951.30	0.00
Total 2000-WATER SUPPLY ASSETS	16,635,794.12	16,417,468.65	218,325.47
2010-TRANSFERRED FROM BUREC			
OFFICE FURNITURE & FIXTURES	1,326.00	1,326.00	0.00
SHOP TOOLS	853.00	853.00	0.00
Total 2010-TRANSFERRED FROM BUREC	2,179.00	2,179.00	0.00
2020-OTHER PURCHASED ASSETS			
BUILDINGS,STRUCTURES & ROADS	2,065,006.87	2,065,006.87	0.00
OFFICE EQUIPMENT	88,012.64	88,012.64	0.00
PLANT AND DAM EQUIPMENT	5,272,071.20	5,272,071.20	0.00
VEHICLES AND BOATS	630,130.23	630,130.23	0.00
Total 2020-OTHER PURCHASED ASSETS	8,055,220.94	8,055,220.94	0.00
2030-ALLOWANCE FOR DEPRECIATION	-9,922,823.99	-9,771,747.98	-151,076.01
Total Fixed Assets	14,770,370.07	14,703,120.61	67,249.46
Other Assets			
DEBT ISSUANCE COSTS	41,841.00	41,841.00	0.00
DEFERRED OUTFLOWS-PENSION	139,283.02	139,283.02	0.00
DWSRF REPAYMENTS-NONCURRENT	379,014.31	379,014.31	0.00
NET PENSION ASSET	138,644.00	138,644.00	0.00
Total Other Assets	698,782.33	698,782.33	0.00
TOTAL ASSETS	22,107,665.74	22,374,611.45	-266,945.71

ACCOUNTANT'S NOTES

- Boat dock rent received for the month was \$ 600.00

Depreciation of the Del City Pipeline over a 40 year life is \$14,475.87 per month, retroactive to July 1, 2021.

Del City pipeline costs for the month were \$218,325.47
Year to date Del City pipeline costs are \$522,523.38

Other fixed asset acquisitions during the month:

None

Year to date other fixed asset acquisitions total \$43,710.98

The preparer of these statements is not a "public accountant", and they are not intended for third party reliance.

03/09/22

CENTRAL OKLAHOMA MASTER CONSERVANCY DISTRICT

Balance Sheet

As of February 28, 2022

	Feb 28, 22	Jan 31, 22	\$ Change
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
4000.2-MISC PENSION PAYABLES	3,717.38	3,717.38	0.00
4010-PAYROLL DEDUCTIONS			
4014-RETIREMENT PLAN PAYABLE	4,086.02	3,649.81	436.21
4016-GROUP INSURANCE PAYABLE	527.50	527.50	0.00
Total 4010-PAYROLL DEDUCTIONS	4,615.52	4,177.31	438.21
4017-COMPENSATED ABSENCES	25,465.65	25,465.65	0.00
4019-CONTRACTS-DUE W/1 YEAR			
4019.3-DWSRF CURRENT PYMTS	94,509.76	94,509.76	0.00
Total 4019-CONTRACTS-DUE W/1 YEAR	94,509.76	94,509.76	0.00
4200-DEFERRED INFLOWS-PENSION	50,495.00	50,495.00	0.00
Total Other Current Liabilities	178,823.31	178,385.10	438.21
Total Current Liabilities	178,823.31	178,385.10	438.21
Long Term Liabilities			
4020-CONTRACTS PAYABLE			
4055-DWSRF PAYMENTS			
4075-SUBSEQUENT PAYMENTS	379,014.31	379,014.31	0.00
Total 4055-DWSRF PAYMENTS	379,014.31	379,014.31	0.00
4080-NEW DEL CITY PIPELINE LOAN	5,178,848.90	5,178,983.55	-134.65
Total 4020-CONTRACTS PAYABLE	5,557,863.21	5,557,997.86	-134.65
Total Long Term Liabilities	5,557,863.21	5,557,997.86	-134.65
Total Liabilities	5,736,686.52	5,736,382.96	303.56
Equity			
4802-BOR MANDATED MAINTRESERVE	50,000.00	50,000.00	0.00
4803-RESTRICTED-CAP IMPRVEMENTS	400,000.00	400,000.00	0.00
4806.5 UNRESTRICTED SURPLUS			
4807-UNRESTRICTED SURPLUS	15,759,203.10	15,759,203.10	0.00
4808-FYE '22 ADJUSTS-PRIOR YRS	-318,538.85	-318,538.85	0.00
Total 4806.5 UNRESTRICTED SURPLUS	15,440,664.25	15,440,664.25	0.00
Net income	480,314.97	747,564.24	-267,249.27
Total Equity	16,370,979.22	16,638,228.49	-267,249.27
TOTAL LIABILITIES & EQUITY	22,107,665.74	22,374,611.45	-266,945.71

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03/09/22

Accrual Basis

CENTRAL OKLAHOMA MASTER CONSERVANCY DISTRICT
BANCFIRST #3940 & # 0014 ACTIVITY

February 2022

Type	Date	Num	Name	Memo	Split	Amount	Balance
1023-BANCFIRST #3940 & #0014							
Bill Pmt -Check	2/15/2022		Texas Life Insurance Company	SMOERN	4000-CURRENT CLAIMS PA...	-57.28	-57.28
Bill Pmt -Check	2/16/2022		American Fidelity Assurance	Inv D420689 pay period 2-1-2...	4000-CURRENT CLAIMS PA...	-742.16	-799.44
Bill Pmt -Check	2/22/2022		OEC Fiber	acct # 7005868200	4000-CURRENT CLAIMS PA...	-125.00	-924.44
Bill Pmt -Check	2/22/2022		Cardmember Service **	XXXX XXXX XXXX 2834 Tim	4000-CURRENT CLAIMS PA...	-393.00	-1,317.44
Bill Pmt -Check	2/22/2022		Cardmember Service **	XXXX XXXX XXXX 7608 Steve	4000-CURRENT CLAIMS PA...	-294.61	-1,612.05
Bill Pmt -Check	2/22/2022		Cardmember Service **	XXXX XXXX XXXX 7582 Dave	4000-CURRENT CLAIMS PA...	-122.57	-1,734.62
Bill Pmt -Check	2/22/2022		Cardmember Service **	XXXX XXXX XXXX 8490 Derek	4000-CURRENT CLAIMS PA...	-373.87	-2,108.49
Bill Pmt -Check	2/22/2022		Cardmember Service **	XXXX XXXX XXXX 6008 Kyle	4000-CURRENT CLAIMS PA...	-1,157.64	-3,266.13
Bill Pmt -Check	2/22/2022		Cardmember Service **	XXXX XXXX XXXX 7590 Jim	4000-CURRENT CLAIMS PA...	-967.84	-4,233.97
Bill Pmt -Check	2/22/2022		R.K. Black, Inc.	Inv IN911141	4000-CURRENT CLAIMS PA...	-110.66	-4,344.63
Bill Pmt -Check	2/22/2022		DCM Internet	invoice 1071-20220122-1	4000-CURRENT CLAIMS PA...	-75.00	-4,419.63
Bill Pmt -Check	2/14/2022		O. G. & E.	acct 35957503-2	4000-CURRENT CLAIMS PA...	-34,392.64	-38,812.27
Bill Pmt -Check	2/8/2022		LOCKE SUPPLY	order 45587662-00	4000-CURRENT CLAIMS PA...	-155.51	-38,967.78
Bill Pmt -Check	2/1/2022		Dobson Fiber	bill date 2-1-22 acct 27354	4000-CURRENT CLAIMS PA...	-266.22	-39,234.00
Bill Pmt -Check	2/7/2022		R.K. Black, Inc.	Inv IN916520	4000-CURRENT CLAIMS PA...	-1.66	-39,235.66
Bill Pmt -Check	2/8/2022		American Fidelity (FSA)	Inv 6044785 inv date 2-4-22	4000-CURRENT CLAIMS PA...	-380.00	-39,615.66
Bill Pmt -Check	2/10/2022		Velodigo Inc	Inv 4245 date 2-1-22	4000-CURRENT CLAIMS PA...	-969.52	-40,585.18
Bill Pmt -Check	2/28/2022		AT & T MOBILITY	acct 287251078709	4000-CURRENT CLAIMS PA...	-280.06	-40,865.24
Bill Pmt -Check	2/25/2022		OEC	930305890	4000-CURRENT CLAIMS PA...	-87.00	-40,952.24
Check	2/28/2022		Bank charge		5401-OFFICE SUPPLIES, M...	-172.28	-41,124.52
Deposit	2/28/2022			Deposit	4923-INVEST INT DIVS & G...	1.15	-41,123.37
Deposit	2/22/2022			BANK CHARGE REFUND	5401-OFFICE SUPPLIES, M...	53.60	-41,069.77
Deposit	2/24/2022			BOAT DOCK	4921-MISCELLANEOUS RE...	600.00	-40,469.77
Check	2/1/2022				5401-OFFICE SUPPLIES, M...	-257.46	-40,727.23
Deposit	2/28/2022				5401-OFFICE SUPPLIES, M...	257.46	-40,469.77
Check	2/15/2022				4923-INVEST INT DIVS & G...	5.42	-40,464.35
Check	2/15/2022				-SPLIT-	-11,829.57	-52,313.92
Check	2/15/2022		NET PAYROLL		4013-OWIT PAYABLE	-674.00	-52,987.92
Check	2/15/2022		BANCFIRST		-SPLIT-	-4,461.91	-57,449.83
Check	2/28/2022		OKLAHOMA TAX COMMISSION		4013-OWIT PAYABLE	-674.00	-58,123.83
Check	2/28/2022		BANCFIRST	OUT AT 02-28-22	-SPLIT-	-4,465.10	-62,618.93
Check	2/28/2022		NET PAYROLL		-SPLIT-	-11,796.38	-74,415.31
Deposit	2/15/2022			NORMAN	-SPLIT-	5,948.55	-68,466.76
Payment	2/15/2022		NORMAN		1910-OPERATIONS AND M...	33,728.47	-34,737.29
Payment	2/15/2022		NORMAN		1911-POWER	29,871.05	-4,866.24
Deposit	2/15/2022			DEL CITY	-SPLIT-	2,158.04	-2,708.20
Payment	2/15/2022		DEL CITY		1903-POWER	10,640.86	7,932.66
Check	2/22/2022		O.G. & E.		5204-ELECTRICITY	-30.66	7,902.00
Check	2/22/2022		City of Norman		5206-WASTE REMOVAL	-97.32	7,804.68
Check	2/10/2022		BANCFIRST		1920-(BANCFIRST)-DWSRF...	-8,064.92	-260.24
Payment	2/15/2022		DEL CITY		1902-OPERATIONS AND M...	12,167.25	11,907.01
Check	2/28/2022	48			1051-LPL ACCT# -2885 AT ...	11,916.56	23,823.57
Bill Pmt -Check	2/1/2022	20416	Rebon Services	boathouse repair (wind cause...	4000-CURRENT CLAIMS PA...	-5,690.00	18,133.57
Bill Pmt -Check	2/17/2022	20418	OKLA ASSN OF RECLAMATION PROJECTS	dues	4000-CURRENT CLAIMS PA...	-1,000.00	17,133.57
Bill Pmt -Check	2/17/2022	20419	OKLAHOMA MUNI RETIREMENT FUND	1-31-22 and 2-15-22 payroll	4000-CURRENT CLAIMS PA...	-5,899.87	11,233.70
Bill Pmt -Check	2/17/2022	20420	OKLA STATE & EDUCATION EMPL. GROU...	g# 100914	4000-CURRENT CLAIMS PA...	-4,029.28	7,204.42
Bill Pmt -Check	2/17/2022	20421	GWN Marketing, Inc.	Feb 2022	4000-CURRENT CLAIMS PA...	-3,307.81	3,896.61
Bill Pmt -Check	2/17/2022	20422	OKLAHOMA CONTRACTOR'S SUPPLY	Inv 0366525-IN	4000-CURRENT CLAIMS PA...	-239.00	3,657.61
Bill Pmt -Check	2/17/2022	20423	Angela's Advertising & Design, Inc.	Inv 34078	4000-CURRENT CLAIMS PA...	-136.00	3,521.61
Bill Pmt -Check	2/17/2022	20424	OKLAHOMA WATER RESOURCES BOARD	water right admin fee	4000-CURRENT CLAIMS PA...	-75.00	3,446.61
Bill Pmt -Check	2/17/2022	20425	LOWE'S HOME CENTERS, INC.	9900 026363 4	4000-CURRENT CLAIMS PA...	-16.97	3,429.64
Bill Pmt -Check	2/22/2022	20426	OKLAHOMA WATER RESOURCES BOARD	20211202078-21T and 20211...	4000-CURRENT CLAIMS PA...	-48,855.38	-45,425.74
Bill Pmt -Check	2/28/2022	20427	Oklahoma Water Resources-ORF-19-0008-...	construction interest ORF-19-...	4000-CURRENT CLAIMS PA...	-218,460.12	-263,885.86
Total 1023-BANCFIRST #3940 & #0014						-263,885.86	-263,885.86
TOTAL						-263,885.86	-263,885.86

CENTRAL OKLAHOMA MASTER CONSERVANCY DISTRICT
Profit & Loss YTD Comparison
February 2022

