

City of Clinton, Oklahoma

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

**State Project Number: CLK-06-F
Project Period June 8, 2006 through November 28, 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 Clinton, Oklahoma (the City) expended funds solely for the purpose(s) described in the airport construction grant agreement, Project Number CLK-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 CLK -06-F

During our examination, we did identify a condition which we felt should be brought to the attention of OAC management even though it has no impact on our opinion. Section 2.2 of the Airport Construction Grant Agreement between the City and the OAC states in part "...The Commission will process payments to the Sponsor for the amount that is justified with required supporting documentation..." During our inspection of a subcontractor's invoices related to "testing", we noted the reimbursement request submitted to the City by the project manager did not agree with the supporting invoices. The project manager verbally identified the difference of \$68.80 as a "handling" charge. A portion of these costs were requested for reimbursement from the OAC. Without adequate supporting documentation, the City and the OAC may pay for costs not related to the project. We recommend the OAC use diligence in ensuring adequate supporting documentation is provided by the City prior to reimbursement in accordance with section 2.2 of the Airport Construction Grant Agreement.

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

January 18, 2007

City of Clinton, Oklahoma
Listing of Cash Basis Receipts and Disbursements
State Project Number: CLK-06-F
Project Period June 8, 2006 through November 28, 2006
Unaudited

Receipts		Disbursements	
Federal Grant	730,484.00	Advertising	339.15
Oklahoma Aeronautics Commission	9,976.00	Engineering	58,600.00
City Matching Funds	39,555.61	Testing	1,691.80
		Inspection	60,000.00
Total Receipts	<u>\$780,015.61</u>	Field Study	6,000.00
		DBE Program	10,000.00
		Construction	643,384.66
			<u>\$780,015.61</u>

City of Clinton, Oklahoma
Detail Schedule of Construction and Project Improvement Cost - Unaudited
State Project Number CLK-06-F
Project Period June 8, 2006 through November 28, 2006

Phase I

<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>
Mobilization	1 LS	16,500.00	16,500.00	1 LS	16,500.00	-	-
Unclassified Excavation	1 LS	66,000.00	66,000.00	1 LS	66,000.00	-	-
Replace 6 " Topsoil	1 LS	13,750.00	13,750.00	1 LS	13,750.00	-	-
Remove Existing Pavement	7000 SY	1.20	8,400.00	7000 SY	8,400.00	-	-
21 X 15 CGMPA	160 LF	20.50	3,280.00	160 LF	3,280.00	-	-
28 X 20 CGMPA	200 LF	27.00	5,400.00	200 LF	5,400.00	-	-
Fly Ash	410 TN	63.80	26,158.00	385.05	24,566.19	-24.95 TN	1,591.81
8 " Modified Base Course	9900 SY	3.58	35,442.00	9107	32,603.06	-793 SY	2,838.94
Bituminous Prime Coat	2450 GAL	2.00	4,900.00	-	-	-2450 GAL	4,900.00
5" type B Asphalt Pavement	2650 TN	45.00	119,250.00	2382.38	107,207.10	-267.62 TN	12,042.90
Bituminous Tack Coat	480 GAL	2.00	960.00	480 GAL	900.00	-30 GAL	60.00
Taxiway Painting With Beads	2000 SF	3.58	7,160.00	2000 SF	7,160.00	-	-
Seeding and Watering	5 Acres	2,200	11,000	-	-	-5 Acres	11,000.00
Sodding and Watering	1450 SY	3.96	5,544	1950 SY	7,722.00	1950 SY	(2,178.00)
Closed Crosses & Barricades	1 LS	6,600.00	6,600.00	1 LS	6,600.00	-	-
Double 2" Encased Ducts	248 LF	19.00	4,712.00	1 LS	4,712.00	-	-
Single 2" Spilt Duct	45 LF	16.00	720.00	1 LS	720.00	-	-
Duct Markers	12 EA	120.00	1,440.00	14	1,680.00	2 EA	(240.00)
Remove Existing MITL Fixtures	25 EA	48.00	1,200.00	29	1,392.00	4 EA	(192.00)
Relocate Existing MILT	4 EA	1,100.00	4,440.00	4 EA	4,440.00	-	-
MIRL Base Mounted	2 EA	920.00	1,840.00	2 EA	1,840.00	-	-
Cable No. 8 Awg	1460 LF	1.10	1,606.00	1460 LF	1,606.00	-	-
Trench and Backfill	1180 LF	0.94	1,109.20	1180	1,109.20	-	-
Remove Taxiway Marking	700 SF	2.48	1,736.00	350 SF	868.00	-350 SF	868.00
Saw cut asphalt	400 LF	1.00	400.00	200 LF	200.00	-200 LF	200.00
Construction Staking	1 LS	4,000.00	4,000.00	1 LS	4,000.00	-	-

Construction costs continued on the next page.

