



Examination Engagement

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

June 8, 2006 through March 12, 2007



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

City of Sallisaw, Oklahoma

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

**State Project Number: JSV-06-SF
Project Period June 8, 2006 through March 12, 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

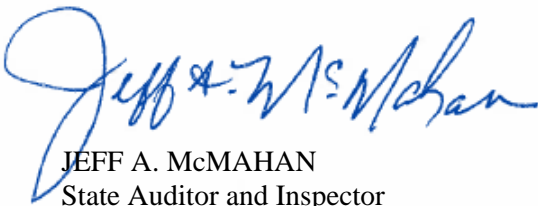
We have examined management's assertion that the City of Sallisaw, Oklahoma (the City) expended funds solely for the purpose(s) described in the airport construction grant agreement, Project Number JSV-06-SF, between the Oklahoma Aeronautics Commission (OAC) and the City. Management of the City is responsible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



JEFF A. McMAHAN
State Auditor and Inspector

August 22, 2007

City of Sallisaw, Oklahoma
Listing of Cash Basis Disbursements
State Project Number: JSV-06-SF
Project Period June 8, 2006 through March 12, 2007
Unaudited

Disbursements

Advertising	\$	887
Engineering		49,038
Testing		7,422
Inspection		19,975
Construction		636,749
Total Disbursements	\$	<u>714,071</u>

City of Sallisaw, Oklahoma
Detail Schedule of Construction and Project Improvement Cost - Unaudited
State Project Number: JSV-06-SF
Project Period June 8, 2006 through March 12, 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
Milling	1,300	5.00	6,500.00	1,300	5.00	6,500.00	-	-
Coal Tar Removal	33,334	1.30	43,334.20	33,334	1.30	43,334.20	-	-
Crack Filling	33,334	1.33	44,334.22	33,334	1.33	44,334.22	-	-
Patching	110	99.00	10,890.00	269	99.00	26,591.40	(158.60)	(15,701.40)
Unclassified Excavation	400	12.00	4,800.00	400	12.00	4,800.00	-	-
2" Bituminous Surface Course	4,300	61.00	262,300.00	4,064	61.00	247,921.08	235.72	14,378.92
4" Asphalt Leveling Course	2,600	68.00	176,800.00	2,555	68.00	173,759.04	44.72	3,040.96
Taxiway Painting	29,500	1.00	29,500.00	31,175	1.00	31,175.00	(1,675.00)	(1,675.00)
Geotextile	33,334	1.30	43,334.20	33,334	1.30	43,334.20	-	-
Sodding	3,000	5.00	15,000.00	3,000	5.00	15,000.00	-	-
			<u>636,792.62</u>			<u>636,749.14</u>		43.48
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<u>Project Management Costs</u>	Budget	Quantity	Actual Cost	Variance				
Advertising	2,307	1	887	1,420				
Inspection	19,975	1	19,975	-				
Engineering	49,925	1	49,038	887				
Testing								
Density of Soil and Soil Aggregates		12	420.00					
Trip Charge for Testing		9	2,106.00					
Report, Review Test Results		18	360.00					
Extraction and Gradation		2	270.00					
AC Content		2	190.00					
Extraction, Gradation, Lab Molded Density and VMA (Marshall)		8	2,280.00					
Extraction, Gradation, Lab Molded Density and VMA (Superpave)		5	1,600.00					
Running Density on Runway Cores		5	70.00					
Technician Time (Testing and Sampling)		3	126.00					
	15,000		<u>7,422</u>	7,578				
Subtotal	<u>87,207</u>		<u>77,322</u>	<u>9,885</u>				
Project Total	<u>724,000</u>		<u>714,071</u>	<u>9,929</u>				

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