



STATE OF OKLAHOMA
OFFICE OF THE STATE AUDITOR & INSPECTOR

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OKLAHOMA AERONAUTICS COMMISSION
CITY OF ADA, OKLAHOMA
AIRPORT CONSTRUCTION GRANT

*FOR THE PERIOD
SEPTEMBER 30, 2005 THROUGH MAY 25, 2006*



JEFF A. MCMAHAN, CFE
Oklahoma State Auditor & Inspector

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



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

July 18, 2006

TO THE OKLAHOMA AERONAUTICS COMMISSION

Transmitted herewith is our examination report on management's assertion that the City of Ada, Oklahoma (City) expended funds solely for the purpose(s) described in the airport construction grant agreement between the Oklahoma Aeronautics Commission and the City. The period of the examination was September 30, 2005 through May 25, 2006.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our office during the course of the engagement.

The Office of the State Auditor and Inspector is committed to serving the public interest by providing independent oversight and issuing reports that serve as a management tool to the state to ensure a government which is accountable to the people of the State of Oklahoma.

Sincerely,

A handwritten signature in blue ink that reads "Jeff A. McMahan".

JEFF A. McMAHAN
State Auditor and Inspector

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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

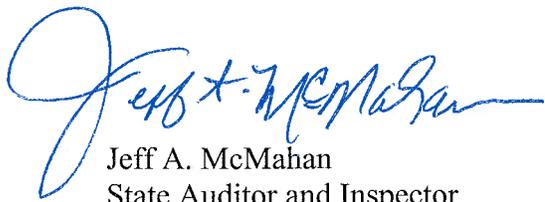
We have examined management's assertion that the City of Ada, Oklahoma (the City) expended funds solely for the purpose(s) described in the airport construction grant agreement, Project Number ADA – 06 – SF, between the Oklahoma Aeronautics Commission (OAC) and the City. Management of the City is responsible 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 ADA – 06 - SF.

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

June 30, 2006

City of Ada, Oklahoma
Listing of Cash Basis Receipts and Disbursements
State Project Number: ADA – 06 - SF
Project Period September 30, 2005 through May 25, 2006
Unaudited

Receipts		Disbursements	
Oklahoma Aeronautics Commission	\$ 598,800	Engineering	\$ 49,600
Federal Grants	402,354	Inspection	11,400
City Matching Funds	87,709	Advertising	164
		Construction	1,017,158
Total Receipts	<u>\$ 1,088,863</u>	Testing	10,541
		Total Disbursements	<u>\$ 1,088,863</u>

City of Ada, Oklahoma
Detail Schedule of Construction and Project Improvement Cost - Unaudited
State Project Number ADA - 06 - SF
Project Period September 30, 2005 through May 25, 2006

<u>Construction</u>		Bid Quantity	Bid Cost	Total Bid	Actual Quantity	Actual Cost	Total Actual Cost	Variance Between Bid and Actual Cost
Embankment in place	350 \$	45.55 \$	15,942.50	350	\$45.55	15,942.50	\$ -	
Pavement Removal	1,600	15.00	24,000.00	1,712	15.00	25,680.00	(1,680.00)	
2" Bituminous Surface Course	10,000	59.95	599,500.00	8,581	59.95	514,456.13	85,043.87	
1" Leveling Course	5,000	60.00	300,000.00	3,810	60.00	228,628.80	71,371.20	
Runway & Taxiway Painting	43,000	1.55	66,650.00	38,089	1.55	59,037.95	7,612.05	
Milling	3,500	12.30	43,050.00	3,374	12.30	41,500.20	1,549.80	
Crack Repair	1,500	14.60	21,900.00	2,328	14.60	33,988.80	(12,088.80)	
Crack Filling	24,300	2.00	48,600.00	38,882	2.00	77,764.00	(29,164.00)	
Sodding	4,200	4.80	20,160.00	4,200	4.80	20,160.00	-	
Construction Bid Total: \$				1,139,802.50	Construction Total:		\$1,017,158.38	\$ 122,644.12
Advertising	\$	1,337.50		164.45	\$	164.45	\$	1,173.05
Engineering	\$	52,700.00		46,900.00		46,900.00		3,100.00
Design Services on Runway Overlay	1			46,900.00		46,900.00		
Project Manager	54			50.00		2,700.00		2,700.00
Inspection	\$	14,100.00		30.00		11,400.00		
Inspector	380			30.00		11,400.00		
Tests	\$	10,000.00		5,800.00		5,800.00		(540.60)
Additional Survey	1			5,800.00		5,800.00		
Extraction and Gradation	9			135.00		1,215.00		
Technician Time (Testing & Sampling)	8			42.00		336.00		
Trip Charge for Testing (Tech Travel Time & Mileage)	9			168.00		1,512.00		
Report, Review Test Results	1.2			70.00		84.00		
Asphalt Nuclear Densities	2			53.00		106.00		
Report, Review Test Results	7			20.00		140.00		
Running Density on Roadway Cores	5			14.00		70.00		
Core Sampling				1,277.60		1,277.60		
Subtotals				\$	71,705.05	\$	71,705.05	\$
Project Total:							\$1,088,863.43	



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