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# The General Ledger

COPAS of Oklahoma City Newsletter



November 2004

[www.copasokc.org](http://www.copasokc.org)

Editor: Jenni Boyce  
Email: [OKCNewsletter@copas.org](mailto:OKCNewsletter@copas.org)



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## Meeting Information

**Tuesday, December 14, 2004**

**Program starts at 11:30 a.m.**

**Waterford Marriott**

**Guest Fee: \$25**

# *Happy Holidays!*

**Holiday Luncheon:** This holiday season, we are giving back to our community, and offering COPAS members the opportunity to participate. The holiday luncheon entertainment will feature selections from Mark Twain Elementary students. Mark Twain Elementary was selected due to its low economic status compared to other public schools in the Oklahoma City area.

Approximately 60 students will perform at the luncheon. Immediately following the entertainment, Santa (Tom Saulters) and his helpers (Jana Brannon, Karen Johns, Kathy Jones and Marvinette Ponder) will distribute gifts to the children.

If you are interested in participating, contact Marvinette at [marvinette.ponder@dvn.com](mailto:marvinette.ponder@dvn.com), or 552-4722 for additional information.

## Committee Meeting Information

**Please note: There will be no committee meetings this month. Committee meetings will resume in February. In addition, there will be no technical session this month.**

Meetings held at the Waterford Marriott at Penn and NW 63<sup>rd</sup>

**Luncheon Menu:** Carved Roasted Turkey Breast with Cranberry Pecan Sauce, Apple Corn Bread Stuffing, house salad, seasonal vegetable and Pumpkin Pie for dessert.

## President's Message

Well, the Holiday Season is upon us once again. With Christmas just around the corner, I'm sure we all have lots to do to get ready. Hopefully, with all the hustle and bustle of our busy lives, we have time to reflect on all the blessings bestowed upon us. With this in mind, I want to invite and encourage all of our members to participate in our Christmas Luncheon activities this year. Our Holiday Luncheon Committee (Marvinette Ponder, Kathy Jones, Karen Johns, and Jana Brannon) has put something really special together for us this year.

The Fall 2004 National Meeting in San Antonio was another great meeting. A few notes to mention about it: Barbara Koch of Earlsboro Energies (our former President) was elected to the National Board of Directors. Cindy Heymans of Sea Dog Accounting was elected to the 2005 Nominating Committee, and Jean Hale of Dominion was elected as the Vice-Chair of National Financial Reporting Committee. The Oklahoma City Society continues to be very active at the national level. Please congratulate these individuals when you see them at our meetings.

I would like remind everyone that there will *not* be a Technical Session meeting in the month of January. Our first meeting for the year 2005 will be Tuesday, February 15. It will also be the meeting to introduce the new Midstream Accounting Committee to our society. So, if you know anyone who would be interested in this committee, please invite them to the February meeting.

Well, I hope everyone has a great Thanksgiving, and I hope to see everyone at our Christmas luncheon on December 14!

*Roger*



**Holiday Luncheon Date Change!**  
**Tuesday, December 14**  
Society Meeting, Holiday Luncheon

**January 27-28, 2005**  
Winter Meetings – Audit, Joint Interest  
Irving, Texas

**Tuesday, February 15, 2005**  
Society Meeting, Evening

**Tuesday, March 22, 2005**  
Society Meeting, Evening

**Tuesday, April 19, 2005**  
Society Meeting, Evening

**April 25-29, 2005**  
Spring 2005 National Meeting  
Corpus Christi, Texas

**May 17, 2005**  
Society Meeting  
Employer Appreciation Luncheon

**May 2005 – UCO**  
Education Day

## Committee News

**Acct 1300 Audit**

**Chair: Todd Attalla, Martindale**

Thanks to everyone for attending the committee meeting. Combining the Audit Committee meetings with the Joint Interest Committee meetings continue to aid in discussions and attendance. We had five members representing three companies; hopefully we can improve on this attendance in future meetings to obtain a little more balance with Joint Interest. The 2005 Accounting Procedure and Model Form Interpretation passed unanimously so we can now focus on the Field Office and Payout

documents. Remember, these documents are only as good as the input from committee members, so I encourage everyone to read these over and submit comments to Dennis and me, or have issues ready for discussion at our next meeting. Since we won't be meeting again until February, have a great break and see you in February.

