



Turning Energy Into Synergy

# HISTORY OF COPAS

**TRAINING & REFERENCE MATERIAL**

**TR-12**

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## FOREWORD

COPAS was organized to bring together Petroleum Accountants Societies in North America. The purpose was to coordinate the work of the participating societies and to increase the effectiveness of the various societies. The organizers of COPAS desired to avoid duplication of effort in the solution of common problems, and to add the weight of authority of each of the individual organizations to the pronouncements of the group on matters of accounting theory and technique effecting the petroleum industry.

The history that follows is testimony to those organizers who were visionaries in the concept that they developed.

This history was a project of the Research and Advisory Committee and COPAS gratefully acknowledges the Past Presidents who have been instrumental in compiling the History of COPAS:

Stephen N. Castle	-	Permian Basin Society
Jon H. Gear	-	Dallas Society
J.C. (Charlie) Hardcastle	-	Houston Society
Bernardette A. Huston	-	Anchorage Society
Wayne W. Kahmeyer	-	Colorado Society
Edward H. Krause, Jr.	-	Houston Society
Al E. McClellan	-	Houston Society
Lloyd B. Oatis	-	Ft. Worth Society

## INTRODUCTION

The beginnings of the Council of Petroleum Accountants Societies occurred on February 11, 1961 in Dallas Texas. The Societies of Colorado, Dallas, Ft. Worth, Houston, Midland, New Orleans, Oklahoma-Tulsa and San Antonio participated in a meeting on that date. The following resolution was adopted:

“Whereas, representatives of the Petroleum Accountants Societies of Dallas, Houston, New Orleans, Ft. Worth, San Antonio, Midland, Colorado and Oklahoma-Tulsa have assembled in Dallas this Saturday, February 11, 1961, to discuss and explore into the desirability of creating an organization through which a closer affiliation of their respective organizations can be accomplished, and

Whereas, this particular matter has been thoroughly discussed by the representatives of the above mentioned organizations, here assembled,

NOW THEREFORE, BE IT RESOLVED, that in order to increase the effectiveness of the various Petroleum Accountants Societies, to avoid duplication of effort in the solution of common problems, and to add the weight of authority of each of the individual organizations to the pronouncements of the group on matters of accounting theory and technique affecting the petroleum industry, it is desirable that a closer affiliation of the various individual Petroleum Accountants Societies be accomplished.”

Participants at the meeting were:

Bill Townsend	-	President, Dallas Society
A. F. Penhey	-	President, Ft. Worth Society
D. C. Hobart	-	President, Houston Society
Donald R. Eaton	-	San Antonio Society
F. W. Cloud	-	President, New Orleans Society
Lester VanPelt	-	Midland Society
King Smith	-	President, Oklahoma-Tulsa Society
Earl McGeehon	-	Colorado Society

A temporary committee was established with Bill Townsend as the chairman. Midland offered to host the next committee meeting, which the committee accepted.

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# COPAS HISTORY

## 1961-1962

The organizational meeting was held in Midland, Texas on April 25, 1961. The following Societies were represented:

Houston, Oklahoma-Tulsa, Oklahoma City, Ft. Worth, San Antonio, Kansas, Dallas, Colorado, Western Canada and Midland. The New Orleans and Los Angeles Societies were unable to attend.

Most societies advocated a loose federation. Mr. E. A. Earle of the Western Canada Society suggested a name other than "committee". He suggested "Council of Petroleum Accountants of North America". This name was unanimously adopted.

The organization was established. An election of officers was held and the following were elected the first officers of COPAS:

President:	-	D. C. Hobart, Houston Society
Vice-President:	-	Earl F. McGeehon, Colorado Society
Secretary/Treasurer:	-	Lloyd L. Parks, Oklahoma-Tulsa Society

An annual meeting was established, to be held in September, to conduct business and elect officers for the period September, 1962 to September, 1963.

### **SPRING COUNCIL MEETING: April 24, 1962**

Host Society: Oklahoma-Tulsa

Location: Tulsa, Oklahoma

Societies attending were: Colorado, Dallas, Ft. Worth, Houston, Kansas, Los Angeles, Midland, New Orleans, Oklahoma City, Oklahoma-Tulsa, San Antonio, and Western Canada.

Voting Items: \* The COPAS 1962 Accounting Procedure was approved.  
\* The Material Classification Manual was approved.

#### Other Significant Items:

\* Monthly Newsletter was established by Mr. Dave Hobart, President.  
\* The first COPAS Directory was published by Ross-Martin.  
\* Houston offered and was accepted as the host of the September Council Meeting.

### **FALL COUNCIL MEETING: September 18, 1962**

Host Society: Houston

Location: Houston, Texas

Voting Items: \* Officers elected for 1962-1963:  
President - Earl F. McGeehon, Colorado Society  
Vice-President: - W. E. Thomas, Ft. Worth Society  
Secretary/Treasurer: - Lester Wade, San Antonio Society

**COPAS HISTORY**  
**1961-1962 (Con't)**

**FALL COUNCIL MEETING (Con't):**

Other Significant Items:

- \* API suggests that the Council undertakes the project of “Developing and Understanding, and Recommendations for Utilization of Summary Type Joint Interest Billings”.
- \* Oklahoma-Tulsa prepared a standard run ticket and district expense manual.
- \* Los Angeles requested and was approved as host for the Council Meeting to be held in the Spring of 1963. Colorado was approved as host of the September 1963 meeting.

## COPAS HISTORY

### 1962-1963

#### OFFICERS:

President: Earl F. McGeehon, Colorado Society  
Vice-President: W. E. Thomas, Ft. Worth Society  
Secretary/Treasurer: Lester Wade, San Antonio Society

#### COMMITTEE CHAIRPERSONS:

COPAS/API Liaison: Carl J. Senger, Oklahoma-Tulsa  
COPAS-1962 Accounting Procedure: Don M. Wazry, Oklahoma-Tulsa  
Direct Charges: J. C. McDonald, Western Canada Society  
Direct Expense Manual: Jack Horacek, Oklahoma-Tulsa  
Gas Accounting: R. L. Lewis, Houston Society  
Summary Billing Procedure: E. R. Ridge, Oklahoma-Tulsa  
Standard Form Run Ticket: W. B. Forrest, Oklahoma-Tulsa

#### SPRING COUNCIL MEETING: March 27-28, 1963

Host Society: Los Angeles  
Location: Los Angeles, California  
Voting Items: \* District Expense Manual.  
\* Overhead escalation rate + 1.6% approved.

#### Other Significant Items:

- \* 12 Societies.
- \* Rewrite of District Expense Manual and Standard Run Ticket.
- \* Oklahoma-Tulsa was to provide the annual overhead escalation factor for COPAS.
- \* Gas Accounting Study was organized.

#### FALL COUNCIL MEETING: September 19-20, 1963

Host Society: Colorado  
Location: Denver, Colorado  
Voting Items: \* Election of Officers:  
President: - Lloyd L. Parks, Oklahoma-Tulsa Society  
Vice-President: - Earl E. Watkins, New Orleans Society  
Secretary/Treasurer: - William J. Westerlage, Dallas Society  
\* Standard Form Run Ticket.  
\* District Expense Manual.  
\* Suggested Classifications for use in Summary Form Billings.

#### Other Significant Items:

- \* A discussion on the meaning of "guide". The parties to the agreement must accept the guidance.

# COPAS HISTORY

## 1963-1964

### OFFICERS:

President: Lloyd L. Parks, Oklahoma-Tulsa Society  
Vice-President: Earl E. Watkins, New Orleans Society  
Secretary/Treasurer: William F. Brann, Midland Society

Bill Brann was elected Secretary/Treasurer at the Spring Meeting to fill the unexpired term of Bill Westerlage.

### COMMITTEE CHAIRPERSONS:

COPAS/API Liaison: Carl Senger, Oklahoma-Tulsa Society  
Direct Charges: George Kirk, Western Canada Society  
Gas Accounting: Ken Cross, Houston Society  
Standard Form Run Ticket: W. B. Forrest, Oklahoma-Tulsa Society  
Wage Index Sub-Committee: Del Kneale, Oklahoma-Tulsa Society

### SPRING COUNCIL MEETING: April 23, 1964

Host Society: New Orleans  
Location: New Orleans, Louisiana  
Voting Items: \* Interpretation of COPAS-1962 Model Form Accounting Procedure approved.  
\* Overhead escalation rate + 3.9% approved.

#### Other Significant Items:

- \* 12 Societies
- \* Need to develop standard per diem rates.
- \* Agreed to study the entire area of procedures for auditing joint accounts.
- \* Co-operate with API, but maintain separate identity for COPAS.
- \* Printers, other than Ross-Martin, can reprint forms as there were no copyrights.
- \* Begin a study of a standard check stub.
- \* Agenda items to be forwarded to the President 30 days prior to the meeting.
- \* Review of By-Laws was begun.
- \* Develop a standard procedure for adjusting well costs.

### FALL COUNCIL MEETING: September 19-20-1964

Host Society: Oklahoma-Tulsa  
Location: Tulsa, Oklahoma  
Voting Items: \* Election of Officers:  
President: - Earl E. Watkins, New Orleans Society  
Vice-President: - Wilbur C. Keith, Dallas Society  
Secretary/Treasurer: - Eugene P. Myrick, Midland Society  
\* 60-day rule on voting items adopted.

**COPAS HISTORY**  
**1963-1964 (Con't)**

**FALL COUNCIL MEETING (Con't):**

Other Significant Items:

- \* It was recommended that all publications of COPAS have a standard appearance and a uniform numbering system.
- \* A daily rate of \$50 for auditors and that no audit procedures are needed as there are two publications that cover the subject.
- \* Adjustments of well costs will be a major project for the Houston Society.

## COPAS HISTORY

### 1964-1965

#### OFFICERS:

President: Earl E. Watkins, New Orleans Society  
Vice-President: Wilbur C. Keith, Dallas Society  
Secretary/Treasurer: Eugene P. Myrick, Midland Society

#### COMMITTEE CHAIRPERSONS:

COPAS/API Liaison: Carl Senger, Oklahoma-Tulsa Society  
Claude Dodgen, Dallas Society  
Direct Charges: John McDowell, Western Canada Society  
Robert H. (Lee) Johnson, Ft. Worth Society  
Gas Accounting: D. C. Hobart, Houston Society  
John E. Jolly, Houston Society  
Jt. Interest Audit Procedure: J. Fred (Bill) Johnson, Colorado Society  
Standard Revenue Check Stub: James L. Reed, Dallas Society  
Claude Dodgen, Dallas Society  
Well Cost Adjustment: John E. Jolly, Houston Society

#### SPRING COUNCIL MEETING: May 18-19, 1965

Host Society: Western Canada  
Location: Banff, Alberta, Canada  
Voting Items: \* Values for well Cost Adjustments.  
\* Study on Recommended Rate or Use Charges for Material and Equipment Used Temporarily on Joint Operations.  
\* Study of Tank Truck Manifest and Sale Tickets.  
\* Sale of LPG Products from Gasoline Plants.  
\* Developed standard audit per diem rates.  
\* Overhead escalation rate + 0.8% approved.

#### Other Significant Items:

- \* 12 Societies.
- \* Copyright and Royalty Proposal of Ross-Martin Company.
- \* Format of COPAS publications.
- \* Society annual program formats and results.
- \* Tulsa Society develops the Wage Index Adjustment for escalation of Overhead escalation rates.

#### FALL COUNCIL MEETING September 29-30, 1965

Host Society: Oklahoma City  
Location: Oklahoma City, Oklahoma  
Voting Items: \* Election of Officers:  
President: - Wilbur C. Keith, Dallas Society  
Vice-President: - Eugene P. Myrick, Midland Society  
Secretary/Treasurer: - John E. Jolly, Houston Society  
\* Well Cost Adjustment Study Guide.

**COPAS HISTORY**  
**1964-1965 (Con't)**

**FALL COUNCIL MEETING (Con't):**

Voting Items (Con't):

- \* Copyright and Royalty Proposal of Ross-Martin Company.
- \* Council Directory.
- \* Joint Interest Audit Procedure.

Other Significant Items:

- \* Need to communicate between societies.
- \* Standard size on COPAS documents.

## COPAS HISTORY

### 1965-1966

#### OFFICERS:

President: Wilbur C. Keith, Dallas Society  
Vice-President: Eugene P. Myrick, Midland Society  
Secretary/Treasurer: John E. Jolly, Houston Society

#### COMMITTEE CHAIRPERSONS:

COPAS/API Liaison: Carl Senger, Oklahoma-Tulsa Society  
Claude Dodgen, Dallas Society  
Direct Charges: Gordon McLaros, Western Canada Society  
Gas Accounting: Ray Fox, Houston Society  
Charles L. Bilbray, Houston Society  
Joint Interest: John E. Jolly, Houston Society  
Material Classification: J. P. Bly, Oklahoma-Tulsa Society  
Rate or Use Charge for  
Temporarily Used Equipment: Arland L. Ward, Dallas Society  
Revenue Check Stub: James L. Reed, Dallas Society  
Arland L. Ward, Dallas Society

#### SPRING COUNCIL MEETING: April 21-22, 1966

Host Society: Dallas  
Location: Dallas, Texas  
Voting Items: \* Committee established to review the Houston Joint Account Research Bulletins.  
\* Direct and Indirect Charges Manual as a guide for Western Canada.  
\* COPAS Bulletin Format adopted.  
\* October annual meeting to elect officers.  
\* November annual meeting to elect officers.  
\* Overhead escalation rate + 2.2% approved.

#### Other Significant Items:

- \* 12 Societies.
- \* Gas Accounting Study progressing.
- \* Draft of Revenue Check Stub in final stages.
- \* Direct Charges Study.
- \* Serious consideration to reprinting of Material Classification Manual due to many supplements.
- \* Study on Truck Manifests and Sales Tickets.
- \* Study of Material and Equipment used temporarily on Joint Operations.
- \* By-Laws changes in regard to COPAS meeting dates.
- \* Possible revision of the COPAS-1962 Accounting Procedure.

## **COPAS HISTORY**

### **1965-1966 (Con't)**

#### **SPRING COUNCIL MEETING (Con't):**

Other Subjects for Consideration:

- \* Accounting Guidelines for Drilling Contracts.
- \* Accounting Guidelines for Farmouts, Payouts, Overriding Royalty Agreements, etc.
- \* Accounting Guidelines for Processing Vendor Invoices.
- \* Unitization Accounting.
- \* Accounting for Producing and Non-Producing Properties.
- \* Material Property Records - Well and Lease Equipment Detail.
- \* Western Canada Society - A study on Full Cost Accounting.

#### **FALL COUNCIL MEETING: September 22-23, 1966**

Host Society: Midland

Location: Midland, Texas

Voting Items: \* Election of Officers:

President: - Eugene P. Myrick, Midland Society

Vice-President: - John E. Jolly, Houston Society

Secretary/Treasurer: - Philip Blamey, Los Angeles Society

- \* Bulletin - Accounting Procedure (Joint Operations).
- \* Established a Joint Account Bulletin Committee with John E. Jolly as Chairman.
- \* Revenue Check Stub.
- \* Revision of COPAS-1962 Accounting Procedure be assigned to the Standing Committee for review.
- \* Annual meeting (By-Laws Charge) be held in October or November.

Other Significant Items:

- \* A more formal communication procedure was adopted.
- \* Final agreement on bulletin covers with Ross-Martin.
- \* Present status of Council documents available from Ross-Martin:
  1. Classification for Use in Summary Form Billing
  2. Determination of Values for Well Cost Adjustment
  3. The Initiation of Joint Account Audit, Audit Protocol and Auditing Guides in the Petroleum Industry
  4. Model Forms
  5. Accounting Procedures (Joint Operations)
- \* Establishment of Scholarship from Ross-Martin.
- \* Accounting Guidelines for Drilling Contracts.
- \* Full Cost Accounting.
- \* Possibility of a new society in Amarillo, TX.
- \* Petroleum Accountants Societies in Illinois and Indiana to be contacted to join COPAS.

## COPAS HISTORY

1966-1967

### OFFICERS:

President: Eugene P. Myrick, Midland Society  
Vice-President: John E. Jolly, Houston Society  
Secretary/Treasurer: Philip Blamey, Los Angeles Society

### COMMITTEE CHAIRPERSONS:

Accounting Guidelines for  
Farmouts, Payouts, Overriding  
Royalty Agreements and Other  
Carried Interests: John P. White, Midland Society  
COPAS/API Liaison: Donald H. O'Nele, Dallas Society  
Gas Accounting: Charles L. Bilbray, Houston Society  
Material Classification: J. P. Bly, Oklahoma-Tulsa Society  
Rate or Use Charge for  
Temporarily Used Equipment: Arland L. Ward, Dallas Society  
Revenue Check Stub: Arland L. Ward, Dallas Society  
Standard AFE Form Project: Charles Nobles, Oklahoma City Society

### SPRING COUNCIL MEETING: April 26-27, 1967

Host Society: Kansas  
Location: Wichita, Kansas  
Voting Items: \* Recommended changes in the Material Classification Manual.  
\* Drop study of use charge for temporarily used equipment.  
\* Overhead escalation rate + 3.6% approved.

Other Significant Items:

\* 12 Societies.

### FALL COUNCIL MEETING: November 2-3, 1967

Host Society: Ft. Worth  
Location: Ft. Worth, Texas  
Voting Items: \* Election of Officers:  
President: - John E. Jolly, Houston Society  
Vice-President: - Philip Blamey, Los Angeles Society  
Secretary/Treasurer: - Maurice H. Davis,  
-Western Canada Society  
\* Corrections to Bulletin No. 4.  
\* Standard Billing Account Codes.  
\* Drop Standard AFE Form Project.  
\* Texas Panhandle Society admitted to COPAS.

**COPAS HISTORY**  
**1966-1967 (Con't)**

**FALL COUNCIL MEETING (Con't)**

Other Significant Items:

- \* A discussion was held on setting up a new organization called the Inventory Accountants Society. Standard inventory procedures were desired and they saw this as a way to achieve them. The Council recommended that individual societies undertake inventory concerns within the existing society structure.
- \* The Financial Status report by Mr. Blamey indicated that they had spend \$19.37 per year for the past six years and no increase in the assessment was needed.

## COPAS HISTORY

1967-1968

### OFFICERS:

President: John E. Jolly, Houston Society  
Vice-President: Philip Blamey, Los Angeles Society  
Secretary/Treasurer: Maurice H. Davis, Western Canada Society

### COMMITTEE CHAIRPERSONS:

Accounting Procedure for  
Exploratory Operations: Lou Hallberg, Los Angeles Society  
Accounting Guidelines for  
Drilling Contracts: Kenneth E. Cookson, Kansas Society  
Accounting Guidelines for  
Farmouts, Payouts, Overriding  
Royalty Agreements and Other  
Carried Interests: John P. White, Midland Society  
COPAS/API Liaison: Donald H. O'Nele, Dallas Society  
Gas Accounting: Charles L. Bilbray, Houston Society  
Material Classification: J. P. Bly, Oklahoma-Tulsa Society  
Rate or Use Charge for  
Temporarily Used Equipment: Arland L. Ward, Dallas Society  
Revenue Check Stub: Arland L. Ward, Dallas Society  
Standard AFE Form Project: Charles Nobles, Oklahoma City Society  
Standard Form Run Ticket  
Service Pipeline: Leon L. Conine, Oklahoma-Tulsa Society

### SPRING COUNCIL MEETING: May 9-10, 1968

Host Society: Houston  
Location: Hotel America - Houston, Texas  
Voting Items: \* Approved ten gas accounting bulletins for publication.  
\* Appointed John P. White, Midland Society and Lee Loving, Oklahoma-Tulsa Society as co-chairs to revise the COPAS-1962 Accounting Procedure.  
\* Overhead escalation rate + 5.4% approved.

#### Other Significant Items:

- \* 13 Societies.
- \* 71 in attendance.
- \* Attempted to create a new Standing Committee called the "Inventory Accountants Advisory Group".
- \* The first COPAS Scholarship was provided by Ross-Martin and awarded to Mr. James A. Wilson at the University of Tulsa.



## COPAS HISTORY

1968-1969

### OFFICERS:

President: Philip Blamey, Los Angeles Society  
Vice-President: Maurice H. Davis, Western Canada Society  
Secretary/Treasurer: Arland L. Ward, Dallas Society

### COMMITTEE CHAIRPERSONS:

API/COPAS Liaison: William J. Westerlage, Dallas Society  
COPAS/API Liaison: Donald H. O'Nele, Dallas Society  
Accounting for Producing  
and Nonproducing Properties: San Antonio Society Project  
Accounting Guidelines for  
Carried Interests: Midland Society Project  
Accounting Procedure for  
Exploratory Operations: Los Angeles Society Project  
Combined Fixed Rate  
Overhead Study: Oklahoma City Society Project  
Inventory Accounting Advisory  
Committee: Bill W. Carter, Houston Society  
Joint Venture Standing  
Committee: Charles E. Lasseter, Houston Society  
Model Form Run Ticket: Oklahoma-Tulsa Society Project  
Standard Form Drilling  
Contract-Onshore: Kenneth E. Cookson, Kansas Society  
Uniform Tank Truck Manifest: Dallas Society Project  
Unitization Accounting: Oklahoma-Tulsa Society

### SPRING COUNCIL MEETING: May 19-20, 1969

Host Society: Canada  
Location: Jasper Park Lodge - Jasper, Alberta, Canada  
Voting Items: \* Accounting Procedure for Exploratory Operations - voted to return to  
Committee.  
\* Creation of a Joint Venture Standing Committee - approved unanimously.  
\* Overhead escalation rate + 1.9% approved.

#### Other Significant Items:

- \* 13 Societies.
- \* COPAS-1968 Accounting Procedure was printed and ready for distribution. At the same meeting a committee was established to publish an Explanatory Bulletin.
- \* It was decided that communications with the Federal Power Commission would be through API, not COPAS.
- \* Dallas Society awarded Kraftbilt Scholarship.



## COPAS HISTORY

### 1969-1970

#### OFFICERS:

President:	Arland L. Ward, Dallas Society
Vice-President:	John B. White, Midland Society
Secretary/Treasurer:	R. M. (Bob) Cunningham, - Oklahoma-Tulsa Society

#### COMMITTEE CHAIRPERSONS:

API/COPAS Liaison:	William J. Westerlage, Dallas Society
COPAS/API Liaison:	Donald H. O'Nele, Dallas Society
COPAS/Kraftbilt Liaison:	James E. Parrish, Oklahoma-Tulsa Society
Accounting Procedure for Computer Production Control:	Midland Society Project
Combined Fixed Rate Overhead Study:	Oklahoma-Tulsa Society Project
Education Training Guide:	Colorado Society Project
Inventory Accounting Advisory Committee:	Bill W. Carter, Houston Society
Lease Gas Settlement Statement:	Houston Society Project
Standard Form Drilling Contract-Onshore:	Kenneth E. Cookson, Kansas Society
Uniform Tank Truck Manifest:	Dallas Society Project
Unitization Accounting:	Oklahoma-Tulsa Society Project

#### SPRING COUNCIL MEETING: May 19-20, 1970

Host Society:	Colorado
Location:	Broadmoor Hotel - Colorado Springs, Colorado
Voting Items:	<ul style="list-style-type: none"><li>* Resignation of Texas Panhandle Society Approved but kept the door open for them to return.</li><li>* Study feasibility of Associate Membership - approved.</li><li>* Weighted voting by societies considered approved for discussion.</li><li>* Anchorage Society added to COPAS - approved.</li><li>* Title of Bulletin No. 4 - "Model Forms" - approved.</li><li>* Uniform Tank Truck Manifest - approved to be added to Bulletin No. 4.</li><li>* Dallas continue to study controllable material classification - approved.</li><li>* Overhead escalation rate + 7.0% approved.</li></ul>

#### Other Significant Items:

- \* 13 Societies.
- \* First discussion within COPAS regarding weighted voting.
- \* Midland Society awarded Kraftbilt Scholarship.



## COPAS HISTORY

### 1970-1971

#### OFFICERS:

President: John B. White, Midland Society  
Vice-President: R. M. (Bob) Cunningham,  
- Oklahoma-Tulsa Society  
Secretary/Treasurer: Tom W. Standerwick,  
- Western Canada Society

#### COMMITTEE CHAIRPERSONS:

API/COPAS Liaison: William J. Westerlage, Dallas Society  
COPAS/API Liaison: Donald H. O'Nele, Dallas Society  
COPAS/Kraftbilt Liaison: James E. Parrish, Oklahoma-Tulsa Society  
Combined Fixed Rate  
Overhead Study: Oklahoma-Tulsa Society Project  
Computer Production Control: Midland Society Project  
Controllable Material Manual: C. A. Cook, Dallas Society  
Gas Balancing Agreement: Midland Society Project  
Lease Gas Settlement Statement: Houston Society Project

#### SPRING COUNCIL MEETING: April 28-29, 1971

Host Society: New Orleans  
Location: Fontainebleau Motor Hotel - New Orleans, Louisiana  
Voting Items: \* Tulsa moved that the following language be included in COPAS-1968:  
"Unless special agreement is reached between the owners, such material should be priced at 75% of current new price when removed as Condition B material". The motion failed.  
\* Bulletin No. 6 - "Controllable Material" revision was approved.  
\* Bulletin No. 11 - "Accounting for Unitization" approved.  
\* Overhead escalation rate + 5.9% approved.

#### Other Significant Items:

- \* By-Laws Revision Committee asked to resubmit proposals in the Fall.
- \* Uniform Tank Truck Manifest is printed and ready for distribution.
- \* Producing and Nonproducing Properties - San Antonio Society asked to be relieved of this project.
- \* Standard Form Drilling Contract - Kansas Society asked to be relieved of this project.
- \* Bulletin No. 10 - Education Training Guide is printed and ready for distribution.
- \* Dallas Society recommends a Committee to revise COPAS-1968 Accounting Procedure.
- \* Delinquent Accounts Receivable-Joint Operations project eliminated.
- \* Oklahoma-Tulsa will study the method of setting PMTA rates.
- \* Kansas Society awarded Kraftbilt Scholarship.
- \* 13 Societies.
- \* Attendance - 45



## COPAS HISTORY

### 1971-1972

#### OFFICERS:

President: R. M. (Bob) Cunningham,  
- Oklahoma-Tulsa Society  
Vice-President: Charles L. Bilbray, Houston Society  
Secretary/Treasurer: Donald D. Gunning, Oklahoma City Society

#### COMMITTEE CHAIRPERSONS:

API/COPAS Liaison: Arland L. Ward, Dallas Society  
COPAS/API Liaison: Donald H. O'Nele, Dallas Society  
Accounting Procedures: A. P. (Paul) Augspurger, Los Angeles Society  
Computer Production Control: L. P. (Paul) Anstine, Houston Society  
Controllable Material Manual: C. A. Cook, Dallas Society  
Gas Balancing Agreement: Midland Society Project

#### SPRING COUNCIL MEETING: April 20-21, 1972

Host Society: Kansas  
Location: Wichita Public Library - Wichita, Kansas  
Voting Items: \* Adopted COPAS Emblem, submitted by Western Canada Society.  
\* Gas Purchase Statement Legend approved as a Model Form to be incorporated into Bulletin No. 4.  
\* Approved new project to develop an accounting procedure to supersede COPAS-1962 and COPAS-1968 Accounting Procedures.  
\* Overhead escalation rate +8.9% approved.

#### Other Significant Items:

- \* 14 Societies present.
- \* Initiation of new feasibility study on need of legal counsel.
- \* Dallas and Kansas Societies have local society employment committees.
- \* Los Angeles Society awarded Kraftbilt Scholarship.

#### FALL COUNCIL MEETING: October 26-27, 1972

Host Society: Midland  
Location: Holiday Inn Downtown - El Paso, Texas  
Voting Items: \* Election of Officers:  
President: - Charles L. Bilbray, Houston Society  
Vice-President: - Donald D. Gunning,  
- Oklahoma City Society  
Secretary/Treasurer: - Wayne A. Sundling, Kansas Society

#### Other Significant Items:

- \* 13 Societies present.
- \* Western Canada Society is working on report for Arctic/Frontier Operations
- \* Accounting Procedure revision project has begun, with all Societies represented on the committee.

**COPAS HISTORY**  
**1971-1972 (Con't)**

**FALL COUNCIL MEETING (Con't):**

Other Significant Items (Con't):

- \* Study of PMTA rate continuing by Oklahoma-Tulsa Society.
- \* Feasibility study on minimum billing requirements for computerized JIB's started by the Houston Society.
- \* Feasibility study on Disposal of Surplus Materials has begun by the Dallas Society.

## COPAS HISTORY

1972-1973

### OFFICERS:

President: Charles L. Bilbray, Houston Society  
Vice-President: Donald D. Gunning, Oklahoma City Society  
Secretary/Treasurer: Wayne A. Sundling, Kansas Society

### COMMITTEE CHAIRPERSONS:

API/COPAS Liaison: Arland L. Ward, Dallas Society  
COPAS/API Liaison: Donald H. O'Nele, Dallas Society  
COPAS/PMTA Liaison: Lee Loving, Oklahoma-Tulsa Society  
Accounting Procedures: A. P. (Paul) Augspurger, Los Angeles Society  
Computer Production Control: L. P. (Paul) Anstine, Houston Society  
Gas Balancing Agreement: Midland Society Project

### SPRING COUNCIL MEETING: April 26-27, 1973

Host Society: Houston  
Location: Hyatt Regency Inn - Houston, Texas  
Voting Items: \* *Gas Balancing Agreement for Gas Well Production* approved as a Model Form to be incorporated into Bulletin No. 4.  
\* Spouse fee of \$10.00 for future COPAS meetings approved.  
\* Overhead escalation rate +7.5% approved.

#### Other Significant Items:

- \* American Oil and Gas Association granted permission to reference and to quote from COPAS Bulletin No. 3 in their proposed audit program.
- \* Western Canada distributed a first draft of a proposed accounting procedure for Arctic/Frontier Operations.
- \* Feasibility study on minimum billing requirements for computerized JIB's abandoned.
- \* Feasibility study on Legal Counsel still in progress.
- \* Study of offshore ecological and environmental efforts assigned to New Orleans Society - Anchorage Society to provide Arctic area input.
- \* Colorado Society will work with the PMTA Liaison on establishing Rocky Mountain area rates.
- \* Accounting Procedures sub-committee chairmen reported on project progress.
- \* COPAS President invited to be speaker at the June API meeting.
- \* San Antonio awarded Kraftbilt Scholarship.