	Feb 22	Jan 22	Jul '21 - Feb 22
Income			
4900-ASSESSMENTS			
4901-MUNI SHARE, OPERATING COST			
4902-DEL CITY	0.00	0.00	146,007.01
4903-MIDWEST CITY	0.00	0.00	373,334.38
4904-NORMAN	0.00	0.00	404,753.61
Total 4901-MUNI SHARE, OPERATING COST	0.00	0.00	924,095.00
4905-MUNI SHARE, POWER			
4906-DEL CITY	0.00	0.00	65,625.00
4907-MIDWEST CITY	0.00	0.00	264,600.00
4908-NORMAN	0.00	0.00	194,775.00
Total 4905-MUNI SHARE, POWER	0.00	0.00	525,000.00
Total 4900-ASSESSMENTS	0.00	0.00	1,449,095.00
4920-OTHER REVENUES			
4921-MISCELLANEOUS RECEIPTS	600.00	1,200.00	17,806.24
4922- ASSESSMENT ADJUSTMENTS	18,811.91	66,849.93	92,060.63
4923-INVEST INT DIVS & GAINS	9,013.24	11,606.66	97,110.36
4925-DWSRF INTEREST INCOME	238.97	238.97	2,012.31
4930-SECURITIES VALUE ADJUSTS	0.00	-90,463.15	-147,028.23
4932- CITY PIPELINE LOAN PYMTS	0.00	36,713.80	273,413.25
Total 4920-OTHER REVENUES	28,664.12	26,146.21	335,374.56
Total Income	28,664.12	26,146.21	1,784,469.56
Expense			
5000-PERSONNEL			
5000.1-EMPLOYEES' WAGES	39,171.62	37,079.58	289,547.38
5009-EMPLOYEES' RETIREMENT	2,619.85	2,724.10	20,094.07
5011-PAYROLL TAXES	2,720.38	2,724.00	21,917.98
5012-TRAINING, EDUCATION&TRAVEL	1,110.30	350.00	2,975.41
5013-UNIFORM & BOOTS ALLOWANCE	465.00	435.81	1,494.52
5014-EMPLOYEE HEALTH, ETC, INS.	4,153.72	3,610.26	29,499.22
5015-WORKMEN'S COMPENSATION	0.00	0.00	10,219.45
5017-SERVICE & SAFETY AWARDS	0.00	0.00	5,421.00
Total 5000-PERSONNEL	50,240.87	46,923.75	381,169.03
5100-MAINTENANCE			
5101-PLANT& DAM R&M, SUPPLIES	767.04	591.84	45,860.35
5103-VEHICLE OPS, R&M	259.95	1,416.77	9,214.86
5104-BUILDINGS ROADS & GROUNDS	6,678.74	934.66	12,184.61
5106-EQUIPMENT R&M, RENTAL	745.18	95.69	12,691.06
Total 5100-MAINTENANCE	8,450.91	3,038.96	79,950.88
5200-UTILITIES			
5201-TELEPHONE,PAGING,IT SERVIC	1,992.24	1,818.75	15,138.18
5204-ELECTRICITY	949.25	906.41	5,478.94
5205-PROPANE	0.00	0.00	2,138.50
5206-WASTE REMOVAL	97.32	97.32	682.14
Total 5200-UTILITIES	3,038.81	2,822.48	23,437.76
5300-INSURANCE AND BONDS			
5301-INSURANCE	0.00	0.00	1,818.33
Total 5300-INSURANCE AND BONDS	0.00	0.00	1,818.33
5400-ADMINISTRATIVE EXPENSE			
5401-OFFICE SUPPLIES, MATERIALS	690.36	1,322.32	7,399.07
Total 5400-ADMINISTRATIVE EXPENSE	690.36	1,322.32	7,399.07
5500-PROFESSIONAL SERVICES			
5501-LEGAL	0.00	0.00	7,567.00
5502-ACCOUNTING AND AUDIT	0.00	2,025.00	23,470.00
5503-CONSULTANTS AND ENGINEERS	0.00	4,753.00	12,477.00
5511-WETLAND-SHORELINE STABILIZ	0.00	0.00	-11,630.53
Total 5500-PROFESSIONAL SERVICES	0.00	6,778.00	31,883.47
5600-WATER QUALITY SERVICES			
5601-STREAM GAUGING (OWRB)	0.00	0.00	12,400.00
5603-WATER QUALITY MONITORING	17,812.76	0.00	29,502.01
Total 5600-WATER QUALITY SERVICES	17,812.76	0.00	41,902.01
5800-PUMPING POWER	33,561.05	37,375.74	296,834.92
5825-NON BUDGETED EXPENSES			
5832-TRENDS ANALYSIS	31,042.62	0.00	42,215.00
5976-INTEREST EXPENSE-DWSRF	0.00	0.00	542.50
6000-DEPRECIATION	151,076.01	35,269.05	397,001.62
Total 5825-NON BUDGETED EXPENSES	182,118.63	35,269.05	439,759.12
Total Expense	295,913.39	133,530.30	1,304,154.59
Net Income	-267,249.27	-107,384.09	480,314.97

CENTRAL OKLAHOMA MASTER CONSERVANCY DISTRICT
Profit & Loss Budget vs. Actual
July 2021 through February 2022

	Jul '21 - Feb 22	Budget	\$ Over Budget
Income			
4900-ASSESSMENTS			
4901-MUNI SHARE, OPERATING COST			
4902-DEL CITY	146,007.01	146,007.01	0.00
4903-MIDWEST CITY	373,334.38	373,334.38	0.00
4904-NORMAN	404,753.61	404,753.61	0.00
Total 4901-MUNI SHARE, OPERATING CO...	924,095.00	924,095.00	0.00
4905-MUNI SHARE, POWER			
4906-DEL CITY	65,625.00	65,625.00	0.00
4907-MIDWEST CITY	264,600.00	264,600.00	0.00
4908-NORMAN	194,775.00	194,775.00	0.00
Total 4905-MUNI SHARE, POWER	525,000.00	525,000.00	0.00
Total 4900-ASSESSMENTS	1,449,095.00	1,449,095.00	0.00
4920-OTHER REVENUES			
4921-MISCELLANEOUS RECEIPTS	17,806.24		
4922- ASSESSMENT ADJUSTMENTS	92,060.63		
4923-INVEST INT DIVS & GAINS	97,110.36	84,000.00	13,110.36
4925-DWSRF INTEREST INCOME	2,012.31		
4930-SECURITIES VALUE ADJUSTS	-147,028.23		
4932- CITY PIPELINE LOAN PYMTS	273,413.25	0.00	273,413.25
Total 4920-OTHER REVENUES	335,374.56	84,000.00	251,374.56
Total Income	1,784,469.56	1,533,095.00	251,374.56
Expense			
5000-PERSONNEL			
5000.1-EMPLOYEES' WAGES	289,547.38	290,000.00	-452.62
5009-EMPLOYEES' RETIREMENT	20,094.07	7,000.00	13,094.07
5010-DIRECTORS' EXPENSES	0.00	3,333.32	-3,333.32
5011-PAYROLL TAXES	21,917.98	22,466.68	-548.70
5012-TRAINING, EDUCATION&TRAVEL	2,975.41	5,000.00	-2,024.59
5013-UNIFORM & BOOTS ALLOWANCE	1,494.52	1,600.00	-105.48
5014-EMPLOYEE HEALTH, ETC, INS.	29,499.22	30,000.00	-500.78
5015-WORKMEN'S COMPENSATION	10,219.45	10,000.00	219.45
5017-SERVICE & SAFETY AWARDS	5,421.00	3,614.00	1,807.00
Total 5000-PERSONNEL	381,169.03	373,014.00	8,155.03
5100-MAINTENANCE			
5101-PLANT& DAM R&M, SUPPLIES	45,860.35	85,000.00	-39,139.65
5103-VEHICLE OPS, R&M	9,214.86	14,666.68	-5,451.82
5104-BUILDINGS ROADS & GROUNDS	12,184.61	11,666.68	517.93
5106-EQUIPMENT R&M, RENTAL	12,691.06	14,666.68	-1,975.62
Total 5100-MAINTENANCE	79,950.88	126,000.04	-46,049.16
5200-UTILITIES			
5201-TELEPHONE,PAGING,IT SERVIC	15,138.18	16,666.68	-1,528.50
5204-ELECTRICITY	5,478.94	6,666.68	-1,187.74
5205-PROPANE	2,138.50	2,000.00	138.50
5206-WASTE REMOVAL	682.14	800.00	-117.86
Total 5200-UTILITIES	23,437.76	26,133.36	-2,695.60
5300-INSURANCE AND BONDS			
5301-INSURANCE	1,818.33	43,333.32	-41,514.99
Total 5300-INSURANCE AND BONDS	1,818.33	43,333.32	-41,514.99
5400-ADMINISTRATIVE EXPENSE			
5401-OFFICE SUPPLIES, MATERIALS	7,399.07	11,333.32	-3,934.25
Total 5400-ADMINISTRATIVE EXPENSE	7,399.07	11,333.32	-3,934.25
5500-PROFESSIONAL SERVICES			
5501-LEGAL	7,567.00	23,333.32	-15,766.32
5502-ACCOUNTING AND AUDIT	23,470.00	16,666.68	6,803.32
5503-CONSULTANTS AND ENGINEERS	12,477.00	30,000.00	-17,523.00
5511-WETLAND-SHORELINE STABILIZ	-11,630.53		
Total 5500-PROFESSIONAL SERVICES	31,883.47	70,000.00	-38,116.53
5600-WATER QUALITY SERVICES			
5601-STREAM GAUGING (OWRB)	12,400.00	8,266.68	4,133.32
5603-WATER QUALITY MONITORING	29,502.01	41,816.00	-12,313.99
Total 5600-WATER QUALITY SERVICES	41,902.01	50,082.68	-8,180.67
5800-PUMPING POWER	296,834.92	350,000.00	-53,165.08
5825-NON BUDGETED EXPENSES			
5832-TRENDS ANALYSIS	42,215.00		
5976-INTEREST EXPENSE-DWSRF	542.50		
6000-DEPRECIATION	397,001.62		
Total 5825-NON BUDGETED EXPENSES	439,759.12		
Total Expense	1,304,154.59	1,049,896.72	254,257.87
Net Income	480,314.97	483,198.28	-2,883.31

CENTRAL OKLAHOMA
MASTER CONSERVANCY DISTRICT
A NON-PROFIT ORGANIZATION
12500 ALAMEDA DRIVE
NORMAN OK 73026

COMCD

Account Number:

Activity Statement

Values as of February 28, 2022



Investment Objective

Income with Capital Preservation

Your Financial Advisor: Robert Lockard Sr
580-221-5250 | rob.lockard@LPL.com
310 W Main St
Ardmore, OK 73401

Value on January 1, 2022
\$4,302,804.00

Value as of last statement 01/31/2022
\$4,213,752.31

Value on February 28, 2022
\$4,171,938.88

Account Summary

	Quarter to Date 01/01 - 02/28/2022	Year to Date 01/01 - 02/28/2022
Starting Value	\$4,302,804.00	\$4,302,804.00
Total Change in Value of Assets	(\$130,865.12)	(\$130,865.12)
Inflows	—	—
Outflows	(\$12,319.06)	(\$12,319.06)
Dividends	\$1,318.24	\$1,318.24
Interest	\$12,319.40	\$12,319.40
Capital Gains	\$746.07	\$746.07
Other Distributions	—	—
Market Fluctuations ¹	(\$132,929.77)	(\$132,929.77)
Total Ending Value (February 28, 2022)	\$4,171,938.88	\$4,171,938.88

¹ Market Fluctuations reflects the impact of changes in the value of securities held in your LPL Financial account, as well as the impact of any transfers of securities into or out of your account during the statement period.



Account Holdings As of February 28, 2022

Cash and Cash Equivalents

Description	Interest / Dividend Paid in February	Interest / Dividend Rate ³	Current Balance
Insured Cash Account ⁴			
<i>Tristate Capital Bank</i>			\$1,711.87
Total Insured Cash Account	\$0.06	0.010%	\$1,711.87
Total Cash and Cash Equivalents			\$1,711.87

ETPs, Mutual Funds, Exchange-Traded Closed-End Funds and Interval Funds

Security ID / Description	Quantity Price (\$)	Market Value (\$)	Cost Basis (\$) Purchase Cost (\$) ⁵	Unrealized Gain / Loss (\$)	Estimated Annual Income (\$) ^a Est 30-Day Yield ^a
ABALX AMERICAN BALANCED CL A ^R	11,950.385 \$31.87	380,858.76	376,282.27 350,005.00	4,576.49	4,776 1.26%
BFIAX AMERICAN INFLATION LINKED BOND CL A ^R	9,229.705 \$10.84	100,050.00	103,269.29 100,005.00	(3,219.29)	3,345 3.34%
MIAQX AMERICAN MULTISECTOR INCOME CL A ^R	9,292.453 \$10.14	94,225.47	102,017.73 100,010.00	(7,792.26)	3,225 3.43%
ABNDX BOND FUND OF AMERICA CL A ^R	1,826.258 \$12.95	23,650.04	25,253.80 25,005.00	(1,603.76)	345 1.47%
CAIBX CAPITAL INCOME BUILDER CL A ^R	1,450.051 \$68.42	99,212.48	102,014.47 100,010.00	(2,801.99)	2,898 2.92%
CWGIX CAPITAL WORLD GROWTH & INCOME CL A ^R	474.392 \$58.48	27,742.44	31,705.14 30,005.00	(3,962.70)	449 1.63%
EALDX EATON VANCE SHORT DURATION GOVT INCOME CL A ^R	31,344.777 \$7.90	247,623.73	253,984.47 249,813.31	(6,360.74)	3,706 1.50%
AMECX INCOME FUND OF AMERICA CL A ^R	1,981.951 \$25.18	49,905.52	52,636.06 50,005.00	(2,730.54)	1,306 2.62%
AIBAX INTERMEDIATE BOND FUND OF AMERICA CL A ^R	1,813.987 \$13.51	24,506.96	25,109.77 25,005.00	(602.81)	233 0.96%
AWSHX WASHINGTON MUTUAL INVESTORS CL A ^R	1,223.457 \$57.33	70,140.78	71,848.64 70,005.00	(1,707.86)	991 1.42%
Total of ETPs, Mutual Funds, Exchange-Traded Closed-End Funds and Interval Funds		1,117,916.18	1,144,121.64 1,099,868.31	(26,205.46)	21,274

^R Dividends and/or capital gains distributed by this security will be reinvested.

³ Bank Deposit Sweep interest is the current rate. Money Market Sweep dividend is a 30-day yield.

⁴ Bank Deposit Sweep Accounts are FDIC insured, are not obligations of LPL Financial or SIPC, and are not available for margin purposes. See message section for further information.

