



STATE OF OKLAHOMA
OFFICE OF THE STATE AUDITOR & INSPECTOR

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OKLAHOMA AERONAUTICS COMMISSION
CITY OF TULSA, OKLAHOMA AND THE
TULSA AIRPORT AUTHORITY

AIRPORT CONSTRUCTION GRANT

JULY 1, 2006 THROUGH SEPTEMBER 11, 2006



JEFF A. MCMAHAN, CFE
Oklahoma State Auditor & Inspector

**City of Tulsa, Oklahoma and the
Tulsa Airport Authority**

**Accountant's Report with Respect to the
Oklahoma Aeronautics Commission
Management's Assertion**

**State Project Number: RVS-06-2
Project Period September 30, 2005 through September 11, 2006**

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OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

Independent Accountant's Report

Oklahoma Aeronautics Commission
Oklahoma City, Oklahoma

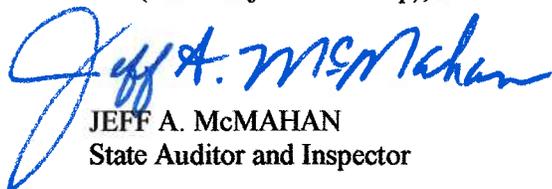
We have examined management's assertion that the City of Tulsa, Oklahoma and the Tulsa Airport Authority (the City) expended funds solely for the purpose(s) described in the airport construction grant agreement, Project Number RVS-06-S, between the Oklahoma Aeronautics Commission (OAC) and the City. 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 RVS-06-S.

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

October 5, 2006

City of Tulsa, Oklahoma and the Tulsa Airport Authority
Listing of Cash Basis Receipts and Disbursements
State Project Number: RVS-06-S
Project Period September 30, 2005 through September 11, 2006
Unaudited

Receipts		Disbursements	
Oklahoma Aeronautics Commission	\$ 270,000	Engineering	\$ 5,400
City Matching Funds	42,278	Inspection	13,800
		Construction	293,078
Total Receipts	\$ 312,278	Total Disbursements	312,278

City of Tulsa, Oklahoma and the Tulsa Airport Authority
Detail Schedule of Construction and Project Improvement Cost - Unaudited
State Project Number RVS-06-S
Project Period September 30, 2005 through September 11, 2006

<u>Construction Costs</u>	Bid Quantity	Bid Cost	Bid Price	Actual Quantity	Actual Cost	Variance on Quantity	Variance on Cost
Crack Seal	103,000	0.98	100,940.00	121,968	119,528.64	(18,968)	(18,568.64)
Painting	80,000	0.82	65,600.00	74,518	61,104.76	5,482	4,495.24
Asphalt Patch	250	16.85	4,162.50	-	-	250	4,162.50
Seal Coat	70,000	1.75	122,500.00	64,254	112,444.15	5,746	10,055.85
Total for Construction			<u>\$ 283,202.50</u>		<u>\$ 293,077.55</u>		<u>\$ 124.95</u>

<u>Project Management Costs</u>	Bid Quantity	Bid Cost	Budget	Actual Quantity	Actual Cost	Variance
Engineering	54	100.00	20,140	54	5,400.00	14,740
Testing	-	-	1,214	-	-	1,214
Inspection	184	75.00	18,259	184	13,800.00	4,459
Subtotal			<u>\$ 39,613.00</u>		<u>\$ 19,200.00</u>	<u>\$ 20,413.00</u>
Project Total			<u>\$ 332,815.50</u>		<u>\$ 312,277.55</u>	<u>\$ 20,537.95</u>



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