### FALL COUNCIL MEETING: October 24-26, 1973

Host Society: San Antonio  
Location: Saint Anthony Hotel - San Antonio, Texas

**COPAS HISTORY**  
**1972-1973 (Con't)**

**FALL COUNCIL MEETING (Con't):**

Other Significant Items:

- \* Update on all major projects.
- \* Computer Production Control project given further endorsement.
- \* Study on effects of New Mexico 4% Gross Receipts Tax on joint venture activities being conducted by Midland Society.
- \* Project to review Bulletins for periodic changes was discussed, but not assigned at this time.
- \* Abandoned study on minimum billing requirements for J.I. Statements.
- \* Discussion of educational activities in petroleum accounting:
  - Anchorage Society developing a curriculum for the University of Alaska at Anchorage.
  - Western Canada sponsors petroleum accounting courses and seminars in Calgary.
  - Colorado Society awarded two scholarships at the University of Denver.
  - Petroleum accounting courses are offered annually at North Texas State University in Denton.

## COPAS HISTORY

### 1973-1974

#### OFFICERS:

President: Donald D. Gunning, Oklahoma City Society  
Vice-President: Wayne A. Sundling, Kansas Society  
Secretary/Treasurer: C. G. (Jerry) Monroe, Colorado Society

#### COMMITTEE CHAIRPERSONS:

API/COPAS Liaison: Tom Bartlett, Houston Society  
COPAS/API Liaison: Donald H. O'Nele, Dallas Society  
COPAS/PMTA Liaison: Lee Loving, Oklahoma-Tulsa Society  
Accounting Procedures: A. P. (Paul) Augspurger, Los Angeles Society  
By-Laws: Tom Bartlett, Houston Society  
Computer Production Control: L. P. (Paul) Anstine, Houston Society

#### SPRING COUNCIL MEETING: April 22-23, 1974

Host Society: Western Canada  
Location: Fairmont Hot Springs Resort - British Columbia, Canada  
Voting Items: \* Nominating procedures voted down.  
\* Overhead escalation rate +5.2% approved.  
\* Executive Committee format adopted.

#### Other Significant Items:

- \* Vice-President - Wayne A. Sundling resigned. With no provision in the By-Laws to fill officer vacancies, the office was left vacant until elections in the Fall Meeting.
- \* Feasibility study on legal counsel attendance at COPAS meetings was discontinued.
- \* Ecological - Environment study in progress.
- \* First discussions of revenue tape "exchanges" among several larger companies.
- \* Oklahoma City Society assigned the project of studying rates for equipment other than automotive in lieu of cost of ownership.
- \* Arctic Accounting Procedure proposed by Western Canada did not survive "waiver of sixty day rule" vote.
- \* Texas Panhandle Society awarded Kraftbilt Scholarship.

#### FALL COUNCIL MEETING: October 24-25, 1974

Host Society: Los Angeles, California  
Location: Balboa Bay Club - Newport Beach, California  
Voting Items: \* Election of Officers:  
    President: - C. G. (Jerry) Monroe, Colorado Society  
    Vice-President: - Raymond L. Stapp, Los Angeles Society  
    Secretary/Treasurer: - John A. McClain, New Orleans Society  
\* Nominating Committee Election:  
    Les H. Davis Dallas Society  
    Tom Bartlett Houston Society  
    John B. White Midland Society

## **COPAS HISTORY**

### **1973-1974 (Con't)**

#### **FALL COUNCIL MEETING (Con't):**

##### Voting Items (Con't):

- \* Executive Committee Election:
  - G. E. (Gerry) Ransbottom      Anchorage Society
  - Don C. Sinclair                      Western Canada Society
- \* *Arctic Accounting Procedure* proposed by Western Canada approved.
- \* Executive Committee concept presented by the By-Laws Committee and approved by the council.
- \* *COPAS-1974 Accounting Procedure* approved.
- \* Audit per diem standards for joint interest audits approved.

##### Other Significant Items:

- \* 14 Societies in attendance
- \* First draft of Computer Production Control Bulletin circulated.
- \* Acceptance of audit per diem standards for J.I. audits.
- \* Offshore Accounting Procedure Committee established, D. E. Hampton, New Orleans Society, appointed chairman.
- \* Considering a COPAS-1974 Interpretative Bulletin.
- \* Study on rates for equipment other than automotive is progressing.
- \* Presentation on exchange of revenue tapes made to Council.

## COPAS HISTORY

### 1974-1975

#### OFFICERS:

President: C. G. (Jerry) Monroe, Colorado Society  
Vice-President: Raymond L. Stapp, Los Angeles Society  
Secretary/Treasurer: John A. McClain, New Orleans Society

#### EXECUTIVE COMMITTEE MEMBERS:

C. G. (Jerry) Monroe Colorado Society  
Raymond L. Stapp Los Angeles Society  
John A. McClain New Orleans Society  
Don C. Sinclair Western Canada Society  
G. E. (Gerry) Ransbottom Anchorage Society

#### COMMITTEE CHAIRPERSONS:

API/COPAS Liaison: Tom Bartlett, Houston Society  
COPAS/API Liaison: Donald H. O'Nele, Dallas Society  
COPAS/PMTA Liaison: Lee Loving, Oklahoma-Tulsa Society  
By-Laws: Tom Bartlett, Houston Society  
Computer Production Control: L. P. (Paul) Anstine, Houston Society  
Detailed Records Study: R. O. (Dick) Beaverson, Colorado Society  
Joint Interest Billing: Harlan J. Boyle, Houston Society  
Nominating: Donald D. Gunning, Oklahoma City Society  
Offshore Accounting: Arthur Ernst, New Orleans Society  
Overhead Study: Dan Cain, Dallas Society  
PMTA Rate Study: Edgar Floyd, Oklahoma-Tulsa Society

#### SPRING COUNCIL MEETING: May 22-23, 1975

Host Society: Fort Worth  
Location: Sheraton-Fort Worth Hotel - Fort Worth, Texas  
Voting Items: \* Overhead escalation rate +16.7% approved.  
\* Tied Audit Per Diem to COPAS Wage Index Escalation, rounded to the nearest \$5.00. Colorado to calculate annual adjustment.  
\* Computer Production Control - Bulletin No. 12 adopted.

#### Other Significant Items:

- \* By-Laws proposals circulated.
- \* Arthur Ernst, New Orleans Society, appointed Chairman of Offshore Accounting Procedure Committee, replacing D. E. Hampton.
- \* Committee chaired by A. P. (Paul) Augspurger, Los Angeles Society, formed to write COPAS-1974 Interpretative Bulletin.
- \* Study of rates for equipment other than automotive abandoned.
- \* New Projects:
  - 1969 Exploratory Accounting Procedure assigned to Los Angeles Society.
  - Standardization of J.I. Billings assigned to Houston Society.

**COPAS HISTORY**  
**1974-1975 (Con't)**

**SPRING COUNCIL MEETING (Con't)**

Other Significant Items (Con't):

- \* New Projects (Con't):
  - Overhead Survey assigned to Dallas Society
  - Standardization of formula for overhead calculation assigned to Dallas Society.
  - Study to determine PMTA alternative assigned to Oklahoma-Tulsa Society.
- \* Colorado Society awarded Kraftbilt Scholarship.

**FALL COUNCIL MEETING:     October 15-17, 1975**

Host Society:     Oklahoma-Tulsa

Location:        Sheraton Inn Skyline East Hotel - Tulsa, Oklahoma

- Voting Items:
- \* Approved By-Laws changes.
  - \* Approval of Raymond L. Stapp, Los Angeles Society to succeed John A. McClain as Secretary/Treasurer.
  - \* Approved 1974 Accounting Procedure Interpretative Bulletin No. 13.
  - \* Approved Arctic Accounting Procedure Interpretative Bulletin No. 14.
  - \* Election of Officers:
    - President:                 - Raymond L. Stapp, Los Angeles Society
    - Vice-President:         - T. L. Redden, Dallas Society
    - Secretary/Treasurer:   - Tom Bartlett, Houston Society
  - \* Executive Committee Election:
    - William Looney           Oklahoma-Tulsa Society
    - C. G. (Jerry) Monroe     Colorado Society
  - \* Nominating Committee Election:
    - R. O. (Dick) Beaverson   Colorado Society
    - Frank D. Hamilton        Oklahoma City Society
    - Ron E. Perkins            Ft. Worth Society

Other Significant Items:

- \* Initial draft of Offshore Accounting Procedure ready for circulation.

## COPAS HISTORY

### 1975-1976

#### OFFICERS:

President:	Raymond L. Stapp, Los Angeles Society
Vice-President:	T. L. Redden, Dallas Society
Secretary/Treasurer:	Tom Bartlett, Houston Society

#### EXECUTIVE COMMITTEE MEMBERS:

Raymond L. Stapp	Los Angeles Society
T. L. Redden	Dallas Society
Tom Bartlett	Houston Society
William Looney	Oklahoma-Tulsa Society
C. G. (Jerry) Monroe	Colorado Society

#### COMMITTEE CHAIRPERSONS:

API/COPAS Liaison:	Dale M. Kreeger, Colorado Society
COPAS/API Liaison:	Donald H. O'Nele, Dallas Society
COPAS/PMTA Liaison:	Lee Loving, Oklahoma-Tulsa Society
Audit Committee:	Paul B. Maupin, Colorado Society
By-Laws:	Al E. McClellan, Texas Panhandle Society
Detailed Records:	R. O. (Dick) Beaverson, Colorado Society
Joint Interest Billing:	Harlan J. Boyle, Houston Society
Nominating:	C. G. (Jerry) Monroe, Colorado Society
Offshore Accounting:	Arthur Ernst, New Orleans Society

#### SPRING COUNCIL MEETING: April 29-30, 1976

Host Society:	Colorado
Location:	Executive Tower Inn - Denver, Colorado
Voting Items:	<ul style="list-style-type: none"><li>* Admission of San Francisco as a new Society (59 members representing 14 companies).</li><li>* Establishment of the Audit Standing Committee - passed.</li><li>* Undertake project of Exchange Accounting for Refined Products as a COPAS project - failed; then reconsidered and passed.</li><li>* <i>1976 Offshore Accounting Procedure</i> Approved.</li><li>* Overhead escalation rate +10.3% approved.</li></ul>

#### Other Significant Items:

- \* 14 Societies.
- \* 80 in attendance - 45 guests.
- \* COPAS bank balance of \$121.74.
- \* FASB Task Force on reporting practices in the Extractive Industries.
- \* COPAS Wage Index distributed.
- \* Increase \$10.00 per diem in Audit Rates.
- \* 2 Kraftbilt Scholarships of \$250.00 each, awarded to Colorado and Anchorage Societies.
- \* Announcement of release of 1976 Canadian Accounting Procedure.

**COPAS HISTORY**  
**1975-1976 (Con't)**

**FALL COUNCIL MEETING:     October 19-20, 1976**

Host Society:     Oklahoma City, Oklahoma

Location:         Hilton Inn - Oklahoma City, Oklahoma

- Voting Items:    \* Employee Benefit Escalation project approved: Colorado Society accepted assignment.
- \* Revised scope for the Audit Committee - passed.
- \* Revised COPAS registration fees - passed.
- \* Election of Officers:
- President:                 - T. L. Redden, Dallas Society
- Vice-President:           - Tom Bartlett, Houston Society
- Secretary/Treasurer:       - Ron E. Perkins, Ft. Worth Society
- \* Executive Committee Election:
- Raymond L. Stapp             Los Angeles Society
- R. O. (Dick) Beaverson       Colorado Society
- \* Nominating Committee Election:
- Robert E. Lee                 Oklahoma-Tulsa Society
- A. P. (Paul) Augspurger       Los Angeles Society
- Les H. Davis                 Dallas Society

Other Significant Items:

- \* 15 Societies.
- \* 73 in attendance - 40 guests.
- \* COPAS bank balance of \$146.74.
- \* FASB Task Force on Reporting Practices in the Extractive Industry.

**SIGNIFICANT EXECUTIVE COMMITTEE ACTIONS:**

- \* Appointed Paul Maupin, Colorado Society, as chairman of Audit Committee.
- \* Appointed C. A. Cook, Dallas Society to replace Donald H. O'Nele as COPAS/API Liaison.
- \* Escalation of COPAS registration fees (\$30 members or guests and \$20 for spouses).
- \* Length of term for Committee Chairpersons and liaison assignments.
- \* COPAS files retention schedule.

## COPAS HISTORY

1976-1977

### OFFICERS:

President: T. L. Redden, Dallas Society  
Vice-President: Tom Bartlett, Houston Society  
Secretary/Treasurer: Ron E. Perkins, Ft. Worth Society

### EXECUTIVE COMMITTEE MEMBERS:

T. L. Redden Dallas Society  
Tom Bartlett Houston Society  
Ron E. Perkins Ft. Worth Society  
Raymond L. Stapp Los Angeles Society  
R. O. (Dick) Beaverson Colorado Society

### COMMITTEE CHAIRPERSONS:

API/COPAS Liaison: Dale M. Kreeger, Colorado Society  
COPAS/API Liaison: C. A. Cook, Dallas Society  
COPAS/PMTA Liaison: Lee Loving, Oklahoma-Tulsa Society  
Audit Committee: Paul B. Maupin, Colorado Society  
Employee Benefit Limitation: Gerald R. Herring, Colorado Society  
Exchange Accounting: D. L. Burmaster, Oklahoma-Tulsa Society  
Joint Interest Billing: Gordon H. Smith, Houston Society  
Nominating: Raymond L. Stapp, Los Angeles Society  
Offshore Accounting: Arthur Ernst, New Orleans Society  
Tax Committee: William C. Nussbaum, New Orleans Society

### SPRING COUNCIL MEETING: May 4-6, 1977

Host Society: New Orleans  
Location: New Orleans, Louisiana  
Voting Items: \* Special society assessment of \$25.00 per society (60 day rule waived and motion passed).  
\* West Central Texas Society admitted (with 21 members representing 17 companies).  
\* Overhead escalation rate +10.5% approved.

#### Other Significant Items:

- \* 91 in attendance, including 51 guests.
- \* COPAS bank balance of \$112.84.
- \* San Francisco Society awarded Kraftbilt Scholarship.

### FALL COUNCIL MEETING: October 5-7, 1977

Host Society: Anchorage  
Location: The Hotel Captain Cook - Anchorage, Alaska  
Voting Items: \* Coastal Bend Society admitted to COPAS (51 members representing 24 companies).  
\* 60-day rule waived and the Tax Committee established.  
\* 2-day meeting format approved.

**COPAS HISTORY**  
**1976-1977 (Con't)**

**FALL COUNCIL MEETING (Con't):**

Voting Items (Con't):

- \* Employee Benefit Escalation procedure adopted.
- \* Interpretative Bulletin - *COPAS 1976 Offshore Accounting Procedure* adopted.
- \* Election of Officers:
  - President: - Tom Bartlett, Houston Society
  - Vice-President: - Ron E. Perkins, Ft. Worth Society
  - Secretary/Treasurer: - Al E. McClellan, Texas Panhandle Society
- \* Executive Committee Election:
  - Don Crutchfield Oklahoma-Tulsa Society
  - R. O. (Dick) Beaverson Colorado Society
- \* Nominating Committee Election:
  - Edgar Floyd Oklahoma-Tulsa Society
  - Gerald R. Herring Colorado Society
  - John Bode San Antonio Society

Other Significant Items:

- \* 56 in attendance, including 25 guests.
- \* COPAS bank balance of \$433.35
- \* Discussed at length a new meeting format.

**SIGNIFICANT EXECUTIVE COMMITTEE ACTIONS:**

- \* Appointment of Edgar Floyd, Oklahoma-Tulsa Society to replace Lee Loving as COPAS/PMTA Liaison.
- \* Recommended changes for format of future Council meetings.

## COPAS HISTORY

1977-1978

### OFFICERS:

President:	Tom Bartlett, Houston Society
Vice-President:	Ron E. Perkins, Ft. Worth Society
Secretary/Treasurer:	Al E. McClellan, Texas Panhandle Society

### EXECUTIVE COMMITTEE MEMBERS:

Tom Bartlett	Houston Society
Ron E. Perkins	Ft. Worth Society
Al E. McClellan	Texas Panhandle Society
Don Crutchfield	Oklahoma-Tulsa Society
R. O. (Dick) Beaverson	Colorado Society

### COMMITTEE CHAIRPERSONS:

API/COPAS Liaison:	Dale M. Kreeger, Colorado Society
COPAS/API Liaison:	C. A. Cook, Dallas Society
COPAS/PMTA Liaison:	Edgar Floyd, Oklahoma-Tulsa Society
Audit:	Paul B. Maupin, Colorado Society
Employee Benefit Limitation:	Gerald R. Herring, Colorado Society
Exchange Accounting:	D. L. Burmaster, Oklahoma-Tulsa Society
Financial Reporting:	Mark N. Files, New Orleans Society
Joint Interest:	Gordon H. Smith, Houston Society
Material Pricing:	William Looney, Oklahoma-Tulsa Society
Nominating:	T. L. Redden, Dallas Society
Overhead Study:	Dan Cain, Dallas Society
Revenue:	Omer I. Adams, Dallas Society
Tax:	James R. Minczewski, Dallas Society

### SPRING COUNCIL MEETING: April 26-28, 1978

Host Society:	Houston
Location:	Houston, Texas
Voting Items:	<ul style="list-style-type: none"><li>* Michigan society admitted to the Council, with 60 members and representing 35 firms.</li><li>* 60-day rule waived to permit voting on approval of an employee benefits limitation of 26% (14 to 3 with 1 abstention). Colorado moved New Orleans seconded motion for approval of the 26% limitation. The motion failed, 7 to 9 with 2 abstentions. The President formed a special committee (Colorado, Houston, Los Angeles and Oklahoma-Tulsa) which recommended referring matter back to committee chaired by Colorado. The Council agreed to this unanimously; by subsequent action, the Council moved and passed that the employee benefits limitation project to be reconsidered by a COPAS committee comprised of representatives from all societies, chaired by Colorado.</li><li>* COPAS Bulletin #16 - Exchange Accounting approved.</li></ul>

## **COPAS HISTORY**

**1977-1978**

### **SPRING COUNCIL MEETING (Con't):**

#### Voting Items (Con't):

- \* Council approved to explore expansion into areas of Mineral Accounting based on study and recommendation of the Colorado Society.
- \* Overhead escalation rate +10.3% approved.
- \* 60-day rule waived and motion passed unanimously to add another member to the Executive Committee immediately and another motion to add one in the Fall with the new elections.

#### Other Significant Items:

- \* 84 in attendance, including 39 guests.
- \* COPAS bank balance of \$480.87
- \* First PDI published directory reviewed.
- \* Past President's Committee recommendations were endorsed including reorganization of Executive Committee and officer structure, formation on new, standing advisory committees, and establishment of permanent address for COPAS. President Bartlett agreed to appoint chairmen for Revenue, Joint Interest, and Governmental/Professional Agencies. He also appointed a By-Laws Change Committee - Chairman T. L. Redden, with members Don Crutchfield and R. O. (Dick) Beaverson.
- \* A special study committee was established to recommend formation and administration of interpretative bulletins (Chairman William Looney), with members consisting of presidents of the Dallas, Colorado, Houston, and Los Angeles Societies.
- \* Coastal Bend Society awarded Kraftbilt Scholarship.

### **FALL COUNCIL MEETING:      October 18-20, 1978**

Host Society:      Midland

Location:          Midland, Texas

- Voting Items:
- \* Wichita Falls Society admitted to COPAS (60 members representing 22 companies).
  - \* By-Laws Amendments were approved:
    - Increased society membership requirements from 20 to 35 members.
    - Defined duties for Executive Committee members.
  - \* By-Laws Amendments introduced by the Dallas Society addressing the number of officers, limited number of years of service for appointees, and a provision for calling special Council Meetings by the President or majority of Council members failed.
  - \* Employee Benefits Limitation methodology modified.
  - \* Employee Benefits Limitation approved at 22%, effective 1/1/79.
  - \* Overhead Bulletin failed.
  - \* Adopted the issuance of interpretative pronouncements, granting approval authority of such pronouncements to the Executive Committee.

## **COPAS HISTORY**

**1977-1978**

### **FALL COUNCIL MEETING (Con't):**

Voting Items (Con't):

- \* Election of Officers:
  - President: - R.O. (Dick) Beaverson, Colorado Society
  - Vice-President: - Al E. McClellan, Texas Panhandle Society
  - Secretary/Treasurer: - Joseph J. Bugno, Houston Society
- \* Executive Committee Election:
  - Gerald R. Herring Dallas Society
  - Les H. Davis Dallas Society
  - Tom W. Standerwick Western Canada Society
- \* Nominating Committee Election:
  - Tom Bartlett Houston Society
  - John B. White Midland Society
  - C. A. Cook Dallas Society
  - R. E. (Bob) Hoobler Oklahoma-Tulsa Society

Other Significant Items:

- \* 101 in attendance, including 64 guests.
- \* COPAS bank balance of \$454.41.

### **SIGNIFICANT EXECUTIVE COMMITTEE ACTIONS:**

- \* Permanent mailing address - decided to use Dallas address.

## **COPAS HISTORY**

**1978-1979**

### **OFFICERS:**

President: R. O. (Dick) Beaverson, Colorado Society  
Vice-President: Al E. McClellan, Houston Society  
Secretary/Treasurer: Joseph J. Bugno, Houston Society

### **EXECUTIVE COMMITTEE MEMBERS:**

R. O. (Dick) Beaverson Colorado Society  
Al E. McClellan Houston Society  
Joseph J. Bugno Houston Society  
Gerald R. Herring Colorado Society  
Les H. Davis Dallas Society  
Tom W. Standerwick Western Canada Society

### **STANDING COMMITTEE CHAIRPERSONS:**

Audit: Paul B. Maupin, Colorado Society  
Education: C. A. Cook, Dallas Society  
Financial Reporting: Mark W. Files, Oklahoma-Tulsa Society  
Joint Interest: Gordon H. Smith, Houston Society  
Nominating: Tom Bartlett, Houston Society  
Revenue: Omer I. Adams, Dallas Society  
Tax: James R. Minczewski, Dallas Society

### **LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS:**

API/COPAS Liaison: Dale M. Kreeger, Colorado Society  
COPAS/API Liaison: Wayne Hulshouser, Dallas Society  
COPAS/PMTA Liaison: Edgar Floyd, Oklahoma-Tulsa Society  
Material Pricing: William Looney, Oklahoma-Tulsa Society

### **SPRING COUNCIL MEETING: May 2-4, 1979**

Host Society: Western Canada  
Location: Paliser Hotel – Calgary, Alberta, Canada  
Voting Items: \* Establishment of a National office for COPAS and the employment of a part-time Executive Secretary passed by Council.  
\* Funding for the office of Executive Secretary by annual assessment from each Society based on their January 1 membership approved.  
\* Each society to be assessed eleven dollars (\$11) per member based on their January 1, 1979 membership with amount being due January 1, 1980 approved.  
\* Overhead escalation rate +11.0% approved.

#### **Other Significant Items:**

- \* 17 of 19 Societies represented on the council with 36 delegates or officers and 47 member/guests.
- \* COPAS bank balance on May 3, 1979 was \$453.91.
- \* The Education Committee established as the 6th permanent Standing Committee.

**COPAS HISTORY**  
**1978-1979 (Con't)**

**SPRING COUNCIL MEETING (Con't):**

Other Significant Items (Con't):

- \* Executive committee presented format and procedures for the issuance of COPAS Interpretations.
- \* Nominating Committee reported favoring the new concept of nominating at least two nominees for each officer position.
- \* Oklahoma City Society awarded Kraftbilt Scholarship.

**FALL COUNCIL MEETING:      October 24-26, 1979**

Host Society:      Dallas

Location:      Loews Anatole Hotel – Dallas, Texas

Voting Items:      \* Employee Benefit Limitation of 23% effective January 1, 1980 adopted.

\* Election of Officers:

    President:                      - Al E. McClellan, Houston Society

    Vice-President:                - Joseph J. Bugno, Houston Society

    Secretary/Treasurer:        - Tom L. Deplois, Oklahoma City Society

\* Executive Committee Election:

    Gerald R. Herring            Dallas Society

    Wayne W. Kahmeyer          Colorado Society

    Tom W. Standerwick         Western Canada Society

\* Nominating Committee Election:

    Les H. Davis                  Dallas Society

    Elliott M. Browder          San Francisco Society

    Tom C. Andry                 New Orleans Society

Other Significant Items:

- \* 17 of 19 societies represented on the Council with 39 delegates or officers and 62 members/guests.
- \* COPAS bank balance on September 30, 1979 - \$453.91.
- \* By-Laws Committee created as a special committee to draft proposed By-Laws changes.

**SIGNIFICANT EXECUTIVE COMMITTEE ACTIONS:**

- \* Executive committee reported the establishment of a National Office in Arlington, Texas and the employment of John E. Jolly (a Past President of COPAS) as Executive Secretary on a part time basis, effective January 1, 1980.
- \* Material Pricing Subcommittee presented final drafts of first COPAS Interpretations (1 thru 9) to Executive Committee for approval and issuance.
- \* Executive Committee reported that all future COPAS materials and publications would be copyrighted.
- \* Executive Committee reported on the establishment of a basic training school to be known as the National Oil and Gas Accounting School (NOGAS) with co-sponsorship from PDI and AICPA.

## COPAS HISTORY

1979-1980

### OFFICERS:

President: Al E. McClellan, Houston Society  
Vice-President: Joseph J. Bugno, Houston Society  
Secretary/Treasurer: Tom L. Deplois, Oklahoma City Society

### EXECUTIVE COMMITTEE MEMBERS:

Al E. McClellan Houston Society  
Joseph J. Bugno Houston Society  
Tom L. Deplois Oklahoma City Society  
Gerald R. Herring Dallas Society  
Wayne W. Kahmeyer Colorado Society  
Tom W. Standerwick Western Canada Society

### EXECUTIVE SECRETARY:

John E. Jolly

### STANDING COMMITTEE CHAIRPERSONS:

Audit: Paul B. Maupin, Colorado Society  
Education: C. A. Cook, Dallas Society  
Financial Reporting: Mark W. Files, Oklahoma-Tulsa Society  
Joint Interest: Gordon H. Smith, Houston Society  
Nominating: R. O. (Dick) Beaverson, Colorado Society  
Revenue: Omer I. Adams, Dallas Society  
Tax: James R. Minczewski, Dallas Society

### LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS:

API/COPAS Liaison: Dale M. Kreeger, Colorado Society  
COPAS/API Liaison: Wayne Hulshouser, Dallas Society  
COPAS/PMTA Liaison: Edgar Floyd, Dallas Society  
By-Laws: Tom Bartlett, Houston Society  
Foreign Societies Study: R. O. (Dick) Beaverson, Colorado Society  
Material Pricing: Joe R. Culver, Dallas Society  
National Oil & Gas Schools: T. L. Redden, Dallas Society

### SPRING COUNCIL MEETING: April 24-25, 1980

Host Society: Kansas  
Location: Wichita Royale Hotel – Wichita, Kansas  
Voting Items: \* By-Laws Amendments.  
\* Name change – omitting the words “of North America”.  
\* Assessment of \$10 per member.  
\* Overhead escalation rate +9.3% approved.  
\* Audit per diem rates: Domestic - \$160, Foreign - \$210.

#### Other Significant Items:

- \* 19 Societies.
- \* New National Office of COPAS opened on January 2, 1980.

**COPAS HISTORY**  
**1979-1980 (Con't)**

**SPRING COUNCIL MEETING (Con't):**

Other Significant Items (Con't):

- \* First "COPAS ACCOUNTS" published April 21, 1980.
- \* *Monthly Messenger*, COPAS monthly newsletter, began.
- \* Dallas Society donated a #2300 Xerox machine.
- \* Premium Pricing Interpretation sent out for review.
- \* Reserve Recognition Accounting project.
- \* National Oil & Gas Training School finalized.
- \* Copyright of COPAS publications.
- \* Kraftbilt royalties on COPAS publications renegotiated.
- \* Dallas Society gave \$2,000.00 to the Education Committee.
- \* COPAS logo designed.
- \* Western Canada Society awarded Kraftbilt Scholarship.

**FALL COUNCIL MEETING:      October 22-24, 1980**

Host Society:      Los Angeles

Location:          Century Plaza Hotel – Century City, California

- Voting Items:
- \* Election of Officers
    - President:                      - Joseph J. Bugno, Houston Society
    - Vice-President:               - Tom L. Deplois, Oklahoma City Society
    - Secretary/Treasurer:       - Tom C. Andry, New Orleans Society
  - \* Executive Committee Election:
    - Tom W. Standerwick        Western Canada Society
    - Gerald R. Herring           Dallas Society
    - C. A. Cook                    Dallas Society
    - Wayne W. Kahmeyer        Colorado Society
  - \* Nominating Committee Election:
    - Jack M. Lambert             Dallas Society
    - Garry A. Wilkening         Colorado Society
    - Gordon H. Smith             Houston Society
  - \* Resignation of West Central Texas Society approved.
  - \* Overhead Bulletin approved.
  - \* Revised Audit Bulletin No. 3 approved.
  - \* Oil Bulletin approved.
  - \* Revised Gas Bulletin approved.
  - \* Employee Benefits Limitation of 26% approved.

Other Significant Items:

- \* Current Projects:
  - Premium Pricing.
  - First Level Supervision.
  - Proposed revision to COPAS-1974 Accounting Procedure.
  - Boat and Fuel Cost Allocation.
  - Platform Abandonment Costs.
  - Federal Net Profits Leasing Regulations.
- \* Profit from first two NOGAS schools to COPAS was \$10,674.00.
- \* Mineral Accounting progress report.

## COPAS HISTORY

### 1980-1981

#### OFFICERS:

President:	Joseph J. Bugno, Houston Society
Vice-President:	Tom L. Deplois, Oklahoma City Society
Secretary/Treasurer:	Tom C. Andry, New Orleans Society

#### EXECUTIVE COMMITTEE MEMBERS:

Joseph J. Bugno	Houston Society
Tom L. Deplois	Oklahoma City Society
Tom C. Andry	New Orleans Society
Gerald R. Herring	Dallas Society
Tom W. Standerwick	Western Canada Society
C. A. Cook	Dallas Society
Wayne W. Kahmeyer	Colorado Society

#### EXECUTIVE SECRETARY:

John E. Jolly

#### STANDING COMMITTEE CHAIRPERSONS:

Audit:	Paul B. Maupin, Colorado Society
Education:	John W. Stevenson, Coastal Bend Society
Financial Reporting:	Mark W. Files, New Orleans Society
Joint Interest:	Gordon H. Smith, Houston Society
Nominating:	Al E. McClellan, Houston Society
Revenue:	James W. McGouldrick, Dallas Society
Tax:	James R. Minczewski, Dallas Society

#### LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS:

API/COPAS Liaison:	Dale M. Kreeger, Colorado Society
COPAS/API Liaison:	Wayne Hulshouser, Dallas Society
COPAS/PMTA Liaison:	Edgar Floyd, Dallas Society
By-Laws:	R. O. (Dick) Beaverson, Michigan Society
International Study:	Donald F. Robillard, Houston Society
Material Pricing:	Joe R. Culver, Dallas Society
National Oil & Gas Schools:	Tom Bartlett, Houston Society

#### SPRING COUNCIL MEETING: May 6-8, 1981

Host Society:	San Antonio
Location:	Marriott Hotel – San Antonio, Texas
Voting Items:	<ul style="list-style-type: none"><li>* Overhead escalation rate +9.3% approved.</li><li>* Per Diem rates – Domestic, \$175.00; Foreign, \$230.00 – approved</li><li>* Bulletin No. 18 “<i>Distribution of Boat and Fuel Expenses-Offshore Operations</i>” approved.</li><li>* T. L. Redden recognition approved.</li><li>* COPAS Assessment for 1982 - \$10.00 approved.</li></ul>

## **COPAS HISTORY**

### **1980-1981 (Con't)**

#### **SPRING COUNCIL MEETING (Con't):**

##### Other Significant Items:

- \* Executive Secretary now employed full time.
- \* NOGS reported that COPAS' share of school revenue was \$5,841.00.
- \* Larry Barton, Colorado Society, appointed Financial Reporting Committee Chairman.
- \* Current Projects:
  - Premium Pricing.
  - Material Pricing Bulletin No. 6.
  - Physical Inventory Procedures.
- \* Dallas accepts International memberships.
- \* Midland has changed name to Permian Basin Society.
- \* Possibility of developing an International Accounting Procedure.
- \* New Orleans Society awarded Kraftbilt Scholarship.

