



Examination Engagement

Oklahoma Aeronautics Commission
City of Woodward, Oklahoma – Airport
Construction Grant

June 8, 2006 through August 15, 2007



Office of the Oklahoma State Auditor and Inspector
Jeff A. McMahan, CFE

**Oklahoma Aeronautics Commission
City of Woodward, Oklahoma**

**Accountant's Report with Respect to
Management's Assertion**

**State Project Number: WWR-06-F
Project Period June 8, 2006 through August 15, 2007**

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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 Woodward, Oklahoma (the City) expended funds solely for the purpose(s) described in the airport construction grant agreement, Project Number WWR-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 WWR-06-F.

The Listing of Cash Basis 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 1, 2007

City of Woodward, Oklahoma
Listing of Cash Basis Disbursements
State Project Number: WWF-06-F
Project Period June 8, 2006 through August 15, 2007
Unaudited

Disbursements		
Advertising	\$	441
Engineering		105,300
Testing		23,967
Inspection		46,275
Field Survey		5,800
Update DBE		2,800
Provide Early Project Dev. & FARs		5,500
Construction		931,489
Total Disbursements	\$	<u>1,121,572</u>

City of Woodward, Oklahoma
Detail Schedule of Construction and Project Improvement Cost - Unaudited
State Project Number: WWF-06-F
Project Period June 8, 2006 through August 15, 2007

<u>Construction Costs</u>	Bid Quantity	Bid Cost	Bid Price	Actual Quantity	Per Unit Actual Cost	Actual Costs	Variance on Quantity	Variance on Cost
Traffic Maintenance	1	10,000.00	10,000.00	1	10,000.00	10,000.00	-	-
Mobilization, Bonds, and Temporary Erosion Control	1	25,000.00	25,000.00	1	25,000.00	25,000.00	-	-
Milling of Asphalt Pavement	23440	1.87	43,832.80	23440	1.87	43,832.80	-	-
Low Elongation Paving Fabric with Bituminous Binder	22190	2.47	54,809.30	22190	2.47	54,809.30	-	-
Unclassified Excavation: Grading of Asphalt Millings & Existing Caliche Base Material	40	2.73	109.20	40	2.73	109.20	-	-
Embankment in Place: Embank Asphalt Millings & Existing Caliche Base Material	40	10.40	416.00	40	10.40	416.00	-	-
Compaction of Embanked Millings & Caliche & Existing Caliche Base Course to 8" deep	23,440	6.55	153,532.00	23,440	6.55	153,532.00	-	-
Cement Kiln Dust Delivered to Site	350	58.49	20,471.50	0	58.49	-	350.00	20,471.50
8" Cement Kiln Dust Stabilization	5860	0.75	4,395.00	0	0.75	-	5,860.00	4,395.00
Bituminous Base Course, 3" Thick	3820	59.38	226,831.60	3820	59.38	226,831.60	-	-
Bituminous Surface Course, 2" Thick	2550	59.54	151,827.00	2804	59.54	166,950.16	(254.00)	(15,123.16)
Construct 6" PCC Surface Course with Joints	1320	46.88	61,881.60	1469.61	46.88	68,895.32	(149.61)	(7,013.72)
Bituminous Prime Coat	5550	5.01	27,805.50	5550	5.01	27,805.50	-	-
Runway and Taxiway Painting without Reflective Media	1550	0.84	1,302.00	1550	0.84	1,302.00	-	-
Runway and Taxiway Painting with Reflective Media	17600	1.31	23,056.00	17600	1.31	23,056.00	-	-
Insurance to add City and Engineer to Contractor's Liability Policy	1	500.00	500.00	1	500.00	500.00	-	-
6" X 24" Trenching with Soil Backfill	9750	1.16	11,310.00	9831	1.16	11,403.96	(81.00)	(93.96)
Furnish and Install No. 8 AWG, 5kV, 1/C, Type C, Stranded Cable	14900	0.88	13,112.00	15125	0.88	13,310.00	(225.00)	(198.00)
Construct 8" X 8" Trenching with Backfill	11300	0.84	9,492.00	11456	0.84	9,623.04	(156.00)	(131.04)
Furnish and Install Counterpoise, No. 6 AWG Bare Stranded Copper Wire, with Ground Rods	11300	0.95	10,735.00	11456	0.95	10,883.20	(156.00)	(148.20)
Bore and Install 2" Schedule 4D PVC Duct	150	21.00	3,150.00	240	21.00	5,040.00	(90.00)	(1,890.00)
Construct 6" X 24" Trenching with 2" Schedule 4D PVC Duct & Flowable Fill Backfill	100	12.39	1,239.00	120	12.39	1,486.80	(20.00)	(247.80)
Furnish and Install Duct Markers	12	99.75	1,197.00	12	99.75	1,197.00	-	-
Remove Existing Low Intensity Taxiway Lights, Stakes, and Transformers	1	3,465.00	3,465.00	1	3,465.00	3,465.00	-	-
Furnish and Install Stake Mounted MITL Fixtures (L-861T) with Isolation Transformers	115	399.00	45,885.00	115	399.00	45,885.00	-	-
Furnish and Install New Retro Reflective Markers for Taxiway Edges	114	162.75	18,553.50	114	162.75	18,553.50	-	-
Furnish and Install 10 kW Constant Current Regulator	1	7,602.00	7,602.00	1	7,602.00	7,602.00	-	-
			<u>931,510.00</u>			<u>931,489.38</u>		<u>20.62</u>