⁵ Purchase Cost equals Cost Basis of Equities and Mutual Funds less any reinvested dividends and interest.

^a Refer to the statement message titled ESTIMATED ANNUAL INCOME (EAI) AND ESTIMATED YIELD (EY) for information on how this figure is calculated.

Account Holdings As of February 28, 2022 *Continued*

Corporate Bonds

Security ID / Description	Quantity Price (\$)	Market Value (\$)	Cost Basis (\$)	Unrealized Gain / Loss (\$) Accrued Int (\$)	Estimated Annual Income (\$) ^a Est 30-Day Yield ^a
002824BB5 ABBOTT LABS SR NOTE CPN 2.950% DUE 03/15/25 DTD 03/10/15 FC 09/15/15 CALL 12/15/24 @ 100.000 MOODYS RATING: A1 S&P RATING: A+	312,000 \$102.3838	319,437.45	314,191.44	5,246.01 4,244.07	9,204 2.88%
097023BK0 BOEING CO SR NOTE CPN 3.300% DUE 03/01/35 DTD 02/20/15 FC 09/01/15 CALL 09/01/34 @ 100.000 MOODYS RATING: BAA2 S&P RATING: BBB-	44,000 \$95.0501	41,822.04	44,839.00	(3,016.96) 726.00	1,452 3.47%
097023BR5 BOEING CO SR NOTE CPN 2.250% DUE 06/15/26 DTD 05/18/16 FC 12/15/16 CALL 03/15/26 @ 100.000 MOODYS RATING: BAA2 S&P RATING: BBB-	150,000 \$97.6245	146,436.75	150,766.02	(4,329.27) 712.50	3,375 2.30%
05565QDM7 BP CAP MKTS PLC GTD NOTE CPN 3.588% DUE 04/14/27 DTD 02/14/17 FC 10/14/17 CALL 01/14/27 @ 100.000 MOODYS RATING: A2 S&P RATING: A-	150,000 \$105.2537	157,880.55	161,009.74	(3,129.19) 2,048.15	5,382 3.41%
10922NAC7 BRIGHTHOUSE FINL INC SR NOTE CPN 3.700% DUE 06/22/27 DTD 12/22/17 FC 06/22/18 CALL 03/22/27 @ 100.000 MOODYS RATING: BAA3 S&P RATING: BBB+	250,000 \$103.6085	259,021.25	246,119.20	12,902.05 1,772.92	9,250 3.57%
20826FAA4 CONOCOPHILLIPS CO GTD NOTE CPN 2.400% DUE 12/15/22 DTD 12/07/12 FC 06/15/13 CALL 09/15/22 @ 100.000 MOODYS RATING: A3 S&P RATING: A-	175,000 \$99.2749	173,731.07	172,680.20	1,050.87 886.67	4,200 2.42%
36966TDN9 GENL ELECTRIC CAP CORP INTERNOTES SURVIVOR OPTION CPN 4.300% DUE 11/15/25 DTD 11/03/11 FC 05/15/12 MOODYS RATING: BAA1 S&P RATING: BBB+	300,000 \$103.2602	309,780.60	300,000.00	9,780.60 3,798.33	12,900 4.16%
38143C6D8 GOLDMAN SACHS GROUP INC MEDIUM TERM NOTE NO SURVIVOR OPTION CPN 3.000% DUE 08/15/29 DTD 08/04/16 FC 09/15/16 CALL 08/15/28 @ 100.000 MOODYS RATING: A2 S&P RATING: BBB+	161,000 \$97.5075	156,987.07	161,046.65	(4,059.58) 214.67	4,830 3.08%
444859BK7 HUMANA INC SR NOTE CPN 3.125% DUE 08/15/29 DTD 08/15/19 FC 02/15/20 CALL 05/15/29 @ 100.000 MOODYS RATING: BAA3 S&P RATING: BBB+	155,000 \$100.4695	155,727.72	163,244.14	(7,516.42) 215.28	4,843 3.11%

Corporate Bonds continued on next page...

^a Refer to the statement message titled ESTIMATED ANNUAL INCOME (EAI) AND ESTIMATED YIELD (EY) for information on how this figure is calculated.

Account Holdings As of February 28, 2022 *Continued*

Corporate Bonds *Continued*

Security ID / Description	Quantity Price (\$)	Market Value (\$)	Cost Basis (\$)	Unrealized Gain / Loss (\$) Accrued Int (\$)	Estimated Annual Income (\$) ^a Est 30-Day Yield ^a
500255AS3 KOHLS CORP NOTE CPN 3.250% DUE 02/01/23 DTD 09/25/12 FC 02/01/13 CALL 11/01/22 @ 100.000 MOODYS RATING: BAA2 S&P RATING: BBB-	200,000 \$100.25	200,500.00	200,209.51	290.49 541.67	6,500 3.24%
594918BB9 MICROSOFT CORP NOTE CPN 2.700% DUE 02/12/25 DTD 02/12/15 FC 08/12/15 CALL 11/12/24 @ 100.000 MOODYS RATING: AAA S&P RATING: AAA	76,000 \$102.5682	77,951.83	75,332.36	2,619.47 108.30	2,052 2.63%
594918BC7 MICROSOFT CORP NOTE CPN 3.500% DUE 02/12/35 DTD 02/12/15 FC 08/12/15 CALL 08/12/34 @ 100.000 MOODYS RATING: AAA S&P RATING: AAA	165,000 \$107.5276	177,420.54	170,950.06	6,470.48 304.79	5,775 3.25%
655664AS9 NORDSTROM INC SR NOTE CPN 4.000% DUE 03/15/27 DTD 03/09/17 FC 09/15/17 CALL 12/15/26 @ 100.000 MOODYS RATING: BA1 S&P RATING: BB+	250,000 \$95.25	238,125.00	255,473.11	(17,348.11) 4,611.11	10,000 4.20%
717081DM2 PFIZER INC SR NOTE CPN 3.400% DUE 05/15/24 DTD 05/15/14 FC 11/15/14 MOODYS RATING: A2 S&P RATING: A+	132,000 \$103.5095	136,632.54	132,826.40	3,806.14 1,321.47	4,488 3.28%
718549AB4 PHILLIPS 66 PRTNRS LP SR NOTE CPN 3.605% DUE 02/15/25 DTD 02/23/15 FC 08/15/15 CALL 11/15/24 @ 100.000 MOODYS RATING: BAA3 S&P RATING: BBB	107,000 \$103.2161	110,441.22	106,937.86	3,503.36 171.44	3,857 3.49%
844741BC1 SOUTHWEST ARLNS CO NOTE CPN 3.000% DUE 11/15/26 DTD 11/04/16 FC 05/15/17 CALL 08/15/26 @ 100.000 MOODYS RATING: BAA1 S&P RATING: BBB	150,000 \$101.2768	151,915.20	150,560.36	1,354.84 1,325.00	4,500 2.96%
88165FAG7 TEVA PHARM FIN CO BV SR NOTE CPN 2.950% DUE 12/18/22 DTD 12/18/12 FC 06/18/13 MOODYS RATING: BA2 S&P RATING: BB-	240,000 \$99.375	238,500.00	240,058.32	(1,558.32) 1,435.67	7,080 2.97%
Total of Corporate Bonds		3,052,310.83	3,046,244.37	6,066.46 24,438.04	99,688

^a Refer to the statement message titled ESTIMATED ANNUAL INCOME (EAI) AND ESTIMATED YIELD (EY) for information on how this figure is calculated.

Account Holdings As of February 28, 2022 Continued

Total Account Holdings	Market Value (\$)	Cost Basis (\$) Purchase Cost (\$)⁶	Unrealized Gain / Loss (\$)	Estimated Annual Income (\$)ᵃ
	4,171,938.88	4,192,077.88 1,101,580.18	(20,139.00)	120,962

Cash Activity Summary

	Since last statement 02/01 - 02/28/2022	Year to Date 01/01 - 02/28/2022
Securities Purchased	—	(\$165,304.19)
Securities Sold	—	—
Cash Inflows	—	—
Cash Outflows	(\$11,916.56)	(\$12,319.06)
Dividends	\$653.13	\$1,318.24
Interest	\$11,916.62	\$12,319.40
Capital Gains	—	\$746.07
Other Distributions	—	—
Reinvestments	(\$653.13)	(\$2,064.31)

Account Activity February 1 - February 28, 2022 (Since last statement)

Date	Transaction Type	Description/Security ID	Price(\$) Quantity	Amount
02/01/2022	Cash Dividend	AMERICAN MULTISECTOR INCOME CL A 020122 9,264.56600 MIAQX	— —	\$289.19
02/01/2022	Dividend Reinvest	AMERICAN MULTISECTOR INCOME CL A REINVEST AT 10.370 MIAQX	— 27.887	(\$289.19)
02/01/2022	Cash Dividend	BOND FUND OF AMERICA CL A 020122 1,823.83300 ABNDX	— —	\$31.77
02/01/2022	Dividend Reinvest	BOND FUND OF AMERICA CL A REINVEST AT 13.100 ABNDX	— 2.425	(\$31.77)
02/01/2022	Cash Dividend	EATON VANCE SHORT DURATION GOVT INCOME CL A 013122 31,305.60100 EALDX AS OF 01/31/22	— —	\$311.06

Account Activity continued on next page...

⁶ Purchase Cost equals Cost Basis less any reinvested dividends, interest, Fixed Income and Alternative Investments.
ᵃ Refer to the statement message titled ESTIMATED ANNUAL INCOME (EAI) AND ESTIMATED YIELD (EY) for information on how this figure is calculated.

Account Activity February 1 - February 28, 2022 (Since last statement) Continued

Date	Transaction Type	Description/Security ID	Price(\$)	Amount
			Quantity	
02/01/2022	Dividend Reinvest	EATON VANCE SHORT DURATION GOVT INCOME CL A REINVEST AT 7.940 EALDX	— 39.176	(\$311.06)
02/01/2022	Cash Dividend	INTERMEDIATE BOND FUND OF AMERICA CL A 020122 1,812.43300 AIBAX	— —	\$21.11
02/01/2022	Dividend Reinvest	INTERMEDIATE BOND FUND OF AMERICA CL A REINVEST AT 13.580 AIBAX	— 1.554	(\$21.11)
02/01/2022	Interest	KOHL'S CORP NOTE CPN 3.250% DUE 02/01/23 DTD 09/25/12 FC 02/01/13 CALL 11/01/22 @ 100.000 020122 200,000 500255AS3	— —	\$3,250.00
02/02/2022	Sweep (Deposit) ⁷	INSURED CASH ACCOUNT	— —	\$3,250.00
02/14/2022	Interest	MICROSOFT CORP NOTE CPN 3.500% DUE 02/12/35 DTD 02/12/15 FC 08/12/15 CALL 08/12/34 @ 100.000 021222 165,000 594918BC7 AS OF 02/12/22	— —	\$2,887.50
02/14/2022	Interest	MICROSOFT CORP NOTE CPN 2.700% DUE 02/12/25 DTD 02/12/15 FC 08/12/15 CALL 11/12/24 @ 100.000 021222 76,000 594918BB9 AS OF 02/12/22	— —	\$1,026.00
02/15/2022	Interest	GOLDMAN SACHS GROUP INC MEDIUM TERM NOTE NO SURVIVOR OPTION CPN 3.000% DUE 08/15/29 DTD 08/04/16 FC 09/15/16 021522 161,000 38143C6D8	— —	\$402.50
02/15/2022	Interest	HUMANA INC SR NOTE CPN 3.125% DUE 08/15/29 DTD 08/15/19 FC 02/15/20 CALL 05/15/29 @ 100.000 021522 155,000 444859BK7	— —	\$2,421.88
02/15/2022	Interest	PHILLIPS 66 PRTRNS LP SR NOTE CPN 3.605% DUE 02/15/25 DTD 02/23/15 FC 08/15/15 CALL 11/15/24 @ 100.000 021522 107,000 718549AB4	— —	\$1,928.68
02/15/2022	Sweep (Deposit) ⁷	INSURED CASH ACCOUNT	— —	\$3,913.50
02/16/2022	Sweep (Deposit) ⁷	INSURED CASH ACCOUNT	— —	\$4,753.06
02/28/2022	Interest	INSURED CASH ACCOUNT 022822 1,711	— —	\$0.06

Account Activity continued on next page...

⁷ Bank Deposit and Money Market Sweep transactions reflect the net of all transfers of free cash balance to and from your sweep on the date referenced.

Account Activity February 1 - February 28, 2022 (Since last statement) Continued

Date	Transaction Type	Description/Security ID	Price(\$)	Amount
			Quantity	
02/28/2022	Sweep (Interest Deposit) ⁷	INSURED CASH ACCOUNT	—	\$0.06
02/28/2022	Sweep (Withdrawal) ⁷	INSURED CASH ACCOUNT	—	(\$11,916.56)
02/28/2022	ACH Funds	INCOME DISTRIBUTION TRACE # 021000010003386	—	(\$11,916.56)

⁷ Bank Deposit and Money Market Sweep transactions reflect the net of all transfers of free cash balance to and from your sweep on the date referenced.

Messages From LPL Financial

PAPERLESS STATEMENTS

Go paperless and view your monthly statements and trade confirmations online. Monthly statements are available online within three business days, and trade confirmations are available the next business day after the trade is executed. To go paperless, click on the LPL Account View link accessible through your financial professional or institution website. Paperless statements are convenient, secure, fast and environmentally friendly. Enjoy the many benefits of free paperless statements and sign up today.

ESTIMATED ANNUAL INCOME (EAI) AND ESTIMATED YIELD (EY)

EAI is calculated by taking the indicated annualized dividend and multiplying by the number of shares owned. EY is calculated by taking the EAI and dividing by the aggregate value of the shares owned. If no dividend information is available, no EAI or EY numbers will be generated. EAI and EY for certain types of securities could include a return of principal or capital gains in which case the EAI and EY would be overstated. EAI and EY are estimates and the actual income and yield might be lower or higher than the estimated amounts. Additionally the actual dividend or yield may vary depending on the security issuer's approval of paying the dividends. EY reflects only the income generated by an investment. It does not reflect changes in its price, which may fluctuate.