**Acct 1400 Certification**

**Chair: Jean Hale, Dominion**

The newly formed Certification Committee will handle all activities related to the APA certification. The committee currently consists of Jean Hale, Chair, Jeff Marsel, APA and Jodie Ford, Associate APA. We are looking for additional committee members and would welcome any society members who are interested in promoting the APA. The committee is currently working with the Board of Directors on a marketing plan to increase awareness of the APA. The committee has set APA Exam dates for 2005, which are February 25, June 24, and October 21. The exams will be held at Chaparral Energy's offices with test times scheduled for 1:30 pm and 2:45 pm. Exam registration forms should be available on the national website soon. Registration forms for the February 25 exam date can be found on the COPAS National Website at [www.copas.org](http://www.copas.org), APA, Exam Sites.

**Acct 1500 Education**

**Chairs: Marvinette Ponder, Devon  
Melanie Mercer, Devon**

The Education Committee met on October 12 at 5 pm to discuss upcoming events, roles and responsibilities of team members as well as future meeting venue. We had 13 attendees representing 5 companies. Our next meeting will be held February 15, 2005 at 5 pm to discuss the annual Education Day. We also plan to make Education Day committee assignments, appoint team captains, and determine other industry training needs for 2005. As always, we are searching for dynamic members to join our team. If you are interested in helping us build a

successful Education program for 2005, please contact Marvinette Ponder at 552-4722.

Marvinette

**Acct 1600 Financial  
Reporting/Sarbanes Oxley  
Chair: Joe Evans, Evans, Gaither &  
Associates PLLC**

Joe Evans has recently accepted the position of Chair for the Financial Reporting Committee. Watch for news updates in future issues of the newsletter regarding meeting dates and times. For more information regarding this committee, contact Joe Evans at [jevans@egacpas.com](mailto:jevans@egacpas.com).

**Acct 1700 Joint Interest**

**Chairs: Dennis McGee, Chesapeake  
Melissa Gruenewald, Chesapeake**

Thanks to everyone for attending the committee meeting. Combining the Audit Committee meetings with the Joint Interest Committee meetings continue to aid in discussions and attendance. We had 23 attendees representing five companies for the October meeting.

The 2005 Accounting Procedure and Model Form Interpretation passed unanimously so we can now focus on the Field Office and Payout documents. Remember, these documents are only as good as the input from committee members, so we encourage everyone to read these over and submit comments to Todd and me, or have issues ready for discussion at our next meeting. Since we won't be meeting again until February, happy holidays, and we will see you in February.

Dennis

**Acct 1800 Membership  
Chair: Jean Hale, Dominion**

President-Elect Jean Hale is handling address changes this year. Please notify Jean at [jean\\_e\\_hale@dom.com](mailto:jean_e_hale@dom.com) if your contact information has changed.

**Membership Stats:**

Goal: **190** Current Count: **216**

**New Member(s):**

**JMA Energy Company LLC**

Celia Gibson

**Mineral Acquisition Partners Inc**

Rebecca Casey

Carla Gilchrest

Leslie Hallmark

Please introduce yourself and welcome new members at the next meeting!

**Acct 2100 Small Oil and Gas Companies**

**Chairs: Richard Friant, Gulfport  
Bill Head, Earlsboro**

The Small Oil and Gas Companies Committee had 17 in attendance representing 15 different companies at the October meeting.

Our next meeting will not be until February 15. The meeting topic will be announced in the next newsletter.

Richard

**Acct 1900 Midstream / Downstream Accounting**

**Chair: Amanda Muniz, Devon**

Amanda Muniz has recently accepted the position of Chair for the Midstream / Downstream Committee. The February 2005 Technical Session will feature speakers and topics relating to this area. For more information regarding this committee, including meeting dates and times, contact Amanda Muniz @ [amanda.muniz@dvn.com](mailto:amanda.muniz@dvn.com).