#### **FALL COUNCIL MEETING:      October 14-16, 1981**

Host Society:      Oklahoma-Tulsa

Location:          Williams Plaza Hotel – Tulsa, Oklahoma

Voting Items:      \* Election of Officers

President:                      - Tom L. Deplois, Oklahoma City Society  
Vice-President:                - Wayne W. Kahmeyer, Colorado Society  
Secretary/Treasurer:        - Gerald R. Herring, Dallas Society

\* Executive Committee Election:

Omer I. Adams                 Dallas Society  
Gordon H. Smith              Houston Society  
Tom C. Andry                  New Orleans Society

\* Nominating Committee Election:

Robert C. Youngmun         Anchorage Society  
A. A. (Andy) Anders         Houston Society  
R. E. (Bob) Hoobler         Oklahoma-Tulsa Society

\* Revised COPAS budget procedure approved.

\* Motion to admit Stavangar, Norway postponed.

\* Employee Benefits Limitation – 26% (no change) approved.

##### Other Significant Items:

- \* Directories to be copyrighted.
- \* Executive Secretary to compute per diem rate escalation.
- \* Special International Committee formed.
- \* First Revenue Committee slide/tape module, "*A Revenue Accountant's View of Oil & Gas Technology*", distributed to all societies.
- \* Current Projects:
  - Procedures for allocating Shore Base Costs.
  - Re-issue of COPAS Interpretation # 6 dealing with "loading, transportation and unloading costs".
  - Revision of Bulletin No. 6, "*Materials Classification Manual*".

**COPAS HISTORY**  
**1980-1981 (Con't)**

**FALL COUNCIL MEETING (Con't):**

Other Significant Items (Con't):

- \* Current Projects (Con't):
  - Development of a Procedure for Helicopter Expense Distribution.
  - Development of a Procedure for Federal Net Profits Share Leasing.
  - Modification of Accounting Procedure for Employee Benefits Limitation.
  - Alaska Net Profits Share Leasing.
  - Possibility of charging interest on past due accounts.
  - Tertiary Operations, Cost Accounting and Tax.
  - FASB Disclosure Requirements.
  - Rocky Mountain Net Profits Share Leasing.
  - Hard Rock Mining Net Profits Share Leasing.
- \* Permian Basin requested clarification on approving Interpretations.

**SIGNIFICANT EXECUTIVE COMMITTEE ACTIONS:**

- \* Interpretation #10 – “*Premium Pricing Material*” approved.
- \* Interpretation #11 – “*Employee Benefits Includable Within Operator’s Percentage Calculation Charge to Joint Operations*” approved.

## **COPAS HISTORY**

**1981-1982**

### **OFFICERS:**

President: Tom L. Deplois, Oklahoma City Society  
Vice-President: Wayne W. Kahmeyer, Colorado Society  
Secretary/Treasurer: Gerald R. Herring, Dallas Society

### **EXECUTIVE COMMITTEE MEMBERS:**

Tom L. Deplois Oklahoma City Society  
Wayne W. Kahmeyer Colorado Society  
Gerald R. Herring Dallas Society  
Omer I. Adams Dallas Society  
Gordon H. Smith Houston Society  
Tom C. Andry, Jr. New Orleans Society  
Tom W. Standerwick Western Canada Society

### **EXECUTIVE SECRETARY:**

John E. Jolly

### **STANDING COMMITTEE CHAIRPERSONS:**

Audit: Bob Stewart, Texas Panhandle Society  
Education: John W. Stevenson, Coastal Bend Society  
Financial Reporting: Larry Barton, Colorado Society  
Joint Interest: John B. White, Permian Basin Society  
Nominating: Joseph J. Bugno, Houston Society  
Revenue: James W. McGouldrick, Dallas Society  
Tax: James R. Minczewski, Dallas Society

### **LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS:**

API/COPAS Liaison: Dale M. Kreeger, Colorado Society  
COPAS/API Liaison: Wayne Hulshouser, Dallas Society  
COPAS/PMTA Liaison: Edgar Floyd, Dallas Society  
By-Laws: R. O. (Dick) Beaverson, Michigan Society  
Computerized Pricing: Don L. Young, Dallas Society  
International Study: Donald F. Robillard, Houston Society  
Material Pricing: Joe R. Culver, Dallas Society  
National Oil & Gas Schools: Al E. McClellan, Houston Society

### **SPRING COUNCIL MEETING: June 2-4, 1982**

Host Society: Colorado  
Location: Snowmass Village, Colorado  
Voting Items: \* By-Laws revisions changing organizational structure of the Executive Committee to a "Board of Directors" and increase the number to nine; Officers to be elected from the membership of the Board of Directors, by the Board rather than the Council; present office of Secretary/Treasurer to be separated into two offices. Presented as 1 "package" for Council vote – proposed revision failed to pass.

**COPAS HISTORY**  
**1981-1982 (Con't)**

**SPRING COUNCIL MEETING (Con't):**

Voting Items (Con't):

- \* Application of Stavanger, Norway as a member Society in COPAS. Motion to admit Stavanger failed.
- \* Material Classification Manual – Bulletin No. 6 revision approved by voice vote.
- \* COPAS Interpretations – Approval process removed from Executive Committee to Council.
- \* Overhead escalation rate +13.0% approved.

Other Significant Items:

- \* First Income Tax Return for COPAS filed for year 1980.
- \* Wichita Falls Society awarded Kraftbilt Scholarship.

**FALL COUNCIL MEETING:      October 26-29, 1982**

Host Society:      San Francisco

Location:          Sir Francis Drake Hotel – San Francisco, California

- Voting Items:
- \* By-laws revision for a separation of duties presently performed by the Secretary/Treasurer. Motion passed unanimously.
  - \* By-laws revision to place COPAS on a calendar year rather than a fiscal year basis for terms of office, budget, and tax forms. Motion passed unanimously.
  - \* Interpretation # 12 – “*Employee Benefits Limitation Escalation*” passed.
  - \* Employee Benefits Limitation – 24% approved.
  - \* Mississippi Society admitted to COPAS
  - \* Election of Officers – First time for 4 officers in COPAS organization:
    - President:                      - Wayne W. Kahmeyer, Colorado Society
    - Vice-President:                - Gerald R. Herring, Dallas Society
    - Treasurer:                    - A. A. (Andy) Anders, Houston Society
    - Secretary:                     - Robert C. Youngmun, Anchorage Society
  - \* Executive Committee Election:
    - Bill G. Fife                      Houston Society
    - James W. McGouldrick      Dallas Society
    - Jon H. Gear                     Dallas Society
    - Omer I. Adams                 Dallas Society
  - \* Nominating Committee Election:
    - C. A. Cook                      Dallas Society
    - A. E. (Earl) McVay            Houston Society
    - Robert D. Morehead         Oklahoma-Tulsa Society

Other Significant Items:

- \* COPAS share of revenue from National Oil & Gas Schools for 1982 was \$26,973.00.
- \* COPAS membership at all time high of 5,074.

**COPAS HISTORY**  
**1981-1982 (Con't)**

**SIGNIFICANT EXECUTIVE COMMITTEE ACTIONS:**

- \* Reviewed and approved 1980 tax return for COPAS. This was the first return filed by COPAS as a non-profit organization exempt from income tax.
- \* Interpretation # 6 – “*Loading, Transportation, and Unloading Costs*” revision was approved.
- \* Reviewed request from Petroleum Accountants Society of Lima, Peru for COPAS membership. Instructed Executive Secretary to notify Lima Society that further study is being made pertaining to the admission of Societies located outside of North America.

## COPAS HISTORY

1983

### OFFICERS:

President:	Wayne W. Kahmeyer, Colorado Society
Vice-President:	Gerald R. Herring, Dallas Society
Treasurer:	A. A. (Andy) Anders, Houston Society
Secretary:	Robert C. Youngmun, Anchorage Society

### EXECUTIVE COMMITTEE MEMBERS:

Wayne W. Kahmeyer	Colorado Society
Gerald R. Herring	Dallas Society
A. A. (Andy) Anders	Houston Society
Robert C. Youngmun	Anchorage Society
Bill G. Fife	Houston Society
James W. McGouldrick	Dallas Society
Jon H. Gear	Anchorage Society
Omer I. Adams	Dallas Society

### EXECUTIVE SECRETARY:

John E. Jolly

### STANDING COMMITTEE CHAIRPERSONS:

Audit:	Bob Stewart, Texas Panhandle Society
Education:	John W. Stevenson, Coastal Bend Society
Financial Reporting:	Larry Barton, Colorado Society
Joint Interest:	John B. White, Permian Basin Society
Nominating:	Tom L. Deplois, Oklahoma City Society
Revenue:	James C. Moses, Colorado Society
Tax:	Matt McEntee, San Francisco Society

### LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS:

API/COPAS Liaison:	Dale M. Kreeger, Colorado Society
COPAS/API Liaison:	Wayne Hulshouser, Dallas Society
COPAS/PMTA Liaison:	E. Edwin Schaefer, Oklahoma-Tulsa Society
Computerized Pricing:	Don L. Young, Dallas Society
Material Pricing:	Joe R. Culver, Dallas Society
Meeting Format Study:	Omer I. Adams, Dallas Society
National Oil & Gas Schools:	Al E. McClellan, Houston Society

### SPRING COUNCIL MEETING: May 24-27, 1983

Host Society:	Anchorage
Location:	The Hotel Captain Cook – Anchorage, Alaska
Voting Items:	* Application of Petroleum Accountants Society of Mississippi for COPAS membership approved. Mississippi is the 19th COPAS society. * Interpretation # 13 – “ <i>Valuation of Crude Oil Volumes in the Event of mid-month Price Changes</i> ” – approved.

## **COPAS HISTORY**

**1983 (Con't)**

### **SPRING COUNCIL MEETING (Con't):**

Voting Items (Con't):

- \* COPAS Bulletin # 19 – “*Distribution of Helicopter Expenses – Offshore Operation*” – approved.
- \* Tommy Eubanks, Colorado Society, elected to serve on Nominating Committee to replace A.E. (Earl) McVay, who resigned.
- \* Approval of an issuance of COPAS Interpretations and audio-visual materials placed with Executive Committee, which may yield to Council approval.
- \* Overhead escalation rate +9.9% approved.

Other Significant Items:

- \* Received application from Lima, Peru for COPAS membership.
- \* Ft. Worth Society awarded Kraftbilt Scholarship.

### **FALL COUNCIL MEETING:      October 25-28, 1983**

Host Society:      Houston

Location:          Galleria Plaza Hotel – Houston Texas

Voting Items:

- \* Employee Benefits Limitation – 23% approved.
- \* International Association resolution adopted by Council.
- \* COPAS assessment for 1984 of \$10.00 per member approved.
- \* COPAS Assessment Procedure resolution approved.
- \* Guidelines for use of COPAS mailing list were approved.
- \* Election of Officers:
  - President:                      - Gerald R. Herring, Dallas Society
  - Vice-President:              - A. A. (Andy) Anders, Houston Society
  - Treasurer:                    - Robert C. Youngmun, Anchorage Society
  - Secretary:                    - Omer I. Adams, Dallas Society
- \* Executive Committee Election:
  - Jon H. Gear                      Anchorage Society
  - James H. Murphy              Permian Basin Society
- \* Nominating Committee Election:
  - Wayne Hulshouser              Dallas Society
  - Edgar R. Springer              Houston Society
  - Garry A. Wilkening              Colorado Society

Other Significant Items:

- \* First Offering on NOGS advanced sessions on Joint Interest Operations and Auditing. Advanced school named National Accounting and Auditing School for Joint Interest Operations (NAASJIO).

## **COPAS HISTORY**

**1983 (Con't)**

### **SIGNIFICANT EXECUTIVE COMMITTEE ACTIONS:**

- \* Minerals Accounting project abandoned until future interest warrants COPAS attention.
- \* Approved Revenue Module #3 – “*Gas Plant Accounting*” – for distribution.
- \* Approved Education committee slide/tape presentation entitled “What is COPAS”.
- \* Request to translate COPAS Bulletins into Arabic was denied.
- \* First “transition meeting” with outgoing and incoming officers and executive committee members.

## COPAS HISTORY

1984

### OFFICERS:

President:	Gerald R. Herring, Dallas Society
Vice-President:	A. A. (Andy) Anders, Houston Society
Treasurer:	Robert C. Youngmun, Anchorage Society
Secretary:	Omer I. Adams, Dallas Society

### EXECUTIVE COMMITTEE MEMBERS:

Gerald R. Herring	Dallas Society
A. A. (Andy) Anders	Houston Society
Robert C. Youngmun	Anchorage Society
Omer I. Adams	Dallas Society
Jon H. Gear	Anchorage Society
James H. Murphy	Permian Basin Society
Bill G. Fife	Houston Society
James W. McGouldrick	Dallas Society

### EXECUTIVE SECRETARY:

John E. Jolly

### STANDING COMMITTEE CHAIRPERSONS:

Audit:	Robert Galloway, Texas Panhandle Society
Education:	Richard A. Carlson, Dallas Society
Financial Reporting:	Larry Barton, Colorado Society
Joint Interest:	Lloyd B. Oatis, Colorado Society
Nominating:	Wayne W. Kahmeyer, Colorado Society
Revenue:	James C. Moses, Colorado Society
Tax:	Matt McEntee, San Francisco Society

### LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS:

API/COPAS Liaison:	Dale M. Kreeger, Colorado Society
COPAS/API Liaison:	Wayne Hulshouser, Dallas Society
COPAS/PMTA Liaison:	E. Edwin Schaefer, Oklahoma-Tulsa Society
National Oil & Gas Schools:	Al E. McClellan, Houston Society

### SPRING COUNCIL MEETING: May 30, 31 and June 1, 1984

Host Society:	New Orleans
Location:	Hilton Hotel – New Orleans, Louisiana
Voting Items:	* Bulletin # 20 – “ <i>Shore Base Facilities Accounting Guidelines</i> ” approved. * Overhead escalation rate +5.9% approved.

#### Other Significant Items:

- \* William B. Walker with PDI, presented awards to John E. Jolly and Dan Cain for outstanding contributions in establishing the curriculum for the National Accounting and Auditing of Joint Interest (NAASJIO) school.
- \* Presented proposed long range objectives for COPAS.

## **COPAS HISTORY**

### **1984 (Con't)**

#### **SPRING COUNCIL MEETING (Con't):**

Other Significant Items (Con't):

- \* Performance evaluation surveys conducted for various COPAS activities.
- \* Check stub data exchange system presentation made by Dale L. Petree, Dallas Society.
- \* Michigan Society awarded Kraftbilt Scholarship.

#### **FALL COUNCIL MEETING:      **October 24-26, 1984****

Host Society:      Ft. Worth and Wichita Falls Societies

Location:          Americana Hotel – Ft. Worth, Texas

Voting Items:     \* *Accounting Procedures for Onshore Joint Operations (COPAS 1984)* approved by Council.

\* Employee Benefits Limitation – 23% approved.

\* COPAS assessment for 1985 of \$15.00 per member unanimously approved.

\* Election of Officers:

President:	- Omer I. Adams, Dallas Society
Vice-President:	- Tommy L. Eubanks, Colorado Society
Treasurer:	- James W. McGouldrick, Houston Society
Secretary:	- Garry A. Wilkening, Colorado Society

\* Executive Committee Election:

Dale F. Marcum	Mississippi Society
Edgar R. Springer	Houston Society

\* Nominating Committee Election:

Ted E. Harms	Colorado Society
Wayne Hulshouser	Dallas Society
Howard Wallace	Houston Society

Other Significant Items:

- \* CEPS Phase I demonstration made to Council.
- \* Revenue Committee members played a major role in the development of MMS regulations.

#### **SIGNIFICANT EXECUTIVE COMMITTEE ACTIONS:**

- \* COPAS long range objectives prepared by Executive Committee, Officers, and Standing Committee Chairpersons at a retreat Chaired by Gerald Herring – COPAS President.
- \* Second request to translate COPAS Bulletins into Arabic. Permission denied.
- \* NOGAS School revenues split changed to 50% - 50% between PDI and COPAS.
- \* Selected G. E. Information Services Company as the vendor for the CEPS project.
- \* Revenue oil measurement slide/tape Module #4 approved for distribution.
- \* COPAS organizational structure sub-committee established, Chaired by Wayne W. Kahmeyer, Colorado Society
- \* Interpretation # 9 – “*Transportation Costs – Zone Priced Material*” was approved.
- \* Interpretation # 14 – “*Definition of Published Price – Tubular Goods Transfers*” was approved.

## COPAS HISTORY

1985

### OFFICERS:

President: Omer I. Adams, Dallas Society  
Vice-President: Tommy L. Eubanks, Colorado Society  
Treasurer: James W. McGouldrick, Houston Society  
Secretary: Garry A. Wilkening, Colorado Society

### EXECUTIVE COMMITTEE MEMBERS:

Omer I. Adams Dallas Society  
Tommy L. Eubanks Colorado Society  
James W. McGouldrick Houston Society  
Garry A. Wilkening Colorado Society  
Dale F. Marcum Mississippi Society  
Edgar R. Springer Houston Society  
Jon H. Gear Anchorage Society  
James H. Murphy Permian Basin Society

### EXECUTIVE SECRETARY:

John E. Jolly

### STANDING COMMITTEE CHAIRPERSONS:

Audit: Robert Galloway, Dallas Society  
Education: Richard A. Carlson, Dallas Society  
Financial Reporting: Ted E. Harms, Colorado Society  
Joint Interest: Lloyd B. Oatis, Colorado Society  
Nominating: Gerald R. Herring, Dallas Society  
Revenue: James C. Moses, Colorado Society  
Tax: Matt McEntee, San Francisco Society

### LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS:

API/COPAS Liaison: Dale M. Kreeger, Colorado Society  
COPAS/API Liaison: Wayne Hulshouser, Dallas Society  
COPAS/PMTA Liaison: E. Edwin Schaefer, Oklahoma-Tulsa Society  
COPAS ACCOUNTS Study: Tommy L. Eubanks, Colorado Society  
National Oil & Gas Schools: Al E. McClellan, Houston Society  
Organizational Structure: Wayne W. Kahmeyer, Colorado Society

### SPRING COUNCIL MEETING: April 24-26, 1985

Host Society: Coastal Bend  
Location: The Hershey Hotel – Corpus Christi, Texas  
Voting Items: \* Application of Petroleum Accountants Society of New Mexico for COPAS membership passed unanimously. New Mexico is the 20th COPAS society.  
\* Application of Petroleum Accountants Society of West Central Texas for readmission to COPAS membership passed unanimously. West Central Texas is the 21st COPAS society.

## COPAS HISTORY

1985 (Con't)

### SPRING COUNCIL MEETING (Con't):

Voting Items (Con't):

- \* Bulletin # 21 – *Material Pricing Manual* passed unanimously.
- \* Resolution requiring Executive Committee to undertake a study of COPAS By-laws regarding qualification for admission of new Societies to COPAS membership passed unanimously.
- \* Bulletin # 23 – “*Guidelines for Revenue Audits in the Petroleum Industry*” passed unanimously
- \* Overhead escalation rate +2.7% approved.

Other Significant Items:

- \* Joint Interest slide/tape presentation made to the council by members of the Colorado Society.
- \* Mississippi Society awarded Kraftbilt Scholarship.

### FALL COUNCIL MEETING:      **October 23-25, 1985**

Host Society:      Dallas

Location:          Mandalay Four Seasons Hotel – Las Colinas, Irving, Texas

- Voting Items:
- \* COPAS assessment for 1986 of \$15.00 per member unanimously approved.
  - \* Bulletin No. 9 revision – “*Accounting for Farmouts/Farmins, Net Profits Interest, Carried Interests*” unanimously approved.
  - \* Bulletin No. 22 approved – “*Accounting Procedure Joint Operations 1984*”.
  - \* Employee Benefits Limitation – 21% approved.
  - \* Proposed COPAS organizational changes to be effective upon amendment of By-laws:
    - Revised guidelines for admission of new Societies to the Council approved by vote of 19-2.
    - Revised guidelines for suspension of Societies from the Council failed by vote of 9-12.
    - Establish Limited and Associate COPAS memberships passed by vote of 18-3.
    - Revised COPAS voting procedure failed by vote of 8-12 and 1 abstention.
    - Change name of Executive Committee to Board of Directors, composed of 9 members elected by Council from 3 geographical areas. Board members term changed to 3 years. Board members to elect COPAS officers from within its membership. Passed 14-7.
  - \* Election of Officers:
    - President:                      - A. A. (Andy) Anders, Houston Society
    - Vice-President:              - Jon H. Gear, Dallas Society
    - Secretary:                    - Tommy L. Eubanks, Colorado Society
    - Treasurer:                    - Garry A. Wilkening, Colorado Society

**COPAS HISTORY**  
**1985 (Con't)**

**FALL COUNCIL MEETING (Con't):**

- \* Executive Committee Election:
  - James W. McGouldrick    Houston Society
  - James C. Moses            Colorado Society
- \* Nominating Committee Election:
  - James H. Murphy         Permian Basin Society
  - Dan Cain                   Dallas Society
  - Rick Sartor                San Antonio Society

Other Significant Items:

- \* Electronic Data Interchange (EDI) demonstration made to the Council by Dennis Bell and Karen McNeill of General Electric.
- \* Estimate COPAS receipts from National Oil & Gas Schools for 1985 will be \$10,296.00.

**SIGNIFICANT EXECUTIVE COMMITTEE ACTIONS:**

- \* First Executive committee meeting held in conjunction with a local Society meeting – San Antonio – February 13, 1985.
- \* Tax Partnership Education Guide approved for publishing as an educational tool.
- \* Established task force to identify industry needs in the area of EDP and communications. Ken Robertson – New Orleans Society, to chair task force.
- \* Australian Society of Accountants requested information about becoming a Chapter of COPAS. Committee voted to not open the International Association resolution discussion.
- \* Joint Interest slide/tape – Module #1 approved for distribution.
- \* Search Committee formed to find new Executive Director due to intended phase-out of John E. Jolly from full time COPAS work. Committee Chair is Gerald Herring – Dallas Society.
- \* Revenue committee slide/tape Module “*A Revenue Accountants View of Oil and Gas Ownership Interests*” approved for distribution.

## COPAS HISTORY

1986

### OFFICERS:

President: A.A. (Andy) Anders, Houston Society  
Vice-President: Jon H. Gear, Dallas Society  
Treasurer: Garry A. Wilkening, Colorado Society  
Secretary: Tommy L. Eubanks, Colorado Society

### EXECUTIVE COMMITTEE MEMBERS:

A.A. (Andy) Anders Houston Society  
Jon H. Gear Dallas Society  
Garry A. Wilkening Colorado Society  
Tommy L. Eubanks Colorado Society  
James W. McGouldrick Houston Society  
James C. Moses Colorado Society  
Dale F. Marcum Mississippi Society  
Edgar R. Springer, Jr. Houston Society

### EXECUTIVE DIRECTOR:

John E. Jolly

### STANDING COMMITTEE CHAIRPERSONS:

Audit: Steve C. Holt, Texas Panhandle Society  
Education: Rick Sartor, San Antonio Society  
Financial Reporting: Ted E. Harms, Colorado Society  
Joint Interest: Joe R. Hyatt, Texas Panhandle Society  
Nominating: Omer I. Adams, Dallas Society  
Revenue: Thomas A. Winkelmann, Houston Society  
Tax: Joey A. La Martina, New Orleans Society

### LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS:

API/COPAS Liaison: Dale M. Kreeger, Colorado Society  
COPAS/API Liaison: Wayne Hulshouser, Dallas Society  
COPAS/AAPL Liaison: Dan Cain, Dallas Society  
COPAS/IIA Liaison: Edgar R. Springer, Jr., Houston Society  
COPAS/PMTA Liaison: Dan Cain, Dallas Society  
By-Laws: Wayne W. Kahmeyer, Colorado Society  
National Oil & Gas Schools: Al E. McClellan, Houston Society

### SPRING COUNCIL MEETING: May 21-23, 1986

Host Society: Michigan  
Location: Hyatt Regency Hotel – Dearborn, Michigan  
Voting Items: \* Application of Petroleum Accountants Society of San Joaquin for COPAS membership unanimously approved. San Joaquin is the 22nd COPAS society.

## **COPAS HISTORY**

**1986 (Con't)**

### **SPRING COUNCIL MEETING (Con't):**

Voting Items (Con't):

- \* Application of Rocky Mountain Petroleum Accountants Society for COPAS membership. Application unanimously approved. Rocky Mountain is the 23rd COPAS society.
- \* Proposed Inventory Bulletin failed.
- \* Produced Gas Imbalances – Bulletin No. 25 passed unanimously.
- \* *COPAS ACCOUNTS* expansion withdrawn due to currently poor industry conditions.
- \* Western Canada – COPAS assessment exchange rate proposal approved.
- \* Proposed By-Laws changes:
  - Membership types, eligibility and requirements approved.
  - Organization of the Council. Change name of Executive Committee to Board of Directors, nomination of the Boards members based on regions, and the Officers now elected by the Board – approved.
  - Change title of Executive Secretary to Executive Director – approved.
- \* Voting procedure revisions proposed from the floor. Failed to waive 60-day rule by vote of 11-10 with 2 abstentions (required two thirds vote to approve).
- \* Overhead escalation rate +4.4% approved.

Other Significant Items:

- \* Permian Basin awarded Kraftbilt Scholarship.

### **FALL COUNCIL MEETING:      October 22-24, 1986**

Host Society:      Permian Basin

Location:          Midland Hilton Hotel – Midland, Texas

- Voting Items:
- \* Revised Bulletin No. 3 – *Joint Interest Audits Guides to Protocol and Procedures* approved unanimously.
  - \* *Accounting Procedure – Offshore Joint Operations (COPAS-1986)* passed unanimously.
  - \* Employee Benefits Limitation – 21% approved.
  - \* Procedural item from floor concerning method of nominations. Vote to suspend 60-day rule failed 3-20.
  - \* COPAS assessment for 1987 of \$20.00 per member approved.
  - \* Proposed voting procedure change from floor to have two criteria, one based on one vote per Society and another on Society membership was defeated 12-11. (By-Laws amendments require two-thirds vote to approve).

**COPAS HISTORY**  
**1986 (Con't)**

**FALL COUNCIL MEETING (Con't):**

Voting Items (Con't):

- \* Board of Directors Election:
  - Tommy L. Eubanks - Colorado Society
  - Vincent J. Lewis III - Wichita Falls Society
  - E. M. (Terraine) Wilson - New Orleans Society
  - J. C. (Charlie) Hardcastle - Houston Society
  - Bernardette A. Huston - Anchorage Society
  - James C. Moses - Colorado Society
  - Jon H. Gear - Dallas Society
  - Rick Sartor - San Antonio Society
  - Merl K. Houser - Oklahoma-Tulsa Society
- \* Nominating Committee Election:
  - Gerald R. Herring Dallas Society
  - Kenneth J. Marchetti Colorado Society
  - David Still Oklahoma-Tulsa Society
- \* R. O. (Dick) Beaverson recommended by Search Committee as new Executive Director of COPAS. Council unanimously approved Dick as the second Executive Director, to replace the retiring John E. Jolly, effective 1/1/87.

Other Significant Items:

- \* Special recognition for John E. Jolly upon his retirement as first Executive Director of COPAS.
- \* Council agreed that COPAS would send a letter to the SEC if a “No Full Cost” pronouncement was issued.

**SIGNIFICANT EXECUTIVE COMMITTEE/BOARD TO DIRECTORS ACTIONS:**

- \* Interpretation #15 – “*Computerized Equipment Pricing System*” approved.
- \* Approved moving COPAS office to Denver area by 1/1/87. Jon H. Gear appointed Board liaison regarding transition of office location.
- \* Established Special Committee on Electronic Data Communications (EDC). Dale L. Petree, Dallas Society, and Ken Robertson, New Orleans Society, were appointed Co-chairs.
- \* Interpretation #16 – “*Definitions – Operator and Related Facilities*” approved.
- \* Approved inventory procedure as “White Paper” available from COPAS office.

## COPAS HISTORY

1987

### OFFICERS:

President: Tommy L. Eubanks, Colorado Society  
Vice-President: Jon H. Gear, Dallas Society  
Treasurer: Merl K. Houser, Oklahoma-Tulsa Society  
Secretary: Bernardette A. Huston, Anchorage Society

### BOARD OF DIRECTORS:

Tommy L. Eubanks Colorado Society  
Vincent J. Lewis III Wichita Falls Society  
E. M. (Terraine) Wilson New Orleans Society  
J. C. (Charlie) Hardcastle Houston Society  
Bernardette A. Huston Anchorage Society  
James C. Moses Colorado Society  
Jon H. Gear Dallas Society  
Rick Sartor San Antonio Society  
Merl K. Houser Oklahoma-Tulsa Society

### EXECUTIVE DIRECTOR:

R. O. (Dick) Beaverson

### STANDING COMMITTEE CHAIRPERSONS:

Audit: Steve C. Holt, Texas Panhandle Society  
Education: Garry A. Wilkening, Colorado Society  
Financial Reporting: Ted E. Harms, Colorado Society  
Joint Interest: Joe R. Hyatt, Texas Panhandle Society  
Nominating: A. A. (Andy) Anders, Houston Society  
Revenue: Thomas A. Winkelmann, Houston Society  
Tax: Joey A. La Martina, New Orleans Society

### LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS:

API/COPAS Liaison: Dale M. Kreeger, Colorado Society  
COPAS/AAPL Liaison: Dan Cain, Dallas Society  
COPAS/API Liaison: Wayne Hulshouser, Dallas Society  
COPAS/API Audit Liaison: Frank M. Leggio, Houston Society  
COPAS/IIA Liaison: Edgar R. Springer, Jr., Houston Society  
COPAS/PMTA Liaison: Merl K. Houser, Oklahoma-Tulsa Society  
By-Laws: Wayne W. Kahmeyer, Colorado Society  
EDC Special: Dale L. Petree, Dallas Society  
Ken Robertson, New Orleans Society  
National Oil & Gas Schools: Wayne W. Kahmeyer, Colorado Society

### SPRING COUNCIL MEETING: April 14-17, 1987

Host Society: Los Angeles  
Location: Registry Hotel – Universal City, California  
Voting Items: \* Overhead escalation rate +4.5% approved.