NON-TRANSFERABLE SECURITIES THAT ARE WORTHLESS

As part of our continuing effort to provide exceptional service, please be advised that LPL Financial will remove any non-transferable securities that are worthless from customer accounts. Your account may or may not be affected. Should you have any questions or concerns, please contact your financial professional.

SETTLEMENT FEE

LPL passes through certain regulatory fees incurred by LPL as a result of executing the transaction on your behalf. This includes fees charged under Section 31 of the Securities Exchange Act for sell transactions in equities and options.

POLICY FOR BENEFICIARY ACCOUNTS

Beneficiaries are required to open an account to receive any securities or cash from a deceased client's account. LPL generally will divide all securities and cash proportionately among the designated beneficiaries based on the allocations indicated by the account holder. However, this policy and procedure address specific situations, such as the treatment of securities remaining after the proportionate division of assets. You may visit lpl.com to learn more.

IMPORTANT INFORMATION ABOUT LIBOR AND INVESTMENT PRODUCTS TIED TO LIBOR

The interest rate for a limited number of fixed income and credit-based packaged products will be impacted by changes to the London Interbank Offered Rate (LIBOR). LIBOR is a forward-looking benchmark variable interest rate average used in many bonds and other fixed income pooled products, and will be discontinued or will no longer be widely relied upon by market participants, starting at the end of 2021 through June 2023. If you would like additional information, please see <https://www.lpl.com/disclosures.html> under "Other Important Disclosures." You may wish to review the prospectus of any existing positions in fixed income or credit-based investments with your financial professional.

ICA INFORMATION

Your balances in the Insured Cash Account (ICA) Program are allocated to each depository institution on the Priority Bank List in increments of \$246,500 for individual and trust accounts and \$493,000 for joint accounts. As always, you should review your cash positions with various depository institutions to determine whether your cash is within the FDIC insurance coverage limits. For more information about FDIC insurance limits, please contact your financial professional or go to www.fdic.gov.

Please be advised that the Priority Bank List for the ICA Program may change from time to time. These changes include the order of priority in which banks are listed as well as the addition and removal of banks. Please be sure to consult your financial professional or [LPL.com](https://lpl.com) periodically throughout the month for recent updates and information regarding how these changes may impact your account.

LPL RELATIONSHIP SUMMARY AVAILABLE ONLINE

LPL financial professionals offer brokerage services, investment advisory services, or both, depending on their licenses. Brokerage and investment advisory services, and the fees we charge for them, differ, and it's important that you understand the differences. Our Relationship Summary explains the various services we offer, how we charge for those services, and conflicts of interest that exist when we provide our services. Please visit lpl.com/CRS to learn more.

Messages From LPL Financial *(continued)*

REINVESTMENT

The dollar amount of mutual fund distributions, money market fund income, or dividends on other securities on your statement may have been reinvested in additional shares. For certain securities, LPL reinvests dividends on a principal basis and will not charge you any fees or commissions. You will not receive confirmations for these reinvestment transactions, but these will be reflected in your monthly account statements. You may request information on these transactions by writing to LPL Financial. LPL will also, if requested, furnish you with the time of execution and the name of the person from who your security was purchased.

Disclosures and Other Information

ACCOUNT PROTECTION LPL Financial is a member of the Securities Investor Protection Corporation (SIPC). SIPC provides protection for your account up to \$500,000, of which \$250,000 may be claims for cash, in the unlikely event that LPL fails financially. SIPC protection limits apply to all accounts that you hold in a particular capacity. For example, if you hold two accounts at LPL as a sole account holder and third as a joint account holder, the two individual accounts are protected under SIPC up to a combined limit of \$500,000, and the joint account is protected under SIPC separately up to \$500,000. LPL Insured Cash Account (ICA) and LPL Deposit Cash Account (DCA) are not protected by SIPC. More information on SIPC, including obtaining an explanatory SIPC Brochure, may be obtained by calling SIPC directly at (202) 371-8300 or by visiting www.sipc.org. The account protection applies when an SIPC member firm fails financially and is unable to meet its obligations to securities clients, but it does not protect against losses from the rise and fall in the market value of investments.

ADJUSTED COST The cost basis of securities sold, matured, redeemed or exercised is adjusted for return of principal, original issue discount, accrual and partnership distributions for CMO, CDO, REMIC and MLP transactions. Eligible securities on the Realized Gains and Losses Statement have not been adjusted for bond amortization, return of capital, liquidating distributions, wash sales or similar items. N/A displays when the information is incomplete or missing and is treated as zero when calculating totals.

ADJUSTMENTS TO OPTION CONTRACTS As a general rule, corporate actions can result in an adjustment in the number of shares underlying an options contract or the exercise price, or both. Please review any adjustment to an option position. Contact your financial professional for further information with respect to option contract adjustment or visit the OCC website at <http://www.optionsclearing.com/webapps/infomemos>.

AGENCY If LPL Financial acts as your agent, or as agent for both you and another person in a transaction, the transaction details, including the identity of the seller or buyer and the source and amount of any fees or payments will be supplied upon written request.

ASSET-BACKED SECURITIES The actual yield from transactions in asset-backed securities (e.g., CMO, FNMA, FHLMC OR GMNA transactions) may vary according to the rate at which the underlying assets or receivables are repaid. Information about yield factors is available from your financial professional on request.

CALLED SECURITIES In the event of a partial call of corporate or municipal bonds, or preferred stock held in bulk segregation, the securities to be called will automatically be selected on a random basis, as is customary in the securities industry. The probability that your securities will be selected is proportional to the amount of your holdings relative to the bulk holdings. A detailed description of the random selection procedure is available upon request.

CHANGE OF ADDRESS Please notify your financial professional or LPL Financial promptly in writing of any change of address.

COST BASIS Transactions are automatically paired against holdings on a "First-In/First-Out" basis (unless manually adjusted). Designating liquidations as "versus purchase" on a trade will cause the trade confirmation or other closed tax lot notification to reflect the selected closed tax lots. For assets not purchased in the LPL account, you or the previous broker / dealer upon transfer may have provided the Date Acquired and Purchase Cost of the position. If no such data was submitted, N/A is listed as the Purchase Cost, and is treated as zero when calculating Gain or Loss totals. Since the cost basis on certain securities may have been provided by another source, the cost basis information on your statement may not reflect accurate data or correspond to data on your trade confirmations. This information should not be relied upon for tax reporting purposes. Please refer to your tax reporting statement, if applicable. For accounts electing average cost, the total cost may be computed using a combination of averaged and non-averaged unit prices for eligible securities.

DISCREPANCIES Please notify your financial professional and LPL Financial immediately of any discrepancies on your statement. If your financial professional is affiliated with another broker/dealer, you must notify them as well. Please contact your financial professional for the broker/dealer's contact information. Your financial professional's address and telephone number can be found on the bottom of each page of this statement. LPL Financial's telephone number is (800) 558-7567 and address can be found on the first page of this statement. Additionally, any verbal communications should be re-confirmed in writing to each of the above parties to further protect your rights, including rights under Securities Investor Protection Act (SIPA).

FRACTIONAL SHARE LIQUIDATION For information on fractional share transactions, please refer to [LPL.com>Disclosures>Market & Trading Disclosures>Fractional Share Transactions](#).

FREE CREDIT BALANCES LPL Financial may use your free credit balances subject to the limitations of 17 CFR Section 240.15c3-3 under the Securities Exchange Act of 1934. You have the right to receive from us, upon demand in the course of normal business, the delivery of any free credit balances to which you are entitled, any fully paid securities to which you are entitled, and any securities purchased on margin upon full payment of any indebtedness to LPL Financial.

INVESTMENT RISK LPL Financial is not a bank, savings and loan, or credit union. Securities and insurance offered through LPL and its affiliates are not FDIC, NCUA or government insured, not endorsed or guaranteed by LPL, its affiliates or any other financial institution, are not a deposit, and involve investment risk including possible loss of principal.

INVESTMENTS HELD OUTSIDE LPL FINANCIAL Information on investments Held Outside LPL is provided for informational purposes only. Values for investments not held in your LPL account are based on the market value of priced securities at the end of the statement period. Values for annuities reflect a pricing date approximately three business days prior to the statement date. Values for alternative investments such as Managed Futures and REITs (Real Estate Investment Trusts) reflect a pricing date three to five business days prior to the statement date, depending on the availability of the data. The account registration for investments held outside LPL may not be the same as the registration for the LPL account with which it is affiliated. For example, an outside investment with a joint registration may be reflected on an LPL account with an individual registration.

LPL INSURED BANK DEPOSIT SWEEP PROGRAMS Cash in the Insured Cash Account (ICA) and LPL Deposit Cash Account (DCA) programs is protected by the Federal Deposit Insurance Corporation (FDIC). LPL Financial allocates your money to the ICA program to banks in the order of the Priority Bank List and to the DCA program to any bank on the Available Bank list in increments up to the programs disclosed amounts until your balance in each of the ICA and DCA programs is allocated to the program max. All banks are FDIC members. FDIC coverage is \$250,000 per depositor per bank (\$500,000 for joint account

holders). More information on FDIC insurance is available on request, or by visiting the FDIC website at www.fdic.gov. LPL Financial is not a bank. Unless otherwise disclosed, securities and other investments obtained through LPL Financial ARE NOT FDIC INSURED, ARE NOT BANK GUARANTEED AND MAY LOSE VALUE.

MARGIN ACCOUNT If you use margin, this statement combines information about your investment account(s) and a special miscellaneous account maintained for you under Section 220.6 of Regulation T issued by the Board of Governors of the Federal Reserve System. The permanent record of the separate account required by Regulation T is available for your inspection upon request.

MONEY MARKET FUNDS Money market fund transactions, if any, are displayed chronologically. The 30-day yield for the fund is also reflected as of the statement date.

MUNICIPAL MATERIAL DISCLOSURE Copies of any material disclosures for municipal bonds are available at www.emma.msrb.org. To obtain specific municipal bond information, enter the nine-digit CUSIP number in the search field within the EMMA web site. If you do not have access to the Internet or would prefer a physical copy of the material disclosure, please contact your financial professional. Additional municipal bond information that may be available on www.emma.msrb.org includes, but is not limited to advance refunding documents, continuing disclosures, including annual financial statements and notices of material events, real-time and historical trade data, daily market statistics and education material.

N/A OR "—" DATA Information that displays as N/A or "—" is unavailable, missing, or incomplete and is treated as zero when calculating account totals, market values and performance.

OPTION CLIENTS Information on commissions and other charges incurred in connection with the execution of options transactions has been included in the confirmations of these transactions furnished to you. A summary of this information will be made available upon request. In accordance with the Option Agreement and Approval form you signed, you must promptly advise the firm of any material change in your investment objectives or financial situation.

ORDER ROUTING Quarterly Order Routing information for equities and options can be found on [LPL.com>Disclosures>Market & Trading Disclosures>SEC Rule 606 Report Disclosure](#). This information is also available upon request.

PAYMENT FOR ORDER FLOW LPL Financial acts as your agent and does not receive any compensation in the form of payment for order flow.

PRICING Securities prices shown on this statement may vary from actual liquidation value. Prices shown should only be used as a general guide to portfolio value. We receive prices from various services, which are sometimes unable to provide timely information. Where pricing sources are not readily available, particularly on certain debt instruments including, but not limited to, bills, notes, bonds, banker's acceptances, certificates of deposit, or commercial paper, estimated prices may be generated by a matrix system or market driven pricing model, taking various factors into consideration. These prices may not be the actual price you would receive if you sold before the maturity of a certificate of deposit. The pricing of listed options takes into account the last closing price, as well as the current bid and offer prices. Where securities have not been priced, their values have not been included in the Portfolio Summary information at the beginning of this statement.

PRINCIPAL If your broker-dealer is acting as principal in a transaction, your broker-dealer has sold to or bought from you the security, and may have received a profit from the transaction.

PURCHASE COST Original cost including fees, commissions and less accrued interest of the quantity sold or redeemed. For transferred securities, this could be the purchase amount you or the former institution provided to us. Purchase Cost may be adjusted to reflect corporate actions, such as stock splits, mergers, spinoffs, or other events. N/A is displayed when the information is incomplete or missing and is treated as zero when calculating totals. "Transferred securities may not be included in Purchase Cost."

REGULATION All transactions are subject to the constitution, rules, regulations, customs, usages, rulings and interpretations of the exchange or market-and its clearing house, if any-where the transactions are executed, and of the Financial Industry Regulation Authority (FINRA).

REINVESTMENT The dollar amount of mutual fund distributions, money market fund income, or dividends on other securities on your statement may have been reinvested in additional shares. You will not receive confirmations for these reinvestment transactions. However, you may request information on these transactions by writing to LPL Financial. LPL will also, if requested, furnish you with the time of execution and the name of the person from who your security was purchased.

REVENUE SHARING LPL may have a fee arrangement with the investment advisor or distributor ("sponsor") of the mutual fund you have purchased, called revenue-sharing. In such case, the sponsor pays LPL a fee based on the amount of your purchase, and LPL provides marketing support to the sponsor and allows the sponsor to access your financial professional so that the sponsor can promote such mutual funds. This arrangement gives LPL a financial incentive to have LPL clients invest in participating mutual funds instead of funds whose sponsors do not make such payments to LPL. Although your financial professional does not share in this compensation, this conflict of interest affects the ability of LPL to provide you with unbiased, objective investment advice concerning the selection of mutual funds for your account. This could mean that other mutual funds, whose sponsors do not make revenue sharing payments, may be more appropriate for your account than the mutual funds whose sponsors make revenue sharing payments to LPL. For a complete list of the participating sponsors, and the range of fee payments, please visit [LPL.com>Disclosures>Account Disclosures, Agreements, Fee Schedules & Conflicts of Interest>Third Party Compensation and Related Conflicts of Interest](#).

