

**OKLAHOMA AERONAUTICS
COMMISSION**

**CITY OF
CLAREMORE, OKLAHOMA**

**AIRPORT CONSTRUCTION
GRANT**

**JUNE 14, 2007 THROUGH
JANUARY 28, 2008**



EXAMINATION ENGAGEMENT



Jeff A. McMahan

**Oklahoma State Auditor
& Inspector**

**Oklahoma Aeronautics Commission
City of Claremore, Oklahoma**

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

**State Project Number: GCM-07-SF
Project Period- June 14, 2007 through January 28, 2008**

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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 Claremore, Oklahoma (the City) expended funds solely for the purpose(s) described in the airport construction grant agreement, Project Number GCM-07-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 GCM-07-SF.

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.

A handwritten signature in blue ink that reads "Michelle R. Day".

Michelle R. Day, Esq.
Deputy State Auditor and Inspector

March 4, 2008

City of Claremore, Oklahoma
Listing of Cash Basis Disbursements
State Project Number: GCM-07-SF
Project Period – June 14, 2007 through January 28, 2008
Unaudited

Disbursements	
Advertising	\$ 83
Engineering/Inspection	44,817
Testing	11,397
Construction	<u>413,188</u>
Total Disbursements	<u><u>\$ 469,485</u></u>

See independent accountant's report

City of Claremore, Oklahoma
Detail Schedule of Construction and Project Improvement Cost - Unaudited
State Project Number: GCM-07-SF
Project Period –June 14, 2007 through January 28, 2008

<u>Construction Costs</u>	Bid Quantity	Per Unit Bid	Bid Price	Actual Quantity	Per Unit Actual	Actual Cost	Variance on Quantity	Variance on Cost
Third Party Insurance	1	360.00	360.00	1	360.00	360.00	-	-
Site Preparation	1	15,550.00	15,550.00	1	15,550.00	15,550.00	-	-
Laid-Up Riprap	42	64.00	2,688.00	42	64.00	2,688.00	-	-
24" X 36" Semi-Elliptical Class III Reinforced Concrete Elliptical Pipe	113	133.50	15,085.50	113	133.50	15,085.50	-	-
Extend 36" Corrugated Metal Pipes	15	70.00	1,050.00	15	70.00	1,050.00	-	-
24" X 36" Reinforced Concrete Elliptical Pipe Flared End Section	2	1,499.00	2,998.00	2	1,499.00	2,998.00	-	-
Structural Concrete	3.32	279.82	929.00	2.91	279.82	814.28	0.41	114.73
Unclassified Excavation	14,994	10.38	155,637.72	14,994	10.38	155,637.72	-	-
Temporary Siltation Barrier	487	3.00	1,461.00	487	3.00	1,461.00	-	-
Temporary Bale Barrier	219	7.50	1,642.50	142	7.50	1,065.00	77.00	577.50
Aggregate Base Course	1115	40.00	44,600.00	1083	40.00	43,320.00	32.00	1,280.00
Bituminous Surface Course	2177	82.00	178,514.00	1906.56	82.00	156,337.92	270.44	22,176.08
Runway and Taxiway Painting	581	1.50	871.50	161	1.50	241.50	420.00	630.00
Seeding	0.77	7,100.00	5,467.00	0.77	7,100.00	5,467.00	-	-
Sodding	1852	6.00	11,112.00	1852	6.00	11,112.00	-	-
			<u>437,966.22</u>			<u>413,187.92</u>		<u>24,778.31</u>

Schedule continued on next page

See independent accountant's report

City of Claremore, Oklahoma
Detail Schedule of Construction and Project Improvement Cost - Unaudited
State Project Number: GCM-07-SF
Project Period –June 14, 2007 through January 28, 2008

Project Management Costs - continued

	Budget	Quantity	Actual Cost	Variance
Advertising	1,000		83	917
Engineering/Inspection	56,400		44,817	11,583
Testing	13,000			
Project Manager		4.5	472.50	
Core Density		27.0	405.00	
Core Thickness		27.0	405.00	
D2041 Maximum Theoretical Specific Gravity		24.0	1,920.00	
Oil Content by IGN Oven		6.0	360.00	
Round Trip Charge		14.0	1,400.00	
Seive Analysis/Coarse		7.0	455.00	
Soil Sampling		2.5	112.50	
Atterberg Limits		1.0	55.00	
D-698 Standard 6" Mold		2.0	250.00	
Nuclear Density Test		54.0	810.00	
Asphalt Sampling		31.5	1,417.50	
Concrete Sampling		1.5	67.50	
Professional Engineer Review		5.0	575.00	
Air Content, Conc		1.0	20.00	
Air Voids Determination		12.0	120.00	
Concrete Comp Test		4.0	52.00	
Marshall Density		12.0	1,620.00	
Marshall Stability and Flow		12.0	360.00	
Proctor Oversize Correction		1.0	60.00	
Slump Test		1.0	10.00	
Thickness (Aggregate)		30.0	450.00	
			<u>11,397</u>	<u>1,603</u>
Subtotal	<u>70,400</u>		<u>56,298</u>	<u>14,102</u>
Project Total	<u>508,366</u>		<u>469,485</u>	<u>38,881</u>

See independent accountant's report



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