## **COPAS HISTORY**

### **1987 (Con't)**

#### **SPRING COUNCIL MEETING (Con't):**

##### Voting Items (Con't):

- \* Application of Petroleum Accountants Society of Acadiana for COPAS membership unanimously approved. Acadiana is the 24th COPAS society.
- \* Motion to waive the 60-day rule for approval of revised Bulletin No. 7 failed by vote of 12-9 and 1 abstention.

##### Other Significant Items:

- \* Joint Audit Data Exchange (JADE) project report made by Paul M. Rimmer, Dallas Society. This group held their first meeting in December, 1986.
- \* Oklahoma-Tulsa Awarded Kraftbilt Scholarship.

#### **FALL COUNCIL MEETING: September 23-25, 1987**

Host Society: Colorado

Location: Keystone Village, Colorado

- Voting Items:
- \* Revised Bulletin # 7 – “*Gas Accounting Manual*” passed unanimously.
  - \* Bulletin #25 – “*Accounting Procedure – Offshore Joint Operations (COPAS 1986)*” passed unanimously.
  - \* Employee Benefits Limitation – 20% approved.
  - \* COPAS assessment for 1988 of \$20.00 per member approved.
  - \* Board of Directors Election:
    - Vincent J. Lewis III - Wichita Falls Society
    - Ted E. Harms - Colorado Society
    - Guy A. Joulin - Western Canada Society
  - \* Nominating Committee Election:
    - Dale L. Petree Dallas Society
    - Garry A. Wilkening Colorado Society
    - Joe R. Hyatt Texas Panhandle Society

##### Other Significant Items:

- \* First Offering of NOGS school named the National Oil and Gas Revenue Accounting School (NOGRAS).
- \* Overview of the activities of the National Association of Division Order Analysts given by Frank Kouns. COPAS to establish liaison with this group.
- \* Organizational meeting of the Research and Advisory Committee, made up of past COPAS Presidents, to formulate long-range guidance to the COPAS Board of Directors.
- \* Western Canada Society has changed name to Petroleum Accountants Society of Canada.

## **COPAS HISTORY**

**1987 (Con't)**

### **SIGNIFICANT BOARD OF DIRECTORS ACTIONS:**

- \* *COPAS ACCOUNTS* expanded to include classified advertising.
- \* Editorial committee established for *COPAS ACCOUNTS*
- \* Authorized purchase of personal computer for National office.
- \* Lloyd B. Oatis, Ft. Worth Society, appointed to develop alternatives to improve PMTA rate calculation process or to develop another method of calculating reliable vehicle rates.
- \* CEPS Control Panel established as a special Committee reporting directly to the COPAS Board of Directors.
- \* Established the Research and Advisory Committee to assist the Board with long-range planning and direction for COPAS.
- \* Approved new CEPS contract with G.E.
- \* Approved publication, pricing, and distribution of the *COPAS Oil & Gas Severance Tax Guide*.
- \* Interpretation #17 – “*Disposition of Surplus Joint Account Material and Equipment*” approved.
- \* Approved new pricing philosophy for COPAS bulletins.
- \* PDI – COPAS seminar net revenue sharing approved.

## COPAS HISTORY

1988

### OFFICERS:

President:	Jon H. Gear, Dallas Society
Vice-President:	Merl K. Houser, Oklahoma-Tulsa Society
Treasurer:	Bernardette A. Huston, Anchorage Society
Secretary:	J. C. (Charlie) Hardcastle, Houston Society

### BOARD OF DIRECTORS:

Jon H. Gear	Dallas Society
Merl K. Houser	Oklahoma-Tulsa Society
Bernardette A. Huston	Anchorage Society
J. C. (Charlie) Hardcastle	Houston Society
Ted E. Harms	Colorado Society
Guy A. Joulin	Canada Society
Vincent J. Lewis III	Wichita Falls Society
James C. Moses	Colorado Society
Rick Sartor	New Mexico Society

### EXECUTIVE DIRECTOR:

R. O. (Dick) Beaverson

### STANDING COMMITTEE CHAIRPERSONS:

Audit:	Joyce B. Caulfield, New Orleans Society
Education:	Garry A. Wilkening, Colorado Society
Financial Reporting:	Ronald C. Knecht, Houston Society
Joint Interest:	Lloyd B. Oatis, Dallas Society
Nominating:	Tommy L. Eubanks, Colorado Society
Revenue:	Salomon F. Tristan, Dallas Society
Tax:	Carol L. Hudson, Houston Society

### LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS:

API/COPAS Liaison:	R. O. (Dick) Beaverson, COPAS
COPAS/AAPL Liaison:	L. E. (Eddie) Cox, Oklahoma City Society
COPAS/API Liaison:	Wayne Hulshouser, Dallas Society
COPAS/API Audit Liaison:	Frank M. Leggio, Houston Society
COPAS/IIA Liaison:	Edgar R. Springer, Jr., Houston Society
COPAS/INGAA Spot/Direct Sales Special	Don R. McClure, Dallas Society
COPAS/NADOA Liaison:	June L. Eikel, Colorado Society
COPAS/PMTA Liaison:	J. Don Driscoll, Oklahoma-Tulsa Society
By-Laws:	Wayne W. Kahmeyer, Colorado Society
COPAS Meeting Format:	Merl K. Houser, Oklahoma-Tulsa Society
CEPS Control Panel:	Mary M. Broun, Dallas Society
EDC Special:	Richard L. Tullis, Oklahoma-Tulsa Society
National Oil & Gas Schools:	Wayne W. Kahmeyer, Colorado Society
Research & Advisory:	Jon H. Gear, Dallas Society

## **COPAS HISTORY**

### **1988 (Con't)**

#### **SPRING COUNCIL MEETING: April 20-22, 1988**

Host Society: Canada  
Location: Banff Springs Hotel – Banff, Alberta, Canada  
Voting Items: \* *Guidelines for Expenditure Audits* – Bulletin No. 26 approved.  
\* *Overhead-Joint Operations* – Bulletin No. 16 revision approved.  
\* Overhead escalation rate –1.4% approved. First negative adjustment to the rate.

#### Other Significant Items:

- \* COPAS became a member of the Shippers Oilfield Traffic Association (SOFTA) to get on their mailing list for freight rates.
- \* COPAS began to discuss “Revenue Audit Rights” and what is to be considered an appropriate open audit period.
- \* There was considerable discussion about the COPAS meeting format. Some members thought the Meeting could be condensed down to fewer days. The resulting study indicated that the existing format allowed the maximum in flexibility and would remain essentially the same. Emphasis should be placed on the work of COPAS instead of the outside activities surrounding the working meetings.
- \* The *Oil & Gas Severance Tax Guide* was published and was a great success in both the information it provided and the capital it generated for COPAS to fund other projects.
- \* COPAS and the Professional Development Institute (PDI) entered into a new arrangement to sponsor many new training courses.
- \* Several COPAS members participated in a re-write of the AAPL 610 Operating Agreement. Most of the COPAS suggestions were adopted.
- \* Oklahoma City Society awarded Kraftbilt Scholarship.

#### **FALL COUNCIL MEETING: September 14-16, 1988**

Host Society: Texas Panhandle  
Location: Sheraton Amarillo Hotel – Amarillo, Texas  
Voting Items: \* Employee Benefits Limitation – 20% approved.  
\* COPAS assessment for 1989 of \$20.00 per member approved.  
\* Approved proxy votes for this meeting only by societies whose representatives were required to leave the meeting early due to Hurricane Gilbert.  
\* By-Laws amendment making the EDI Committee the 7th Standing Committee approved.  
\* Board of Directors Election:  
    Bernardette A. Huston           - Anchorage Society  
    J. C. (Charlie) Hardcastle   - Houston Society  
    Stephen N. Castle             - Permian Basin Society  
\* Nominating Committee Election:  
    Gerald R. Ellis               Fort Worth Society  
    Larry W. Monzingo           Houston Society  
    Raymond J. Yee               Colorado Society

## **COPAS HISTORY**

### **1988 (Con't)**

#### Other Significant Items:

- \* COPAS revenue from National Oil & Gas Schools for 1988 - \$21,200.
- \* Interpretation #18 – “*Freight Rates*” was approved as submitted by the Joint Interest Committee.
- \* Interpretation #19 – “*Discounts*” was approved as submitted by the Joint Interest Committee.
- \* A letter was written by COPAS to the Department of Transportation about their definitions of transportation facilities that would come under new regulations.
- \* COPAS approved the use of legal services with a law firm in Denver, Colorado to provide legal review of our documents.

## COPAS HISTORY

1989

### OFFICERS:

President: J. C. (Charlie) Hardcastle, Houston Society  
Vice-President: Vincent J. Lewis III, Wichita Falls Society  
Treasurer: Rick Sartor, New Mexico Society  
Secretary: Guy A. Joulin, Canada Society

### BOARD OF DIRECTORS:

Jon H. Gear Dallas Society  
Merl K. Houser Oklahoma-Tulsa Society  
Rick Sartor New Mexico Society  
Vincent J. Lewis III Wichita Falls Society  
Ted E. Harms Colorado Society  
Guy A. Joulin Canada Society  
Bernardette A. Huston Anchorage Society  
J. C. (Charlie) Hardcastle Houston Society  
Stephen N. Castle Permian Basin Society

### EXECUTIVE DIRECTOR:

R. O. (Dick) Beaverson

### STANDING COMMITTEE CHAIRPERSONS:

Audit: Paul W. Rimmer, Dallas Society  
EDI: Richard L. Tullis, Oklahoma-Tulsa Society  
Education: Garry A. Wilkening, Colorado Society  
Financial Reporting: Ronald C. Knecht, Houston Society  
Joint Interest: E.M. (Terraine) Wilson, New Orleans Society  
Nominating: Jon H. Gear, Dallas Society  
Revenue: Salomon F. Tristan, Dallas Society  
Tax: Carol L. Hudson, Houston Society

### LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS:

API/COPAS Liaison: R. O. (Dick) Beaverson, COPAS  
COPAS/API Liaison: Wayne Hulshouser, Dallas Society  
COPAS/API Audit Liaison: Frank M. Leggio, Houston Society  
COPAS/AAPL Liaison: L. E. (Eddie) Cox, Oklahoma City Society  
COPAS/IIA Liaison: Edgar R. Springer, Jr., Houston Society  
COPAS/INGAA Spot/Direct Sales Special: Don R. McClure, Dallas Society  
COPAS/NADOA Liaison: June L. Eikel, Colorado Society  
COPAS/PMTA Liaison: J. Don Driscoll, Oklahoma-Tulsa Society  
By-Laws: Wayne W. Kahmeyer, Colorado Society  
CEPS Control Panel: J. Paul Leatherwood, Dallas Society  
COPAS Meeting Format: Jon H. Gear, Dallas Society  
COPAS Publications: Ted E. Harms, San Francisco Society  
Refining & Marketing Special: William H. Gibson, Dallas Society  
Research & Advisory: J. C. (Charlie) Hardcastle, Houston Society  
National Oil & Gas Schools: Wayne W. Kahmeyer, Colorado Society

## COPAS HISTORY

1989 (Con't)

### SPRING COUNCIL MEETING: April 25-28, 1989

Host Society: Oklahoma City

Location: Marriott Hotel – Oklahoma City, Oklahoma

Voting Items:

- \* Application of Petroleum Accountants Society of Ohio for COPAS membership unanimously approved. Ohio is the 25th COPAS society.
- \* COPAS Bulletin Index approved.
- \* *Guidelines for Cash Flow Budgeting* – Bulletin No. 27 approved.
- \* Overhead escalation rate +3.3% approved.
- \* Proposed voting procedure revisions from floor failed to waive 60-day rule (required two-thirds vote to approve).

#### Other Significant Items:

- \* COPAS/IIA Liaison put on passive status.
- \* COPAS continues to participate in AAPL 610 re-draft.
- \* Paden Neeley, PDI, addressed Council regarding PDI-COPAS continuing education opportunities.
- \* Houston Society awarded Kraftbilt Scholarship.

### FALL COUNCIL MEETING: October 3-6, 1989

Host Society: Oklahoma-Tulsa

Location: Doubletree Hotel – Tulsa, Oklahoma

Voting Items:

- \* Employee Benefits Limitation – 20% (unchanged) approved.
- \* COPAS assessment for 1990 of \$20.00 per member approved.
- \* Board of Directors Election:
  - Lloyd B. Oatis - Dallas Society
  - Edward H. Krause, Jr. - Acadiana Society
  - Raymond J. Yee - Colorado Society
- \* Nominating Committee Election:
  - R. D. (Dean) Lee Dallas Society
  - Carol L. Hudson Houston Society
  - Susan K. McVay Colorado Society

#### Other Significant Items:

- \* Frontier Accounting Procedure approved by PASC.
- \* *Gas Plant Material Classification Manual* – New Project.

### SIGNIFICANT BOARD OF DIRECTORS ACTIONS:

- \* Membership in API approved.
- \* Material Pricing Training Video approved.
- \* Project assigned to study International focus.
- \* Approved COPAS/INGAA Research Papers.
- \* Interpretation #20 – “*Revised Method of Determining Freight Rates for Tubular Goods*” approved.
- \* Re-emphasized educational effort/direction.

## **COPAS HISTORY**

**1989 (Con't)**

### **SIGNIFICANT BOARD OF DIRECTORS ACTIONS (Con't):**

- \* Major COPAS By-Laws review initiated.
- \* First Presidents Leadership Conference in Concord, California.
- \* Refining & Marketing Committee organizational meeting held in Tulsa, Oklahoma.
- \* Committee established to help struggling societies and membership enhancement.
- \* Publications committee established to define publications and approval process.
- \* Established procedure of Committees to set annual goals.
- \* Established procedure to set COPAS/Board of Directors goals.
- \* Study of society By-Laws initiated to determine consistency with COPAS By-Laws.
- \* Meeting format study initiated.

## COPAS HISTORY

1990

### OFFICERS:

President: Bernardette A. Huston, Anchorage Society  
Vice-President: Vincent J. Lewis III, Wichita Falls Society  
Treasurer: Stephen N. Castle, Permian Basin Society  
Secretary: Lloyd B. Oatis, Ft. Worth Society

### BOARD OF DIRECTORS:

Vincent J. Lewis III Wichita Falls Society  
Ted E. Harms San Francisco Society  
Guy A. Joulin Canada Society  
Bernardette A. Huston Anchorage Society  
J. C. (Charlie) Hardcastle Houston Society  
Stephen N. Castle Permian Basin Society  
Lloyd B. Oatis Ft. Worth Society  
Edward H. Krause, Jr. Acadiana Society  
Raymond J. Yee Colorado Society

### EXECUTIVE DIRECTOR:

R. O. (Dick) Beaverson – January thru August  
Jack Westbrook – September thru December

### STANDING COMMITTEE CHAIRPERSONS:

Audit: Larry W. Monzingo, Houston Society  
EDI: Richard L. Tullis, Oklahoma-Tulsa Society  
Education: Linda K. Taylor, Houston Society  
Financial Reporting: Larry E. Lorenzen, Colorado Society  
Joint Interest: E.M. (Terraine) Wilson, New Orleans Society  
Nominating: J. C. (Charlie) Hardcastle, Houston Society  
Revenue: Salomon F. Tristan, Dallas Society  
Tax: Daniel T. Serna, Ft. Worth Society

### LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS:

API/COPAS Liaison: R. O. (Dick) Beaverson, COPAS  
Jack Westbrook, COPAS  
COPAS/API Liaison: Garry A. Wilkening, Colorado Society  
COPAS/API Audit Liaison: Frank M. Leggio, Houston Society  
COPAS/AAPL Liaison: L. E. (Eddie) Cox, Oklahoma City Society  
COPAS/NADOA Liaison: June L. Eikel, Colorado Society  
COPAS/PMTA Liaison: J. Don Driscoll, Oklahoma-Tulsa Society  
By-Laws: Wayne W. Kahmeyer, Colorado Society  
CEPS Control Panel: J. Paul Leatherwood, Dallas Society  
COPAS Publications: Ted E. Harms, San Francisco Society  
National Oil & Gas Schools: Linda K. Taylor, Houston Society  
Refining & Marketing Special: William H. Gibson, Dallas Society  
Research & Advisory: Bernardette A. Huston, Anchorage Society

## COPAS HISTORY

1990 (Con't)

### SPRING COUNCIL MEETING: April 19-20, 1990

Host Society: Houston

Location: Westin Galleria Hotel – Houston, Texas

- Voting Items:
- \* *Material Classification Manual* – Bulletin No. 6 revision approved.
  - \* *Joint Task Force Guidelines on Natural Gas Administrative Issues* – Bulletin No. 28 approved.
  - \* *Petroleum Industry Accounting Educational Training Guide* – Bulletin No. 10 revision approved.
  - \* *Classification for Use in Summary Form Billings* – Bulletin No. 1 revision approved.
  - \* *Guidelines for Contractor Audits in the Petroleum Industry* – Bulletin No. 29 approved.
  - \* *Guidelines for Investigations of Suspected Irregularities* – Bulletin No. 30 approved.
  - \* *Guidelines for Internal Review of an Oil and Gas Production and Exploration Division* – Bulletin No. 31 approved.
  - \* By-Laws amended.
  - \* Overhead escalation rate +8.1% approved.

#### Other Significant Items:

- \* Second President's Leadership Meeting to be held in Colorado.
- \* Publication Process Procedure presented.
- \* Regulatory Affairs maintained under the Revenue Committee.
- \* *Petroleum Accounting Standards of Knowledge (PASOK)* Project begun.
- \* Material Pricing video completed.
- \* CEPS User manual being developed.
- \* Gas Plant Material Classification manual in progress.
- \* Draft on Overhead Training Module completed.
- \* Draft on Bulletin No. 4 – COPAS Forms in progress.
- \* First draft on revised Bulletin No. 12 – Computer Production Control distributed.
- \* Anchorage Society awarded Kraftbilt Scholarship

### FALL COUNCIL MEETING: October 11-12, 1990

Host Society: Mississippi

Location: House Chambers of old State Capitol Building – Jackson, Mississippi

- Voting Items:
- \* Bulletin No. 21 – Material Pricing Manual revision approved.
  - \* Employee Benefits Limitation – 19% approved.
  - \* COPAS assessment for 1991 of \$30.00 per member approved.
  - \* Board of Directors Election:
    - Guy A. Joulin - Canada Society
    - R. D. (Dean) Lee - Dallas Society
    - L. E. (Eddie) Cox - Oklahoma City Society
  - \* Nominating Committee Election:
    - Sharon Gage Oklahoma City Society
    - Vincent J. Lewis III Wichita Falls Society
    - Tommy L. Eubanks Colorado Society

## COPAS HISTORY

1990 (Con't)

### FALL COUNCIL MEETING (Con't):

Other Significant Items:

\* Current Projects:

- Revision to Bulletin(s) No. 3/26 – *Audit Protocol & Guidelines For Expenditure Audits in the Petroleum Industry*.
- Guidelines for Gas Plant Audits.
- Guidelines for Review of Acquisitions of Oil and Gas Properties.
- CPE Manual.
- Speakers Bureau.
- Education Committee Brochure.
- EDI Guidebook.
- Environmental and Hazardous Waste Survey.
- Finding Cost Guideline.
- Bulletin No. 24 – *Producer Gas Imbalances* revision.

\* Downstream Accounting Subcommittee organized.

\* Third President's Leadership Meeting to be held in Calgary in 1991.

\* Long Beach, California studying formation of a new society.

\* Dallas Society contributed \$5,000 to defray cost of moving National Office from Englewood, Colorado to Dallas, Texas.

### SPECIAL COUNCIL MEETING: August 2, 1990

Host Society: Colorado

Location: Hilton Breckenridge Hotel – Breckenridge, Colorado

Voting Items: Jack Westbrook recommended by Search Committee as new Executive Director of COPAS. Council unanimously approved Jack as the third Executive Director, to replace R. O. (Dick) Beaverson, who has resigned effective September 1, 1990.

Other Significant Item:

\* First special meeting of COPAS to be called. Meeting notice mailed to all participating societies. Meeting held in conjunction with Presidents Leadership Meeting.

### SIGNIFICANT BOARD OF DIRECTORS ACTIONS:

- \* Interpretation No. 21 – “*Documentation Supporting Joint Interest Expenditures*” approved as submitted by Joint Interest and Audit Committees.
- \* Revised Interpretation No. 13 – “*Valuation of Crude Oil Volumes In The Event Of Price Changes During The Month*” approved.
- \* Executive Director Search Committee formed following the resignation to R. O. (Dick) Beaverson. Committee chaired by Wayne W. Kahmeyer, Colorado Society.
- \* Approved moving COPAS office to Dallas area by 9/1/90. Lloyd B. Oatis appointed Board liaison regarding transition of office location.

## COPAS HISTORY

1991

### OFFICERS:

President: Stephen N. Castle, Permian Basin Society  
Vice-President: Lloyd B. Oatis, Ft. Worth Society  
Treasurer: Raymond J. Yee, Colorado Society  
Secretary: Edward H. Krause, Jr. Houston Society

### BOARD OF DIRECTORS:

Stephen N. Castle Permian Basin Society  
Lloyd B. Oatis Ft. Worth Society  
Raymond J. Yee Colorado Society  
Edward H. Krause, Jr. Houston Society  
J. C. (Charlie) Hardcastle Houston Society  
Bernardette A. Huston Anchorage Society  
L. E. (Eddie) Cox Oklahoma City Society  
Guy A. Joulin Canada Society  
R. D. (Dean) Lee Dallas Society

### EXECUTIVE DIRECTOR:

Jack Westbrook

### STANDING COMMITTEE CHAIRPERSONS:

Audit: Larry W. Monzingo, Houston Society  
EDI: June L. Eikel, Colorado Society  
Education: Linda K. Taylor, Houston Society  
Financial Reporting: Gary J. Hill, Dallas Society  
Joint Interest: E.M. (Terraine) Wilson, New Orleans Society  
Nominating: Bernardette A. Huston, Anchorage Society  
Revenue: Jerry P. Cramer, Michigan Society  
Tax: Daniel T. Serna, Ft. Worth Society

### LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS:

API/COPAS Liaison: Jack Westbrook, COPAS  
COPAS/API Liaison: Garry A. Wilkening, Colorado Society  
COPAS/API Audit Liaison: Frank M. Leggio, Houston Society  
COPAS/AAPL Liaison: L. E. (Eddie) Cox, Oklahoma City Society  
COPAS/IPAA Liaison: Patrick A. Garcia, San Antonio Society  
COPAS/NADOA Liaison: S. Mark Haugland, Oklahoma-Tulsa Society  
COPAS/PMTA Liaison: J. Don Driscoll, Oklahoma-Tulsa Society  
By-Laws: Vincent J. Lewis III, Wichita Falls Society  
CEPS Control Panel: J. Paul Leatherwood, Dallas Society  
Code of Ethics: L. E. (Eddie) Cox, Oklahoma City Society  
Editorial: Jane Schulte, Permian Basin Society  
National Oil & Gas Schools: Linda K. Taylor, Houston Society  
Natural Gas Review: T. Rodney Thornton, San Francisco Society  
Refining & Marketing Special: William H. Gibson, Dallas Society  
Research & Advisory: Wayne W. Kahmeyer, Colorado Society

## COPAS HISTORY

1991 (Con't)

### SPRING COUNCIL MEETING: April 23-26, 1991

Host Society: New Orleans

Location: Downtown Marriott Hotel – New Orleans, Louisiana

- Voting Items:
- \* *Producer Gas Imbalances* – Bulletin No. 24 revision approved.
  - \* Approved Loading and Unloading Rate increase to \$.33 per hundred weight.
  - \* Overhead escalation rate +7.2% approved.

#### Other Significant Items:

- \* This being the 60th Council Meeting, the Permian Basin Society made a special presentation (plaque) recognizing COPAS for its 30th Anniversary.
- \* R & A Committee will develop a strategic plan for COPAS' future.
- \* Continuation of the development of the PASOK project modules.
- \* Created a new liaison relationship with IPAA.
- \* Guest speaker, Mr. David Shaffer, Controller, E & P Division of Kerr-McGee Corp., gave a presentation titled "An Upstream Controllers Perspective".
- \* Code of Ethics committee expanded membership and will review all COPAS publications.
- \* COPAS Speakers Bureau project was finalized.
- \* PASOK Revenue Training Module completed.
- \* Merger completed of the Long Beach and Los Angeles Societies.
- \* COPAS agreed to share net proceeds 1/3 to COPAS, 1/3 to INGAA and 1/3 to AGA for sales of Bulletin No. 28.
- \* Third Presidents Leadership Meeting to be held in Calgary, Alberta, Canada.
- \* New Orleans Society awarded Kraftbilt Scholarship.

### FALL COUNCIL MEETING: October 15-18, 1991

Host Society: Dallas

Location: Westin Galleria Hotel – Dallas, Texas

- Voting Items:
- \* Employee Benefits Limitation – 22% approved.
  - \* *Oil and Gas Accounting Procedures* – Bulletin No. 4 revision approved.
  - \* COPAS assessment of \$30.00 per member for 1992 approved.
  - \* Board of Directors Election:
    - June L. Eikel - Colorado Society
    - Larry Monzingo - Houston Society
    - Salomon F. Tristan - Dallas Society
  - \* Nominating Committee Election:
    - Bob Lanier Permian Basin Society
    - Debbie Theotokatos Colorado Society
    - Daniel T. Serna Ft. Worth Society

#### Other Significant Items:

- \* CEPS Control Panel successfully negotiated a new contract with G. E. through 12-31-93.

## **COPAS HISTORY**

**1991 (Con't)**

### **FALL COUNCIL MEETING (Con't):**

Other Significant Items (Con't):

- \* Pocket-sized version of Bulletin No. 6 developed
- \* Creation of a Published Price Task Force, renamed Materials Pricing Research Group.
- \* Tax Partnership Agreement Project completed.
- \* R & A Committee agreed to compile a COPAS History.
- \* National Office in Dallas was moved a couple of blocks away and a new one-year lease was signed through 12-1-92.
- \* Developed a mission statement for the R & A Committee.
- \* Guest Speaker, Mr. Lloyd C. Parks, President and CEO of Amax Oil and Gas Inc. and third President of COPAS, reviewed the role of COPAS and the petroleum accountant in the industry.
- \* Guest Speaker, Mr. Eugene C. Ames, President of Venus Oil Company and newly elected Chairman of Independent Producers Association of America (IPAA), spoke about COPAS, IPAA and problems within the industry.

### **SIGNIFICANT BOARD OF DIRECTORS ACTIONS:**

- \* Interpretation No. 22 – *“Twenty-Four Month Audit Period – Audit and Accounting Adjustments”* approved.
- \* The publication – *“Accounting Treatment of Environmental Costs – 1990”* approved.
- \* *PASOK Oil and Gas Operations Training Module* approved by the Board.
- \* Board approved a new Promotions Committee.
- \* Interpretation No. 11 – *“Employee Benefits Calculations”* revision approved.

## COPAS HISTORY

1992

### OFFICERS:

President:	Lloyd B. Oatis, Ft. Worth Society
Vice-President:	Raymond J. Yee, Houston Society
Treasurer:	Edward H. Krause, Jr. Houston Society
Secretary:	L. E. (Eddie) Cox, Oklahoma City Society

### BOARD OF DIRECTORS:

Lloyd B. Oatis	Ft. Worth Society
Raymond J. Yee	Houston Society
Edward H. Krause, Jr.	Houston Society
L. E. (Eddie) Cox	Oklahoma City Society
Guy A. Joulin	Canada Society
R. D. (Dean) Lee	Dallas Society
Sallie W. Berkstresser	New Mexico Society
Larry W. Monzingo	Houston Society
Salomon F. Tristan	Dallas Society

### EXECUTIVE DIRECTOR:

Jack Westbrook

### STANDING COMMITTEE CHAIRPERSONS:

Audit:	Charles E. Hearn, Houston Society Marvin C. Eck, Oklahoma-Tulsa Society
EDI:	J. Paul Grice, Jr., Houston Society
Education:	Linda K. Taylor, Houston Society
Financial Reporting:	Gary J. Hill, Dallas Society Hugh A. Menown, Houston Society
Joint Interest:	Jane B. Schulte, Permian Basin Society Mark A. Leonard, Houston Society
Nominating:	Stephen N. Castle, Permian Basin Society
Revenue:	Jerry P. Cramer, Michigan Society
Tax:	Richard G. Moore, Permian Basin Society

### LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS:

API/COPAS Liaison:	Jack Westbrook, COPAS
COPAS/API Liaison:	Garry A. Wilkening, Colorado Society
COPAS/API Audit Liaison:	Frank M. Leggio, Houston Society
COPAS/AAPL Liaison:	E.M. (Terraine) Wilson, New Orleans Society
COPAS/IPAA Liaison:	Patrick A. Garcia, San Antonio Society
COPAS/PMTA Liaison:	J. Don Driscoll, Oklahoma-Tulsa Society
By-Laws:	Vincent J. Lewis III, Wichita Falls Society
CEPS Control Panel:	John M. Smith, Oklahoma-Tulsa Society
Code of Ethics:	Larry W. Monzingo, Houston Society
Editorial:	Sharon Gage, Oklahoma City Society F. P. (Pete) Sockwell, Dallas Society
International Special:	Charles O. Daniels, Houston Society

## COPAS HISTORY

1992 (Con't)

### LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS (Con't):

John Jolly Memorial	
Education Fund:	Wayne W. Kahmeyer, Colorado Society Omer I. Adams, Dallas Society
National Meeting Format:	L. E. (Eddie) Cox, Oklahoma City Society
National Oil & Gas Schools:	Linda K. Taylor, Houston Society
Natural Gas Review:	T. Rodney Thornton, San Francisco Society Andrew E. Katz, Ft. Worth Society
Promotion:	J. C. (Charlie) Hardcastle, Houston Society
Refining & Marketing Special:	Julie Boyce, San Francisco Society
Research & Advisory:	Stephen N. Castle, Permian Basin Society

### SPRING COUNCIL MEETING: April 29, 30 and May 1, 1992

Host Society:	Wichita Falls
Location:	Ramada Inn Hotel – Wichita Falls, Texas
Voting Items:	<ul style="list-style-type: none"><li>* <i>Computer Production Control Accounting Guidelines</i> – Bulletin No. 12 revision approved.</li><li>* <i>Farmouts/Farmins, Net Profits Interests and Carried Interests</i> – Bulletin No. 9 revision approved.</li><li>* Addendum to <i>Joint Task Force Guidelines on Natural Gas Administrative Issues</i> – Bulletin No. 28 approved.</li><li>* Final approval of future changes to Bulletin No. 28 granted to the Board of Directors by the Council.</li><li>* Resolution to establish a special committee to address pertinent issues with the International arena was approved.</li><li>* Sallie W. Berkstresser, New Mexico Society, elected to the Board of Directors for the remaining term vacated by June L. Eikel, Colorado Society, in Region I.</li><li>* <i>Historical Price Multiplier</i> Interpretation approved.</li><li>* Overhead escalation rate +1.5% approved.</li></ul>

#### Other Significant Items:

- \* 22 Societies present.
- \* Management Accounting and Controls for Oil and Gas (MACFOG) is a newly written course that will be added to the National Oil & Gas Schools.
- \* Fourth Presidents Leadership Meeting will be in Houston.
- \* Mr. James Burgess, Regional Director for Odyssey of the Mind addressed the Council.
- \* Michigan Society awarded Kraftbilt Scholarship.