**Acct 2200 Tax**

**Chairs: Matt Johnson, OGE Energy  
Louise Cleary, Cleary Petroleum**

The October Tax Committee monthly meeting was held on October 20, 2004. Melinda Stinnett, Director of Stinnett & Associates, was our speaker, and the topic was "Income Tax Internal Controls – Is your glass half empty or half full." She covered the Sarbanes-Oxley Act from an income tax perspective. We had 21 people in attendance from 12 different companies.

**Acct 2000 Revenue**

**Chairs: Mark Evans, Chesapeake  
Melanie Hayhurst, Chesapeake**

We had 37 members present at the October 12 Revenue Committee meeting. Wade Brawley, Manger of Land Administration, at Chesapeake Energy was our speaker. The topic was Division Order calculations.

Our next speaker (for the 2/15 meeting) will be Bill Wince, Manager of Contract Administration, at Chesapeake Energy. The topic will be Natural Gas Pricing and Contracts.

Melanie

The November Tax Committee monthly meeting was held on November 17, 2004. Ben Thompson of K.E. Andrews & Company of Mesquite, Texas gave a presentation on the basis for Property Taxation by States. We had 28 people in attendance from 17 different companies

Our next scheduled meeting is December 15th at 11:30 a.m. at The Petroleum Club, Downtown OKC, Bank One Tower, Floor 35. Our speaker will be Art Schmidt of Mahaffey & Gore, P.C. of Oklahoma City. He will discuss recent changes in federal labor laws. Everyone interested is welcome to attend the meeting; the cost is \$15 for COPAS members and \$20 for non-members. For reservations contact RaLayna Hurley ([rhurley@chkenegy.com](mailto:rhurley@chkenegy.com)) by noon Monday, December 13.

Louise

# BOARD OF DIRECTORS

## President

Roger Gann, Martindale Consultants  
Ph: 405-728-3003, Ext 18  
Fax: 405-728-3893  
Email: [r.gann@marticons.com](mailto:r.gann@marticons.com)

**Board Liaison to:**  
Golf Committee

## President-Elect

Jean Hale, Dominion Resources  
Ph: 405-749-5245  
Fax: 405-749-6693  
Email: [jean\\_e\\_hale@dom.com](mailto:jean_e_hale@dom.com)

**Board Liaison to:**  
Audit Committee  
Membership Committee  
Newsletter

## Vice-President

Randy Goben, Chesapeake Energy  
Ph: 405-879-9156  
Fax: 405-879-9532  
Email: [rgoben@chkenergy.com](mailto:rgoben@chkenergy.com)

**Board Liaison to:**  
Education Committee  
Employer Appreciation Luncheon

## Secretary/Historian

Mandy Wright, Devon Energy  
Ph: 405-228-4402  
Fax: 405-228-8202  
Email: [mandy.wright@dvn.com](mailto:mandy.wright@dvn.com)

**Board Liaison to:**  
Joint Interest Committee

## Treasurer

Jeanette Coker, Grant Thornton  
Ph: 405-218-2846  
Fax: 405-218-2801  
Email: [jcoker@gt.com](mailto:jcoker@gt.com)

**Board Liaison to:**  
Tax Committee

## Director

Jodie Ford, Mineral Acquisition Partners, Inc.  
Facilities Coordinator  
Ph: 405-516-7600, ext 102  
Fax: 405-235-7644  
Email: [jford@maproyalty.com](mailto:jford@maproyalty.com)

**Board Liaison to:**  
Small Oil and Gas Companies Committee  
Financial Reporting/Sarbanes-Oxley Committee

## Director

Marvinette Ponder, Devon Energy  
Ph: 405-552-4722  
Fax: 405-552-8115  
Email: [marvinette.ponder@dvn.com](mailto:marvinette.ponder@dvn.com)

