



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

E  
X  
A  
M  
I  
N  
A  
T  
I  
O  
N  
  
E  
N  
G  
A  
G  
E  
M  
E  
N  
T

**OKLAHOMA AERONAUTICS COMMISSION**  
**CITY OF GROVE, OKLAHOMA**

*AIRPORT CONSTRUCTION GRANT*

*SEPTEMBER 30, 2005 THROUGH OCTOBER 5, 2006*



**JEFF A. McMAHAN, CFE**  
**OKLAHOMA STATE AUDITOR & INSPECTOR**

**City of Grove, Oklahoma**

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

**State Project Number: GMJ-06-S  
Project Period September 30, 2005 through October 5, 2006**



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

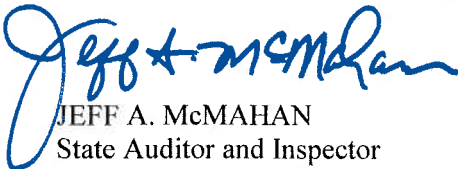
We have examined management's assertion that the City of Grove, Oklahoma (the City) expended funds solely for the purpose(s) described in the airport construction grant agreement, Project Number GMJ-06-S, between the Oklahoma Aeronautics Commission (OAC) and the City. Management of the City is responsible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

November 13, 2006

**City of Grove, Oklahoma**  
**Listing of Cash Basis Receipts and Disbursements**  
**State Project Number: GMJ-06-S**  
**Project Period September 30, 2005 through October 5, 2006**  
**Unaudited**

<b>Receipts</b>		<b>Disbursements</b>	
Oklahoma Aeronautics Commission	\$ 267,786	Administration	\$ 102
City Matching Funds	29,754	Inspection	15,600
		Testing	5,423
		Construction	276,415
<b>Total Receipts</b>	<b><u>\$ 297,540</u></b>	<b>Total Disbursements</b>	<b><u>\$ 297,540</u></b>

**City of Grove, Oklahoma**  
**Detail Schedule of Construction and Project Improvement Cost - Unaudited**  
**State Project Number GMJ-06-S**  
**Project Period September 30, 2005 through October 5, 2006**

<u>Construction Costs</u>	<u>Bid Quantity</u>	<u>Bid Cost</u>	<u>Bid Price</u>	<u>Actual Quantity</u>	<u>Actual Cost</u>	<u>Variance on Quantity</u>	<u>Variance on Cost</u>
3" Bituminous Surface Course	4,500	49.30	221,850.00	4305.12	49.30	212,242.42	194.88
Crack Sealer	3,500	1.50	5,250.00	3500	1.50	5,250.00	0
Runway and Taxiway Painting	4,100	1.00	4,100.00	3865.5	1.00	3,865.50	234.5
Furnish and Install Reflectors	122	66.00	8,052.00	123	66.00	8,118.00	-1
Milling	6,000	3.10	18,600.00	5857	3.10	18,156.70	143
Asphalt Patch	55	91.00	5,005.00	84.5	91.00	7,689.50	-29.5
Crack Filling	6,000	1.75	10,500.00	12053	1.75	21,092.75	-6053
<b>Total</b>			<b>\$ 273,357.00</b>			<b>\$ 276,414.87</b>	<b>\$ (3,057.87)</b>

<u>Project Management Costs</u>	<u>Budget</u>	<u>Quantity</u>	<u>Actual Cost</u>	<u>Variance</u>
Advertising	443.00	-	-	443.00
Administration	-	-	102.00	(102.00)
Inspection	15,600.00	1	15,600.00	-
<b>Testing*</b>				
Core Sampling		6	282.00	
Technician Time		10	420.00	
Trip Charge for Testing		8	2,484.00	
Report, Review Test Results		15	300.00	
Extraction and Gradation		13	1,755.00	
Running Density on Roadway Cores		9	182.00	
<b>Testing Subtotal</b>	<b>10,600</b>		<b>5,423.00</b>	<b>5,177.00</b>
<b>Subtotal</b>	<b>26,643</b>		<b>21,125.00</b>	<b>5,518</b>
<b>Project Total</b>	<b>\$ 300,000.00</b>		<b>\$ 297,539.87</b>	<b>\$ 2,460.13</b>

A detailed budget is not submitted for the testing category.



**Office of the State Auditor & Inspector**  
**2300 North Lincoln Boulevard, Room 100**  
**Oklahoma City, Oklahoma 73105-4896**  
**405-521-3495**

[www.sai.state.ok.us](http://www.sai.state.ok.us)

Table of Contents

---

Independent Accountant’s Report ..... 1

Listing of Cash Basis Receipts and Disbursements ..... 2

Detail Schedule of Construction and Project Improvement Cost ..... 3