### FALL COUNCIL MEETING: October 21-23, 1992

Host Society:	San Francisco
Location:	Park Fifty Five Hotel – San Francisco, California
Voting Items:	<ul style="list-style-type: none"><li>* COPAS assessment for 1993 of \$30.00 per member approved.</li><li>* <i>Guidelines for Revenue Audits in the Petroleum Industry</i> – Bulletin No. 23 revision approved.</li><li>* Employee Benefits Limitation – 22% approved.</li></ul>

## **COPAS HISTORY**

**1992 (Con't)**

### **FALL COUNCIL MEETING (Con't):**

Voting Items (Con't):

- \* Board of Directors Election:
  - Edward H. Krause, Jr. - Houston Society
  - Bob Lanier - Permian Basin Society
  - Raymond J. Yee - Houston Society
  - James A. Leonelli - Rocky Mountain Society
- \* Nominating Committee Election:
  - Carol J. Waltz Colorado Society
  - F. P. (Pete) Sockwell Dallas Society
  - Richard Moore Permian Basin Society

Other Significant Items:

- \* 20 Societies present.
- \* Copy of International Special Committee's charter was distributed to the Council.
- \* Progress report on a new Accounting Procedure provided.
- \* Effective date for implementation of the CEPS/Historical Price Multiplier (HPM) is 12/1/92.
- \* Refining and Marketing Special Committee re-writing the *Refining and Marketing Exchange Accounting* – Bulletin No. 1.
- \* Al Cummings and Susan Richardson with Cotton, Bledwoe, Tighe & Dawson, Attorneys – Midland, Texas, addressed the Council regarding auditing problems under the COPAS Accounting Procedure attached to most operating agreements.

### **SIGNIFICANT BOARD OF DIRECTORS ACTIONS:**

- \* *PASOK Oil and Gas Operations* module approved.
- \* *PASOK Oil and Gas Law* module approved.
- \* *PASOK Oil and Gas Joint Interest* module approved.
- \* Promotions Committee concept established.
- \* Promotions Committee mission statement accepted.
- \* CEPS mission and procedures statement was accepted.
- \* International Special Committee established with Charles O. Daniels, Houston Society, appointed Chairman.
- \* Overhead Education Video was approved.
- \* Authorized upgrading computer equipment in the National Office.
- \* Authorized purchase of copier for the National Office.
- \* Determined the process to complete a resolution of recognition and the establishment of an endowment for the late John Jolly.
- \* Code of Ethics Committee mission and objectives statement was accepted.
- \* Membership and Small Societies Committee mission statement accepted.
- \* Addendum(s) to Bulletin No. 28 approved.
- \* National Meeting Format Committee established.

## COPAS HISTORY

1993

### OFFICERS:

President:	Raymond J. Yee, Houston Society
Vice-President:	Edward H. Krause, Jr. Houston Society
Treasurer:	L. E. (Eddie) Cox, Oklahoma City Society
Secretary:	Salomon F. Tristan, Dallas Society

### BOARD OF DIRECTORS:

James A. Leonelli	Rocky Mountain Society
R. D. (Dean) Lee	Dallas Society
L. E. (Eddie) Cox	Oklahoma City Society
Sallie W. Berkstresser	New Mexico Society
Larry W. Monzingo	Houston Society
Salomon F. Tristan	Dallas Society
Bob Lanier	Permian Basin Society
Edward H. Krause, Jr.	Houston Society
Raymond J. Yee	Houston Society

### EXECUTIVE DIRECTOR:

Jack Westbrook

### STANDING COMMITTEE CHAIRPERSONS:

Audit:	Marvin C. Eck, Oklahoma-Tulsa Society
EDI:	J. Paul Grice, Jr., Houston Society
Education:	David Petty, Houston Society
Financial Reporting:	Hugh A. Menown, Houston Society
Joint Interest:	Mark A. Leonard, Houston Society
Nominating:	Lloyd B. Oatis
Revenue:	Jerry P. Cramer, Michigan Society
Tax:	Richard G. Moore, Permian Basin Society

### LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS:

API/COPAS Liaison:	Jack Westbrook, COPAS
COPAS/API Liaison:	Garry A. Wilkening, Colorado Society
COPAS/API Audit Liaison:	Frank M. Leggio, Houston Society
COPAS/AAPL Liaison:	E.M. (Terraine) Wilson, New Orleans Society
COPAS/IPAA Liaison:	Patrick A. Garcia, San Antonio Society
COPAS/PMTA Liaison:	J. Don Driscoll, Oklahoma-Tulsa Society
By-Laws:	Vincent J. Lewis III, Wichita Falls Society
CEPS Control Panel:	John M. Smith, Houston Society
CEPS User Group	Leslie Kidd, Oklahoma City Society
Code of Ethics:	Larry W. Monzingo, Houston Society
Editorial:	Sharon Gage, Oklahoma City Society
Internal Review:	Richard McKee, Houston Society
International Special:	Charles O. Daniels, Houston Society
JIBE User Group	Durward J. Bernard, New Orleans Society

## COPAS HISTORY

1993 (Con't)

### LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS (Con't):

John Jolly Memorial Education Fund:	Wayne W. Kahmeyer, Colorado Society
National Oil & Gas Schools:	Omer I. Adams, Dallas Society
Natural Gas Review:	David Petty, Houston Society
Promotion:	Andrew E. Katz, Ft. Worth Society
Refining & Marketing Special:	J. C. (Charlie) Hardcastle, Houston Society
Research & Advisory:	Julie Boyce, San Francisco Society
	Lloyd B. Oatis, Dallas Society

### SPRING COUNCIL MEETING: April 27-30, 1993

Host Society: Fort Worth

Location: Worthington Hotel – Fort Worth, Texas

- Voting Items:
- \* Los Angeles society suspended for failure to submit a membership roster and pay assessment.
  - \* Bulletin Number 7 – *Gas Accounting Manual* – revisions approved.
  - \* Bulletins 3/26 – *Audit Protocol and Procedures – Expense and Capital* – revision approved. The new bulletin will be Bulletin 3 and Bulletin 26 will be cancelled.
  - \* The Code of Ethics approved as a Council Resolution.
  - \* Overhead escalation rate of –1.1% approved.

#### Other Significant Items:

- \* 22 societies present.
- \* Mr. Ezra Hunt of ARCO Oil & Gas Co. addressed the council on “How ARCO reviewed their competitive condition and position themselves for the future”. He also discussed the challenges ahead for the industry.
- \* The revised API Unit Operating Agreement is now at the printer.
- \* Fifth Presidents Leadership Meeting will be in Tulsa, Oklahoma.
- \* First meeting of the Executive Director’s Search Committee.
- \* Rocky Mountain awarded Kraftbilt Scholarship.

### FALL COUNCIL MEETING: October 20-23, 1993

Host Society: New Mexico and Permian Basin

Location: Inn of the Mountain Gods Hotel – Ruidoso, New Mexico

- Voting Items:
- \* Realignment of regions approved.
  - \* Employee Benefits Limitation – 22% approved. The Limitation includes a 1% for FAS 106 service cost and a 1% adjustment effective 1/1/93.
  - \* COPAS assessment for 1994 of \$30.00 per member approved.
  - \* Board of Directors Election:
    - Debbie Theotokatos - Colorado Society
    - Scott Cailteux - Fort Worth Society
    - L. E. (Eddie) Cox - Oklahoma City Society
  - \* Nominating Committee Election:
    - Linda K. Taylor - Houston Society
    - Jerry P. Cramer - Michigan Society
    - Christopher A. Cefalu - New Orleans Society

## **COPAS HISTORY**

**1993 (Con't)**

### **FALL COUNCIL MEETING (Con't):**

Other Significant Items:

- \* 21 Societies present
- \* Mr. Gary Fornay, New Mexico Oil & Gas Association (NMOGA) addressed the council about their interface with COPAS and other organizations.
- \* Dr. Ted Coe addressed the council.
- \* Jon Gear selected as fourth Executive Director of COPAS approved.
- \* 8 PASOK Modules are completed.

### **SIGNIFICANT BOARD OF DIRECTORS ACTIONS:**

- \* Agreement with PIDX approved.
- \* Addendum 4 to Bulletin 28 approved.
- \* *Pooled Gas Report* approved as a white paper.
- \* Gave Charlie Daniels permission to give the Norwegians a verbal 'OK' to agree to exchange information that is of mutual benefit.
- \* By-Laws draft revisions approved to move forward.
- \* PDI contract to print the COPAS directory approved.
- \* Relocation plans for the National Office to be moved to Denison, TX before 4-1-1994 approved.
- \* *Operator Producer Roles & Responsibilities* approved as a research paper.
- \* *FERC Order 636 Accounting Implementation Guide* approved as a research paper
- \* *Oil and Gas Performance Measures* report approved as a research paper. Approval also given for a royalty provision if companies made their own copies.

## COPAS HISTORY

1994

### OFFICERS:

President:	Edward H. Krause, Jr. Houston Society
Vice-President:	L. E. (Eddie) Cox, Oklahoma City Society
Treasurer:	Salomon F. Tristan, Dallas Society
Secretary:	Larry W. Monzingo, Houston Society

### BOARD OF DIRECTORS:

Sallie W. Berkstresser	New Mexico Society
Larry W. Monzingo	Houston Society
Salomon F. Tristan	Dallas Society
Bob Lanier	Permian Basin Society
Edward H. Krause, Jr.	Houston Society
Raymond J. Yee	Houston Society
Debbie L. Theotokatos	Colorado Society
Scott E. Cailteux	Fort Worth Society
L. E. (Eddie) Cox	Oklahoma City Society

### EXECUTIVE DIRECTOR:

Jack Westbrook – January thru March  
Jon H. Gear – April thru December

### STANDING COMMITTEE CHAIRPERSONS:

Audit:	Marvin C. Eck, Oklahoma-Tulsa Society
EDI:	J. Paul Grice, Jr., Houston Society
Education:	David Petty, Houston Society
Financial Reporting:	Hugh A. Menown, Houston Society
Joint Interest:	Pete Sockwell, Dallas Society
Nominating:	Raymond J. Yee, Houston Society
Revenue:	Darrell Gingerich, Oklahoma-Tulsa Society
Tax:	John Peyton, Houston Society

### LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS:

API/COPAS Liaison:	Jack Westbrook/Jon H. Gear, COPAS
COPAS/API Liaison:	Garry A. Wilkening, Colorado Society
COPAS/API Audit Liaison:	Frank M. Leggio, Houston Society
COPAS/AAPL Liaison:	E.M. (Terraine) Wilson, New Orleans Society
COPAS/IPAA Liaison:	Patrick A. Garcia, San Antonio Society
COPAS/NADOA Liaison:	S. Mark Haugland, Oklahoma-Tulsa Society
COPAS/PMTA Liaison:	J. Don Driscoll, Oklahoma-Tulsa Society
By-Laws:	Vincent J. Lewis III, Wichita Falls Society
CEPS Control Panel:	John M. Smith, Houston Society
	David Cooley, Dallas Society
Code of Ethics:	Larry W. Monzingo, Houston Society
Editorial:	Sandra Hoggard, Fort Worth Society
Internal Review:	Richard McKee, Houston Society
International Special:	Charles O. Daniels, Houston Society

## **COPAS HISTORY**

**1994 (Con't)**

### **LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS (Con't):**

JIBE User Group:	Susan Lamb, Oklahoma – Tulsa Society
John Jolly Memorial	Wayne W. Kahmeyer, Colorado Society
Education Fund:	Omer I. Adams, Dallas Society
Membership & Society Support:	Eddie Cox, Oklahoma City Society
Meeting Format & Planning:	Bob Lanier, Permian Basin Society
National Oil & Gas Schools:	David Petty, Houston Society
Natural Gas Review:	Andrew E. Katz, Ft. Worth Society
Promotion:	J. C. (Charlie) Hardcastle, Houston Society
Refining & Marketing Special:	Julie Boyce, San Francisco Society
Research & Advisory:	Raymond J. Yee, Houston Society

### **SPRING COUNCIL MEETING: April 19-23, 1994**

Host Society: Anchorage

Location: Hilton Hotel – Anchorage, Alaska

- Voting Items:
- \* Bylaws revision approved primarily providing for multiple classes of COPAS membership, and providing for clearer guidance on suspension of societies.
  - \* Overhead escalation rate +4.8% approved.
  - \* Approved Audit Per Diem rates (\$325/domestic, \$420/foreign)
  - \* Approved Loading/Unloading rate of \$0.35/cwt.

#### Other Significant Items:

- \* 21 Societies present
- \* Jack Westbrook retired as Executive Director of COPAS
- \* Jon Gear, COPAS' 4th Executive Director, attends first meeting in his new capacity.
- \* New COPAS office in Denison, Texas opened for business on April 4, 1994.
- \* Mr. William (Bill) Van Dycke, Petroleum Manager for the State of Alaska addressed the Council regarding Alaska's economic policy and its effect on the oil & gas industry.
- \* First Bi-annual Committee Chairpersons forum April 21, 1994 in Anchorage
- \* All of the initial eight PASOK modules were completed.
- \* Sixth President's Leadership Meeting will be in New Orleans, Louisiana on July 28-30, 1994.
- \* *FERC Order 636* video completed.
- \* Initial contributions to John Jolly Memorial Education Fund totaled in excess of \$41,000.
- \* Fort Worth awarded Kraftbilt Scholarship.

## COPAS HISTORY 1994 (Con't)

### FALL COUNCIL MEETING:                      October 19-22, 1994

Host Society:        Colorado

Location:            Denver Marriot Civic Center – Denver, Colorado

- Voting Items:
- \* COPAS assessment for 1995 for society memberships, new limited memberships, and renewal limited membership fees of \$30.00, \$85.00, and \$60.00 per member respectfully approved.
  - \* Code of Ethics revision approved.
  - \* International Special Committee changed to a full standing Committee approved.
  - \* Revision to Bulletin # 1 *Classification for Use in Summary Form Billing* approved.
  - \* Employee Benefits Limitation – 23% effective January 1, 1995 approved.
  - \* Board of Directors Election:
    - Mary Stonecipher                      - Oklahoma – Tulsa Society
    - Larry Monzingo                        - Houston Society
    - Salomon Tristan                        - Dallas Society
  - \* Nominating Committee Election:
    - Dan Graham                              Acadiana Society
    - Tom Kelley                                New Mexico Society
    - Sandy Launchbaugh                    Oklahoma City Society

#### Other Significant Items:

- \* 24 Societies present.
- \* Unbudgeted FERC/OPRR seminar revenues exceed \$33,000.
- \* COPAS National Office makes great inroads to enhance efficiency and effectiveness through application of current technology.
- \* All slide/tape modules have been converted to videotape.
- \* John Jolly Memorial Fund reaches \$54,248.00.
- \* Mr. John Linehan, Senior VP and CFO of Kerr-McGee Corp., addressed the Council regarding restructuring of the energy industry.
- \* Revised Bulletin # 7, *Gas Accounting Manual*, was published and ready for marketing.
- \* The EDI Roadmap was completed and ready for distribution.

### SIGNIFICANT BOARD OF DIRECTORS ACTIONS:

- \* Interpretation # 11, *Employee Benefits Calculation*, revision approved.
- \* Approved *Managerial Accounting and Economics PASOK* module.
- \* It was decided that the *Monthly Messenger* would not be distributed during the months that *COPAS Accounts* are published.
- \* A Board of Directors meeting was combined with the President's Leadership for the first time on July 29-30, 1994.
- \* *Form 1099 Educational Guide* approved.
- \* *Oil & Gas Performance Measures* approved as a research paper.
- \* *Foreign Office Manual* approved.
- \* Revised version of the Board resolution entitled "*Suspension of a Society*" approved.

## **COPAS HISTORY**

**1994 (Con't)**

### **SIGNIFICANT BOARD OF DIRECTORS ACTIONS (Con't):**

- \* Accredited Petroleum Accountant (APA) program started.
- \* Approved COPAS to pay for two international representatives from China to attend the COPAS Spring 1995 meeting to stimulate interest in the international arena.
- \* Approved COPAS contribution of \$3,167 to the John Jolly Memorial Scholarship Fund bringing the fund to \$60,000.
- \* Approved providing certificates of memberships to all COPAS Limited Members.
- \* New contracts negotiated & executed with PDI for Directory & COPAS Accounts.

## COPAS HISTORY

1995

### OFFICERS:

President: L. E. (Eddie) Cox, Oklahoma City Society  
Vice-President: Salomon F. Tristan, Dallas Society  
Treasurer: Larry W. Monzingo, Houston Society  
Secretary: Debbie Theotokatos, Houston Society

### BOARD OF DIRECTORS:

Bob Lanier Permian Basin Society  
Edward H. Krause, Jr. Houston Society  
Raymond J. Yee Houston Society  
Debbie L. Theotokatos Colorado Society  
Scott E. Cailteux Fort Worth Society  
L. E. (Eddie) Cox Oklahoma City Society  
Mary J. Stonecipher Oklahoma – Tulsa Society  
Larry W. Monzingo Houston Society  
Salomon F. Tristan Dallas Society

### EXECUTIVE DIRECTOR:

Jon H. Gear

### STANDING COMMITTEE CHAIRPERSONS:

Audit: Patrick Martindale, Oklahoma City Society  
EDI: Brenda Boyle, Houston Society  
Education: Donnie Hall, Permian Basin Society  
Financial Reporting: Hugh A. Menown, Houston Society  
International: Phil W. Keever, Dallas Society  
Joint Interest: Pete Sockwell, Houston Society  
Nominating: Edward H. Krause, Jr., Houston Society  
Revenue: Darrell Gingerich, Oklahoma-Tulsa Society  
Tax: Chrys Claypool, Colorado Society

### LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS:

API/COPAS Liaison: Jon H. Gear, COPAS  
COPAS/API Liaison: E.M. (Terraine) Wilson, New Orleans Society  
COPAS/AAPL Liaison: E.M. (Terraine) Wilson, New Orleans Society  
COPAS/IPAA Liaison: Patrick A. Garcia, San Antonio Society  
COPAS/PMTA Liaison: J. Don Driscoll, Oklahoma-Tulsa Society  
By-Laws: Richard McKee, Houston Society  
CEPS Control Panel: David Cooley, Dallas Society  
Code of Ethics: Larry W. Monzingo, Houston Society  
Editorial: Sandra Hoggard, Fort Worth Society  
Gas Industry Standard Board: Carl P. Caldwell, Jr., Dallas Society  
Internal Review: Howard Blunk, Houston Society  
John Jolly Steering: Chris Cefalu, New Orleans Society  
Promotions: Marion Healey, Houston Society  
Refining & Marketing Special: Mary Jo Kleeman, Colorado Society  
Research & Advisory: Charlie Hardcastle, Houston Society

## **COPAS HISTORY**

**1995 (Con't)**

### **SPRING COUNCIL MEETING: April 18-22, 1995**

Host Society: Canada

Location: Banff Springs Hotel – Banff, Alberta, Canada

- Voting Items:
- \* Overhead escalation rate +4.4% approved.
  - \* Audit Per Diem and Loading & Unloading Cost Adjustment approved.

#### Other Significant Items:

- \* 22 Societies present.
- \* COPAS Accounts is now outsourced to a publisher of the National Office/Executive Director discretion.
- \* Mr. Dick Lyon, of Chevron Canada addressed the council.
- \* Letters will be sent to Texas Panhandle and West Central Texas Societies because they do not currently meet full membership requirements.
- \* Mississippi Society awarded Kraftbilt Scholarship.
- \* Seventh President's Leadership Meeting will be in Midland, Texas at the Midland Hilton on July 13-15, 1995.

### **FALL COUNCIL MEETING: September 19-24, 1995**

Host Society: San Antonio

Location: Menger Hotel – San Antonio, Texas

- Voting Items:
- \* COPAS assessment for 1996 of \$30.00 per member approved.
  - \* Los Angeles Society re-instated with full rights and privileges approved.
  - \* The resolution to define a no frills Fall Meeting agenda beginning with the Fall 1998 meeting in Dallas approved.
  - \* Approved the new COPAS 1995 accounting procedure.
  - \* Employee Benefits Limitation – 23% approved.
  - \* Board of Directors Election:
    - Phil Keever - Dallas Society
    - Frank Leggio - Houston Society
    - Sandy Launchbaugh - Oklahoma City Society
  - \* Nominating Committee Election:
    - John Wilson Oklahoma – Tulsa Society
    - Judy Brown Houston Society
    - Jeff Alcott New Orleans Society

#### Other Significant Items:

- \* 20 Societies present.
- \* Bulletin Board / E-mail system available to COPAS members.
- \* Texas Panhandle Society dissolved as a COPAS participating society.
- \* The word "PASOK" dropped from the Accreditation Program and the new name is "Accredited Petroleum Accountant (APA)"
- \* Mr. Bruce Smith, Executive Vice-President and Chief Financial Officer of Tesoro Petroleum Corp. was the guest speaker.
- \* COPAS puts a web page on the internet using domain name of *COPAS.org*

## **COPAS HISTORY**

**1995 (Con't)**

### **SIGNIFICANT BOARD OF DIRECTORS ACTIONS:**

- \* Approved structure of John Jolly Memorial Education Fund Steering Committee.
- \* Approved Membership Assessment Resolution.
- \* Approved Michelle Alcott as technical writer.
- \* Approved the *Guide for Understanding Pricing of Production Equipment (GUPPE)* as a research paper.
- \* Re-wording of the MBNA contract to omit the “phone solicitation language”.
- \* Approved Dallas, Texas as the permanent COPAS Fall Meeting site beginning in the Fall of 1998.
- \* Approved Interpretation # 24, *Cost of Self-Insurance for Workers Compensation and Employer’s Liability Insurance*.
- \* Approved the *Property Acquisition Checklist* as a research paper.
- \* Approved giving the APA Sample Test free of charge.
- \* Created a Small Oil & Gas Companies Special Committee.
- \* Eliminated Editorial Committee and the Ethics Committee.
- \* Approved *Guidelines for Conducting an Internal Audit of a Gas Plant* as a research paper.
- \* COPAS Executive Director and personnel are no longer contractors they are full time COPAS employees.

## COPAS HISTORY

1996

### OFFICERS:

President:	Salomon F. Tristan, Dallas Society
Vice-President:	Larry W. Monzingo, Houston Society
Treasurer:	Debbie L. Theotokatos, Houston Society
Secretary:	Scott E. Cailteux, Fort Worth Society

### BOARD OF DIRECTORS:

Debbie L. Theotokatos	Houston Society
Scott E. Cailteux	Fort Worth Society
L. E. (Eddie) Cox	Oklahoma City Society
Mary J. Stonecipher	Oklahoma – Tulsa Society
Larry W. Monzingo	Houston Society
Salomon F. Tristan	Dallas Society
Phil Keever	Dallas Society
Frank Leggio	Houston Society
Sandy Launchbaugh	Oklahoma City Society

### EXECUTIVE DIRECTOR:

Jon H. Gear

### STANDING COMMITTEE CHAIRPERSONS:

Audit:	Patrick Martindale, Oklahoma City Society
EDI:	Brenda Boyle Torpey, Houston Society
Education:	Donnie Hall, Permian Basin Society
Financial Reporting:	Hugh A. Menown, Houston Society
International:	John McNamara, Houston Society
Joint Interest:	Pete Sockwell, Houston Society
Nominating:	L. E. (Eddie) Cox, Oklahoma City Society
Revenue:	Darrell Gingerich, Oklahoma-Tulsa Society
Tax:	Don Lenz, Houston Society

### LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS:

API/COPAS Liaison:	Jon H. Gear, COPAS
COPAS/API Liaison:	E.M. (Terraine) Wilson, New Orleans Society
COPAS/API Audit Liaison:	Howard Blunk, Houston Society
COPAS/AAPL Liaison:	E.M. (Terraine) Wilson, New Orleans Society
COPAS/IPAA Liaison:	Patrick A. Garcia, San Antonio Society
COPAS/PMTA Liaison:	John Soderstrom
By-Laws:	Richard McKee, Houston Society
CEPS Control Panel:	David Cooley, Dallas Society
Code of Ethics:	Larry W. Monzingo, Houston Society
Editorial:	Sandra Hoggard, Fort Worth Society
Gas Industry Standard Board:	Carl P. Caldwell, Jr., Dallas Society
Internal Review:	Howard Blunk, Houston Society
John Jolly Steering:	Chris Cefalu, New Orleans Society
Meeting Format:	Frank Leggio, Houston Society

## COPAS HISTORY

1996 (Con't)

### LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS (Con't):

Membership & Society Support:	Larry Monzingo, Houston Society
Promotions:	Marion Healey, Houston Society
Refining & Marketing Special:	Mary Jo Kleeman, Colorado Society
Research & Advisory:	Edward H. Krause, Jr., Houston Society
Small Oil & Gas Companies:	Charlene Richardson, W. Central TX Society

### SPRING COUNCIL MEETING: April 23-27, 1996

Host Society:	Houston
Location:	San Luis Hotel – Galveston, Texas
Voting Items:	<ul style="list-style-type: none"><li>* Bylaws revision to change the number of representatives in attendance at a Council meeting from two to one approved.</li><li>* The R &amp; M Bulletin #1, <i>Refining and Marketing Exchange Accounting</i> approved.</li><li>* Overhead escalation rate +4.1% approved.</li><li>* Audit Per Diem rate Escalation of +4.1% approved.</li><li>* Loading and Unloading Cost Adjustment of \$0.39 per hundred rate approved.</li><li>* Approved the Transportation Equalization Minimum Amount of \$700</li></ul>

#### Other Significant Items:

- \* 23 Societies present.
- \* Canada announced effective 12/31/1996 they would not renew their membership in COPAS.
- \* Eighth President's Leadership Meeting will be in Long Beach, California on July 25-27, 1996.
- \* First meeting of the new Small Oil & Gas Committee.
- \* Mr. Ray Bearden, Senior Vice President of National Oilwell was the guest speaker.
- \* Houston Society awarded Kraftbilt Scholarship.
- \* First APA test given in February in Midland, Texas.
- \* *Oil & Gas Performance Measures* revised.

### FALL COUNCIL MEETING: October 22-26, 1996

Host Society:	Oklahoma City
Location:	Medallion Hotel – Oklahoma City, Oklahoma
Voting Items:	<ul style="list-style-type: none"><li>* COPAS assessment for 1997 of \$30.00 per member approved.</li><li>* Bulletin 6 revised <i>Material Classification Manual</i> approved.</li><li>* Bulletin 32 revised <i>Gas Processing Systems – Matl. Class. Manual</i> approved.</li><li>* Bulletin 33 – <i>COPAS 95 Accounting Procedure Guideline</i> approved.</li><li>* Transfer Price Percentages for used material of 65%, 55%, 40% effective January 1, 1997 approved.</li><li>* Employee Benefits Limitation 23% approved.</li></ul>

**COPAS HISTORY**  
**1996 (Con't)**

**FALL COUNCIL MEETING (Con't):**

Voting Items Con't:

- \* Board of Directors Election:
  - Pat Martindale - Oklahoma City Society
  - Scott Cailteux - Fort Worth Society
  - Doyle Wofford - Houston Society
- \* Nominating Committee Election:
  - Linda Taylor Houston Society
  - Chris Reese Oklahoma City Society
  - Rick Halprin New Orleans Society

Other Significant Items:

- \* 22 Societies present.
- \* Mr. Aubrey McClendon CEO of Chesapeake Operating, Inc. was a guest speaker.
- \* Video, *A Revenue Accountant's View of Oil & Gas Ownership Interests* revised.
- \* The *Joint Interest Audit Liaison and Resolution Survey* completed in May.
- \* The *Joint Venture Audit Benchmarking Survey* completed in June 1996.

**SIGNIFICANT BOARD OF DIRECTORS ACTIONS:**

- \* Approved Interpretation # 25, *Market Adjusted – Loading, Transportation and Unloading Costs*
- \* Approved the new *Integrated Project Team Accounting Procedure, Joint Operations* as a research paper.
- \* Board agreed to publish the membership directory on diskette beginning 1997.
- \* Approved Interpretation # 26 *Transfer Pricing for Used Materials*.
- \* Approved the used material transfer pricing percentages.
- \* Approved revised charters for the Education and Research & Advisory Committees.
- \* Authorized the CEPS Control Panel to select a vendor to convert the CEPS System to Windows based personal computer software.
- \* Approved *Oil & Gas Royalty & Tax Incentives Checklist*.
- \* Approved *Variance Analysis in the Oil & Gas Industry* as a research paper.

