

**TOWN OF CARLTON LANDING  
REGULAR MEETING OF THE BOARD OF TRUSTEES**

Location: 10B Boulevard, Carlton Landing, Oklahoma, also known as  
the Carlton Landing Academy Cafeteria

Saturday; **April 15, 2023**

Immediately following the Regular Meeting of the Carlton Landing Economic Development Trust

**NOTICE AND AGENDA**

1. Call to Order

2. Roll Call

Consent Items

To help streamline meetings and allow the focus to be on other items requiring strategic thought, the "Consent Items" portion of the agenda groups the routine, procedural, and self-explanatory non-controversial items together. These items are voted on in a single motion (one vote). However, any Council member requesting further information *on a specific item thus removes it from the "Consent Items" section for individual attention and separate vote.*

3. Approval of Minutes:

- a. [Regular Meeting of the CL Board of Trustees on March 18, 2023](#)
- b. [Biennial Election Meeting of the CL Board of Trustees April 4, 2023](#)

4. [Acknowledge receipt of Claims and Purchase Orders Report](#)

5. Consider, discuss and possible vote to amend, revise, approve or deny the engagement letter with Crawford and Associates for financial services, or take any other appropriate action.

Exhibit:[Carlton Landing FY23 Eng Ltr](#)

6. Consider, discuss and possible vote to amend, revise, approve or deny the engagement letter with Elfrink & Associates for Auditing Services, or take any other appropriate action

Exhibit:[Carlton Landing FY2023 Engagement Letter](#)

7. Items Removed from Consent Agenda

8. Consider, discuss and possibly vote to amend, revise, approve or deny a Resolution of the Board of Trustees of the Town of Carlton Landing, Pittsburg County, Oklahoma, Whereby the Board of Trustees of the Town of Carlton Landing, Pittsburg County, Oklahoma resolves to appoint the following person to the Board of Adjustment of Carlton Landing, Pittsburgh County, Oklahoma, or take any other appropriate action.

Exhibit:[Resolution 2023-04-01](#)

9. Presentation by Planning Commission Parking Subcommittee Chairwoman and discussion of status of developing Parking Standards, or take any other appropriate action.

Exhibit:

10. Reports

- a. [Sales Tax Revenue](#) and other Financial Reports [Statement of Revenue and Expenditures - BOT March 2023](#); [Payments Journal - BOT March 2023](#); [Income Statement - BOT March 2023](#)
- b. [Town Administrator](#)
- c. Legal Reports, Comments, and Recommendations to the Governing Body

11. Recognize Citizens wishing to comment on non-Agenda Items

Under Oklahoma Law, the Board of Trustees are prohibited from discussing or taking any action on items not on today's agenda. Citizens wishing to address the Board on items not on the agenda are required to sign-up no later than five (5) minutes prior to the scheduled start time of the meeting. The sign-in sheet will contain space for citizens name, address, phone number, and topic to discuss. In this way, staff will be able to follow-up on any issues presented, if necessary. Citizens will be provided three (3) minutes.

12. Adjournment

**I certify that the foregoing Notice and Agenda was posted in prominent view at 10 Boulevard, Carlton Landing, Oklahoma, also known as "the High School Classroom"**

**At 4:00 PM on the \_\_\_th day of April 2023, being at least 24 hours prior to the Regular Meeting described above.**

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**Signature of Person Posting the Agenda**

**Greg Buckley**  
**Printed Name of Person Posting the Agenda**

**TOWN OF CARLTON LANDING  
REGULAR MEETING OF THE BOARD OF TRUSTEES**

Location: 10B Boulevard, Carlton Landing, Oklahoma, also known as  
the Carlton Landing Academy Cafeteria

Saturday; **March 18, 2023**

Immediately following the Regular Meeting of the Carlton Landing Economic Development  
Trust

**MINUTES**

1. Call to Order

The meeting was called to order at 8:05 a.m. with Mayor Chinnici presiding.

2. Roll Call

PRESENT: Joanne Chinnici  
Mary Myrick  
Kris Brule'  
Chuck Mai  
Clay Chapman

ABSENT: None

**Consent Items**

3. Approval of Minutes:

- a. Regular Meeting of the CL Board of Trustees on February 18, 2023

4. Acknowledge receipt of Claims and Purchase Orders Report

MOTION: A motion was made by Mai and seconded by Brule' to accept the consent agenda as presented.