STATEMENT OF FINANCIAL CONDITION You may call the LPL Client Service line at (800) 877-7210 to request a copy of LPL's audited and unaudited financial statements at no cost. These statements are available for inspection at LPL's office or online at <https://www.lpl.com/disclosures.html> in the LPL LLC Financial Reports section.

SWEEP OPTION Your account may provide for a daily sweep in an insured bank deposit sweep program (either LPL Insured Cash Account—ICA—or LPL Deposit Cash Account—DCA) or a money market mutual fund. The balance in the ICA, DCA or money market mutual fund sweep may be liquidated on the customer's order and the proceeds returned to the securities account, or remitted to the customer. If you have any questions about your sweep option, including rates of the depository institutions currently participating in the sweep option, or you would like to change your sweep option, please contact your financial professional.

TRADING AWAY POLICY Additional information regarding trading practices of equity portfolio managers on Manager Select and Manager Access Select is available on Third-Party Portfolio Manager Trading Practices page online at <https://www.lpl.com/disclosures.html> in the Market & Trading Disclosures section.

LPL FINANCIAL LLC is an affiliate of LPL Financial Holdings Inc

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Resolution
OF
CENTRAL OKLAHOMA MASTER CONSERVANCY DISTRICT
REGARDING OFFICIAL ACTION

WHEREAS, a quorum of the Board of Directors of the Central Oklahoma Master Conservancy District met in a regular meeting and Considered approval of financial statements for the operating account for a previous month.

IT IS HEREBY RESOLVED that financial statements for operating account for February 2022 are approved.

APPROVED by a majority of Board members present on this 7th day of April, 2022.

Item D.5.

The Central Oklahoma Master Conservancy District (COMCD) Board of Directors appreciates the opportunity to provide initial comments regarding the Oklahoma Turnpike Authority's proposed plan to construct a turnpike near Lake Thunderbird and within its watershed.

The COMCD was formed in 1959 by decree of the District Court of Cleveland County and is organized under Title 82 of the Oklahoma Statutes. Through a contract with the federal Bureau of Reclamation, the District operates and maintains water supply infrastructure at—and assists in maintaining property around—Lake Thunderbird. The District is also responsible for operation and maintenance of the dam, including flood releases as ordered by the US Army Corps of Engineers.

The District, through contracts with the cities of Norman, Midwest City and Del City, provides critical raw water supply to over 200,000 people in the counties of Cleveland and Oklahoma. Additionally, we provide a significant public safety benefit through securely holding and releasing flood waters to prevent downstream flooding events. Furthermore, we collaborate with the Oklahoma Water Resources Board to monitor the lake's water quality, as well as investigate and fund efforts to improve it. With the Oklahoma Tourism and Recreation Department as the lead agency, the District also helps support the recreational benefits provided by the lake and enjoyed by over one million citizens annually. The COMCD is governed by a seven-member Board of Directors with representation from the three cities.

Given the significant importance of the lake as detailed above, and to ensure that the District can fulfill its obligation to provide quality drinking water in sufficient quantities to our member cities, we take very seriously any development or project within the watershed that may affect our ability to do so. The Board believes this project is of a magnitude that warrants our full attention. As such, we intend and expect to be actively engaged partners in the process moving forward and exercise our rights and jurisdiction to the extent allowed by law to ensure that our interests are protected.

We fully trust that you welcome such collaboration and that you, like us, recognize the importance of the lake and District to the citizens of central Oklahoma. Additionally, it is our belief that we share a mutual desire to preserve the many benefits of Lake Thunderbird that our citizens have come to enjoy and depend upon.

I would ask you to direct all correspondence, requests for information, etc. to Kyle Arthur, General Manager of the Central Oklahoma Master Conservancy District.

Sincerely,

Amanda Nairn
President, Board of Directors
Central Oklahoma Master Conservancy District



IN REPLY REFER TO:

United States Department of the Interior

BUREAU OF RECLAMATION
Oklahoma-Texas Area Office
Oklahoma City Field Office
5924 NW Second Street, Suite 200
Oklahoma City, OK 73127-6514



OK-AD
2.2.3.18

VIA ELECTRONIC MAIL

Oklahoma Turnpike Authority
ACCESS Oklahoma Plan
3500 N. Martin Luther King Ave.
Oklahoma City, OK 73111
info@accessoklahoma.com

Subject: South Extension Turnpike Proposed to Cross Norman Project Lands, Oklahoma

To Whom It May Concern:

The Bureau of Reclamation has learned through the media and communications from concerned citizens that the Oklahoma Turnpike Authority (OTA) proposes to construct the South Extension Turnpike as part of their ACCESS Long-Range Transportation Plan, and that based on the preliminary design presented on OTA's website, the proposed alignment passes across Federal lands at Lake Thunderbird.

The Norman Project (Project), which includes Lake Thunderbird, is a Federally-owned water resource project administered by the Bureau of Reclamation and operated by the Central Oklahoma Master Conservancy District and Oklahoma State Parks under contracts with Reclamation. Congress authorized the Project to provide municipal and industrial water to the cities of Norman, Midwest City, and Del City, as well as for flood control, recreation, and fish and wildlife benefits.

Any request to utilize Federally-owned lands associated with Lake Thunderbird would be subject to review under the National Environmental Policy Act (NEPA), as amended, as well as all associated Federal environmental policies and regulations regarding protection of archeological resources, parks, wetlands, impaired water bodies, endangered species, etc. The NEPA document for a proposed turnpike across Federal lands at Lake Thunderbird would be required to disclose and evaluate the impacts of the proposed turnpike project. If the proposed turnpike project is determined to significantly affect the quality of the human and/or natural environment, then an Environmental Impact Statement (EIS) could be required. Proposed project sponsors would generally be responsible for most costs incurred for NEPA compliance.

A map of the Federal boundary showing the current proposed South Extension Turnpike is enclosed, as is a .zip file containing Geographic Information System (GIS) data for the Federal

INTERIOR REGION 6 • ARKANSAS-RIO GRANDE-TEXAS GULF

OKLAHOMA, TEXAS

boundary, flowage easement parcels, Lake Thunderbird surcharge and flood pool elevations, and the alignments for the pipelines which convey water from Lake Thunderbird to the cities of Norman, Midwest City, and Del City.

Please feel free to contact me at (405) 470-4821 if you have any questions.

Sincerely,

Jeff Tompkins, Supervisor
Resource Management Division

Enclosures – 2

cc: Mr. Kyle Arthur
District Manager
Central Oklahoma Master Conservancy District
12500 Alameda Drive
Norman, OK 73026
karthur@comcd.net

Mr. James Timberlake
Director of State Parks
Oklahoma Tourism & Recreation Department
123 Robert S. Kerr, Suite 928
Oklahoma City, OK 73102
JamesRTimberlake@TravelOK.com

Ms. Carrie Rush
Director of State Parks Business Services
Oklahoma Tourism & Recreation Department
123 Robert S. Kerr, Suite 928
Oklahoma City, OK 73102
carrie.rush@travelok.com

Ms. Susie Snider
Park Manager
Lake Thunderbird State Park
13101 Alameda Dr.
Norman, OK 73026
susie.snider@travelok.com
(w/encl to each)

March 23, 2022

Mr. Jeffrey Tompkins
Resource Management Division Supervisor
Oklahoma City Field Office
5924 NW Second Street, Suite 200
Oklahoma City, OK 73127-6514

Re: Bureau of Reclamation Comment Submitted Via Electronic Mail

Mr. Tompkins

Thank you for your March 18, 2022 letter regarding the potential effects of the South Extension Turnpike on Bureau of Reclamation (USBR) lands. The Oklahoma Turnpike Authority (OTA) is still in the early planning stages of the ACCESS Program. While no engineering studies or environmental studies have been conducted yet, the ACCESS corridors were reviewed and determined to be the most feasible, considering development and known potential constraints. As more detailed engineering and environmental studies are completed, the alignments may shift to some degree.

As you note, the South Extension Turnpike is currently shown as crossing lands owned by the Bureau of Reclamation as part of the Norman Project (Lake Thunderbird). The OTA agrees that should use of the lands be needed for the OTA's project, this action would be subject to review under the National Environmental Policy Act (NEPA) and other federal regulations. The OTA would provide the needed studies and documentation to support NEPA and would rely on the USBR as the lead federal agency in this circumstance.

Thank you for attaching the map and GIS files showing the USBR property boundary and various easements and existing infrastructure. This is helpful information as we continue to gather information and refine the alignment. If OTA determines that the best solution for the South Extension Turnpike would involve USBR lands, we will reach out to your office to determine next steps.

Sincerely,

Darian L. Butler

Darian L. Butler, P.E.
Director of Engineering
Oklahoma Turnpike Authority

Resolution
OF
CENTRAL OKLAHOMA MASTER CONSERVANCY DISTRICT
REGARDING OFFICIAL ACTION

WHEREAS, a quorum of the Board of Directors of the Central Oklahoma Master Conservancy District met in a regular meeting and considered language for a letter concerning the proposed turnpike extension with submission thereof to the Oklahoma Turnpike Authority.

IT IS HEREBY RESOLVED that language for a letter to Oklahoma Turnpike Authority is approved and that the President is authorized to execute the letter for submission to the Oklahoma Turnpike Authority.

APPROVED by a majority of Board members present on this 7th day of April, 2022.

Amanda Nairn, President

Item D.6.

INTERGOVERNMENTAL AGREEMENT
between the
CENTRAL OKLAHOMA MASTER CONSERVANCY DISTRICT
and the
OKLAHOMA WATER RESOURCES BOARD

This Agreement ("Contract"), dated for convenience of reference the 7th day of April, 2022, but effective as provided herein, by and between CENTRAL OKLAHOMA MASTER CONSERVANCY DISTRICT, hereafter "COMCD" and the OKLAHOMA WATER RESOURCES BOARD, herein "Board",

WITNESSETH:

WHEREAS, the Board, under 82 O.S. § 1085.2(2), is given authority to make such contracts as in the judgment of the Board are necessary or convenient to the exercise of any of the powers conferred upon it by law; and

WHEREAS, the Board administers certain Clean Lakes programs and may enter into cooperative agreements with local agencies as necessary pursuant to 82 O.S. § 1085.29; and

WHEREAS, the COMCD is an organization formed pursuant to 82 O.S. § 541 et seq. to provide water to the cities of Norman, Midwest City and Del City and holds the authority to enter into contracts for the operation of the district;

NOW THEREFORE, in consideration of the foregoing premises and the mutual covenants set forth herein, it is therefore agreed by the Board and COMCD that COMCD shall provide compensation to the Board for services upon the following terms and conditions:

1. WORK TO BE PERFORMED BY BOARD. Board will incur costs and provide services including routine water quality monitoring for Lake Thunderbird and reporting the results thereof, all in accordance with and as more specifically set forth in Appendix A attached hereto and incorporated by reference herein.
2. COMPENSATION. Board shall be compensated for actual services rendered and costs incurred, with the total amount not to exceed sixty-four thousand thirteen dollars and no cents (\$64,013.00) for all the services, necessary items, and other costs incurred or provided by the Board.
3. INVOICES. The Board shall provide quarterly written invoices to the COMCD for services rendered and costs incurred. Such invoices shall be in a form acceptable to the COMCD and shall appropriately categorize the services and other costs and expenses rendered in categories as set forth in other contracts.
4. TERM. This Contract shall become effective April 7, 2022, or the date it is fully executed by both parties, whichever occurs later, and shall remain effective through March 31, 2023, unless terminated at an earlier date. Either party may, upon 30 days prior written

notice to the other party, terminate this Contract. The services rendered through the date of termination and all products resulting there from shall be the property of the COMCD and the COMCD shall compensate Board for the same.

5. WORKERS COMPENSATION. Board agrees and certifies that it shall maintain Workers Compensation coverage for all its appropriate employees during all periods of time for which services are being rendered under this Contract. It is further agreed that all employees or other persons relied in the performance of this Contract shall not be considered employees of the COMCD and shall remain under the direction, control, and supervision of the Board.

6. AMENDMENT. Subject to and upon the mutual written consent and approval of both parties, this Contract may be amended, modified, or extended at any time.

In witness whereof, this Contract has been approved by the parties and executed by their duly authorized representatives on the dates shown below.

OKLAHOMA WATER RESOURCES BOARD

Matt Muller, Chairman Date

ATTEST:

Jennifer Castillo, Secretary Date

CENTRAL OKLAHOMA MASTER CONSERVANCY DISTRICT

Amanda Nairn, President Date

APPENDIX A. SCOPE OF WORK

Water Quality Monitoring
by
Oklahoma Water Resources Board (OWRB)
for
Central Oklahoma Master Conservancy District (COMCD)

Introduction

The goal of this Intergovernmental Agreement is to provide COMCD water quality monitoring support of Lake Thunderbird for state fiscal years 2022 and 2023, beginning April 7, 2022 and ending March 31, 2023, as described herein. Monitoring will occur as detailed in “Routine Monitoring” below. The costs of implementing the monitoring scheme in the state fiscal years 2022 and 2023 are outlined in Figure 2.

Routine Monitoring

Description:

Routine sampling visits will occur monthly from April through November, with two sampling events in the months of July, August, September, and October to coincide with the growing season. A single sampling event will take place at Sites 1 & 4 in November to fully capture fall turnover. For 2022-23, a total of twelve (12) sampling events are proposed for consideration.

During sampling events, all sites (Figure 1) will be monitored for the following parameters:

- Dissolved Oxygen
- Temperature
- Specific Conductance
- pH
- Oxidation-Reduction Potential
- Chlorophyll *a*
- Turbidity
- Secchi Depth.

Nutrient samples will be collected at the surface of all sites and consist of:

- Total Phosphorus
- Ortho-Phosphorus
- Total Kjeldahl Nitrogen
- Ammonia
- Nitrate & Nitrite.

Additional samples from Site 1 will include:

- Total Organic Carbon
- Nutrient Samples at 0.5m, 4m, 8m, 12m, and 16.0m or 0.5m above bottom depth, whichever is deeper.

Each sampling event will include a chlorophyll *a* and nutrient replicate sample for quality assurance purposes. Finally, pre and peak-stratification sediment samples will be analyzed for total phosphorus to approximate release rate.