City of Clinton, Oklahoma
Detail Schedule of Construction and Project Improvement Cost - Unaudited
State Project Number CLK-06-F
Project Period June 8, 2006 through November 28, 2006

Phase II

<u>Construction Costs -continued</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>
Mobilization	1 LS	16,500.00	16,500.00	1 LS	16,500.00	-	-
Unclassified Excavation	1 LS	69,300.00	69,300.00	1 LS	69,300.00	-	-
Replace 6 " Topsoil	1 LS	11,550.00	11,550.00	1 LS	11,550.00	-	-
Remove Existing Pavement	8,100 SY	1.20	9,720.00	8,100 SY	9,720.00	-	-
21 X 15 CGMPA	360 LF	25.00	9,000.00	360 LF	9,000.00	-	-
Fly Ash	418 TN	63.80	26,668.40	394.52	25,170.38	23.48 TN	1,498.02
8 " Modified Base Course	10,180 SY	3.58	36,444.40	9616	34,425.28	564 SY	2,019.12
Bituminous Prime Coat	2,550 GAL	2.00	5,100.00	-	-	2550 GAL	5,100.00
5" type B Asphalt Pavement	2,750 TN	45.00	123,750.00	2,616.05	117,722.25	133.95 TN	6,027.75
Bituminous Tack Coat	490 GAL	2.00	980.00	450	900.00	40 GAL	80.00
Taxiway Painting With Beads	1,920 SF	3.58	6,873.60	2,000 SF	7,160.00	-80 SF	(286.40)
Seeding and Watering	5 Acres	2,750.00	13,750.00	-	-	5 Acres	13,750.00
Sodding and Watering	1,570 SY	3.96	6,217.20	1,950	7,722.00	380 SY	(1,504.8)
Closed Crosses & Barricades	1 LS	2860.00	2,860.00	1 LS	2,860.00	-	-
Double 2" Encased Ducts	100 LF	20.00	2,000.00	100 LF	2,000.00	-	-
Duct Markers	4 EA	120.00	480.00	4 EA	480.00	-	-
Remove Existing MITL Fixtures	28 EA	48.00	1,344.00	28 EA	1,344.00	-	-
Cable No. 8 Awg	400 LF	1.10	440.00	400 LF	440.00	-	-
Trench and Backfill	330 LF	0.94	310.20	330 LF	310.20	-	-
Saw cut asphalt	250 LF	1.00	250.00	125 LF	125.00	125 LF	125.00
Construction Staking	1 LS	4,000.00	4,000.00	1 LS	4,000.00	-	-
Total For Construction			<u>\$ 701,084.20</u>		<u>\$ 643,384.66</u>		<u>\$ 57,699.54</u>

City of Clinton, Oklahoma
Detail Schedule of Construction and Project Improvement Cost - Unaudited
State Project Number CLK-06-F
Project Period June 8, 2006 through November 28, 2006

Project Management Costs	Bid Price	Actual Quantity	Actual Cost	Variance on Cost
Advertising	416.00		339.15	76.85
Engineering	58,600.00		58,600.00	-
Testing				
Proctor-Standard (soils)		1	100.00	
Density/Nuclear/ Soils (Standard)		2	77.00	
Trip Charge (outside of Lawton)		2	340.00	
Extraction/Gradation		1	85.00	
Asphalt Core Density		6	120.00	
Patched Core Holes		6	120.00	
Asphalt Density – Nuclear		6	231.00	
Asphalt Coring		6	270.00	
Mobilization of Equipment		1	175.00	
Soil Classification		1	85.00	
Fly Ash Treated Subgrade Materials		1	20.00	
Handling Charge added by Pro. Man.			68.80	
	<u>20,000.00</u>		<u>1,691.80</u>	<u>18,308.20</u>
Inspection	60,000.00		60,000.00	-
Field Survey	6,000.00		6,000.00	-
DBE Program	10,000.00		10,000.00	-
Subtotal	<u>155,016.00</u>		<u>136,630.95</u>	<u>18,385.05</u>
Total Cost	<u>\$ 856,100.20</u>		<u>\$ 780,015.61</u>	<u>\$ 76,084.59</u>

See independent accountant's report.