AYE: Joanne Chinnici  
Mary Myrick  
Kris Brule'  
Chuck Mai  
Clay Chapman

NAY: None

5. Items Removed from Consent Agenda

6. Consider, discuss and possibly vote to amend, revise, approve or deny an Ordinance establishing a Residential Short Term Rental Program within the Town of Carlton Landing wherein a privately owned residential structure or portion of such structure is rented to another party, and establishing the requirement of a Short-Term Rental License

to be obtained from the Town, and establishing a fee for the license and its renewal; and Declaring an Emergency, or take any other appropriate action.

At the January Trustee meeting the Board reviewed a draft Short Term Rental Ordinance 2023-03-01. Based on comments from the public a task force was established to review and make suggested changes to the Short term Rental Ordinance. The Task Force met on Friday February 3, which consisted of representatives of property management and individual owners who rent their property. The suggested changes from the Task Force have been incorporated into the proposed draft Ordinance.

The Town continues to see a growth in the use of residential short-term rentals. We have several businesses that have registered for business licenses indicating they are property managing residential properties. We also have several individuals who have received business licenses for short-term rentals. Staff has been working to educate those with a business license and others about the sales and lodging tax requirements.

Several other Cities have developed and implemented Residential Short-term Rental Ordinance to help manage issues that arise related to rentals. The proposed Ordinance provides for a requirement to register for a residential short-term license. As part of the application and license the property owner would contact information or a contact person to respond to complaints and or issues related to the property or renters. The license is an annual license. Each year the property owner would need to provide evidence they have paid sales and lodging taxes.

MOTION: A motion was made by Mai and seconded by Chapman to approve Ordinance 2023-03-01 establishing a Residential Short Term Rental Program within the Town of Carlton Landing wherein a privately owned residential structure or portion of such structure is rented to another party, and establishing the requirement of a Short-Term Rental License to be obtained from the Town, and establishing a fee for the license and its renewal and Declaring an Emergency.

AYE: Joanne Chinnici  
Mary Myrick  
Kris Brule'  
Chuck Mai  
Clay Chapman

NAY: None

6a. Vote to approve Declaring an Emergency.  
Exhibit:

MOTION: A motion was made by Chinnici and seconded by Chapman to declare an emergency.

AYE: Joanne Chinnici  
Mary Myrick  
Kris Brule'

Chuck Mai  
Clay Chapman

NAY: None

7. Consider, discuss and possibly vote to amend revise, approve or deny a Resolution 202-03-01 creating a Residential Short Term Rental license and renewal fee in the Town of Carlton Landing Fee Schedule, or take any other appropriate action.  
Exhibit:

At the February Trustee meeting the Board approved a Short Term Rental Ordinance. In accordance with the Ordinance a license and renewal fee is to be established in the Schedule of Fees. The Short Term Rental Task Force recommended approval with a non-prorated annual license and renewal fee of fifty dollars (\$50.00) per year.

MOTION: A motion was made to approve a Resolution creating a Residential Short Term Rental license and renewal fee in the Town of Carlton Landing Fee Schedule.

AYE: Joanne Chinnici  
Mary Myrick  
Kris Brule'  
Chuck Mai  
Clay Chapman

NAY: None

8. Reports
- a. Sales Tax Revenue and other Financial Reports (See attachment)
  - b. Town Administrator (See attachment)
  - c. Legal Reports, Comments, and Recommendations to the Governing Body

Kay Wall reported having meeting with Greg Buckley and Mayor Chinnici and she expressed appreciation for the STR program. Kay also reported the Competitive Bidding Act upped the requirement for bidding to \$100,000; however she recommended a written opinion letter from Leslie Batchlor.

9. Recognize Citizens wishing to comment on non-Agenda Items

Craig Ireland: Recommended that all applicants for STR be current on Lodging taxes

Heather Scott: TIF, prioritize the Marina

Jim Bohaker: Reported the current docks will be move to new location within the next 2 weeks. Stephens road, will be providing electrical and optics. Concessions and gas at the new Marina is probably 2 years out. Restrooms must go through DEQ.

10. Adjournment

There being no further business, a motion was made and seconded to adjourn the meeting at 8:54 a.m., March 18, 2023.