**Board Liaison to:**  
Holiday Luncheon

## Director

David Moore, Westport  
Ph: 405-292-5543  
Fax: 405-681-7575  
Email: [dipper@ionet.net](mailto:dipper@ionet.net)

**Board Liaison to:**  
Revenue Committee

## Director (Ex-Officio)

Barbara Koch, Earlsboro Energies  
Ph: 405-848-2829, ext 102  
Fax: 405-840-9419  
Email: [bkoch@eec-cpi.com](mailto:bkoch@eec-cpi.com)

**Board Liaison to:**  
Midstream Accounting Committee  
Nominating Committee  
Website

## National Board Liaison

Jeff Alcott  
Ph: 504-236-9021  
Email: [jbalcott@charter.net](mailto:jbalcott@charter.net)

# COMMITTEE CHAIRS

## Audit

Todd Attalla, Martindale Consultants  
Ph: 405-728-3003  
Fax: 405-728-3893  
Email: [t.attalla@marticons.com](mailto:t.attalla@marticons.com)

## Certification

Jean Hale, Dominion  
Ph: 405-749-5245  
Fax: 405-749-6693  
Email: [jean\\_e\\_hale@dom.com](mailto:jean_e_hale@dom.com)

## Education

Marvinette Ponder, Devon Energy  
Ph: 405-552-4722  
Fax: 405-552-8115  
Email: [marvinette.ponder@dvn.com](mailto:marvinette.ponder@dvn.com)

Melanie Mercer, Devon Energy  
Ph: 405-552-8308  
Fax: 405-228-8860  
Email: [melanie.mercer@dvn.com](mailto:melanie.mercer@dvn.com)

## Financial Reporting/Sarbanes-Oxley

Joe Evans, Evans, Gaither & Associates PLLC  
Phone: 405-341-7797  
Fax: 801-729-9528  
Email: [jevans@egacpas.com](mailto:jevans@egacpas.com)

## Joint Interest

Dennis McGee, Chesapeake Energy  
Ph: 405-848-2665  
Fax: 405-879-9532  
Email: [dmcgee@chkenergy.com](mailto:dmcgee@chkenergy.com)

Melissa Gruenewald, Chesapeake Energy  
Ph: 405-879-9327  
Fax: 405-879-9532  
Email: [mgruenewald@chkenergy.com](mailto:mgruenewald@chkenergy.com)

## Membership

Jean Hale  
Ph: 405-749-5245  
Fax: 405-749-6693  
Email: [jean\\_e\\_hale@dom.com](mailto:jean_e_hale@dom.com)

## Midstream Accounting

Amanda Muniz, Devon Energy  
Ph: 405-228-4390  
Fax: 405-552-1332  
Email: [amanda.muniz@dvn.com](mailto:amanda.muniz@dvn.com)

## Revenue

Mark Evans, Chesapeake Energy  
Ph: 405-879-9382  
Fax: 405-879-9559  
Email: [mevans@chkenergy.com](mailto:mevans@chkenergy.com)

Melanie Hayhurst, Chesapeake Energy  
Ph: 405-879-7841  
Fax: 405-767-4224  
Email: [mhayhurst@chkenergy.com](mailto:mhayhurst@chkenergy.com)

## Small Oil and Gas Companies

Richard Friant, Gulfport Energy  
Ph: 405-848-8807, ext 132  
Fax: 405-810-1500  
Email: [rfriant@gulfportenergy.com](mailto:rfriant@gulfportenergy.com)

Bill Head, Earlsboro Energies  
Ph: 405-848-2829, Ext 105  
Fax: 405-840-9419  
Email: [bhead@eec-cpi.com](mailto:bhead@eec-cpi.com)

## Tax

Matt Johnson, OGE Energy  
Ph: 405-553-3626  
Fax: 405-553-3743  
Email: [johnsombd@oge.com](mailto:johnsombd@oge.com)

Louise Cleary, Cleary Petroleum  
Ph: 405-848-5019, ext 103  
Fax: 405-848-0748  
Email: [louisecleary@clearypet.com](mailto:louisecleary@clearypet.com)