Outputs:

Lake data and assessments will be presented in report and presentation format prior to the end of the contract period. The presentation and final report will relate nutrients, chlorophyll *a*, thermal stratification, and other relevant analyses to the overall lake management strategy, water quality-based goals, and water quality standards. Physical, chemical, and biological observations will be examined, and the following parameters and relationships will be discussed:

- Climatological influences on Water Quantity and Quality
- Thermal Stratification and Hydrologic Budget
- Nutrient dynamics, including Nitrogen and Phosphorus examination and their implications for algal growth and limiting nutrient analysis
- Chlorophyll *a* concentrations and effects on taste and odor complaints
- Trophic Status evaluation and comparison to previous years' classification
- Whole Lake Assessment with respect to Water Quality Standards and Beneficial Uses
- Water Clarity and Turbidity with respect to lacustrine and riverine sites
- Sediment influence on dissolved oxygen, nutrient content, and algal growth
- Quality Assurance and Quality Control analysis of samples submitted to Department of Environmental Quality. This analysis will ensure that all laboratory services are provided with as high a precision and accuracy as possible
- Continuation of long term dataset collected over twenty-one years of sampling.

Total Cost: \$64,013

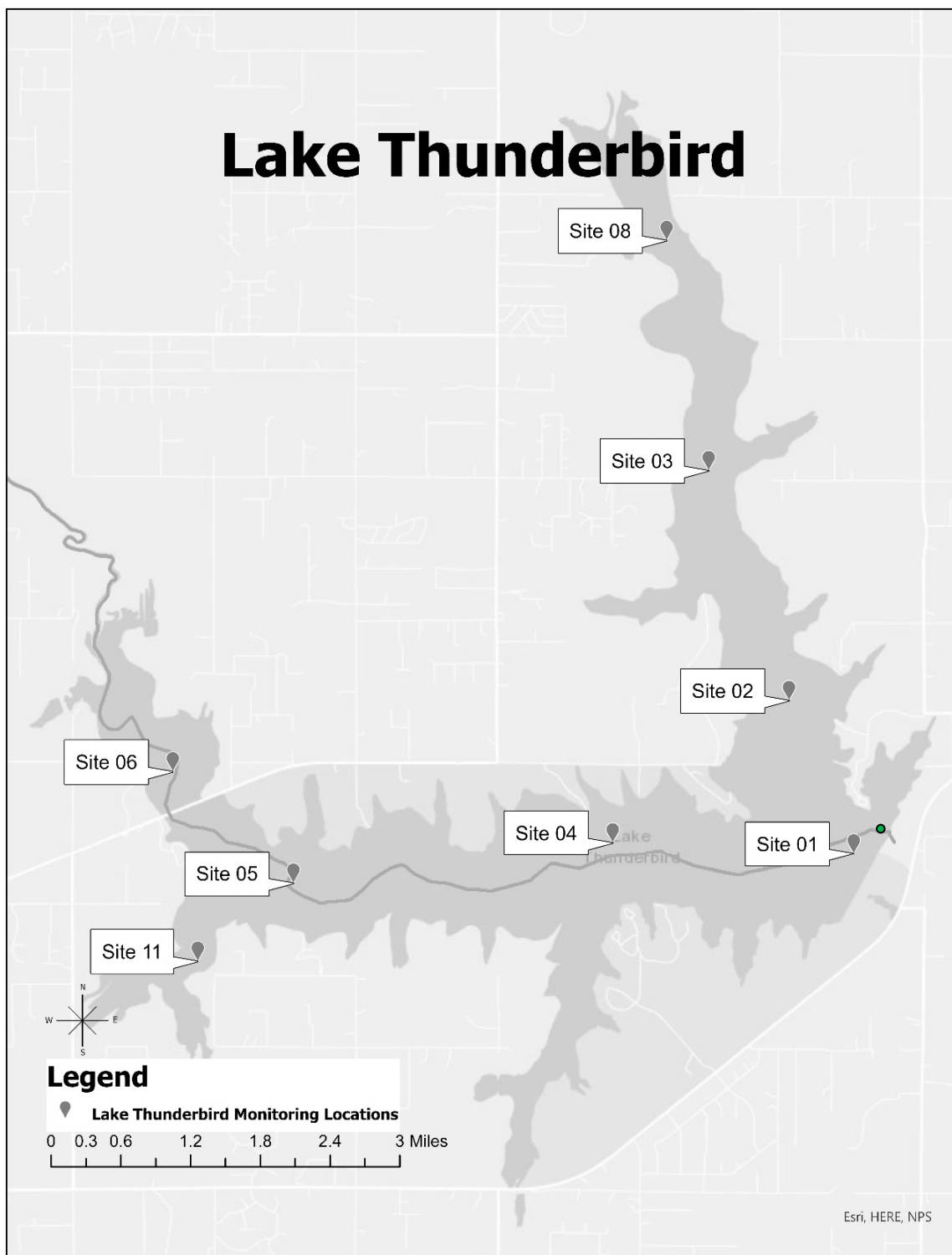


Figure 1. Lake Thunderbird water quality monitoring sample sites.

Figure 2: Fiscal Year 2022 and 2023 Annual Budget

COMCD FY 2022-2023; 8 sites with QA Samples			
Personnel	Person Years		Expenditure
Environmental Programs Specialist: Lead	0.30		\$ 15,570
Environmental Programs Specialist: Assist	0.08		\$ 2,751
Total Person Years =	0.38	Total Personnel	\$ 44,538
Contractual			
Laboratory Nutrient Chemistry			\$ 14,221
Laboratory Biological (Chlorophyll-a)			\$ 1,433
Sediment Coring			\$ 400
		Contractual Sub-total =	\$ 16,054
Supplies			
Data Processing Materials			\$ 900
Project Supplies and Materials			\$ 896
Equipment Maintenance			\$ 1,625
		Supplies Sub-total =	\$ 3,421
TOTAL PROJECT COST = \$ 64,013			

Resolution
Of
CENTRAL OKLAHOMA MASTER CONSERVANCY DISTRICT
REGARDING OFFICIAL ACTION

WHEREAS, a quorum of the Board of Directors of the Central Oklahoma Master Conservancy District met in a regular meeting and considered approval of an Intergovernmental Agreement with Oklahoma Water Resources Board for routine water quality monitoring at Lake Thunderbird pursuant to the Scope of Work attached thereto.

IT IS HEREBY RESOLVED that the Intergovernmental Agreement with Oklahoma Water Resources Board for routine water quality monitoring at Lake Thunderbird pursuant to the Scope of Work attached thereto should be and is hereby approved.

APPROVED by a majority of Board members present on this 7TH Day of April 2022.

Amanda Nairn, President

Item D.7.



March 24, 2022

District Manager
Central Oklahoma Master Conservancy District
12500 Alameda Drive
Norman, Oklahoma 73026

Dear District Manager:

We are pleased to confirm our understanding of the services we are to provide Central Oklahoma Master Conservancy District (the "District") for the year ended June 30, 2022.

Audit Scope and Objectives

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, and the disclosures, which collectively comprise the basic financial statements of the District as of and for the year ended June 30, 2022. Accounting standards generally accepted in the United States (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District'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 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 District's RSI in accordance with auditing standards generally accepted in the United States (GAAS). These limited procedures will consist of inquiries of management regarding the 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 obtained 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 GAAP and will be subjected to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis
- Condition Rating and Estimate-to-Actual Comparison of Maintenance of Infrastructure Assets
- Schedule of Changes in Net Pension Liability
- Schedule of Net Pension Liability Ratios
- Schedule of Employer Contributions

Audit Scope and Objectives, Continued

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditors' report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditors' Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS 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 your accounting records of the District and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. 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 District or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Auditors' Responsibilities for the Audit of the Financial Statements, Continued

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 an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS 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. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Fair value of investments
- Accuracy, presentation, and disclosures of post-retirement benefits
- Impairment of long-lived assets

Audit Procedures—Internal Control

We will obtain an understanding of the District and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. 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 District'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 also assist in preparing the financial statements and related notes of the District in conformity with accounting principles generally accepted in the United States based on information provided by you. 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.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility 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, and for 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 accounting principles generally accepted in the United States, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). 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, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence. 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 GAAS and *Government Auditing Standards*.

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 of each opinion unit taken as a whole.

Responsibilities of Management for the Financial Statements, Continued

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 District 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 District received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the District 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, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States. 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. 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 Scope and 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.

Responsibilities of Management for the Financial Statements, Continued

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

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or 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 Finley & Cook, PLLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to its regulators or its designees, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the 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 Finley & Cook, PLLC's 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 5 years after the report release date or for any additional period requested by the District. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Tim Barnes is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit in October 2022 and to issue our reports no later than December 31, 2022.

Engagement Administration, Fees, and Other

Our fee for 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 \$19,400. 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. 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.

Reporting

We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the District's Board of Directors. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from this engagement. 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 we 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 state (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 District'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 District's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District 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.

District Manager
Central Oklahoma Master Conservancy District
March 24, 2022
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We appreciate the opportunity to be of service to the District 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 below and return it to us.

Sincerely,

FINLEY & COOK, PLLC
CERTIFIED PUBLIC ACCOUNTANTS



Timothy L. Barnes
Partner

RESPONSE:

This letter correctly sets forth the understanding of
Central Oklahoma Master Conservancy District.

Management Signature and Title

Date

Governance Signature and Title

Date

ALG-CL-1.3.2 (2/21)

RESOLUTION
OF
CENTRAL OKLAHOMA MASTER CONSERVANCY DISTRICT
REGARDING
ENGAGEMENT OF FINLEY & COOK, PLLC TO PERFORM
FY 21-22 FINANCIAL AUDIT

WHEREAS, a quorum of the Board of Directors of the Central Oklahoma Master Conservancy District met in a regular meeting and considered approval of engagement of Finley & Cook, PLLC to perform FY 21-22 financial audit.

IT IS HEREBY RESOLVED that the engagement of Finley & Cook, PLLC to perform FY 21-22 financial audit should be and is hereby approved.

APPROVED by a majority of Board members present on this 7th day of April, 2022.

Amanda Nairn, President

Item D.8.

**OKLAHOMA MUNICIPAL RETIREMENT FUND
MASTER DEFINED CONTRIBUTION PLAN
JOINDER AGREEMENT**

Central Oklahoma Master Conservancy District [a municipality or authority chartered, incorporated or formed under the laws of Oklahoma], a city, town, agency, instrumentality, or public trust located in the State of Oklahoma, with its principal office at Norman, Oklahoma, hereby establishes a Defined Contribution Plan to be known as **Central Oklahoma Master Conservancy District CMO Plan** (the "Plan") in the form of the Oklahoma Municipal Retirement Fund Master Defined Contribution Plan.

Except as otherwise provided herein, the definitions in Article II of the Plan apply.

1. Dates.

- ☐ This instrument is a new Plan effective ____ ("Effective Date") [such date may not be earlier than the first day of the Plan Year in which it is executed].
- ☒ This instrument is an amendment, restatement, and continuation of the Previous Plan, which was originally effective March 17, 2008. The effective date of this Joinder Agreement is April 1, 2022 ("Effective Date") [date may not be prior to Plan Year of the date of execution], except as otherwise stated in the Plan and the Joinder Agreement.

2. Employee.

The word "Employee" shall mean:

- ☐ Any person, other than a Leased Employee, who, on or after the Effective Date, is considered to be a regular full-time employee in accordance with the Employer's standard personnel policies and practices, and is receiving remuneration for such services rendered to the Employer (including any elected official and any appointed officer or employee of any department of the Employer, whether governmental or proprietary in nature), including persons on Authorized Leave of Absence. Employees shall not include independent contractors. Elected members of the City Council shall not be considered to be Employees solely by reason of their holding such office.
- ☐ Any person, other than a Leased Employee, who, on or after the Effective Date, is considered to be a regular employee in accordance with the Employer's standard personnel policies and practices (including part-time, seasonal and temporary employees), and is receiving remuneration for such services rendered to the Employer (including any elected official and any appointed officer or employee of any department of the Employer, whether governmental or proprietary in nature), including persons on Authorized Leave of Absence. Employees shall not include independent contractors. Elected members of the City Council shall not be considered to be Employees solely by reason of their holding such office.
- ☒ Any person who, ☒ on or after the Effective Date, ☐ as of , holds the position of:
- ☒ City Manager, City or Town Administrator, President, Chief Executive Officer, General Manager, or District Manager, as applicable.
- ☐ Assistant City Manager ☐ Chief of Police ☐ Fire Chief
- ☐ Department Head or Department Manager ☐ Finance Director or Chief Financial Officer
- ☐ General Counsel or Municipal Attorney ☐ Municipal Judge
- ☐ _ (specify position)

The word "Employee" shall not include:

- ☐ Any person who is currently accruing benefits under any other state or local retirement system.
- ☐ Any person in the following position and who is covered under another retirement program or system approved by the City:
- ☐ City Manager, City or Town Administrator, President, Chief Executive Officer, General Manager, or District Manager, as applicable.
- ☐ Assistant City Manager ☐ Chief of Police ☐ Fire Chief
- ☐ Department Head or Department Manager
- ☐ Finance Director or Chief Financial Officer
- ☐ General Counsel or Municipal Attorney ☐ Municipal Judge
- ☐ _ (specify position)
- ☐ Any person who _ [description may include a position but not the name of an individual].

3. Entry Date.

Eligible Employees shall commence participation in the Plan: (Select only one)

- ☐ months (any number of months up to twelve) after the later of the Employee's Employment Commencement Date or the date the definition of Employee in Section 2 hereof was met, provided that the individual has met the definition of Employee in Section 2 hereof throughout such period.
- ☒ On the Employee's Employment Commencement Date. (If the Employer has opted out of Old Age and Disability Insurance (OADI), this option must be elected).