\_\_\_\_\_  
Mayor

Attest:

\_\_\_\_\_  
Town Clerk

DRAFT

**General Fund  
Bank Register  
2/1/2023 to 2/28/2023**

Transaction Date	Transaction Number	Name / Description	Deposit Date	Deposit Number	Receipts & Credits	Checks & Payments	Balance
<b>1000 Town of CL Checking 9683</b>							
		Beginning Balance			0.00	0.00	721,872.92
2/3/2023	1420	Oklahoma Uniform Building			0.00	32.00	721,840.92
2/3/2023	1419	McAlester News Capital			0.00	257.40	721,583.52
2/3/2023	1418	Kiamichi Electric			0.00	253.00	721,330.52
2/3/2023	1417	Dan Hurd			0.00	1,400.00	719,930.52
2/3/2023	1416	Carlton Landing Fire and			0.00	750.00	719,180.52
2/3/2023	1415	BOK Credit Card			0.00	934.18	718,246.34
2/3/2023	A-10081	James G Buckley			0.00	3,671.53	714,574.81
2/3/2023	A-10082	Amanda K Harjo			0.00	1,682.19	712,892.62
2/6/2023	R-00333	Pittsburg County RWD #20			5,000.00	0.00	717,892.62
2/9/2023	EFT	RWS Cloud Services			0.00	94.00	717,798.62
2/9/2023	R-00336	Oklahoma Tax Commission			1,544.36	0.00	719,342.98
2/9/2023	R-00335	Oklahoma Tax Commission			3,208.16	0.00	722,551.14
2/9/2023	R-00334	Oklahoma Tax Commission			25,509.72	0.00	748,060.86
2/10/2023	R-00337	Oklahoma Tax Commission			14.04	0.00	748,074.90
2/10/2023	1423	OPEH&W			0.00	1,563.82	746,511.08
2/10/2023	1422	OkMRF			0.00	1,439.11	745,071.97
2/10/2023	1421	Cross Telephone Co			0.00	97.00	744,974.97
2/13/2023	R-00338	Oklahoma Tax Commission			164.18	0.00	745,139.15
2/14/2023					0.00	75.55	745,063.60
2/14/2023	EFT	Oklahoma Tax Commission			0.00	522.00	744,541.60
2/14/2023	EFTPS	EFTPS			0.00	3,540.78	741,000.82
2/17/2023	1425	OMAG			0.00	5,097.00	735,903.82
2/17/2023	1424	Carlton Landing Academy			0.00	1,040.00	734,863.82
2/17/2023	A-10084	Amanda K Harjo			0.00	1,682.19	733,181.63
2/17/2023	A-10083	James G Buckley			0.00	3,469.67	729,711.96
2/24/2023	1426	BOK Credit Card			0.00	980.84	728,731.12
2/24/2023	R-00339	CLEDT			12,775.01	0.00	741,506.13
2/24/2023	1427	Kay Robbins Wall			0.00	600.00	740,906.13
2/27/2023	R-00340	Pittsburg County Clerk			10,063.21	0.00	750,969.34
2/28/2023	GJ-10086	Pittsburg County Clerk			0.00	9,899.52	741,069.82
<b>1000 Town of CL Checking 9683 Totals</b>					<b>\$58,278.68</b>	<b>\$39,081.78</b>	<b>\$741,069.82</b>
<b>1010 2018 GO Bond Checking</b>							
		Beginning Balance			0.00	0.00	69,786.67
<b>1010 2018 GO Bond Checking Totals</b>					<b>\$0.00</b>	<b>\$0.00</b>	<b>\$69,786.67</b>

**General Fund**  
**Income Statement**  
**2/1/2023 to 2/28/2023**

	Feb 2023
	Feb 2023
	Actual
<b>Revenue</b>	
<b>Other Revenue</b>	
Sales Tax	25,673.90
Use Tax	1,544.36
Lodging Tax	3,208.16
Alcohol Beverage Tax	105.21
Vehicle Gas/Fuel Tax	72.52
Pittsburgh County Sinking Fund	9,899.52
Miscellaneous Revenue	5,000.00
Transfer IN from TIF	12,775.01
<b>Revenue</b>	<b>\$58,278.68</b>
<b>Gross Profit</b>	<b>\$58,278.68</b>
<b>Expenses</b>	
<b>Personal Services</b>	
Salaries	13,653.84
Social Security	1,069.37
Unemployment Tax	139.78
Employer Paid Insurance	1,563.82
Employer Retirement Contributi	959.41
Vehicle/Cell Allowance	324.85
<b>Materials &amp; Supplies</b>	
Office Supplies	263.92
Posatge	63.00
Software Programs/ Services	168.85
<b>Other Services</b>	
Utilities	478.49
Rent	955.56
Publication & Notice Expense	257.40
Insurance	5,097.00
Professional Services	2,032.00
Community Support Agreements	1,790.00
Dues & Memberships	29.98
School, Training, Travel	399.22
<b>Debt Service</b>	
Interest Expense	75.55
<b>Expenses</b>	<b>\$29,322.04</b>
<b>Income (Loss) From Operations</b>	<b>\$28,956.64</b>
<b>Net Income (Loss)</b>	<b>\$28,956.64</b>

