



# Examination Engagement

Oklahoma Aeronautics Commission  
City of Wilburton, 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 Wilburton, Oklahoma**

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

**State Project Number: H05-06-S  
Project Period June 8, 2006 through August 15, 2007**

## Table of Contents

---

Independent Accountant's Report .....	1
Listing of Cash Basis Disbursements .....	2
Detail Schedule of Construction and Project Management Cost.....	3



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

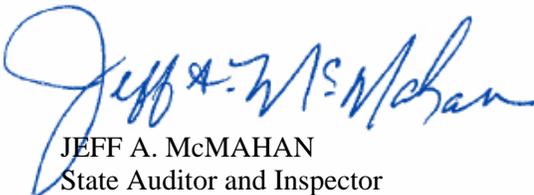
We have examined management's assertion that the City of Wilburton, Oklahoma (the City) expended funds solely for the purpose(s) described in the airport construction grant agreement, Project Number H05-06-S, between the Oklahoma Aeronautics Commission (OAC) and the City. Management of the City is responsible 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 H05-06-S. During our examination, we did note a condition we wanted to bring to the attention of OAC management. Due to a mathematical error on the final invoice submitted by the construction contractor, it appears they are owed an additional \$1,487.29. We recommend the OAC review this invoice and address this issue with the City.

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 8, 2007

**City of Wilburton, Oklahoma**  
**Listing of Cash Basis Disbursements**  
**State Project Number: H05-06-S**  
**Project Period June 8, 2006 through August 15, 2007**  
**Unaudited**

<b>Disbursements</b>	
Advertising	\$ 382
Inspection	29,750
Testing/Field Survey	14,559
Engineering	57,600
Engineering Report	3,500
OAC Environmental CE	800
Construction	628,505
Total Disbursements	<u>\$ 735,096</u>

**City of Wilburton, Oklahoma**  
**Detail Schedule of Construction and Project Improvement Cost - Unaudited**  
**State Project Number: H05-06-S**  
**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	7,500.00	7,500.00	1	7,500.00	7,500.00	-	-
Mobilization, Bonds & Temporary Erosion Control	1	53,000.00	53,000.00	1	53,000.00	53,000.00	-	-
Remove, Store & Reinstall Lighting Fixtures	45	225.00	10,125.00	22.5	225.00	5,062.50	22.50	5,062.50
Furnish & Install Lighting Fixture Stake, Transformer & Accessories	20	275.00	5,500.00	0	-	-	-	5,500.00
Furnish & Install Lighting Fixture Column Replacement	20	50.00	1,000.00	0	-	-	-	1,000.00
Saw Cutting - Full Depth Asphalt	6408	5.00	32,040.00	6496	5.00	32,480.00	(88.00)	(440.00)
Break-up, Removal & Disposal of Asphalt Surface Course. Thickness Varies. Est'd at 6' Avg.	2035	8.44	17,175.40	2,035	8.44	17,175.40	-	-
Asphalt Profile Milling, Runway & Transitions, 0'-1.5' Depth	715	6.80	4,862.00	715	6.80	4,862.00	-	-
Unclassified Excavation - Strip & Stockpile Topsoil 6' Thick	8,463	2.10	17,772.30	8,463	2.10	17,772.30	-	-
Unclassified Excavation - Normal Excavation to Required Grades	9,110	3.40	30,974.00	9,110	3.40	30,974.00	-	-
Field Surveying (Cross Section Only)	40	90.00	3,600.00	0	-	-	-	3,600.00
Embankment in Place: Normal Embankment to Required Grades, incl. Pond Filling	9503	3.20	30,409.60	9503	3.20	30,409.60	-	-
Embankment in Place: Replace Topsoil 6' Thick	8463	2.15	18,195.45	8463	2.15	18,195.45	-	-
Construct 6' Crushed Aggregate Base Course	6,068	5.25	31,857.00	6,068	5.25	31,857.00	-	-
Asphalt Surface Course, 1.5' Thick	1,407	54.64	76,878.48	1,434	54.64	78,365.78	(27.22)	(1,487.30)
Asphalt Leveling Course, Est'd 0-4.57' Variable Thickness. 1.96' Avg. on 11038 SY in Center 44' Width of Runway & 1.54' Avg. on 499 SY in Transitions	1337	56.40	75,406.80	1337	56.40	75,406.80	-	-
Construct 5' PCC Surface Course with Joints	5,332	37.00	197,284.00	5,400	37.00	199,785.20	(67.60)	(2,501.20)
Runway & Taxiway Painting with Reflective Media	6,621	0.75	4,965.75	6,257	0.75	4,692.75	364.00	273.00
Seeding (Temporary or Permanent) Watering Included	11	400.00	4,360.00	11	400.00	4,360.00	-	-
Solid Slab Bermuda Sodding (Including Watering)	10,100	1.95	19,695.00	7,920	1.95	15,444.00	2,180.00	4,251.00
Fertilizing for Seeding or Sod at 500 lbs. per Acre in Two Applications	3.5	500.00	1,750.00	3.5	500.00	1,750.00	-	-
Insurance Premium to Add City & Engineer as Additional Insureds to Contractor's Liability Policy	1	1,500.00	1,500.00	1	1,500.00	1,500.00	-	-
Adjustment for being 5 days late on the project						(1,750.00)		1,750.00
Adjustment for having a failed test						(338.00)		338.00
Total			<u>645,850.78</u>			<u>628,504.78</u>	-	<u>17,346.00</u>

