



**STATE OF OKLAHOMA**  
**OFFICE OF THE STATE AUDITOR & INSPECTOR**

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**OKLAHOMA AERONAUTICS COMMISSION**  
**CITY OF ARDMORE, OKLAHOMA**

*AIRPORT CONSTRUCTION GRANT*

*SEPTEMBER 30, 2005 THROUGH JULY 13, 2006*



**JEFF A. MCMAHAN, CFE**  
**Oklahoma State Auditor & Inspector**

**City of Ardmore, Oklahoma  
Accountant's Report with Respect to the  
Oklahoma Aeronautics Commission  
Management's Assertion**

**State Project Number: ADM -06-F  
Project Period September 30, 2005 through July 13, 2006**

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STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN  
State Auditor and Inspector

**Independent Accountant's Report**

Oklahoma Aeronautics Commission  
Oklahoma City, Oklahoma

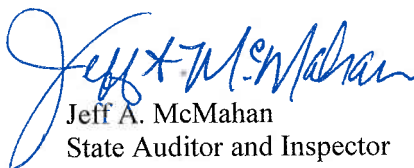
We have examined management's assertion that the City of Ardmore, Oklahoma (the City) expended funds solely for the purpose(s) described in the airport construction grant agreement, Project Number ADM – 06-F, between the Oklahoma Aeronautics Commission (OAC) and the City. Management of the City is responsible for the assertion. Our responsibility is to express an opinion on the assertion based on our examination.

Our examination was conducted in accordance with standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence supporting management's assertion and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, management's assertion referred to above is fairly stated, in all material respects, based on the purposes described in OAC Project Number ADM – 06-F. During our examination, we did identify a condition which we felt should be brought to the attention OAC management even though it has no impact on our opinion. A basic objective of governmental generally accepted accounting principles is to provide accurate and reliable information. During an inspection of subcontractors pay requests, we noted a category of expenditures identified as "materials on hand". The "materials on hand" were not recognized in detail and supporting documentation related to these costs was not provided to or requested by management of the Commission. Without all supporting documentation, OAC may pay for costs not related to the project. We recommend the Commission implement language into their grant agreement requiring detailed, supporting documentation be provided related to "materials on hand" prior to payment.

The Listing of Cash Basis Receipts and Disbursements and Detail Schedule of Construction and Project Improvement Cost have been included for the information and use by OAC management. These two items were not audited or reviewed by us and, accordingly, we do not express an opinion or any other form of assurance on them.

This report is intended solely for the information and use of management of the OAC and should not be used for any other purpose. This report is also a public document pursuant to the Oklahoma Open Records Act (51 O.S. § 24A.1 et seq.), and shall be open to any person for inspection and copying.

  
Jeff A. McMahan  
State Auditor and Inspector

August 25, 2006

**City of Ardmore, Oklahoma**  
**Listing of Cash Basis Receipts and Disbursements**  
**State Project Number: ADM – 06-F**  
**Project Period September 30, 2005 through July 13, 2006**  
**Unaudited**

**Receipts**

Oklahoma Aeronautics Commission	\$ 73,983
Federal Grants	2,811,312
City Matching Funds	73,982
<b>Total Receipts</b>	<b><u><u>\$ 2,959,277</u></u></b>

**Disbursements**

Engineering	\$ 132,000
Inspection	56,100
Advertising	-
Construction	2,746,313
Testing	24,863
<b>Total Disbursements</b>	<b><u><u>\$ 2,959,277</u></u></b>

**City of Ardmore, Oklahoma**  
**Detail Schedule of Construction and Project Improvement Cost - Unaudited**  
**State Project Number 30, 2005 through July 13, 2006**