## COPAS HISTORY

1997

### OFFICERS:

President: Larry W. Monzingo, Houston Society  
Vice-President: Scott E. Cailteux, Fort Worth Society  
Treasurer: Sandy Launchbaugh, Oklahoma City Society  
Secretary: Mary Stonecipher, Oklahoma–Tulsa Society

### BOARD OF DIRECTORS:

Mary J. Stonecipher Oklahoma – Tulsa Society  
Larry W. Monzingo Houston Society  
Salomon F. Tristan Dallas Society  
Phil Keever Dallas Society  
Frank Leggio Houston Society  
Sandy Launchbaugh Oklahoma City Society  
Pat Martindale Oklahoma City Society  
Scott E. Cailteux Fort Worth Society  
Doyle Wofford Houston Society

### EXECUTIVE DIRECTOR:

Jon H. Gear

### STANDING COMMITTEE CHAIRPERSONS:

Audit: Dan Ehrhart, Houston Society  
EDI: Mark A. Leonard, Houston Society  
Education: Sheila Wahl, Dallas Society  
Financial Reporting: Linda Skinner, Colorado Society  
International: John McNamara, Houston Society  
Joint Interest: Jeff Alcott, New Orleans Society  
Nominating: Salomon F. Tristan, Dallas Society  
Revenue: William L. Stone, Houston Society  
Tax: Lisa Wilson, Colorado Society

### LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS:

API/COPAS Liaison: Jon H. Gear, COPAS  
COPAS/API Liaison: E.M. (Terraine) Wilson, New Orleans Society  
COPAS/API Audit Liaison: Dan Ehrhart, Houston Society  
COPAS/AAPL Liaison: E.M. (Terraine) Wilson, New Orleans Society  
COPAS/IPAA Liaison: Patrick A. Garcia, San Antonio Society  
COPAS/PMTA Liaison: John Soderstrom  
Board of Examiners: Joe Evans, Oklahoma City Society  
By-Laws: Richard McKee, Houston Society  
CEPS Control Panel: David Cooley, Dallas Society  
Code of Ethics: Larry W. Monzingo, Houston Society  
Editorial: Sandra Hoggard, Fort Worth Society  
Gas Industry Standard Board: Carl P. Caldwell, Jr., Dallas Society  
Internal Review: Howard Blunk, Houston Society  
JADE User Group: Stanley C. Feitel, II, Dallas Society

## COPAS HISTORY

1997 (Con't)

### LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS (Con't):

John Jolly Steering:	Chris Cefalu, New Orleans Society
Meeting Format:	Phil Keever, Dallas Society
Membership & Society Support:	Scott E. Cailteux, Fort Worth Society
Refining & Marketing Special:	Mary Jo Kleeman, Colorado Society
Research & Advisory:	Edward H. Krause, Jr., Houston Society
Small Oil & Gas Companies:	Charlene Richardson, W. Central TX Society

### SPRING COUNCIL MEETING: April 15-19, 1997

Host Society: Oklahoma – Tulsa

Location: Shangri-La Resort

- Voting Items:
- \* Overhead escalation rate of +2% approved.
  - \* Audit Per Diem Rate (\$440/domestic and \$570/foreign) approved.
  - \* Loading / Unloading Cost Adjustment of \$0.40 per hundred approved.
  - \* Bulletin 4 *Accounting Procedure Forms* revision approved.
  - \* Approved Interpretation # 24 *The Cost of Self Insurance for Workers' Compensation and Employers' Liability Insurance* COPAS Recommended Rates.
  - \* Approved to rescind the previous recommendation to change the Fall Council Meetings to a meetings only format. The Fall Meeting format will be a full meeting format for the fall beginning in 1999.

#### Other Significant Items:

- \* 20 Societies present.
- \* Leadership Conference (formerly President's Leadership) will be in Corpus Christi, Texas on July 24-25, 1997
- \* Peggy Malatesta appointed to the Board of Directors to fill the unexpired term for Region II vacated by the resignation of Phil Keever.
- \* A new society formed in Farmington, New Mexico and is planning to apply for COPAS membership in the Spring 1998.
- \* Entered a contract with ABACI, Inc. to produce the CEPS CD-ROM.
- \* Two applications were approved for the John Jolly Memorial Fund to help with tuition. One for a Los Angeles member to attend NAPAC and one for a Permian Basin member to attend the PDI – National Oil & Gas Revenue School.
- \* AAPL puts the 1982 Model Form Operating Agreement on disk.
- \* Acadiana Society awarded Kraftbilt Scholarship.

## **COPAS HISTORY**

### **1997 (Con't)**

#### **FALL COUNCIL MEETING:                   October 20-26, 1997**

Host Society:       New Orleans

Location:           Sheraton Hotel – New Orleans, Louisiana

- Voting Items:
- \* Ohio Society suspension approved.
  - \* COPAS assessment for 1998 of \$30, \$85, and \$60.00 for participating society members, new limited members, and limited member renewals, respectively, approved.
  - \* Approved revision to Bulletin # 3 *Expenditure Audits in the Petroleum Industry: Protocol and Procedures Guidelines*.
  - \* Employee Benefits Limitation – 22% approved.
  - \* Used Equipment Percentages of 75%, 65%, and 50% effective January 1, 1998 approved.
  - \* Board of Directors Election:
    - Mary Stonecipher                   - Oklahoma-Tulsa Society
    - Donnie Hall                           - Permian Basin Society
    - Darrell Gingerich                   - Oklahoma-Tulsa Society
  - \* Nominating Committee Election:
    - John Bowen                           Houston Society
    - Vinnie Lewis                         Wichita Falls Society
    - Sheila Wahl                         Dallas Society

#### Other Significant Items:

- \* 21 Societies present.
- \* Two guests from the China National Petroleum Company in Beijing attended the Fall meeting.
- \* The AAPL added a COPAS link on their web site.
- \* West Central Texas Society changed the name to COPAS of Abilene.
- \* GE will stop maintaining the CEPS program December 1997.
- \* COPAS mailed the new CEPS CD-ROM in December 1997.
- \* COPAS started reproducing videotapes for inventory resale.

#### **SIGNIFICANT BOARD OF DIRECTORS ACTIONS:**

- \* Approved the rate structure for the CEPS CD-ROM.
- \* The President's Leadership Conference will now be called the Leadership Meeting.
- \* COPAS took over the APA videos and study guides from PDI and will begin to handle the future sales and updates to the APA inventory and videotapes.
- \* Approved Interpretation # 27 *Charging of Training Costs to the Joint Account* in January 1997.
- \* Approved Interpretation # 28 *Documentation Requirements for Electronic Invoices* in January 1997.
- \* Approved Interpretation # 29 *Audit Rights for Non participating, Non Consenting Parties* in July 1997.

## **COPAS HISTORY**

**1997 (Con't)**

### **SIGNIFICANT BOARD OF DIRECTORS ACTIONS (Con't):**

- \* Approved Interpretation # 30 *Chargeability of Incentive Compensation Programs* in July 1997.
- \* Approved the research paper *A Compendium of Research and Analysis* in July 1997.
- \* Approved revised Audit Committee charter.
- \* Approved *Financial Reporting Study Guide* (by Don Looney) for APA.

## COPAS HISTORY

1998

### OFFICERS:

President: Scott E. Cailteux, Fort Worth Society  
Vice-President: Sandy Launchbaugh, Oklahoma City Society  
Treasurer: Doyle Wofford, Houston Society  
Secretary: Mary Stonecipher, Oklahoma–Tulsa Society

### BOARD OF DIRECTORS:

Peggy Malatesta New Mexico Society  
Frank Leggio Houston Society  
Sandy Launchbaugh Oklahoma City Society  
Pat Martindale Oklahoma City Society  
Scott E. Cailteux Fort Worth Society  
Doyle Wofford Houston Society  
Mary J. Stonecipher Oklahoma – Tulsa Society  
Donnie Hall Permian Basin Society  
Darrell Gingerich Oklahoma – Tulsa Society

### EXECUTIVE DIRECTOR:

Jon H. Gear

### STANDING COMMITTEE CHAIRPERSONS:

Audit: Diane Nelson, Permian Basin Society  
EDI: Mark A. Leonard, Houston Society  
Education: Joe Evans, New Orleans Society  
Financial Reporting: Linda Skinner, Colorado Society  
International: Marion Healey, Houston Society  
Joint Interest: Jeff Alcott, New Orleans Society  
Nominating: Larry W. Monzingo, Houston Society  
Revenue: William L. Stone, Houston Society  
Tax: Lisa Wilson, Colorado Society

### LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS:

API/COPAS Liaison: Jon H. Gear, COPAS  
COPAS/API Liaison: Diane Nelson, Permian Basin Society  
COPAS/API Audit Liaison: Dan Ehrhart, Houston Society  
COPAS/AAPL Liaison: E.M. (Terraine) Wilson, New Orleans Society  
COPAS/IPAA Liaison: Patrick A. Garcia, San Antonio Society  
COPAS/PMTA Liaison: Phil Tucker, Oklahoma – Tulsa Society  
Board of Examiners: Sandra Baxter, New Mexico Society  
By-Laws: Pat Martindale, Oklahoma City Society  
CEPS Control Panel: Charles Woolever, Oklahoma – Tulsa Society  
JADE User Group: Stanley C. Feitel, II, Dallas Society  
John Jolly Steering: Sharon Sandberg, Los Angeles Society  
Membership & Society Support: Sandy Launchbaugh, Oklahoma City Society  
Promotion: Jon H. Gear, Executive Director

**COPAS HISTORY**  
**1998 (Con't)**

**LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS (Con't):**

Refining & Marketing Special: Kathy Konz, Houston Society  
Research & Advisory: Larry W. Monzingo, Houston Society  
Small Oil & Gas Companies: Lewis Cadman, Wichita Falls Society

**SPRING COUNCIL MEETING: April 21-25, 1998**

Host Society: Acadiana

Location: Lafayette Hilton & Towers – Lafayette, Louisiana

Voting Items:

- \* Overhead escalation rate +10.3% approved.
- \* Audit Per Diem (\$485/domestic and \$630/foreign) approved
- \* Loading / Unloading Cost Adjustment of \$0.44 per hundred approved.
- \* San Juan Basin Society approved as a new COPAS participating Society.
- \* Disbanding of the EDI Committee approved.
- \* Revised Bylaws approved
- \* Approved the rates for the *Insurance for Workers' Compensation and Employers' Liability Insurance*.

Other Significant Items:

- \* 19 Societies present.
- \* Leadership Conference will be hosted by the San Francisco Society and held in Napa Valley, California on July 16-17, 1998.
- \* *Managerial Accounting and Economics Review Guide* (by Don Looney) for APA approved.
- \* *Oil and Gas Production Reporting Guide* approved.
- \* 34 Full APA's and 41 Limited APA's holding 265 Limited Certificates.
- \* Oklahoma – Tulsa Society awarded Kraftbilt scholarship.
- \* COPAS hired an APA Testing Coordinator.

**FALL COUNCIL MEETING: September 23-26, 1998**

Host Society: Dallas

Location: Intercontinental Hotel – Dallas, Texas

Voting Items:

- \* COPAS assessment for 1999 of \$30 for participating members, \$60 for limited members and a \$25 initiation fee for new limited members approved.
- \* Used Equipment Percentages of 75%, 65%, and 50% for pricing used equipment approved.
- \* Revised Bulletin 21 *Material Pricing Manual* approved.
- \* Approved suspension of the Los Angeles Society for (1) Failure to be represented and participate in National COPAS activities and (2) Failure to have at least two accounting study committees.
- \* Approved COPAS to become incorporated. The resolution of the Council adopted reads: Effective January 1, 1999 COPAS will become incorporated as a non-profit corporation and keep our current IRS 501 (c)(6) tax status.

## **COPAS HISTORY**

### **1998 (Con't)**

#### **FALL COUNCIL MEETING (Con't):**

##### Voting Items Con't:

- \* Antitrust Statement of Policy approved.
- \* Approved the *Project Team Accounting Procedure*.
- \* Bulletin # 34 *Project Team Accounting Procedure Interpretation* approved.
- \* Employee Benefits Limitation – 21% approved.
- \* Approved Bylaws revision to eliminate regions.
- \* Board of Directors Election:
  - Peggy Malatesta - New Mexico Society
  - Jeff Alcott - New Orleans Society
  - Sandy Launchbaugh - Oklahoma City Society
- \* Nominating Committee Election:
  - Linda Skinner Colorado Society
  - Bob Wilkinson Oklahoma – Tulsa Society
  - Marion Healey Houston Society

##### Other Significant Items:

- \* 20 Societies present.
- \* The Gleim Publication software that provides CPE requirements for licensing states will be maintained by the National Office.
- \* 1998 Audit Benchmarking Survey completed.
- \* Two guests from the China National Petroleum Corporation.

#### **SIGNIFICANT BOARD OF DIRECTORS ACTIONS:**

- \* Approved the addition of a new clerical employee to the staff of the National Office and additional equipment.
- \* Approved the leasing of additional storage space for National office files.
- \* Approved Interpretation # 31 *Documentation Requirements for Procurement Card (P-Card) and Convenience Check Charges* February 1998.
- \* Filed an application for a sales tax permit with the State of Texas.
- \* Decided that societies and companies that buy the PDI Study Guides that go with the APA video tapes are allowed to reproduce the study guides on the honor system where COPAS Societies pay \$6.00 per copy and companies pay \$10.00 per copy of the study guides.
- \* Approved the National Office to accept credit cards July 1998.
- \* Rescinded the current Board resolution regarding the suspension of a society.
- \* Approved the amended Board of Examiners Charter.
- \* All administrative functions of the APA program, previously handled by PDI, including preparing and grading tests are now handled from the COPAS National Office.

## **COPAS HISTORY**

**1998 (Con't)**

### **SIGNIFICANT BOARD OF DIRECTORS ACTIONS (Con't):**

- \* Streamlined the National Office and Treasurer duties. Quickbooks Pro purchased for the National Office. Most of the accounting functions and entries will be done in the National Office. The Treasurer will be more of a financial reporting task and will handle investments. The Treasurer will periodically audit the National Office transactions.
- \* Sent a representative of the APA program to the annual meeting of National Organization for Competency Assurance (NOCA).
- \* Approved the revision of Interpretation # 28.
- \* Approved the sale of Bulletins and Interpretation on CD-ROM

## COPAS HISTORY

1999

### OFFICERS:

President: Sandy Launchbaugh, Oklahoma City Society  
Vice-President: Doyle Wofford, Houston Society  
Treasurer: Darrell E. Gingerich, OK.–Tulsa Society  
Secretary: Patrick Martindale, Oklahoma City Society

### BOARD OF DIRECTORS:

Pat Martindale Oklahoma City Society  
Scott E. Cailteux Fort Worth Society  
Doyle Wofford Houston Society  
Mary J. Stonecipher Oklahoma – Tulsa Society  
Donnie Hall Permian Basin Society  
Darrell Gingerich Oklahoma – Tulsa Society  
Peggy Malatesta New Mexico Society  
Jeffrey B. Alcott New Orleans Society  
Sandy Launchbaugh Oklahoma City Society

### EXECUTIVE DIRECTOR:

Jon H. Gear

### STANDING COMMITTEE CHAIRPERSONS:

Audit: Howard Blunk, Houston Society  
Education: Joe Evans, New Orleans Society  
Financial Reporting: Linda Skinner, Colorado Society  
International: Marion Healey, Houston Society  
Joint Interest: Kelly Summers, Permian Basin Society  
Nominating: Scott E. Cailteux, Fort Worth Society  
Revenue: John Clark, Oklahoma – Tulsa Society  
Tax: Carolyn Cookson, Permian Basin Society

### LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS:

API/COPAS Liaison: Jon H. Gear, COPAS  
COPAS/API Liaison: Diane Nelson, Permian Basin Society  
COPAS/API Audit Liaison: Howard Blunk, Houston Society  
COPAS/AAPL Liaison: Karla Bower, Houston Society  
COPAS/IPAA Liaison: Patrick A. Garcia, San Antonio Society  
COPAS/PMTA Liaison: Dana Spinharney, Oklahoma – Tulsa Society  
Board of Examiners: Sandra Baxter, New Mexico Society  
By-Laws: Doyle Wofford, Houston Society  
CEPS Control Panel: Charles Woolever, Oklahoma – Tulsa Society  
JADE User Group: Stanley C. Feitel, II, Dallas Society  
John Jolly Steering: David Brass, Dallas Society  
Membership & Society Support: Doyle Wofford, Houston Society  
Promotion: Jon H. Gear, Executive Director

## **COPAS HISTORY**

**1999 (Con't)**

### **LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS (Con't):**

Refining & Marketing Special: Kathy Konz, Houston Society  
Research & Advisory: Scott E. Cailteux, Fort Worth Society  
Small Oil & Gas Companies: Ilene Grygar, Houston Society

### **SPRING COUNCIL MEETING: April 26-30, 1999**

Host Society: Wichita Falls

Location: Holiday Inn – Wichita Falls, Texas

Voting Items:

- \* Overhead escalation rate of 5.8% approved.
- \* Audit Per Diem Rate (\$510/domestic and \$665/foreign) approved.
- \* Loading / Unloading Cost Adjustment of \$0.47 per hundred.
- \* Canada approved as the first International society.
- \* Revised Manual Rates for Workers Compensation approved.
- \* Approved Bylaws change that will require a two-thirds vote on Model Forms and related Modifications and Interpretations.
- \* Approved discontinuing the selling and publishing of Bulletin 4 *Accounting Procedure Forms*

#### Other Significant Items:

- \* 20 Societies present.
- \* New COPAS Federal Tax ID # 75-2796868
- \* Council of Petroleum Accountants Societies, Inc. (COPAS) is the official incorporated name as of 1/1/1999.
- \* The AICPA purchased the CPE program development group from PDI. PDI will still be in existence and retain their name and still be associated with UNT.
- \* The State of Texas confirmed 20 hours of CPE credit for each successfully completed APA test.
- \* COPAS has a non-voting seat on the PIDX General Committee.
- \* San Antonio Society awarded Kraftbilt Scholarship.
- \* Leadership Conference will be in Traverse City, Michigan.

### **FALL COUNCIL MEETING: October 11-15, 1999**

Host Society: Fort Worth

Location: Worthington Hotel – Fort Worth, Texas

Voting Items:

- \* COPAS assessment for 2000 of \$30 for society members, \$60 for limited members and a \$25 initiation fee for new limited members approved.
- \* Used Equipment Percentages of 75%, 65%, and 50% for pricing used equipment approved.
- \* Los Angeles society terminated for non-participation in COPAS activities.
- \* Approved the disbanding of the Refining and Marketing Special Committee.
- \* Small Oil and Gas Companies Committee changed from Special to Standing Committee status.
- \* Employee Benefits Limitation – 20% approved effective January 1, 2000.
- \* Approved the revisions to the *Field Computer and Communications Model Form Interpretation* (formerly Bulletin 12).

## **COPAS HISTORY**

**1999 (Con't)**

### **FALL COUNCIL MEETING (Con't):**

Voting Items (Con't.):

- \* Revised Model Form Interpretation # MFI-43 "*Documentation Supporting Joint Interest Expenditures*" approved.
- \* Approved moving the fund balance of the John Jolly Education Fund to the Institute of Petroleum Accounting (IPA). In exchange, distributions will be used to support one or more research assistants known as "COPAS/John Jolly Fellows". COPAS will be given one seat on the IPA Board.
- \* Approved disbanding the John Jolly Steering Committee.
- \* Board of Directors Election:
  - Linda Skinner - Colorado Society
  - Pat Martindale - Oklahoma City Society
  - Doyle Wofford - Houston Society
- \* Nominating Committee Election:
  - Marti Johnson Oklahoma – Tulsa Society
  - Karla Bower Houston Society
  - Sheila Wahl Dallas Society

Other Significant Items:

- \* 20 Societies present.
- \* All Quickbooks entries from Treasurer and National office is now being handled by the National office.
- \* The National Office began reproducing CD-ROMs for CEPS and Bulletins / Interpretations.
- \* National office now accepts VISA, MasterCard, and American Express.
- \* A special task force established to study the bylaws pertaining to the number of members and companies it takes to qualify as a participating society of COPAS.

### **SIGNIFICANT BOARD OF DIRECTORS ACTIONS:**

- \* National office moved across the hall in the same building in Denison, Texas.
- \* Employee Handbook for the National Office employees approved April 1999.
- \* Entered into a contract with Forms on a Disk to provide the *1984 Onshore COPAS Accounting Procedure* in protected electronic form. 81 copies have been sold
- \* Disaster recovery plan for the National Office put into effect. A hard copy of all documents and computer backups are kept offsite.
- \* Authorized COPAS to join NOCA (National Organization for Competency Assurance).
- \* Converted COPAS Books from a cash basis to an accrual basis of accounting.
- \* Obtained Directors and Officers Insurance for COPAS.
- \* Approved the research paper *A Compendium of Surveys on International Issues*
- \* Approved the revision of Interpretation # 22 "*24-Month Adjustment Period for Joint Account Adjustments*".

## **COPAS HISTORY**

**1999 (Con't)**

### **SIGNIFICANT BOARD OF DIRECTORS ACTIONS (Con't):**

- \* Approved the Joint Interest Committee's and the Audit Committee's revised charters reflecting new voting requirements for Model Form related documents.
- \* Hired, Tracy Opdycke, a graphics artist to review the *COPAS Accounts* for presentation improvements.
- \* Hired a new technical writer, Ellen Hopkins.
- \* Approved the revised Revenue Committee Charter.
- \* Approved the revised Materials Pricing Sub Committee Charter.

## COPAS HISTORY

2000

### OFFICERS:

President: Doyle Wofford, Houston Society  
Vice-President: Darrell E. Gingerich, OK.–Tulsa Society  
Treasurer: Mary Stonecipher, Oklahoma–Tulsa Society  
Secretary: Peggy Malatesta, New Mexico Society

### BOARD OF DIRECTORS:

Mary J. Stonecipher Oklahoma – Tulsa Society  
Donnie Hall Permian Basin Society  
Darrell Gingerich Oklahoma – Tulsa Society  
Peggy Malatesta New Mexico Society  
Jeffrey B. Alcott New Orleans Society  
Sandy Launchbaugh Oklahoma City Society  
Pat Martindale Oklahoma City Society  
Linda Skinner Colorado Society  
Doyle Wofford Houston Society

### EXECUTIVE DIRECTOR:

Jon H. Gear

### STANDING COMMITTEE CHAIRPERSONS:

Audit: Howard Blunk, Houston Society  
Education: Brenda Adams, Houston Society  
Financial Reporting: Frank Bennett, Rocky Mountain Society  
International: Wayne Rodrigs, Houston Society  
Joint Interest: Kelly Summers, Permian Basin Society  
Nominating: Sandy Launchbaugh, Oklahoma City Society  
Revenue: John Clark, Oklahoma – Tulsa Society  
Small Oil & Gas Companies: Ilene Grygar, Houston Society  
Tax: Carolyn Cookson, Permian Basin Society

### LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS:

COPAS/API Liaison: Jon H. Gear, COPAS  
COPAS/API Audit Liaison: Howard Blunk, Houston Society  
COPAS/AAPL Liaison: Karla Bower, Houston Society  
COPAS/IPAA Liaison: Ilene Grygar, Houston Society  
COPAS/PMTA Liaison: Dana Spinharney, Oklahoma – Tulsa Society  
COPAS/PIDX Liaison: Brian Serafino, San Francisco Society  
John Jolly/IPA Liaison: Scott Cailteux  
Board of Examiners: Jim Pruden, Houston Society  
By-Laws: Darrell Gingerich, Oklahoma – Tulsa Society  
CEPS Control Panel: Charles Woolever, Oklahoma – Tulsa Society  
Editorial: Jeff Alcott, New Orleans Society  
JADE User Group: Stanley C. Feitel, II, Dallas Society  
Membership & Society Support: Darrell Gingerich, Oklahoma – Tulsa Society

## **COPAS HISTORY**

**2000 (Con't)**

### **LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS (Con't):**

NOGS Steering: Sue Callison, Dallas Society  
Promotion: Jon H. Gear, Executive Director  
Research & Advisory: Sandy Launchbaugh, Oklahoma City Society

### **SPRING COUNCIL MEETING: April 25-28, 2000**

Host Society: Kansas

Location: Hyatt Regency – Wichita, Kansas

Voting Items:

- \* Overhead escalation rate of –0.5% approved.
- \* Audit Per Diem Rate (\$510/domestic and \$660/foreign) approved.
- \* Loading / Unloading Cost Adjustment of \$0.47 per hundred.
- \* Approved the 2000 Worker's Compensation Manual Rates.
- \* Approved the reinstatement of the Ohio society.
- \* Approved revision to the Bylaws to change the number of members to 25 as the minimum required for a Participating COPAS Society.
- \* Approved revision to the Bylaws to change the number of members to twelve (12) as the minimum required for an Associate or an International COPAS Society.
- \* Approved the new Model Form Interpretation *Computer and Communication Systems* (formerly known as Bulletin 12).
- \* Approved the Model Form Interpretation *Marine and Aircraft Offshore Transportation* (formerly known as Bulletins 18 & 19).
- \* Approved the Model Form Interpretation *Shorebase Facilities & Offshore Staging Areas* (formerly known as Bulletin 20).

#### **Other Significant Items:**

- \* 20 Societies present.
- \* Jeff Alcott resigned from the Board of Directors.
- \* Tom Kelley was voted to complete Jeff Alcott's term on the Board.
- \* Leadership Conference will be in Vail, Colorado on July 31 to August 4, 2000.
- \* Canada International Society awarded Kraftbilt Scholarship.

### **FALL COUNCIL MEETING: October 16-20, 2000**

Host Society: New Mexico and San Juan Basin Societies

Location: Hilton Hotel – Albuquerque, New Mexico

Voting Items:

- \* COPAS assessment for 2001 of \$30 for society members, \$60 for limited members and a \$25 initiation fee for new limited members approved.
- \* Used Equipment Percentages of 75%, 65%, and 50% for pricing used equipment approved.
- \* Employee Benefits Limitation – 23% approved effective January 1, 2001.
- \* Approved an Editorial/Format change to the Project Team Accounting Procedure.

## **COPAS HISTORY**

**2000 (Con't)**

### **FALL COUNCIL MEETING (Con't):**

Voting Items (Con't):

- \* Board of Directors Election:
  - Ilene Grygar - Houston Society
  - Ted Coe - Dallas Society
  - Darrell Gingerich - Oklahoma – Tulsa Society
- \* Nominating Committee Election:
  - Tom Batsche Houston Society
  - Rosalee Manning Fort Worth Society
  - Scott Hillman Colorado Society

Other Significant Items:

- \* 23 Societies present.
- \* GUPPE Manual put in electronic form on the CEPS CD.

### **SIGNIFICANT BOARD OF DIRECTORS ACTIONS:**

- \* Completed job descriptions for the Board of Directors.
- \* Decided to take over the marketing of Bulletins and Interpretations from Kraftbilt as of February 2001.
- \* Approved Forms on a Disk for Project Team Model Form Accounting Procedure.
- \* Approved the Publication Procedures.
- \* Approved the registering of COPAS.org as the domain name on the Internet.
- \* Approved the revised Emerging Issues Sub-Committee charter.
- \* Approved hiring a vendor to revise the COPAS Web-Site.
- \* Two research papers taken out of circulation. (1) *Federal Royalties Paid on Units* and (2) *Gas Royalty and Severance Tax Pooling Valuation*
- \* Approved the *APA Joint Interest Process Review Guide*

## COPAS HISTORY

2001

### OFFICERS:

President: Darrell E. Gingerich, OK.–Tulsa Society  
Vice-President: Peggy Malatesta, New Mexico Society  
Treasurer: Patrick Martindale, Oklahoma City Society  
Secretary: Ilene Grygar, Houston Society

### BOARD OF DIRECTORS:

Peggy Malatesta New Mexico Society  
Tom Kelley New Mexico Society  
Sandy Launchbaugh Oklahoma City Society  
Pat Martindale Oklahoma City Society  
Linda Skinner Colorado Society  
J. Doyle Wofford Houston Society  
Ilene Grygar Houston Society  
Ted Coe Dallas Society  
Darrell Gingerich Oklahoma – Tulsa Society

### EXECUTIVE DIRECTOR:

Jon H. Gear

### STANDING COMMITTEE CHAIRPERSONS:

Audit: Howard Blunk, Houston Society  
Education: Brenda Adams, Houston Society  
Financial Reporting: Frank Bennett, Rocky Mountain Society  
International: Wayne Rodrigs, Houston Society  
Joint Interest: Kelly Summers, Permian Basin Society  
Nominating: James Doyle Wofford, Houston Society  
Revenue: John Clark, Oklahoma – Tulsa Society  
Small Oil & Gas Companies: Barbara Koch, Oklahoma City Society  
Nita Durant, Oklahoma City Society  
Tax: Nancy Day, Permian Basin Society

### LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS:

COPAS/API Liaison: Jon H. Gear, COPAS  
COPAS/API Audit Liaison: Howard Blunk, Houston Society  
COPAS/AAPL Liaison: Karla Bower, Houston Society  
COPAS/IPAA Liaison: John Clark, Oklahoma – Tulsa Society  
COPAS/PMTA Liaison: Dana Spinharney, Oklahoma – Tulsa Society  
COPAS/PIDX Liaison: Jon H. Gear, COPAS  
John Jolly/IPA Liaison: Scott Cailteux, Houston Society  
Board of Examiners: Jim Pruden, Houston Society  
By-Laws: Peggy Malatesta, New Mexico Society  
CEPS Control Panel: Roger Gann, Oklahoma City Society  
Editorial: Peggy Malatesta, New Mexico Society  
Membership & Society Support: Peggy Malatesta, New Mexico Society

**COPAS HISTORY**  
**2001 (Con't)**

**LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS (Con't):**

NOGS Steering:	Brenda P. Adams, Houston Society
Promotion:	Jon H. Gear, Executive Director
Research & Advisory:	James Doyle Wofford, Houston Society

**SPRING COUNCIL MEETING:           April 17-20, 2001**

Host Society:       Permian Basin  
Location:           Midland Hilton and Towers – Midland, Texas  
Voting Items:      \* Approved the Accounting Procedure Wage Index Adjustment of +6.0%.  
                          \* Approved the Audit Per Diem Rate Adjustment of \$540.00 for Domestic  
                          and \$700.00 for Foreign audits.  
                          \* Approved the Loading and Unloading Cost adjustment of \$0.50 per  
                          hundred weight.  
                          \* Approved the Model Form Interpretation (MFI-47) “*Adjustment of*  
                          *Overhead Rates*”  
                          \* Approved the Accounting Guideline (AG-20) “*Allocating Extrapolated*  
                          *Sales and Use Tax Audit Assessments*”  
                          \* Approved the withdrawal of COPAS Interpretation 15 “*Computerized*  
                          *Equipment Pricing System*”  
                          \* Approved the Cost of Self Insurance for Workers’ Compensation and  
                          Employers’ Liability Insurance COPAS Recommended Rates

Other Significant Items:

- \* 21 Societies present.
- \* Linda Skinner resigned from the Board of Directors.
- \* Kelly Summers was voted to complete Linda Skinner’s term on the Board.
- \* Karla Bower was named to chair the Joint Interest Standing Committee to fill the vacancy made by Kelly Summers.
- \* Hired DSB Worldwide to revise the website.
- \* Leadership Conference will be in Abilene, TX on July 16 - 20, 2001.

**FALL COUNCIL MEETING:           September 24-28, 2001**

Host Society:       Colorado  
Location:           The Westin Tabor Center – Denver, Colorado  
Voting Items:      \* COPAS assessment for 2002 of \$30 for society members, \$60 for limited  
                          members and a \$25 initiation fee for new limited members approved.  
                          \* Used Equipment Percentages of 75%, 65%, and 50% for pricing used  
                          equipment approved.  
                          \* Employee Benefits Limitation – 26% approved effective January 1, 2002.