**Project Management Costs**

	Budget	Quantity	Actual Cost	Variance
Advertising	774.00		381.74	392.26
Inspection	29,750.00		29,750.00	-
Engineering	57,600.00		57,600.00	-
Engineering Report	3,500.00		3,500.00	-
OAC Environmental CE	800.00		800.00	-
Update Airport Layout Plan	4,800.00		-	4,800.00
Provide FAR's	4,250.00		-	4,250.00
Complete DBE Plan	4,500.00		-	4,500.00

**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
<b>Testing/Field Survey</b>	24,500.00			
ASTM Making and Curing Test Specimens (Beams) in Field, Air & Slump (Set of 4)		5	390.00	
Technician Time (Testing and Sampling)		14.5	609.00	
ASTM C 78 Flexural Strength of Concrete Beam w/ Third Point Loading per Beam		16	480.00	
Trip Charge for Testing (Technician Travel Time & Mileage)		15	1,170.00	
Report, Review Test Results		20	400.00	
ASTM C31 Making & Curing Concrete Test Specimens in Field, Air, Slump, and Temp		1	16.00	
ASTM C 31 Making and Curing Concrete Test Specimens in Field, Air, Slump, and Temp (Set of 4)		2	126.00	
ASTM C 39 Measuring Compressive Strength of Concrete Cylinders per Cylinder, Curing & Disposal (Includes Technician Time)		10	160.00	
Extraction, Gradation, Lab Molded Density & VMA (Superpave)		3	960.00	
ASTM Making & Curing Concrete Test Specimens (Beams) in Field, Air & Slump		3	60.00	
ASTM C 31 Making & Curing Concrete Test Specimens in Field, Air & Slump (Set of 3)		1	47.00	
Smoothness Inspection		2	150.00	
Extraction, Gradation, Lab Molded Density & VMA (Hveem)		1	285.00	
Test Summary Report		5	375.00	
Geotechnical Evaluation and Report of Subsurface Exploration		1	2,300.00	
Running Density on Runway Cores		8	112.00	
AASHTO T 99 Moisture Density Relations of Soils		3	360.00	
ASTM D 2922 Density of Soil & Soil Aggregates by Nuclear Method per Hour		3	159.00	
Fixed Fees			1,200.00	
Field Survey			5,200.00	
			<u>14,559.00</u>	9,941.00
<b>Subtotal</b>	<u>130,474.00</u>		<u>106,590.74</u>	<u>23,883.26</u>
<b>Project Total</b>	<u><u>776,324.78</u></u>		<u><u>735,095.52</u></u>	<u><u>41,229.26</u></u>

See independent accountant's report.

**Protecting Your Tax Dollars**



**Office of the State Auditor and Inspector**  
2300 N. Lincoln Boulevard, Room 100  
Oklahoma City, OK 73105-4896

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