4. Definition of Compensation.

Compensation shall exclude the item(s) listed below:

- ☒ No exclusions.
- ☐ Overtime pay.
- ☐ Bonuses.
- ☐ Commissions.
- ☐ Longevity pay.
- ☐ Severance pay.
- ☐ Fringe benefits, expense reimbursements, deferred compensation and welfare benefits.
- ☐ Accrued vacation or sick leave paid upon termination of employment and moving expenses.
- ☐ Other: [must be definitely determinable]

5. Plan Design.

The Employer hereby elects the following Plan design:

- ☒ **Pick-up Option.** Each Employee shall be required to contribute to the Plan 15.00% of his or her Compensation. These contributions shall be picked up and assumed by the Employer and paid to the Fund in lieu of contributions by the Participant. No Participant shall have the option of receiving the contributed amounts directly as Compensation.

☐ **Thrift Plan Option.**

- ☐ A Participant may elect to contribute to the Plan for each Valuation Period an amount which is at least 1%, but no more than % of his Compensation ("Mandatory Contributions"). Mandatory Contributions shall be made by payroll deductions. A Participant shall authorize such deductions in writing on forms approved by, and filed with the Committee.

- ☐ The Employer shall contribute to the Fund an amount equal to % of the total Mandatory Contributions contributed by Participants.
- The Employer contribution shall be allocated in the proportion which the Mandatory Contributions of each such Participant for such Valuation Period bear to the total Mandatory Contributions contributed by all such Participants for such Valuation Period. Forfeitures attributable to Employer contributions under the Thrift Plan Option of this Section 5 shall be used to reduce Employer contributions under such Option.

- ☐ **Fixed Option.** The Employer shall contribute to the Fund an amount equal to % of the total covered Compensation of all Participants for the Valuation Period. The Employer contribution shall be allocated in the proportion which the Compensation of each such Participant for such Valuation Period bears to the Compensation paid to all such Participants for such Valuation Period.

☒ **Variable Option.**

- ☒ The Employer intends to make a contribution to the Plan for the benefit of the Participants for each Valuation Period. The contribution may be varied from year to year by the Employer. (Select one option below)

- ☐ Option A: The Employer contribution shall be allocated in the proportion that each such Participant's total points awarded bear to the total points awarded to all Participants with respect to such year. A Participant shall be awarded one point for each Year of Service.

- ☒ Option B: The Employer contribution shall be allocated in the proportion which the Compensation of each such Participant for such Valuation Period bears to the Compensation paid to all such Participants for such Valuation Period.

- ☐ Option C: A combination of Options A and B in the following ratios: % for Option A, and % for Option B.

☐ **401(k) Option.**

(This Option available only if elected prior to May 1, 1986)

☐ Participant Deferral Elections shall be allowed under the provisions of Section 4.8 of the Plan. Participants shall be allowed to defer no more than % of their Compensation for each election period.

☐ Section 4.8(d) of the Plan ("Roth Elective Deferrals") shall apply to contributions after (enter a date later than January 1, 2006, but not earlier than the date the Roth option was initially adopted), and the Plan will accept a direct rollover from another Roth elective deferral account under an applicable retirement plan as described in Code Section 402A(e)(1).

☐ **Matching Contribution Option.** The Employer shall contribute to the Fund an amount equal to % of the Participant's contributions under the Employer's Section 457(b) Deferred Compensation Plan. The Employer matching contribution shall be limited to % of the Participant's Compensation. Forfeitures attributable to Employer matching contributions under this Matching Contribution Option of Section 5 shall be used to reduce Employer matching contributions under such Option.

☐ **No Employer Contribution Option.**

6. Other Participant Contribution Options.

☒ Voluntary Nondeductible Contributions by Participants shall be allowed under the provisions of Section 4.4 of the Plan.

☐ A Participant may not withdraw Voluntary Nondeductible Contributions.

☐ Participants shall not contribute to the Plan.

7. Self-Directed Investments.

☒ Are permitted.

☐ Are not permitted.

8. Allocation of Forfeitures Available.

Forfeitures of Employer contributions attributable to the Fixed Option or Variable Option under Section 5 hereof:

☐ Shall be added to Employer contribution under such Option for the calendar quarter following the Participant's Break in Service.

☒ Shall reduce the Employer contribution under such Option for the current or next following Plan Year.

9. Service for Worker's Compensation Period.

If a Participant is on an Authorized Leave of Absence and is receiving worker's compensation during such Authorized Leave of Absence, such Participant

☒ shall be credited with Service for such period for purposes of vesting only and not for purposes of allocations of Employer Contributions.

☐ shall not be credited with Service for such period.

10. Vesting.

For purposes of vesting under Section 6.4 of the Plan, the Employer hereby elects the following Option:

☐ Option A

<u>Years of Service</u>	<u>Vested Percentage</u>	<u>Forfeited Percentage</u>
less than 1	0%	100%
at least 1 but less than 2	10%	90%
at least 2 but less than 3	20%	80%
at least 3 but less than 4	30%	70%
at least 4 but less than 5	40%	60%
at least 5 but less than 6	50%	50%
at least 6 but less than 7	60%	40%
at least 7 but less than 8	70%	30%
at least 8 but less than 9	80%	20%
at least 9 but less than 10	90%	10%
10 or more	100%	0%

☐ Option B

<u>Years of Service</u>	<u>Vested Percentage</u>	<u>Forfeited Percentage</u>
Less than 3	0%	100%
at least 3 but less than 4	20%	80%
at least 4 but less than 5	40%	60%
at least 5 but less than 6	60%	40%
at least 6 but less than 7	80%	20%
7 or more	100%	0%

☐ Option C

<u>Years of Service</u>	<u>Vested Percentage</u>	<u>Forfeited Percentage</u>
less than 5	0%	100%
at least 5 but less than 6	50%	50%
at least 6 but less than 7	60%	40%
at least 7 but less than 8	70%	30%
at least 8 but less than 9	80%	20%
10 or more	100%	0%

☒ Option D

<u>Years of Service</u>	<u>Vested Percentage</u>	<u>Forfeited Percentage</u>
Immediate 100% Vesting	100%	0%

☐ Option E

The Schedule indicated below (the sum of the Vested Percentage and Forfeited Percentage at each Year of Service must equal 100%) the vesting schedule must be at least as favorable as one of the safe harbor pre-ERISA schedules. The safe harbor vesting schedules are:

- 15-year cliff vesting schedule: The plan provides that a participant is fully vested after 15 years of creditable service (service can be based on years of employment, years of participation, or other creditable years of service).
- 20-year graded vesting schedule: The plan provides that a participant is fully vested based on a graded vesting schedule of 5 to 20 years of creditable service (service can be based on years of employment, years of participation, or other creditable years of service).
- 20-year cliff vesting schedule for qualified public safety employees: The plan provides that a participant is fully vested after 20 years of creditable service (service can be based on years of employment, years of participation, or other creditable years of service). This safe harbor would be available only with respect to the vesting schedule applicable to a group in which substantially all of the participants are qualified public safety employees (within the meaning of Section 72(t)(10)(B)).

<u>Years of Service</u>	<u>Vested Percentage</u>	<u>Forfeited Percentage</u>
less than 1	%	%
at least 1 but less than 2	%	%
at least 2 but less than 3	%	%
at least 3 but less than 4	%	%
at least 4 but less than 5	%	%
at least 5 but less than 6	%	%
at least 6 but less than 7	%	%
at least 7 but less than 8	%	%
at least 8 but less than 9	%	%
at least 9 but less than 10	%	%
10 or more	%	%

☐ Option F

To comply with the Internal Revenue Service Regulations promulgated pursuant to the Code Section 3121(b)(7)(F), Participants who are part-time, seasonal or temporary Employees will have immediate vesting.

(If this Option F is elected, one of the other Options above must also be elected for Participants who are not part-time, seasonal or temporary Employees).

11. Participant Loans.

- ☒ Participant loans shall be offered pursuant to Section 6.14 of the Plan.
☐ Participant loans shall not be offered.

12. Direct Transfer to Other Retirement Plan.

- ☒ Direct transfer of a Participant's accounts to another defined contribution plan sponsored by the Employer is not permitted.
☐ The Accounts of any Participant who (i) is 100% vested in his Accounts in this Plan; (ii) has ceased to be eligible for participation in this Plan; and (iii) who becomes eligible for participation in another defined contribution retirement plan sponsored by the Employer (the "Other Retirement Plan"), shall be directly transferred to the Other Retirement Plan as soon as practicable after the Plan Administrator provides written direction to the Trustee to such effect in a form acceptable to the Trustee.

13. Valuation Date. Except with respect to any Special Valuation Date determined in accordance with Section 5.10, the Valuation Date for the Plan shall be on each business day of the Plan Year for which Plan assets are valued on an established market.

14. The Employer has consulted with and been advised by its attorney concerning the meaning of the provisions of the Plan and the effect of entry into the Plan.

IN WITNESS WHEREOF the Central Oklahoma Master Conservancy District has caused its corporate seal to be affixed hereto and this instrument to be duly executed in its name and behalf by its duly authorized officers this _____ day of _____, _____.

Central Oklahoma Master Conservancy District

By: _____

Attest:

Title: _____

Title: _____

(SEAL)

The foregoing Joinder Agreement is hereby approved by the Oklahoma Municipal Retirement Fund this _____ day of _____, _____.

OKLAHOMA MUNICIPAL RETIREMENT FUND

By: _____

Title: _____

Attest:

Secretary

(SEAL)

Required Disclosures. This Joinder Agreement is to be used only with the Oklahoma Municipal Retirement Fund Master Defined Contribution Plan. Failure to properly complete this Joinder Agreement may result in failure of the Plan to qualify under Code Section 401(a). In accordance with IRS Rev. Proc. 2017-41, the Provider (as defined in Rev. Proc. 2017-41) who has obtained Internal Revenue Service approval of the Oklahoma Municipal Retirement Fund Master Defined Contribution Plan has authority under the Plan document to amend the Plan on behalf of adopting employers for certain changes in the Code, regulations, revenue rulings, other statements published by the Internal Revenue Service, including model, sample or other required good faith amendments. The Provider will inform adopting employers of any such amendments or of the discontinuance or abandonment of the Pre-Approved Plan document. The name, address and telephone number of the Provider is: McAfee & Taft A Professional Corporation, 211 N. Robinson, Oklahoma City, OK 73102, telephone (405) 552-2231. Any inquiries by the adopting employer regarding the adoption of the Plan, the meaning of Plan provisions, or the effect of the Internal Revenue Service advisory letter on the Pre-Approved Plan may be directed to the Provider.

Reliance on Sponsor Opinion Letter. The Provider has obtained from the IRS an Opinion Letter (as defined in Rev. Proc. 2017-41) specifying the form of this Joinder Agreement and the basic plan document satisfy, as of the date of the Opinion Letter, Code §401. An adopting Employer may rely on the Preapproved Plan Sponsor's IRS Opinion Letter only to the extent provided in Rev. Proc. 2017 41. The Employer may not rely on the Opinion Letter in certain other circumstances or with respect to certain qualification requirements, which are specified in the Opinion Letter and in Rev. Proc. 2017 41 or subsequent guidance. In order to have reliance in such circumstances or with respect to such qualification requirements, the Employer must apply for a determination letter to Employee Plans Determinations of the IRS.

RESOLUTION NO. 2022-X

AN RESOLUTION AMENDING AN EMPLOYEE RETIREMENT SYSTEM, DEFINED CONTRIBUTION PLAN FOR THE POSITION OF DISTRICT MANAGER FOR THE CENTRAL OKLAHOMA MASTER CONSERVANCY DISTRICT BY ADOPTING A REVISED AND RESTATED RETIREMENT PLAN; PROVIDING RETIREMENT BENEFITS FOR ELIGIBLE EMPLOYEES OF THE CENTRAL OKLAHOMA MASTER CONSERVANCY DISTRICT; PROVIDING FOR PURPOSE AND ORGANIZATION; PROVIDING FOR DEFINITIONS; PROVIDING FOR ELIGIBILITY AND PARTICIPATION; PROVIDING FOR NON-ALIENATION OF BENEFITS; PROVIDING FOR EMPLOYER AND EMPLOYEE CONTRIBUTIONS; PROVIDING FOR ACCOUNTING, ALLOCATION, AND VALUATION; PROVIDING BENEFITS; PROVIDING FOR REQUIRED NOTICE; PROVIDING FOR AMENDMENTS AND TERMINATION; PROVIDING FOR TRANSFER TO AND FROM OTHER PLANS; CREATING A RETIREMENT COMMITTEE AND PROVIDING FOR POWERS, DUTIES, AND RIGHTS OF RETIREMENT COMMITTEE; PROVIDING FOR PAYMENT OF CERTAIN OBLIGATIONS; PROVIDING FOR DURATION AND PAYMENT OF EXPENSES; PROVIDING FOR EFFECTIVE DATE; PROVIDING FOR VESTING SCHEDULES; PROVIDING FOR A FUND TO FINANCE THE SYSTEM TO BE POOLED WITH OTHER INCORPORATED CITIES TOWNS AND THEIR AGENCIES AND INSTRUMENTALITIES FOR PURPOSES OF ADMINISTRATION, MANAGEMENT, AND INVESTMENTS PART OF THE OKLAHOMA MUNICIPAL RETIREMENT FUND; PROVIDING FOR PAYMENT OF ALL CONTRIBUTIONS UNDER THE SYSTEM TO THE OKLAHOMA MUNICIPAL RETIREMENT FUND FOR MANAGEMENT AND INVESTMENT; ADOPTING THOSE AMENDMENTS MANDATED BY THE INTERNAL REVENUE CODE; PROVIDING FOR REPEALER AND SEVERABILITY.

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF CENTRAL OKLAHOMA MASTER CONSERVANCY DISTRICT:

Section 1. That pursuant to the authority conferred by the laws of the State of Oklahoma, and for the purpose of encouraging continuity and meritorious service on the part of employees and thereby promote public efficiency, there is hereby authorized created, established, and approved and adopted, effective as of **April 1, 2022**, the amended and restated Plan designated "Employee Retirement System of Central Oklahoma Master Conservancy District, Defined Contribution Plan," (hereinafter called System), an executed counterpart of which is marked Exhibit "A" (Joinder Agreement) and Exhibit "B" (amended and restated plan) and attached hereto as part hereof.