**Project Period September 30, 2005 through July 13, 2006**

Construction Costs	Bid Cost		Actual Cost		Variance on Quantity	Variance on Cost
	Bid Quantity	Bid Price	Actual Quantity	Actual Cost		
Unclassified Excavation	28,500	8.95	28,500	255,075.00	-	-
Embankment	1,000	3,750.00	1,000	3,750.00	-	-
8" Type A Aggregate Base	153,000	3.25	156,473	508,537.25	(3,473)	(11,287.25)
8" Cement Treated Base	76,000	7.50	75,203	564,022.50	797	5,977.50
4" Bituminous Base Course	19,400	42.20	16,482	695,542.93	2,918	123,137.07
2" Bituminous Surface Course	9,700	44.30	8,963	397,040.08	737	32,669.92
Bituminous Prime Coat	15,200	1.80	14,741	26,533.80	459	826.20
Runway and Taxiway Painting	15,000	0.85	14,207	12,075.95	793	674.05
15" CMP	306	43.00	306	13,158.00	-	-
24" CMP	150	50.00	150	7,500.00	-	-
24" CMP End Section	2	750.00	2	1,500.00	-	-
Sprigging	15	780.00	21	16,668.60	(6)	(4,968.60)
Sodding	8,000	2.25	8,000	18,000.00	-	-
Underground Cable KV Type C	22,500	0.70	22,500	15,750.00	-	-
Underground Cable Counterpoise	18,500	3.00	18,500	55,500.00	-	-
10 KW Regulator	1	10,000.00	1	10,000.00	-	-
2" PVC Duct	705	25.00	780	19,500.00	(75)	(1,875.00)
Splice Can	6	620.00	6	3,720.00	-	-
Runway Threshold Light	16	640.00	16	10,240.00	-	-
Runway Edge Light	57	640.00	57	36,480.00	-	-
Taxiway Edge Light	50	640.00	50	32,000.00	-	-
Ground Rods	18	85.00	18	1,530.00	-	-
Drop Inlet	5	6,000.00	5	30,000.00	-	-
Cost to Name Sponsor as Additionally Insured	1	500.00	1	500.00	-	-
Material on Hand	-	-	-	39,658.20	-	-
Material on Hand	-	-	-	(39,658.20)	-	-
Poly Pipe for Bore	-	-	670	2,170.80	(670)	(2,170.80) *
4" PVC Conduit	-	-	342	3,762.00	(342)	(3,762.00) *
Splice Can	-	-	3	1,860.00	(3)	(1,860.00) *
Core Wall	-	-	1	395.00	(1)	(395.00) *
Investigate Existing Duct Bank	-	-	1	1,250.00	(1)	(1,250.00) *
Duct Markers	-	-	3	690.00	(3)	(690.00) *
4" GRC	-	-	10	320.00	(10)	(320.00) *
Overhead and Profit	-	-	1	1,241.55	(1)	(1,241.55) *
<b>Total for Construction</b>			<b>\$ 2,879,778.00</b>	<b>\$ 2,746,313.46</b>		<b>\$ 133,464.54</b>

\*Items were not included on original bid and were added as part of a change order

City of Ardmore, Oklahoma  
 State Project Number ADM – 06-F  
 Project Period September 30, 2005 through July 13, 2006

	Budget	Quantity	Actual Cost	Variance
<b>Advertising</b>	1,222			1,222
<b>Engineering</b>				
Design Services on Runway	132,000		132,000	-
<b>Testing</b>	28,900			
Core Sampling		1	1,046.25	
Moisture Density Relations of Soils		3	360.00	
Technician Time		54.5	2,289.00	
Trip Charge for Testing		72	2,574.00	
Report, Review Test Results		75	1,700.00	
Density of Soil and Aggregates		12	636.00	
Depth Check		12	240.00	
Extract., Grad., Lab Molded Density and VMA		54	15,390.00	
Concrete Test Specimens		2	110.00	
Measuring Strength of Concrete		7	112.00	
Running Density on Roadway Cores		23	406.00	4,036.75
			<u>24,863.25</u>	
<b>Inspection</b>	56,100			
Project Manager		143	10,725	
Inspector		825	45,375	
			<u>56,100</u>	-
<b>Subtotal</b>	<u>\$ 218,222.00</u>		<u>\$ 212,963.25</u>	<u>\$ 5,258.75</u>
<b>Project Total</b>	<u>\$ 3,098,000.00</u>		<u>\$ 2,959,277.00</u>	<u>\$ 138,724.00</u>



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