Project Management Costs

	Budget	Quantity	Actual Cost	Variance
Advertising	1,950.50	1	441.31	1,509.19
Inspection	46,275.00	1	46,275.00	-
Engineering	105,300.00	1	105,299.80	0.20
Field Survey	5,800.00	1	5,800.00	-
Update DBE	2,800.00	1	2,800.00	-
Provide Early Project Development and FARs	5,500	1	5,500.00	-

City of Woodward, Oklahoma
Detail Schedule of Construction and Project Improvement Cost - Unaudited
State Project Number: WWF-06-F
Project Period June 8, 2006 through August 15, 2007

Project Management Costs -continued

	Budget	Quantity	Actual Cost	Variance
Testing	36,100			
ASTM C31 Making and Curing Concrete Test Specimens in Field, Air and Slump		1	16.00	
Technician Time, Travel and Mileage		1	20.00	
Extraction, Gradation, Lab Molded Density & VMA		1	285.00	
Technician Time		31.75	1,333.50	
Trip Charge for Testing		16	4,480.00	
Report, Review Test Results		25	500.00	
Running Density on Roadway Cores		11	154.00	
ASTM Making and Curing Concrete Test Specimens in Field, Air and Slump		1	60.00	
ASTM C 39 Measuring Comprehensive Strength of Concrete Cylinders		1	60.00	
ASTM C31 Making and Curing Concrete Test Specimens in Field, Air and Slump		3	141.00	
ASTM C 39 Measuring Comprehensive Strength of Concrete Cylinders		9	144.00	
ASTM Making and Curing Concrete Test Specimens in Field, Air and Slump		1	78.00	
California Bearing Ratio		1	341.00	
ASTM C 143 Slump of Portland Cement Concrete		2	40.00	
ASTM C 231 Air Content of Freshly Mixed Concrete by Pressure		2	40.00	
Smoothness Test		18	711.00	
ASTM D 2922 Density of Soil and Soil Aggregates by Nuc. Method		13.5	715.50	
AASHTO T 99 Moisture Density Relations of Soils		3	360.00	
Running Density on Roadway Cores		9	378.00	
Extraction, Gradation, Lab Molded Density & VMA		9	2,880.00	
Report, Review Test Results (Testing Summary)		1	130.00	
Geotec & Preliminary Report			8,900.00	
Fixed Testing Fee			2,200.00	
			<u>23,967.00</u>	12,133.00
Subtotal	<u>203,725.50</u>		<u>190,083.11</u>	<u>13,642.39</u>
Project Total	<u>1,135,235.50</u>		<u>1,121,572.49</u>	<u>13,663.01</u>

See independent accountant's report.



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