Section 2. FUND. A fund is hereby provided for the exclusive use and benefit of the persons entitled to benefits under the System. All contributions to such fund shall be paid over to and received in trust for such purpose by the Authority. Such Fund shall be pooled for purposes of management and investment with similar funds of other incorporated cities, towns, and municipal trusts in the State of Oklahoma as a part of the Oklahoma Municipal Retirement Fund in accordance with the trust agreement of the Oklahoma Municipal Retirement Fund, a public trust. The Authority shall hold such contributions in the form received, and from time to time pay over and transfer the same to the Oklahoma Municipal Retirement Fund, as duly authorized and directed by the Board of Trustees. The Fund shall be nonfiscal and shall not be considered in computing any levy when the annual estimate is made to the County Excise Board.

Section 3. APPROPRIATIONS. The Central Oklahoma Master Conservancy District, is hereby authorized to incur the necessary expenses for the establishment, operation, and administration of the System, and to appropriate and pay the same. In addition, the Central Oklahoma Master Conservancy District, is hereby authorized to appropriate annually such amounts as are required in addition to employee contributions to maintain the System and the Fund in accordance with the provisions of the Defined Contribution Plan. Any appropriation so made to maintain the System and Fund shall be for deferred wages or salaries, and for the payment of necessary expenses of operation and administration to be transferred to the trustees of the Oklahoma Municipal Retirement Fund for such purposes and shall be paid into the Fund when available, to be duly transferred to the Oklahoma Municipal Retirement Fund.

Section 4. EXECUTION. The Chairman and Secretary be and they are each hereby authorized and directed to execute (in counterparts, each of which shall constitute an original) the System instrument, and to do all other acts and things necessary, advisable, and proper to put said System and related trust into full force and effect, and to make such changes therein as may be necessary to qualify the same under Sections 401(a) and 501(a) of the Internal Revenue Code of the United States. The counterpart attached hereto as Exhibit "A" and Exhibit "B", which has been duly executed as aforesaid simultaneously with the passage of this Resolution and made a part hereof, is hereby ratified and confirmed in all respects.

This Board of Directors is hereby authorized and directed to proceed immediately on behalf of the Central Oklahoma Master Conservancy District, to pool and combine the Fund into the Oklahoma Municipal Retirement Fund as a part thereof, with similar funds of such other cities and towns, for purposes of pooled management and investment.

Section 5. REPEALER. Any Resolution inconsistent with the terms and provisions of this Resolution is hereby repealed, provided, however, that such repeal shall be only to the extent of such inconsistency and in all other respects this Resolution shall be cumulative of other Resolutions regulating and governing the subject matter covered by this Resolution.

Section 6. SEVERABILITY. If, regardless of cause, any section, subsection, paragraph, sentence or clause of this Resolution, including the System as set forth in Exhibit "A" and Exhibit "B", is held invalid or to be unconstitutional, the remaining sections, subsections, paragraphs, sentences, or clauses shall continue in full force and effect and shall be construed thereafter as being the entire provisions of this Resolution.

END

The undersigned hereby certifies that the foregoing Resolution was introduced before the Board of Directors of the Central Oklahoma Master Conservancy District on the _____ day of _____, _____, and was duly adopted and approved by the Chairman and Board of Directors on the _____ day of _____, _____, after compliance with notice requirements of the Open Meeting Law (25 OSA, Sections 301, et. seq.).

Central Oklahoma Master Conservancy District

By _____

ATTEST:

Secretary

Approved as to form and legality on _____, _____.

Attorney for the Central Oklahoma Master
Conservancy District

Item D.9.

COMCD BUDGET for FY 2021 - FY 2025		FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
PERSONNEL:						
5001	Salary and Wages	\$448,000	\$435,000	\$493,119	\$451,091	\$471,070
5009	Employee Retirement	\$45,500	\$10,500	\$48,868	\$64,858	\$67,739
5010	Directors Expenses	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
5011	Payroll Taxes - Social Security	\$33,000	\$33,700	\$38,540	\$34,508	\$36,037
5012	Training, Education, Travel, Meals, etc.	\$17,500	\$7,500	\$11,500	\$7,500	\$7,500
5013	Uniforms & Boots Allowance	\$3,000	\$2,400	\$3,000	\$3,000	\$3,000
5014	Employee's Health Insurance (Allowance and AF Accident)	\$67,365	\$45,000	\$52,185	\$45,117	\$47,234
5015	Workers Compensation	\$21,550	\$15,000	\$17,000	\$16,000	\$16,000
5017	Service Longevity Awards	\$2,950	\$5,421	\$6,697	\$6,048	\$6,895
	Sub Total	\$643,865	\$559,521	\$675,909	\$633,122	\$660,475
MAINTENANCE:						
5101	Plant, Dam, Pipeline & Shop R & M	\$125,000	\$127,500	\$128,000	\$130,000	\$132,000
5103	Vehicles: R & M	\$32,500	\$22,000	\$25,000	\$25,000	\$25,000
5104	Buildings, Roads & Grounds R & M	\$20,000	\$17,500	\$17,500	\$19,000	\$20,000
5106	Equipment R & M; & Rental	\$17,000	\$22,000	\$27,500	\$25,000	\$25,000
	Sub Total	\$194,500	\$189,000	\$198,000	\$199,000	\$202,000
UTILITIES						
5201	Telephone Service/ IT Service	\$19,500	\$25,000	\$26,000	\$27,040	\$28,122
5204	Electricity	\$8,500	\$10,000	\$12,000	\$12,600	\$13,230
5205	Propane	\$6,000	\$3,000	\$4,000	\$4,200	\$4,410
5206	Waste Removal	\$800	\$1,200	\$1,236	\$1,273	\$1,311
	Sub Total	\$34,800	\$39,200	\$43,236	\$45,113	\$47,073
INSURANCE & BONDS						
5301	Insurance	\$45,000	\$65,000	\$75,000	\$77,250	\$79,568
5304	Treasury & Employee Bond	\$250	\$250	\$250	\$258	\$265
	Sub Total	\$45,250	\$65,250	\$75,250	\$77,508	\$79,833
ADMINISTRATION EXPENSE						
5401	Office Supplies, Materials & Equipment	\$15,000	\$17,000	\$17,500	\$18,200	\$18,928
	Sub Total	\$15,000	\$17,000	\$17,500	\$18,200	\$18,928

COMCD BUDGET for FY 2021 - FY 2025		FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
PROFESSIONAL SERVICES						
5501	Legal	\$60,000	\$35,000	\$17,500	\$18,375	\$19,294
5502	Accounting & Annual Audit	\$24,550	\$25,000	\$25,750	\$26,523	\$27,318
5503	Consultants & Engineers	\$40,000	\$45,000	\$70,000	\$42,500	\$42,500
	Sub Total	\$124,550	\$105,000	\$113,250	\$87,398	\$89,112
WATER QUALITY SERVICES						
5601	OWRB/USGS.(Stream Gauge)	\$17,600	\$12,400	\$12,400	\$12,400	\$12,400
5603	WQ monitoring - OWRB	\$66,000	\$62,724	\$64,013	\$65,933	\$67,911
	Sub Total	\$157,600	\$75,124	\$76,413	\$78,333	\$80,311
OTHER CAPITAL ASSETS						
5950	Replacement truck				\$38,000	\$40,000
	Pumps				\$65,000	\$65,000
	Sub Total	\$43,000	\$0	\$0	\$103,000	\$105,000
Non-Assessed Expenses (Contingent upon Board Approval)						
	Drought Planning Grant Match			\$0		
	Equipment Shelter			\$50,000		
	Spare Pump			\$56,000		
	DC Pipeline West of Tinker			\$550,000		
	Sub Total		\$0	\$656,000	\$0	\$0
CAPITAL ASSETS REPLACEMENT RESERVE FUND						
OPER AND MAINTENANCE SUB-TOTAL		\$1,258,565	\$1,050,095	\$1,199,558	\$1,241,674	\$1,282,732
	Less Excess Carryover		\$0			
	Less Investment Account Earnings		\$126,000	\$115,000	\$115,000	\$115,000
	Less Surplus Fund					
O&M TOTAL		\$1,258,565	\$924,095	\$1,084,558	\$1,126,674	\$1,167,732

COMCD BUDGET for FY 2021 - FY 2025		FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Other Assessments						
	Pumping Power		\$525,000	\$570,000	\$525,000	\$525,000
	Energy Project SRF Loan		\$97,515	\$96,967	\$96,603	\$96,221
	Del City Pipeline Project SRF Loan		\$440,566	\$440,566	\$440,566	\$440,566
Total Assessments			\$1,987,175	\$2,192,091	\$2,188,843	\$2,229,518
Norman Assessments						
	O&M		\$404,754	\$475,036	\$493,483	\$511,466
	Pumping Power		\$194,775	\$211,470	\$194,775	\$194,775
	Energy Project Loan Payments		\$71,596	\$71,154	\$70,886	\$70,605
	Del City Pipeline Project Loan Payments		\$192,968	\$192,968	\$192,968	\$192,968
	Total		\$864,092	\$950,628	\$952,112	\$969,814
Midwesst City Assessments						
	O&M		\$373,334	\$438,161	\$455,176	\$471,764
	Pumping Power		\$264,600	\$287,280	\$264,600	\$264,600
	Del City Pipeline Project Loan Payments		\$177,989	\$177,989	\$177,989	\$177,989
	Total		\$815,923	\$903,430	\$897,765	\$914,352
Del City Assessments						
	O&M		\$146,007	\$171,360	\$178,014	\$184,502
	Pumping Power		\$65,625	\$71,250	\$65,625	\$65,625
	Energy Project Loan Payments		\$25,919	\$25,814	\$25,717	\$25,616
	Del City Pipeline Project Loan Payments		\$69,609	\$69,609	\$69,609	\$69,609
	Total		\$307,161	\$338,033	\$338,966	\$345,352

RESOLUTION
OF
CENTRAL OKLAHOMA MASTER CONSERVANCY DISTRICT
REGARDING THE FY 2023-2025 BUDGET

WHEREAS, a quorum of the Board of Directors of the Central Oklahoma Master Conservancy District met in a regular meeting and considered approval of the District's budget for Fiscal Years 2023 through 2025.

IT IS HEREBY RESOLVED that the District's budget for Fiscal Years 2023 through 2025 shall be the same is hereby approved.

IT IS FURTHER RESOLVED that the District's General Manager shall provide copies of the approved budget to appropriate representatives of the District's three member cities as soon as possible for their respective budgeting purposes.

APPROVED by a majority of Board members present on this 7th day of April, 2022.

Amanda Nairn, President

Item E.10.

LEGAL COUNSEL REPORT for March 2022

April 7, 2022

- Mar. 3, 2022 Attend monthly meeting of board of directors at COMCD offices
- Mar. 10, 2022 Revise term permit application and review
- Mar. 15, 2022 Review Water Quality Standards concerning date of Sensitive Water Supply designation for Lake Thunderbird and watershed
- Mar. 17, 2022 Contact Oklahoma Secretary of State Office of Administrative Rules concerning documents about Water Quality Standards and revisions
- Mar. 21, 2022 Review Bureau of Reclamation map of project boundary overlay with turnpike route map from Access Oklahoma
- Mar. 24, 2022 Review area of use maps for Norman, Midwest City and Del City provided by Kyle Arthur for term permit application information
- Mar. 28, 2022 Review OkMRF documents for approval date compared to stated effective date and communication to Kelley Metcalf about the same
- Mar. 29, 2022 Conference call with Kyle Arthur and Amanda Nairn about Open Meeting Law and agenda language to allow public comments and instructions; and review of draft agenda public participation language and communication to Kyle Arthur and Kelley Metcalf about the same
- Mar. 30, 2022 Final review of draft agenda language and communication to Kelley Metcalf about same
- Apr. 1, 2022 Prepare Legal Counsel report for April 7 monthly meeting

Item E.11.

Manager's Report – April 2022

- Met with BNB Technologies, recommended by BOR, to discuss security camera upgrade options
- BOR performed ASR (Annual Site Review) on March 10th.
 - No major issues found
 - A few items were brought up in discussion and have already been resolved
 - Replacement of some riprap on the dam face
 - Repair of one of the manhole lids that had a bolt come loose and was not secure
 - Some gravel erosion against the emergency spillway wall
- Met with Norman Water Treatment Staff to confirm Raw Water Storage tank condition and measure for updated level transmitter on March 16th
 - Tank bottom is almost full of sediment, will need to be cleaned out in the next couple of years
 - Need to check Midwest City next
- Investigated and purchased new level indicator and equipment for Midwest City surge tower
- Trapped and disposed of several pigs that had done significant damage to the right/west side of the road to the main plant
 - Received a request from and loaned trap to State Park the week of March 28th
- Telemetry/SCADA and communications upgrade is progressing, as weather allows
 - First two dishes are installed and being exercised to confirm placement functionality and line-of-site communication
 - Plans to install a 40' tower at our Norman storage tank are underway
- Tim and Derek attended a motor troubleshooting and maintenance training provided by Evans Enterprises, March 22-24, in Tulsa
 - These are the electric motors used to run our pumps
- Worked on getting tractors ready for mowing season
- Attended State House of Representatives Rural Caucus luncheon at the Capitol
 - The Oklahoma Association of Reclamation Projects presented on Conservancy District, who we are, what we do, where we are, etc.
- Steve and Jim participated at a table-top exercise with the Magellan pipeline Emergency Management team on March 24th in Norman
- Participated, along with my son Eric, in the clean-up of Saxon Park in Norman on March 26th
- Participated in a Teams meeting with the BOR regarding the proposed turnpike on March 24th
- Staff met with Richie Collins of Horizon Financial Services to discuss everyone's 457(b) portfolio on March 29th
- Participated in Zoom Meeting with BOR regarding review of our draft Emergency Action Plan on March 31st
 - Expect draft to be finalized by May or June
 - Walk-through exercise planned in FFY 2023