## COPAS HISTORY

2001 (Con't)

### FALL COUNCIL MEETING (Con't):

- \* Approved a by-laws change in Article II Membership, Section A Types & Eligibility, 1. Participating Society Membership, with the addition to b) Individuals: "A Participating Society located outside the United States must designate at least 25 members representing five or more companies who are to be Participating Individual Members eligible to vote or hold elective or appointive office in COPAS. Each member so designated will be subject to the dues requirements of this Article II."
- \* Approved Accounting Guideline 21 *Revenue Audits in the Petroleum Industry: Protocol and Procedure Guidelines.*
- \* Approved Accounting Guideline 22 *Producer Gas Imbalances Guidelines.*
- \* Approved Accounting Guideline 23 *Overhead Negotiation and Calculation.*
- \* Approved Accounting Guideline 24 *Guidelines for Approval of Accounting Procedure Exceptions.*
- \* Approved all documents reclassified under the new categories.
- \* Board of Directors Election:
  - John Clark - Oklahoma – Tulsa Society
  - Tom Kelley - New Mexico Society
  - Peggy Malatesta - New Mexico Society
- \* Nominating Committee Election:
  - Pete Sockwell Houston Society
  - Sherri Hokett New Mexico Society
  - Marlin Miles Colorado Society

#### Other Significant Items:

- \* 19 societies were present
- \* Howard Blunk completed his third year as Audit Chair. Ray Schilling was voted as Audit Chair to replace Howard Blunk.
- \* Brenda Adams resigned as Education Chair. Roxane Hunter was approved as the replacement for the Education Committee.
- \* Frank Bennett resigned as Financial Reporting Chair.

### SIGNIFICANT BOARD OF DIRECTORS ACTIONS:

- \* Approved the APA Tax Study Guide.
- \* Approved DSB to develop the Membership Directory on the Internet.
- \* Approved the APA Revenue Study Guide.
- \* Approved the APA policy on Accreditation.
- \* Approved the APA policy on Suspension/Revocation of Accreditation.
- \* Approved the APA special Needs Policy.
- \* Approved the minimum price of \$15.00 for a COPAS document and a volume discount of 10% for sales of 10 or more copies of the same document in the same order.

## **COPAS HISTORY**

**2001 (Con't)**

### **SIGNIFICANT BOARD OF DIRECTORS ACTIONS Cont.:**

- \* Approved two new liaison relationships and appointed liaisons – National Association of Division Order Analysts, Peggy Malatesta and Association of Desk and Derrick, Sherri Hokett.
- \* Approved the Monthly Messenger being put on the web site only.
- \* Approved putting commercial links on the web site.
- \* Approved an “Agreement for Use of CEPS in Software Products”.
- \* Approved the revised Charter for the Education Committee.

## COPAS HISTORY

2002

### OFFICERS:

President:	Peggy Malatesta, New Mexico Society
Vice-President:	Ilene Grygar, Houston Society
Treasurer:	John E. Clark, Oklahoma – Tulsa Society
Secretary:	Tom Kelley, New Mexico Society

### BOARD OF DIRECTORS:

Peggy Malatesta	New Mexico Society
Tom Kelley	New Mexico Society
John E. Clark	Oklahoma – Tulsa Society
Pat Martindale	Oklahoma City Society
Kelly Summers	Colorado Society
J. Doyle Wofford	Houston Society
Ilene Grygar	Houston Society
Ted Coe	Dallas Society
Darrell Gingerich	Oklahoma – Tulsa Society

### EXECUTIVE DIRECTOR:

Jon H. Gear

### STANDING COMMITTEE CHAIRPERSONS:

Audit:	Ray Schilling, Oklahoma – Tulsa Society
Education:	Nancy Clarke, Dallas Society
Financial Reporting:	Jeffrey Husen, Oklahoma – Tulsa Society
International:	Wayne Rodriqs, Houston Society
Joint Interest:	Karla Bower, Houston Society
Nominating:	Darrell Gingerich, Oklahoma – Tulsa Society
Revenue:	Tammy Naron, Houston Society
Small Oil & Gas Companies:	Barbara Koch, Oklahoma City Society
	Nita Durant, Oklahoma City Society
Tax:	Tom Wierman, Canada Society

### LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS:

COPAS/API Liaison:	Jon H. Gear, COPAS
COPAS/API Audit Liaison:	Arthur Jerry Dyck, Houston Society
COPAS/AAPL Liaison:	Karla Bower, Houston Society
COPAS/IPAA Liaison:	John Clark, Oklahoma – Tulsa Society
COPAS/PMTA Liaison:	Larry Cagle, Oklahoma – Tulsa Society
COPAS/PIDX Liaison:	Jon H. Gear, COPAS
John Jolly/IPA Liaison:	Scott Cailteux, Houston Society
Desk & Derrick	Sherri Allen, New Mexico Society
NADOA	Peggy Malatesta
Board of Examiners:	Jim Pruden, Houston Society

## COPAS HISTORY

2002 (Con't)

### LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS (Con't):

By-Laws:	Ilene Grygar, Houston Society
CEPS Control Panel:	Roger Gann, Oklahoma City Society
Editorial:	Tom Kelley, New Mexico Society
Membership & Society Support:	Ilene Grygar, Houston Society
NOGS Steering:	Nancy Clarke, Dallas Society
Promotion:	Jon H. Gear, Executive Director
Research & Advisory:	Darrell Gingerich, Oklahoma – Tulsa Society

### SPRING COUNCIL MEETING: April 22-26, 2002

Host Society: Houston

Location: Del Lago Resort on Lake Conroe, Montgomery, Texas

- Voting Items:
- \* Approved the Accounting Procedure Wage Index Adjustment of -1.9%.
  - \* Approved the Audit Per Diem Rate Adjustment of \$530.00 for Domestic and \$690.00 for Foreign audits.
  - \* Approved the Loading and Unloading Cost adjustment of \$0.49 per hundred weight.
  - \* Approved the 2002 Workers Compensation Manual Rates
  - \* Approved the Accounting Guideline *25 Allocation of Rig Related Expenditures*
  - \* Approved Canada Society moved from an International Society to a Participating Society.

#### Other Significant Items:

- \* 15 Societies present.
- \* AG-15, *Gas Accounting Manual* put into digital format.
- \* Took over all sales of documents from Kraftbilt.
- \* Ohio society changed its name to COPAS of Appalachia.
- \* The Leadership Conference will be in Santa Fe, New Mexico on July 25-26, 2002.
- \* Put the directory on the website. No longer putting it on disk or printed.
- \* The societies are responsible for updating their members on the directory.
- \* Established alliances between small and large societies to assist in mentoring and sponsoring COPAS events.

## COPAS HISTORY

2002 (Con't)

### FALL COUNCIL MEETING:                    October 21-25, 2002

Host Society:        Oklahoma City

Location:            Harrahs, Las Vegas, Nevada

- Voting Items:
- \* COPAS assessment for 2003 of \$30 for society members, \$60 for limited members and a \$25 initiation fee for new limited members approved.
  - \* Used Equipment Percentages of 75%, 65%, and 50% for pricing used equipment approved.
  - \* Employee Benefits Limitation – 27% approved effective January 1, 2003.
  - \* Approved the Model Form Interpretation 21 (MFI-21), *Overhead - Joint Operations*
  - \* Approved the Accounting Guideline Ag-6-AD-2 (AG-6 AD-2), *Producer Oil Imbalance*
  
  - \* Board of Directors Election:
    - Jeffrey Alcott                                - New Orleans Society
    - Howard Blunk                                - Houston Society
    - Mark Bruehl                                 - Permian Basin Society
  - \* Nominating Committee Election:
    - Linda MacNeill                                Canada Society
    - Dee Clements                                 Houston Society
    - Dave Smylie                                 Oklahoma – Tulsa Society

#### Other Significant Items:

- \* First COPAS “Eagle Award” for service to COPAS was awarded to Sandy Launchbaugh
- \* Jeff Husen was appointed the new chair of the Financial Reporting Committee, replacing Easter Schaeffer
- \* Jim Jenkins replaces Jim Pruden as the Board of Examiners Chair
- \* Phil Fisher approved as Emerging Issues Sub-Committee chair replacing Mike Cougevan
- \* Tom Loughlin approved as chair of the Materials Sub-Committee, replacing Ron Nippert

## **COPAS HISTORY**

**2002 (Con't)**

### **SIGNIFICANT BOARD OF DIRECTORS ACTIONS:**

- \* Approved Phillips Consulting as the marketing firm to enhance the image of COPAS and membership growth, product promotion and APA program expansion.
- \* Approved the new COPAS marketing logo and theme “Turning Energy into Synergy”.
- \* Approved the Commercial Links Page for advertising on the COPAS website.
- \* Approved the Monthly Messenger to only be on the website.
- \* Approved Leadership Conference to include society presidents, presidents-elect, committee chairs and vice chairs
- \* Approved The Chauncey Group for APA outside audit.
- \* Approved an APA exam fee policy that stated if a person does not cancel prior to two weeks before the exam then all fees are forfeited.
- \* Approved the National Meeting Guidelines and established the National Hosting Committee
- \* Approved using a hotel coordinator, Lois Fultz, to assist the societies in reviewing and negotiation contracts for events
- \* Approved renting additional office space for storage.
- \* Approved a 15% increase on all COPAS products effective May 1, 2003.
- \* Approved the Publication Update Committee Charter.

## COPAS HISTORY

2003

### OFFICERS:

President: Ilene Grygar, Houston Society  
Vice-President: John E. Clark, Oklahoma – Tulsa Society  
Treasurer: Howard G. Blunk, Houston Society  
Secretary: Jeff Alcott, New Orleans Society

### BOARD OF DIRECTORS:

Peggy Malatesta New Mexico Society  
Tom Kelley New Mexico Society  
John E. Clark Oklahoma – Tulsa Society  
Jeff Alcott New Orleans Society  
Howard G. Blunk Houston Society  
Mark Bruehl Permian Basin Society  
Ilene Grygar Houston Society  
Ted Coe Dallas Society  
Darrell Gingerich Oklahoma – Tulsa Society

### EXECUTIVE DIRECTOR:

Jon H. Gear

### STANDING COMMITTEE CHAIRPERSONS:

Audit: Ray Schilling, Oklahoma – Tulsa Society  
Education: Nancy Clarke, Dallas Society  
Financial Reporting: Jeffrey Husen, Oklahoma – Tulsa Society  
International: Don O. McCormack, Houston Society  
Joint Interest: Karla Bower, Houston Society  
Nominating: Peggy Malatesta, New Mexico Society  
Revenue: Tammy Naron, Houston Society  
Small Oil & Gas Companies: Jodie Ford, Oklahoma City Society  
Tax: Tom Wierman, Canada Society

### LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS:

COPAS/API Liaison: Jon H. Gear, COPAS  
COPAS/API Audit Liaison: Arthur Jerry Dyck, Houston Society  
COPAS/AAPL Liaison: Karla Bower, Houston Society  
COPAS/IPAA Liaison: Tammy Naron, Houston Society  
COPAS/PMTA Liaison: Tom Loughlin, Houston Society  
COPAS/PIDX Liaison: Jon H. Gear, COPAS  
John Jolly/IPA Liaison: Scott Cailteux, Houston Society  
Desk & Derrick Sherri Allen, New Mexico Society  
NADOA Elfie A. Lacio, Kansas Society  
Board of Examiners: Jim Jenkins, Oklahoma – Tulsa Society

## **COPAS HISTORY**

### **2003 (Con't)**

#### **LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS (Con't):**

By-Laws:	John E. Clark, Oklahoma – Tulsa Society
CEPS Control Panel:	Roger Gann, Oklahoma City Society
Editorial:	Tom Kelley, New Mexico Society
Membership & Society Support:	John E. Clark, Oklahoma – Tulsa Society
NOGS Steering:	Nancy Clarke, Dallas Society
Promotion:	Jon H. Gear, Executive Director
Research & Advisory:	Peggy Malatesta, New Mexico Society

#### **SPRING COUNCIL MEETING:      April 29 – May 2, 2003**

Host Society:      Canada

Location:      Banff Springs Hotel, Banff, Alberta Canada

- Voting Items:
- \* Approved the Accounting Procedure Wage Index Adjustment of -3.1% effective 4/1/2003.
  - \* Approved the Audit Per Diem Rate Adjustment of \$515.00 for Domestic and \$665.00 for Foreign audits effective 4/1/2003.
  - \* Approved the Loading and Unloading Cost adjustment of \$0.48 per hundred weight effective 4/1/2003.
  - \* Approved the 2003 Workers Compensation Manual Rates
  - \* Approved the Accounting Guideline 1 (AG-1) *Well Costs – Allocations and Adjustments*
  - \* Approved the National meeting Format Guidelines
  - \* Approved the High Plains Petroleum Accountants Society as an Associate Society.
  - \* Approved Bylaw change relating to the Board of Directors being responsible for seeing that a Council meeting is held if no local society volunteers to host.
  - \* Approved Bylaw change clarifying how an “Abstain” vote will be counted in Council voting.

#### Other Significant Items:

- \* 22 Participating Societies present.
- \* The State of Alaska verbally acknowledged they will recognize 20 hours of CPE for each APA module passed
- \* The Leadership Conference will be in Cleveland, Ohio on July 24-25, 2003. This year it is open to society Presidents, Vice-Presidents or Presidents-Elect, COPAS Committee Chairs and Vice Chairs and the Board of Directors
- \* The first “First Timer’s Breakfast” held

**COPAS HISTORY**  
**2003 (Con't)**

**FALL COUNCIL MEETING:                    October 6-10, 2003**

Host Society:        Tulsa, Oklahoma

Location:            Downtown Doubletree Hotel

- Voting Items:        \*
- \* COPAS assessment for 2004 of \$30 for society members, \$60 for limited members and a \$25 initiation fee for new limited members approved.
  - \* Used Equipment Percentages of 75%, 65%, and 50% for pricing used equipment approved.
  - \* Employee Benefits Limitation – 28% approved effective January 1, 2004.
  - \* Approved the Accounting Guideline 26 (AG-26), *Joint Audit Data Exchange (JADE)*
  - \* Approved the Accounting Guideline 27 (AG-27), *Revenue Audit Data Exchange (RADE)*
  - \* Approved Model Form Interpretation 48 (MFI-48) *Drilling Overhead-Application and Calculation*
  - \* Approved Ed Giles to fill the unexpired term (2003-2004) of Tom Kelley on the Board of Directors
  - \* Approved the status change of the International Committee from Standing to Special.

\* Board of Directors Election:

- |                |                      |
|----------------|----------------------|
| Jimmy Ward     | - Dallas Society     |
| Karla Bower    | - Houston Society    |
| Sandra Hoggard | - Fort Worth Society |

\* Nominating Committee Election:

- |              |                          |
|--------------|--------------------------|
| Jeff Wright  | Fort Worth Society       |
| Jodie Ford   | Oklahoma City Society    |
| David Smylie | Oklahoma – Tulsa Society |

Other Significant Items:

- \* 22 Participating Societies present
- \* The Eagle Award was presented to Barbara Koch

**SIGNIFICANT BOARD OF DIRECTORS ACTIONS:**

- \* Approved the annual assessment for associate societies will be the same as for full participating societies.
- \* Approved the increase in size to the Board of Examiners. The number of members will increase to nine members instead of seven.
- \* Approved Lynn Hendrix as the new COPAS attorney
- \* Approved registering the new COPAS logo and the slogan “Turning Energy Into Synergy” with trademark and service mark protection.
- \* Entered into an agreement with Trans Global for production of the APS Managerial Video. Also entered into an agreement with Ellen Hopkins to oversee the production of the video.

**COPAS HISTORY**  
**2003 (Con't)**

**SIGNIFICANT BOARD OF DIRECTORS ACTIONS Cont.:**

- \* Approved the formation of a committee chaired by Pat Martindale to identify and correct discrepancies between paper and electronic versions of COPAS publications.
- \* Approved Paul Parsons, Jim Pruden and Mike Goodale as new APA BOE members.
- \* Approved adding COPAS Treasurer and COPAS President as backup signatories on the National Office checking account.
- \* Decided we must use the old logo and the new logo on documents.
- \* Approved Marcie Huckabee as Financial Reporting Committee chair replacing Jeff Husen.
- \* Approved the revised Board of Examiners Charter
- \* The *Oil & Gas Production Reporting Guide, TR-36* was discontinued and taken off the shelf
- \* Approved the new concept for the new website

## COPAS HISTORY

2004

### OFFICERS:

President:	John E. Clark, Oklahoma – Tulsa Society
Vice-President:	Howard G. Blunk, Houston Society
Treasurer:	Jeff Alcott, New Orleans Society
Secretary:	Karla Bower, Houston Society

### BOARD OF DIRECTORS:

Peggy Malatesta	New Mexico Society
Edgar Giles	Acadiana Society
John E. Clark	Oklahoma – Tulsa Society
Jeff Alcott	New Orleans Society
Howard G. Blunk	Houston Society
Mark Bruehl	Permian Basin Society
Karla Bower	Houston Society
Jimmy Ward	Dallas Society
Sandra Hoggard	Fort Worth Society
Ilene Grygar (Ex-Officio)	Houston Society

### EXECUTIVE DIRECTOR:

Jon H. Gear (Retired December 31, 2004)

### STANDING COMMITTEE CHAIRPERSONS:

Audit:	Charles Stovall, Houston Society
Education:	Nancy Clarke, Dallas Society
Financial Reporting:	Marcie Huckabee, Houston Society
Joint Interest:	Penny Parten, Permian Basin Society
Nominating:	Ilene Grygar, Houston Society
Revenue:	Marvinette Ponder, Oklahoma City Society
Small Oil & Gas Companies:	Jodie Ford, Oklahoma City Society
Tax:	Mike Denham, Dallas Society

### LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS:

COPAS/API Liaison:	Jon H. Gear, COPAS
COPAS/API Audit Liaison:	Doyle Wofford, Houston Society
COPAS/AAPL Liaison:	Karla Bower, Houston Society
COPAS/IPAA Liaison:	Ed Giles, Acadiana Society
COPAS/PMTA Liaison:	Tom Loughlin, Houston Society
COPAS/PIDX Liaison:	Douglas Izmirian, Colorado Society
John Jolly/IPA Liaison:	Jane Schulte, Permian Basin Society
Desk & Derrick	Jan Smith, New Mexico Society
NADOA	Elfie A. Lacio, Kansas Society
Board of Examiners:	Jim Jenkins, Oklahoma – Tulsa Society

## COPAS HISTORY

2004 (Con't)

### LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS (Con't):

By-Laws:	Howard Blunk, Houston Society
CEPS Control Panel:	Barbara McCoy, Houston Society
Editorial:	Sandy Launchbaugh, Colorado Society
Emerging Issues Sub-Committee	Phil Fischer, California Society
Employee Benefits Sub-Committee	Stephen Gorham, Colorado Society
International:	Don O. McCormack, Houston Society
Marketing:	Sandy Launchbaugh, Colorado Society
Materials Sub-Committee:	Tom Loughlin, Houston Society
Membership & Society Support:	Howard Blunk, Houston Society
NOGS Steering:	Nancy Clarke, Dallas Society
Non-Regulatory Subcomm.:	Fred Watson, Houston Society
Promotion:	Jon H. Gear, Executive Director
Publication Update:	Pat Martindale, Oklahoma City Society
Regulatory Sub-Comm-Federal	Marvinette Ponder, Oklahoma City Society
Regulatory Sub-Comm-State	Bob Wilkinson, Oklahoma-Tulsa Society
Research & Advisory:	Ilene Grygar, Houston Society

### SPRING COUNCIL MEETING: April 19-23, 2004

Host Societies: Mississippi and Acadiana

Location: Beau Rivage Hotel

- Voting Items:
- \* Approved the Accounting Procedure Wage Index Adjustment of 2.3% effective 4/1/2004.
  - \* Approved the Loading and Unloading Cost rate of \$0.49 per hundred weight effective 4/1/2004.
  - \* Approved a one time adjustment to the audit per diem rate from the current rate of \$515 to \$580.
  - \* Approved using the Professional and Technical Index (CEU605400004) published by the Bureau of Labor Statistics to calculate the annual adjustment to the audit per diem rate.
  - \* Approved the Audit Per Diem Rate Adjustment of \$595.00 (adjusted by +2.19%) for Domestic and \$680.00 for Foreign audits effective 4/1/2004.
  - \* Approved the 2004 Workers Compensation Manual Rates
  - \* Approved Model Form Interpretation 49 (MFI-49) *Awards to Employees and Contractors*
  - \* Approved Model Form Interpretation 50 (MFI-50) *Overhead Adjustment Index*
  - \* Approved Model Form Modification 1984-1 (MFM-1984-1)
  - \* Approved Model Form Modification 1986-1 (MFM-1986-1)

Other Significant Items:

- \* 22 Participating Societies present.
- \* The Leadership Conference will be in New Orleans, LA on July 22-23, 2004.
- \* Severance Tax Guide update was handed to the Revenue Committee instead of the Tax Committee

## **COPAS HISTORY**

**2004 (Con't)**

### **FALL COUNCIL MEETING:           October 18-22, 2004**

Host Society:     San Antonio

Location:         Crowne Plaza Hotel

Voting Items:    \* COPAS assessment for 2005 of \$30 for society members, \$60 for limited members and a \$25 initiation fee for new limited members approved.  
                  \* Used Equipment Percentages of 75%, 65%, and 50% for pricing used equipment approved.  
                  \* Employee Benefits Limitation 32% approved effective January 1, 2005.  
                  \* Approved the Bylaw change to Article III, at the end of paragraph C, which states "If a second vote also results in a tie, the COPAS Board of Directors shall cast the determining vote."

\* Board of Directors Election:

Barbara Koch	- Oklahoma City Society
Tom Wierman	- Canada Society
Bob Wilkinson	- Oklahoma – Tulsa Society

\* Nominating Committee Election:

Brenda Thompson	Colorado Society
Cindy Heymans	Oklahoma City Society
Lynn Boyer	Fort Worth Society

Other Significant Items:

- \* 22 Participating Societies present
- \* 2004 Eagle Award presented to Mike Cougevan

### **SIGNIFICANT BOARD OF DIRECTORS ACTIONS:**

- \* Approved the Guidelines for the National Meetings
- \* Approved Penny Parten and Marvinette Ponder as Joint Interest and Revenue Committee Chairs, respectively, and Doyle Wofford as the API Audit Liaison
- \* Severance Tax Guide discontinued in the April 2004 meeting
- \* Royalty & Tax Incentive Checklist discontinued
- \* Some APA materials discontinued: Managerial workbook, Revenue Leader Guide, Tax workbook, Audit video, Joint Interest video, Tax video, Operations video and workbook
- \* The CEPS Control Panel is having the mills send monthly updates to the National Office so a revised CEPS adjustment factor can be calculated. This will be posted on the website.
- \* The Severance Tax Guide has a new update and will be available again in 2005

## COPAS HISTORY

2005

### OFFICERS:

President:	Howard G. Blunk, Houston Society
Vice-President:	Jeff Alcott, New Orleans Society
Treasurer:	Karla Bower, Houston Society
Secretary:	Sandra Hoggard, Fort Worth Society

### BOARD OF DIRECTORS:

Jeff Alcott	New Orleans Society
Howard G. Blunk	Houston Society
Mark Bruehl	Permian Basin Society
Karla Bower	Houston Society
Jimmy Ward	Dallas Society
Sandra Hoggard	Fort Worth Society
Barbara Koch	Oklahoma City Society
Tom Wierman	Canada Society
Bob Wilkinson	Oklahoma – Tulsa Society
John E. Clark (Ex Officio)	, Oklahoma – Tulsa Society

### EXECUTIVE DIRECTOR:

Scott A. Hillman (Elected by Council – January 27, 2005)

### STANDING COMMITTEE CHAIRPERSONS:

Audit:	Mike Cougevan , Acadiana Society
Education:	Brenda Thompson, Colorado Society
Financial Reporting:	Marcie Huckabee, Houston Society
Joint Interest:	Penny Parten, Permian Basin Society
Nominating:	John Clark, Oklahoma – Tulsa Society
Revenue:	Marvinette Ponder, Oklahoma City Society
Small Oil & Gas Companies:	Jane Schulte, Permian Basin Society
Tax:	Mike Denham, Dallas Society

### LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS:

COPAS/API Liaison:	Scott A. Hillman, COPAS
COPAS/API Audit Liaison:	Doyle Wofford, Houston Society
COPAS/AAPL Liaison:	Karla Bower, Houston Society
COPAS/IPAA Liaison:	Marvinette Ponder, Oklahoma City Society
COPAS/PMTA Liaison:	Tom Loughlin, Houston Society
COPAS/PIDX Liaison:	Douglas Izmirian, Colorado Society
COPAS/GPA Liaison:	Carol Williams, Permian Basin Society
John Jolly/IPA Liaison:	Jane Schulte, Permian Basin Society
Desk & Derrick	Jan Smith, New Mexico Society
NADOA	Elfie A. Lacio, Kansas Society
Board of Examiners:	Jim Jenkins, Oklahoma – Tulsa Society

**COPAS HISTORY**  
**2005 (Con't)**

**LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS (Con't):**

By-Laws:	Jeff Alcott, New Orleans Society
CEPS Control Panel:	John Draemer, Houston Society
Editorial:	Sandy Launchbaugh, Colorado Society
Emerging Issues Sub-Committee	Oscar Hartman, Mississippi Society
Employee Benefits Sub-Committee	Stephen Gorham, Colorado Society
International:	Don O. McCormack, Houston Society
Marketing:	Sandy Launchbaugh, Colorado Society
Materials Sub-Committee:	Tom Loughlin, Houston Society
Midstream/Downstream	Charlie Stovall, Houston Society
Membership & Society Support:	Jeff Alcott, New Orleans Society
NOGS Steering:	Jimmy Ward, Dallas Society
Non Regulatory:	Fred Watson, Houston Society
Promotion:	Scott A. Hillman, Executive Director
Publication Update:	Pat Martindale, Oklahoma City Society
Regulatory Sub-Comm-Federal	Bob Wilkinson, Oklahoma-Tulsa Society
Regulatory Sub-Comm-State	Ted Teinert, Houston Society
Research & Advisory:	John Clark, Oklahoma - Tulsa Society

**SPECIAL COUNCIL MEETING: January 27, 2005**

Host Societies: Dallas and Forth Worth  
Location: Embassy Suite Hotel, DFW South – Irving, Texas  
Voting Item: \* Approved the Appointment by the COPAS Board of Directors of Scott A. Hillman as the fifth Executive Director of COPAS.

**Other Significant Items:**

- \* 22 Participating Societies present.
- \* The COPAS Board advised Council that in conjunction with Mr. Hillman's election the COPAS National Office will be relocated to Denver, Colorado

**SPRING COUNCIL MEETING: April 25-29, 2005**

Host Societies: Corpus Christi (In collaboration with Houston)  
Location: Omni Hotel – Corpus Christi, Texas  
Voting Items: \* Approved the Accounting Procedure Wage Index Adjustment of 3.5% effective 4/1/2005.  
\* Approved the Loading and Unloading Cost adjustment of \$0.51 per hundred weight effective 4/1/2005.  
\* Approved the Audit Per Diem Rate Adjustment to \$615 (From \$595.00 last year) for Domestic Audits effective 4/1/2005, (Publishing Rates for Foreign Audits was discontinued after 2005)  
\* Approved the 2005 Workers Compensation Manual Rates  
\* Approved Model Form 6 (MF-6) *COPAS 2005 Model Form Accounting Procedure*  
\* Approved Model Form Interpretation 51 (MFI-51) *COPAS 2005 Model Form Accounting Procedure*



## **COPAS HISTORY**

### **2005 (Con't)**

#### **SIGNIFICANT BOARD OF DIRECTORS ACTIONS:**

- \* Approved the creation of a new Special Committee, the Midstream/Downstream Committee, and approved the appointment of Charlie Stovall as the first Chair
- \* Approved the creation of a formal liaison relationship with the Gas Processors Association , and the appointment of Carol Williams as the COPAS/GPA Liaison
- \* Approved the recommendations of the Executive Director Search Committee regarding a nominee to present to Council, and the relocation of the National Office
- \* Approved the temporary hiring of John C. Clark, past COPAS President, to assist in National Office Transition and serve as Interim Executive Director
- \* Approved the lease for a new National Office in Denver, Colorado
- \* Approved David Smylie and Bryan Pratt as new Audit and Tax Chairs, respectively, and Scott Hillman as the new API Audit Liaison
- \* Approved the hiring of new National Office staff in Denver, Colorado
- \* Approved the sale of the new COPAS 2005 Model Form Accounting Procedure through Forms-On-A-Disk, discontinued sale of all COPAS 1984 and 1986 Models
- \* Acquired scanning hardware and software to assist in the processing of APA exams by the National Office
- \* Took action through COPAS Attorney regarding use of COPAS copyrighted material
- \* Approved a donation to the family of Vincent Lewis, two-time COPAS Vice-President, who perished in an airplane crash
- \* Approved a redesigned and streamlined COPAS Toolkit for distribution and use by all Directors, Society Presidents, and National Committee Chairs.
- \* Published and distributed Severance Tax Guide updates in December 2005
- \* Noted that COPAS in 2005 had its fourth consecutive year of growth, with membership above the 2,500 level for the first time since the late 1990s

## COPAS HISTORY

2006

### OFFICERS:

#### OFFICERS:

President:	Jeff Alcott, New Orleans Society
Vice-President:	Karla Bower, Houston Society
Treasurer:	Sandra Hoggard, Fort Worth Society
Secretary:	Tom Wierman, Kansas Society

### BOARD OF DIRECTORS:

Karla Bower	Houston Society
Jimmy Ward	Dallas Society
Sandra Hoggard	San Antonio Society
Barbara Koch	Oklahoma City Society
Tom Wierman	Kansas Society
Bob Wilkinson	Oklahoma – Tulsa Society
Jeff Alcott	New Orleans Society
Nancy Ashby	Dallas Society
Jim Jenkins	Oklahoma – Tulsa Society

### EXECUTIVE DIRECTOR:

Scott Hillman  
Susan Jones (Elected by Council – April 28, 2006)

### STANDING COMMITTEE CHAIRPERSONS:

Audit:	David Smylie, Oklahoma – Tulsa Society
Education:	Brenda Thompson, Colorado Society
Financial Reporting:	Marcie Huckabee, Houston Society
Joint Interest:	Jane Kincaid, Corpus Christi Society
Nominating:	John Clark, Oklahoma – Tulsa Society
Revenue:	Marvinette Ponder, Oklahoma City Society
Small Oil & Gas Companies:	Jane Schulte, Permian Basin Society
Tax:	Bryan Pratt, Colorado Society

### LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS:

COPAS/API Liaison:	Scott A. Hillman, COPAS
COPAS/API Audit Liaison:	Scott Hillman, COPAS
COPAS/AAPL Liaison:	Karla Bower, Houston Society
COPAS/IPAA Liaison:	Marvinette Ponder, Oklahoma City Society
COPAS/PMTA Liaison:	Tom Loughlin, Houston Society
COPAS/PIDX Liaison:	Douglas Izmirian, Colorado Society
COPAS/GPA Liaison:	Carol Williams, Permian Basin Society
John Jolly/IPA Liaison:	Jane Schulte, Permian Basin Society
Desk & Derrick Liaison:	Jan Smith, New Mexico Society
NADOA Liaison:	Elfie A. Lacio, Kansas Society

## **COPAS HISTORY**

### **2006 (Con't)**

Board of Examiners:	Ellen Karisch, Houston Society
Bylaws:	Karla Bower, Houston Society
CEPS Control Panel:	John Draemer, Houston Society
Editorial:	Barbara Koch, Oklahoma City Society
Emerging Issues Subcommittee:	Oscar Hartman, Mississippi Society
Employee Benefits Subcommittee:	Stephen Gorham, Colorado Society
International:	Joan Lu, Houston Society
Marketing:	Scott Hillman, COPAS
Materials Subcommittee:	Tom Loughlin, Houston Society
Midstream/Downstream:	Charlie Stovall, Houston Society
Membership & Society Support:	Karla Bower, Houston Society
National Meeting Advisory:	Bob Wilkinson, Oklahoma – Tulsa Society
NOGS Steering:	Jimmy Ward, Dallas Society
Nominating Committee:	Howard Blunk, Houston Society
Non-Regulatory Subcomm.:	Fred Watson, Houston Society
Promotion:	Scott Hillman, COPAS
Regulatory Subcomm. – Federal:	Bob Wilkinson, Oklahoma – Tulsa Society
Regulatory Subcomm. – State:	Ted Teinert, Houston Society
Research & Advisory:	Howard Blunk, Houston Society

### **SPRING COUNCIL MEETING:**

**April 24 – 28, 2006**

Host Society:	Abilene
Location:	Inn of the Hills – Kerrville, Texas
Voting Items:	<ul style="list-style-type: none"><li>* Approved a waiver of the 60 day rule in order to vote on a motion to approve Susan H. Jones as Executive Director</li><li>* Approved the appointment by the COPAS Board of Directors of Susan H. Jones as the sixth Executive Director of COPAS</li><li>* Approved assessments for 2007 of \$50 per Participating Society member, \$80 for Limited members and a \$25 initiation fee for new limited members</li><li>* Approved the Audit Per Diem Rate Adjustment to \$640 for Domestic Audits effective 4/1/2006, (Publishing Rates for Foreign Audits was discontinued after 2005)</li><li>* Approved the Accounting Procedure Wage Index Adjustment of +5.1% effective 4/1/2006</li><li>* Approved the Loading and Unloading Rate of \$0.54 per hundredweight effective 4/1/2006</li><li>* Approved the 2006 Workers' Compensation and Employers' Liability Insurance Manual Rates</li></ul>

#### **Other Significant Items:**

- \* 19 Participating Societies present
- \* Kelly Keith was recognized as the first Jon Gear Meritorious Achievement Award winner.
- \* APA Technical Development Team formation announced
- \* The COPAS Leadership Conference will be held in Dallas, Texas on July 27-28, 2006

## **COPAS HISTORY**

### **2006 (Con't)**

#### **FALL COUNCIL MEETING:                      October 16 – 20, 2006**

- Host Society:            Fort Worth
- Location:                Gaylord Texan Resort – Grapevine, Texas
- Voting Items:            \*    Approved the appointment by the COPAS Board of Directors of Penny Parten, Permian Basin Society, to fill the unexpired term of Bob Wilkinson
- \*    Approved Used Equipment Percentages of 75% / 65% / 50%
- \*    Approved Employee Benefits Upper Limitation Percentage of 33% effective 1/1/07
- \*    Approved Model Form Interpretation 12 (MFI-12), *Premium Priced Material*
- \*    Board of Directors Election:
- Karla Bower                      Houston Society
- Lynn Boyer                        Fort Worth Society
- Sandra Hoggard                    San Antonio Society
- \*    Nominating Committee Election:
- Kern Goss                         Houston Society
- Kathleen Sheets                    Dallas Society
- Spence Gardner                    Fort Worth Society

#### Other Significant Items:

- \*    21 Participating Societies present
- \*    2006 COPAS Eagle Award presented to Bob Wilkinson

#### **SIGNIFICANT BOARD OF DIRECTORS ACTIONS:**

- \*    Approved an increased member assessment of \$50 per member for Participating Societies, and \$80 for Limited Members, effective January 1, 2007
- \*    Approved Jim Davoli as new International Chair
- \*    Approved Randy Wickizer as new COPAS/PMTA Liaison
- \*    Approved revised eligibility requirements to sit for APA tests
- \*    Approved a Commercial Links Policy for the COPAS website
- \*    Approved the hiring of John C. Clark, past COPAS President, to serve as Interim Executive Director, following resignation of Scott Hillman
- \*    Approved the formation of the Executive Director Search Committee
- \*    Appointed a Bylaws Task Force to recommend revisions to the Bylaws and Code of Ethics
- \*    Approved the recommendation of the Executive Director Search Committee regarding a nominee to present to Council
- \*    Approved Marcie Huckabee as COPAS/SPEE Liaison
- \*    Approved the formation of the APA Technical Development Sub-Committee
- \*    Approved the leasing of a color copier/printer/scanner for COPAS Office
- \*    Approved the offering of a site license for AG-15 and TR-9
- \*    Approved Penny Parten to fill Bob Wilkinson's unexpired term to present to Council
- \*    Approved entering negotiations with Chinese National Offshore Oil Company to translate COPAS publications

**COPAS HISTORY**  
**2006 (Con't)**

- \* Approved Deanna Duell as new Financial Reporting Chair
- \* Approved Howard Blunk as new Electronic Document Review Chair
- \* Approved new APA testing fee structure, including reduced rates for full time students

## COPAS HISTORY

2007

### OFFICERS:

President:	Karla Bower, Houston Society
Vice-President:	Sandra Hoggard, San Antonio Society
Treasurer:	Tom Wierman, Kansas Society
Secretary:	Nancy Ashby, Dallas Society

### BOARD OF DIRECTORS:

Jeff Alcott	New Orleans Society
Nancy Ashby	Dallas Society
Karla Bower	Houston Society
Lynn Boyer	Fort Worth Society
Sandra Hoggard	San Antonio Society
John Hultin	Colorado Society
Jim Jenkins	Oklahoma – Tulsa Society
Penny Parten	Permian Basin Society
Tom Wierman	Kansas Society

### EXECUTIVE DIRECTOR:

Susan Hutson Jones

### STANDING COMMITTEE CHAIRPERSONS:

Audit:	David Smylie, Oklahoma – Tulsa Society
Education:	Steve Bailey, Oklahoma – Tulsa Society
Financial Reporting:	Deanna Duell, Colorado Society
Joint Interest:	Jane Kincaid, Corpus Christi Society
Revenue:	Roger Good, Oklahoma – Tulsa Society
Small Oil & Gas Companies:	Craig McBeth, Rocky Mountain Society

### LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS:

COPAS/API Liaison:	Susan Jones, COPAS
COPAS/API Audit Liaison:	Susan Jones, COPAS
COPAS/AAPL Liaison:	Penny Parten, Permian Basin Society
COPAS/IPAA Liaison:	Roger Good, Oklahoma – Tulsa Society
COPAS/PMTA Liaison:	Randy Wickizer, Oklahoma – Tulsa Society
COPAS/PIDX Liaison:	Douglas Izmirian, Colorado Society
COPAS/GPA Liaison:	Carol Williams, Permian Basin Society
John Jolly/IPA Liaison:	Jane Schulte, Permian Basin Society
Desk & Derrick Liaison:	Jan Smith, New Mexico Society
NADOA Liaison:	Elfie A. Lacio, Kansas Society
Board of Examiners:	Ellen Karisch, Houston Society
Bylaws:	Sandra Hoggard, San Antonio Society

## **COPAS HISTORY**

**2007 (Con't)**

### **LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS (Con't):**

CEPS Control Panel:	John Draemer, Houston Society
Editorial:	Susan Jones, COPAS
Emerging Issues Subcommittee:	Roger Gann, Oklahoma City Society
Employee Benefits Subcommittee:	Dawn Smith, Colorado Society
Electronic Document Review:	Howard Blunk, Houston Society
International:	Jim Davoli, Houston Society
Marketing:	Susan Jones, COPAS
Materials Subcommittee:	Tom Johnston, Permian Basin Society
Membership & Society Support:	Sandra Hoggard, San Antonio Society
Midstream/Downstream:	Scott Lewis, Oklahoma – Tulsa Society
NOGS Steering:	Nancy Ashby, Dallas Society
Nominating:	Jeff Alcott, New Orleans Society
Non-Regulatory Subcomm:	Joni Van Meter, Fort Worth Society
Promotion:	Susan Jones, COPAS
Regulatory Subcomm. – Federal:	Fred Watson, Houston Society
Regulatory Subcomm. – State:	Wade Hopper, Houston Society
Research & Advisory:	Jeff Alcott, New Orleans Society
Tax:	Bryan Pratt, Colorado Society

### **SPRING COUNCIL MEETING: April 17-20, 2007**

Host Societies: Colorado

Location: Beaver Run Resort – Breckenridge, Colorado

- Voting Items:
- \* Approved the Accounting Procedure Wage Index Adjustment of 6.4% effective 4/1/2007.
  - \* Approved the Loading and Unloading Cost rate of \$0.57 per hundred weight effective 4/1/2007.
  - \* Approved the Audit Per Diem Rate of \$675 for domestic audits effective 4/1/2007
  - \* Approved the 2007 Workers Compensation Insurance Manual Rates, effective 4/1/2007
  - \* Approved waiver of 60-day rule to vote on Model Form Interpretation 52 (MGI-52), *Catastrophe-Related Costs*, followed by approval of the document
  - \* Approved John Hultin, Colorado Society, to fill remaining year of Barbara Koch's term on the Board of Directors
  - \* Approved revised Bylaws and Code of Ethics, and approved Disciplinary Procedures
  - \* Approved COPAS assessment for 2008 of \$50 for society members, \$80 for limited members and a \$25 initiation fee for new limited members.
  - \* Motion to approve Petroleum Accountants Society of Central Oklahoma (PASCO) as a Participating Society did not pass

#### **Other Significant Items:**

- \* 22 Participating Societies present.
- \* The Leadership Conference will be in Tulsa, Oklahoma on July 26-27, 2007.

## **COPAS HISTORY**

### **2007 (Con't)**

#### **FALL COUNCIL MEETING:                    October 23-26, 2007**

Host Society:     New Mexico

Location:        Inn of the Mountain Gods – Ruidoso, New Mexico

Voting Items:    \* Used Equipment Percentages of 75%, 65%, and 50% for pricing used equipment approved, effective January 1, 2008.

                      \* Employee Benefits Limitation 36% approved, effective January 1, 2008

                      \* Approved Accounting Guideline 19 Addendum 1 (AG-19 AD-1), *Electronic Media in Expenditure Audits*

                      \* Approved Model Form Interpretation 28 (MFI-28), *Materials Classification Manual*. (MFI-29 was merged into MFI-28.)

                      \* Board of Directors Election:

John Hultin	Colorado Society
Penny Parten	Permian Basin Society
Tom Wierman	Kansas Society

                      \* Nominating Committee Election:

Mary Frances Hermes	Dallas Society
Dan Lewis	New Mexico Society
Joni Van Meter	Fort Worth Society

                      Other Significant Items:

                      \* 18 Participating Societies present

                      \* 2007 Eagle Award presented to Fred Watson

#### **SIGNIFICANT BOARD OF DIRECTORS ACTIONS/COPAS ACTIVITIES:**

- \* Approved new five-year contract with Actuarial & Technical Solutions, Inc. to provide Workers' Compensation Insurance Manual Rates
- \* Approved contract for redesign of COPAS website. New website went online in November 2007
- \* Approved contract with Comira to provide computer based testing for APA Program, as well as training & psychometric services. Implemented computer based testing in October 2007
- \* Web-based CEPS implemented January 2007
- \* Approved contract with Cvent to provide on-line meeting registration
- \* Approved revised Audit and Tax Committee Charters, and approved charter for APA Test Development Team
- \* Approved revised Employee Handbook
- \* Approved revised Meeting Hosting Toolkit
- \* Approved a request from a member company to translate AG-19 into Spanish, along with other terms & conditions
- \* State of Texas audited CPE records
- \* Co-sponsored RMMLF's Special Institute on Oil and Gas Agreements: Joint Operations, in Santa Fe and Houston
- \* Electronic document review project completed
- \* Authorized registration of APA trademark/servicemark in Canada

## COPAS HISTORY

2008

### OFFICERS:

President:	Sandra Hoggard, San Antonio Society
Vice-President:	Tom Wierman, Kansas Society
Treasurer:	Nancy Ashby, Dallas Society
Secretary:	Lynn Boyer, Fort Worth Society

### BOARD OF DIRECTORS:

Jeff Alcott	New Orleans Society
Nancy Ashby	Dallas Society
Karla Bower	Houston Society
Lynn Boyer	Fort Worth Society
Sandra Hoggard	San Antonio Society
John Hultin	Colorado Society
Jim Jenkins	Oklahoma – Tulsa Society
Penny Parten	Permian Basin Society
Tom Wierman	Kansas Society

### EXECUTIVE DIRECTOR:

Susan Hutson Jones (resigned April) / Steve Irizarry (approved July 16, 2008)

### STANDING COMMITTEE CHAIRPERSONS:

Audit:	David Smylie, Oklahoma – Tulsa Society
Education:	Polly Marek - Dallas Society *
Financial Reporting:	Deanna Duell, Colorado Society
Joint Interest:	Jane Kincaid, Corpus Christi Society
Revenue:	Roger Good, Oklahoma – Tulsa Society
Small Oil & Gas Companies:	Craig McBeth, Rocky Mountain Society

\* Replacing Steve Bailey (Oklahoma-Tulsa Society) who resigned to accommodate a job change/transfer.

### LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS:

COPAS/API Liaison:	Steve Irizarry, COPAS
COPAS/API Audit Liaison:	Steve Irizarry, COPAS
COPAS/AAPL Liaison:	Penny Parten, Permian Basin Society
COPAS/IPAA Liaison:	Roger Good, Oklahoma – Tulsa Society
COPAS/PMTA Liaison:	Randy Wickizer, Oklahoma – Tulsa Society
COPAS/PIDX Liaison:	Douglas Izmirian, Colorado Society
COPAS/GPA Liaison:	Carol Williams, Permian Basin Society
John Jolly/IPA Liaison:	Jane Schulte, Permian Basin Society
Desk & Derrick Liaison:	Jan Smith, New Mexico Society
NADOA Liaison:	Elfie A. Lacio, Kansas Society
Board of Examiners:	Ellen Karisch, Houston Society
Bylaws:	Tom Wierman, Kansas Society

## **COPAS HISTORY**

### **2008 (Con't)**

#### **LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS (Con't):**

CEPS Control Panel:	Rick Jones, Houston Society
Editorial:	Barbara Koch, Oklahoma City Society
Emerging Issues Subcommittee:	Roger Gann, Oklahoma City Society
Employee Benefits Subcommittee:	Dawn Smith, Colorado Society
Electronic Document Review:	Howard Blunk, Houston Society
International:	Jim Davoli, Houston Society
Marketing:	Steve Irizarry, COPAS
Materials Subcommittee:	Tom Johnston, Permian Basin Society
Membership & Society Support:	Tom Wierman, Kansas Society
Midstream/Downstream:	Scott Lewis, Oklahoma – Tulsa Society
NOGS Steering:	Nancy Ashby, Dallas Society
Nominating:	Karla Bower, Houston Society
Non-Regulatory Subcomm:	Joni Van Meter, Fort Worth Society
Promotion:	Steve Irizarry, COPAS
Regulatory Subcomm. – Federal:	Fred Watson, Houston Society
Regulatory Subcomm. – State:	Wade Hopper, Houston Society
Research & Advisory:	Karla Bower, Houston Society
Tax:	Open

#### **SPRING COUNCIL MEETING: April 21-25, 2008**

Host Societies: Oklahoma City, Oklahoma

Location: Renaissance Convention Center Hotel – Oklahoma City

- Voting Items:
- \* Approved the Accounting Procedure Wage Index Adjustment of +7.7% effective 4/1/2008.
  - \* Approved the Loading and Unloading Cost rate of \$0.61 per hundred weight effective 4/1/2008.
  - \* Approved the Audit Per Diem Rate of \$710 for domestic audits effective 4/1/2008
  - \* Approved the 2008 Workers Compensation Insurance Manual Rates, effective 4/1/2008
  - \* Approved AG-28 (*Real Time Operations Centers for Drilling and Completion Activities*)
  - \* Approved COPAS assessment for 2008 of \$50 for society members, \$80 for limited members and a \$25 initiation fee for new limited members.
  - \* Motion to approve Petroleum Accountants Society of Central Oklahoma (PASCO) as a Participating Society did not pass

#### **Other Significant Items:**

- \* 20 Participating Societies present; Absent: Abilene, Anchorage, Appalachia.
- \* The Leadership Conference will be hosted by Fort Worth in South Padre Island, Texas July 16-17, 2008.
- \* The APA Exam migrated from LXR to the Comira Testing process. Work continues to improve the quantity and quality of exam questions for the question bank.

**COPAS HISTORY**  
**2008 (Con't)**

**SPECIAL COUNCIL MEETING: July 16, 2008**

Host Societies: Fort Worth  
Location: Holiday Inn Sun Spree Resort, South Padre Island, Texas  
Voting Item: \* Approved unanimously the Appointment by the COPAS Board of Directors of Steve Irizarry as the seventh Executive Director of COPAS.

Other Significant Items:

- \* 15 Participating Societies present.
- \* This was only the third time in the history of COPAS that a special council meeting was held.

**FALL COUNCIL MEETING: October 20-24, 2008**

Host Society: Dallas  
Location: Luxor Hotel – Las Vegas, Nevada  
Voting Items: \* Used Equipment Percentages of 75%, 65%, and 50% for pricing used equipment approved, effective January 1, 2009.  
\* Employee Benefits Limitation 35% approved, effective January 1, 2009

\* Board of Directors Election:

Nancy Ashby	Dallas Society
Mike Cougevan	Acadiana Society
Brenda Thompson	Colorado Society

\* Nominating Committee Election:

Ed Chevalier	San Antonio Society
Deb Retzloff	Houston Society
Sherri Sanserverino	Fort Worth Society

Other Significant Items:

- \* 21 Participating Societies present; absent: Mississippi and Wichita Falls
- \* 2008 Eagle Award presented to Rick Jones (Houston)

**SIGNIFICANT BOARD OF DIRECTORS ACTIONS/COPAS ACTIVITIES:**

- \* Approved the registration fees for the Fall 2008 meeting in Las Vegas.
- \* Panel Member of Texas A&M Business School Career Night
- \* Organized and presented a eight-hour training in Shreveport Louisiana for limited members and other industry accountants in the area. Twenty-six attendees participated and interest in society formation was renewed.
- \* Approved policy and procedures for website advertising.
- \* Approved the revised Joint Interest Committee Charter
- \* Approved Darrel Gingerich as interim Executive Director
- \* Updated and approved Society Duties document including a timeline.
- \* Approved records retention policy, and authorized Darrel Gingerich to help implement it
- \* Approved cancellation of our contract with Bank of America (formerly MBNA) regarding the COPAS logo credit card.

- \* Approved updates to the meeting hosting handbook
- \* Approved expenditures to update the appearance of our COPAS booth, to improve the portability and reduce the shipping expenditures
- \* Approved the project form for the re-write AG-9, *Guidelines for Contractor Audits in the Petroleum Industry*
- \* Approved a minimal charge for off-quarter meetings/leadership conference to provide more accurate headcounts and offset some of the break expenses.
- \* Developed a proposed revision to the publication categories to allow addendums to interpretations and training and reference materials. The proposal would also allow us to have training and reference materials pertaining to the model forms.
- \* Authorized expenditures to repair the website.
- \* Approved the registration fees for the Spring 2009 meeting in Anchorage.
- \* Approved a payroll service for the COPAS office employees.
- \* Authorized the expenditure for new computers, network server and other software for the office.
- \* Online registration for COPAS meetings was implemented allowing for acceptance of credit card payments.
- \* Reviewed the 2007 audited Financial Statements from Ritter & Company.
- \* Approved a project form from the Revenue Committee on AG-6 rewrite (Oil Revenue Accounting Manual)
- \* Updated office desk procedures and major function timeline with critical dates identified.
- \* Updated and approved the performance appraisal form to be used to evaluate COPAS employees beginning January 2009.
- \* Approved health care coverage for COPAS employees.
- \* Approved travel expense reporting changes to provide more detail to enhance approval process.
- \* Approved Best Practices – Commenting on COPAS Documents.
- \* Approved a task force to review Educational offerings & opportunities.

Membership: 3,258 - 3,176 participating members and 82 limited members.

#### Goals & Objectives:

- \* Interview and hire a new Executive Director for the COPAS office.
- \* Continue website improvements, including online event registration.
- \* Develop and implement retention policy for COPAS.
- \* Expand educational opportunities offered by COPAS.
- \* Promote APA program, study materials, and training materials.
- \* Develop COPAS 10-year strategic plan.

## COPAS HISTORY

2009

### OFFICERS:

President:	Tom Wierman, Kansas Society
Vice-President:	Nancy Ashby, Dallas Society
Treasurer:	Brenda Thompson, Colorado Society
Secretary:	Mike Cougevan, Acadiana Society

### BOARD OF DIRECTORS:

Nancy Ashby	Dallas Society
Karla Bower	Houston Society
Lynn Boyer	Fort Worth Society
Mike Cougevan	Acadiana Society
Sandra Hoggard	San Antonio Society
John Hultin	Colorado Society
Penny Parten	Permian Basin Society
Brenda Thompson	Colorado Society
Tom Wierman	Kansas Society

### EXECUTIVE DIRECTOR:

Steve Irizarry

### STANDING COMMITTEE CHAIRPERSONS:

Audit:	Jeff Wright, Fort Worth Society
Education:	Polly Marek, Dallas Society
Financial Reporting:	Mary Frances Hermes, Dallas Society
Joint Interest:	Ken Jarrett, Oklahoma – Tulsa Society
Revenue:	Bob Wilkinson, Oklahoma – Tulsa Society
Small Oil & Gas Companies:	Tristan Farel, Colorado Society

### LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS:

COPAS/API Liaison:	Steve Irizarry, COPAS
COPAS/API Audit Liaison:	Steve Irizarry, COPAS
COPAS/AAPL Liaison:	Karla Bower, Houston Society
COPAS/Desk & Derrick Liaison:	Jan Smith, New Mexico Society
COPAS/IPAA Liaison:	Roger Good, Oklahoma – Tulsa Society
NADOA Liaison:	Elfie (Lacio) Alexander, Kansas Society
COPAS/PMTA Liaison:	Randy Wickizer, Oklahoma – Tulsa Society
COPAS/PIDX Liaison:	Douglas Izmirian, Colorado Society
COPAS/SPEE Liaison:	Marcie Huckabee, Houston Society
John Jolly/IPA Liaison:	Jane Schulte, Permian Basin Society
MMS Royalty Policy Rep.	Marvinette Ponder, Oklahoma City Society
Board of Examiners:	Marjorie Saibara, Houston Society
Bylaws:	Nancy Ashby, Dallas Society

## **COPAS HISTORY**

**2009 (Con't)**

### **LIAISON AND SPECIAL COMMITTEE CHAIRPERSONS (Con't):**

50 <sup>th</sup> Anniversary Promotions:	Barbara Koch, Oklahoma City Society
CEPS Control Panel:	Rick Jones, Houston Society
Editorial:	Barbara Koch, Oklahoma City Society
Education Task Force	Sandra Hoggard, San Antonio Society
Emerging Issues Subcommittee:	D. Lynn Swan, Oklahoma – Tulsa Society
Employee Benefits Subcommittee:	Dawn Smith, Colorado Society
International:	Jim Davoli, Houston Society
Marketing:	Steve Irizarry, COPAS
Materials Subcommittee:	Tom Longmire, Houston Society
Meeting Advisory	Penny Parten, Permian Basin Society
Membership & Society Support:	Nancy Ashby, Dallas Society
Midstream/Downstream:	Jonathan Beene, Oklahoma – Tulsa Society
NOGS Steering:	Sandra Hoggard, San Antonio Society
Nominating:	Sandra Hoggard, San Antonio Society
Non-Regulatory Subcomm.:	Joni Van Meter, Fort Worth Society
Promotion:	Steve Irizarry, COPAS
Regulatory Subcomm. – Federal:	Marvinette Ponder, Oklahoma City Society
Regulatory Subcomm. – State:	Roger Good, Oklahoma – Tulsa Society
Research & Advisory:	Sandra Hoggard, San Antonio Society
Tax:	Sam Wren, Fort Worth Society

### **SPRING COUNCIL MEETING: April 20 – 24, 2009**

Host Societies: Anchorage

Location: Captain Cook Hotel – Anchorage, Alaska

- Voting Items:
- \* Approved the Accounting Procedure Wage Index Adjustment of +7.5% effective 4/1/2009.
  - \* Approved the Loading and Unloading Cost rate of \$0.66 per hundred weight effective 4/1/2009.
  - \* Approved the Audit Per Diem Rate of \$740.00 for domestic audits effective 4/1/2009.
  - \* Approved the 2009 Workers Compensation Insurance Manual Rates, effective 4/1/2009.
  - \* Approved COPAS assessment for 2010 of \$60 for society members, \$90 for limited members and a \$25 initiation fee for new limited members.
  - \* Motion to approve Petroleum Accountants Society of Ark-La-Tex as a Participating Society carried.
  - \* Motion to approve Petroleum Accountants Society of Central Oklahoma (PASCO) as a Participating Society failed.

#### **Other Significant Items:**

- \* 18 Participating Societies were present. Absent societies: Appalachia, Corpus Christi, Michigan, New Orleans and San Juan Basin.
- \* John Gear Meritorious Achievement Winner – Evan Shooter (non-member – Houston, Texas)

## **COPAS HISTORY**

**2009 (Con't)**

### **FALL COUNCIL MEETING:                    October 19 – 23, 2009**

Host Societies:    Oklahoma-Tulsa

Location:           Branson Grand Plaza Hotel – Branson, Missouri

Voting Items:     \* Used Equipment Percentages of 75%, 65%, and 50% for pricing used equipment approved, effective January 1, 2010.  
                         \* Employee Benefits Limitation 30% approved, effective January 1, 2010  
                         \* Approved AG-15, Gas Accounting Manual.

\* Board of Directors Election:

Bryce Bales	San Antonio Society
John Draemer	Houston Society
Debra Retzloff	Houston Society

\* Nominating Committee Election:

Mitzi Daniels	Fort Worth Society
Mary Frances Hermes	Dallas Society
Jane Schulte	Permian Basin Society

Other Significant Items:

- \* 21 Participating Societies were present. Absent societies: Appalachia, Canada and Mississippi.
- \* 2009 Eagle Award presented to Jane Kincaid (Corpus Christi Society).

### **SIGNIFICANT BOARD OF DIRECTORS ACTIONS/COPAS ACTIVITIES:**

- \* Approved Committee Chairs, Board Liaisons and Industry Liaisons.
- \* Approved the 2008 Financial Statements.
- \* Winter Committee Meetings were held January 29 & 30 at the Royal Sonesta Hotel, New Orleans, Louisiana.
- \* Approved hiring Taylor, Roth and Company (Denver) to conduct the annual audit of COPAS and prepare the corresponding income tax returns.
- \* Received approval from the Patent & Trademark office on registered trademarks associated with “Accredited Petroleum Accountant®” and “APA®.”
- \* Approved revised Charters for the Editorial Advisory Team, CEPS Control Panel, Board of Examiners and APA® Technical Development Team.
- \* Approved that non APA®’s can participate on the APA® Technical Development Team.
- \* Approved removing APA® videos and workbooks, with the exception of Managerial, from sale.
- \* Approved TR-45 (APA® Audit Study Guide).
- \* Approved adding a disclaimer to the APA® study guides that using the study guide did not guarantee passing the exam.
- \* Approved selling “bundled” study materials for the APA® program.
- \* Approved the publication process “Best Practices” document.
- \* Approved the Updated Severance Tax Guide.
- \* Approved project sheets for MFI-21 AD-1 (Overhead Joint Operations) and MFI-18 (Operator and Related Entities).
- \* Approved Taylor, Roth and Company to administer the survey mailing process for the CEPS Control Panel to maintain responder confidentiality. The CEPS Control panel took

responsibility for tabulating the results from the confidential surveys. The survey added an optional checkbox allowing COPAS to publish the respondent company names for those so electing.

- \* Approved retiring the following Training & Reference Documents: TR-10 (Material Pricing Video); TR-2 (Full Cost Accounting Survey); TR-11 (Survey of the Accounting Treatment of Environment Costs); TR-38 (A Compendium of Surveys on International Issues); and TR-43 (Joint Interest Audit Liaison and Resolution Survey).
- \* Held discussions with the state of Texas regarding the use of the words “accountant” and “auditor.”
- \* Established a Meeting & Technology task force to help determine the most efficient times and ways for the board to meet while being conscious of the costs.
- \* After consulting the committee chairs, the board decided not to hold summer committee meetings for Joint Interest, Audit and Emerging Issues.
- \* Approved hiring Dee Desroches for the COPAS office staff
- \* Approved the meeting budget and registration fees for the 2010 spring meeting hosted by California in Santa Barbara. Full Registration: \$295, Guest Registration \$225. Hotel rates at the Hotel Mar Monte are \$159/night.
- \* Approved a new website to be designed by Wonder Dog. (The website went live November 16, 2009.)
- \* The Tax Special Committee resumed a separate committee meeting but will only meet at Fall meetings.
- \* The “traditional” Leadership Conference held in July was changed to be a part of the spring and fall meetings. Committee Chairs met in spring and Society Leadership met in the fall.
- \* The board approved using non-COPAS members with technical backgrounds as consulting resources, but not as full time project members, in writing COPAS documents.
- \* COPAS was approached by a group of Spanish Companies about establishing a European Society. A task force was formed to investigate this further and work with them during the formation phase.
- \* Approved TR-46 (APA® Accreditation Information).
- \* Approved 2010 COPAS budget.

Membership: 3,616; 3,542 participating members and 74 limited members.

#### Goals & Objectives:

- \* Develop a Long-term Strategic Plan
- \* Expand and Enhance Educational Offerings
- \* Promote APA® program, improve & enhance study materials and training opportunities
- \* Continue Society Expansion efforts
- \* Promote/Enhance Benefits of COPAS membership
- \* Committee Leadership Succession Planning
- \* Enhance Communication avenues
- \* Begin planning for COPAS 50<sup>th</sup> Anniversary
- \* Develop exemplary customer service focus in COPAS office