*Report Options*

Period: 2/1/2023 to 2/28/2023  
Display Level: Level 3 Accounts  
Display Account Categories: Yes  
Display Subtotals: None  
Reporting Method: Accrual  
Fund: General Fund  
Include Accounts: Accounts With Activity

3/15/2023  
10:11 AM

**General Fund**  
**Payments Journal (Summary)**  
**2/1/2023 to 2/28/2023**

Page 1 of 1

Check Date	Check / Reference #	Payee	Amount
<b>1000 Town of CL Checking 9683</b>			
2/3/2023	1420	Oklahoma Uniform Building	32.00
2/3/2023	1419	McAlester News Capital	257.40
2/3/2023	1418	Kiamichi Electric	253.00
2/3/2023	1417	Dan Hurd	1,400.00
2/3/2023	1416	Carlton Landing Fire and	750.00
2/3/2023	1415	BOK Credit Card	934.18
2/3/2023	A-10081	James G Buckley	3,671.53
2/3/2023	A-10082	Amanda K Harjo	1,682.19
2/9/2023	EFT	RWS Cloud Services	94.00
2/10/2023	1423	OPEH&W	1,563.82
2/10/2023	1422	OkMRF	1,439.11
2/10/2023	1421	Cross Telephone Co	97.00
2/14/2023			75.55
2/14/2023	EFT	Oklahoma Tax Commission	522.00
2/14/2023	EFTPS	EFTPS	3,540.78
2/17/2023	1425	OMAG	5,097.00
2/17/2023	1424	Carlton Landing Academy	1,040.00
2/17/2023	A-10084	Amanda K Harjo	1,682.19
2/17/2023	A-10083	James G Buckley	3,469.67
2/24/2023	1426	BOK Credit Card	980.84
2/24/2023	1427	Kay Robbins Wall	600.00
2/28/2023	GJ-10086	Pittsburg County Clerk	9,899.52
<b>1000 Town of CL Checking 9683 Totals</b>			<b>\$39,081.78</b>

*Report Options*  
Check Date: 2/1/2023 to 2/28/2023  
Display Notation: No  
Fund: General Fund

**General Fund**  
**Statement of Revenue and Expenditures**

		Current Period Feb 2023 Feb 2023 Actual	Year-To-Date Jul 2022 Feb 2023 Actual	Annual Budget Jul 2022 Jun 2023	Annual Budget Jul 2022 Jun 2023 Variance	Jul 2022 Jun 2023 Percent of Budget
<b>Revenue &amp; Expenditures</b>						
<b>Revenue</b>						
<b>Non-Departmental Revenues</b>						
<b>Budget Carryover</b>						
3999	Fund Balance Carryover	0.00	0.00	50,000.00	50,000.00	0.00%
<b>Total Budget Carryover</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>	
<b>Other Revenue</b>						
4012	Alcohol Beverage Tax	105.21	902.03	800.00	(102.03)	112.75%
4100	Building Permits/Inspection Fe	0.00	16,196.73	23,580.00	7,383.27	68.69%
4105	Business License and Permits	0.00	239.70	200.00	(39.70)	119.85%
4011	Lodging Tax	3,208.16	68,521.06	48,000.00	(20,521.06)	142.75%
4500	Miscellaneous Revenue	5,000.00	17,557.00	0.00	(17,557.00)	0.00%
4015	Pittsburgh County Sinking Fund	9,899.52	66,228.92	55,600.00	(10,628.92)	119.12%
4000	Sales Tax	25,673.90	263,292.69	198,000.00	(65,292.69)	132.98%
9002	Transfer IN from TIF	12,775.01	75,761.45	120,148.00	44,386.55	63.06%
4005	Use Tax	1,544.36	10,808.14	8,000.00	(2,808.14)	135.10%
4010	Utility Tax	0.00	9,256.64	12,000.00	2,743.36	77.14%
4013	Vehicle Gas/Fuel Tax	72.52	554.41	0.00	(554.41)	0.00%
<b>Total Other Revenue</b>		<b>\$58,278.68</b>	<b>\$529,318.77</b>	<b>\$466,328.00</b>	<b>(\$62,990.77)</b>	
<b>Non-Departmental Revenues Totals</b>		<b>\$58,278.68</b>	<b>\$529,318.77</b>	<b>\$516,328.00</b>	<b>(\$12,990.77)</b>	
<b>Revenue</b>		<b>\$58,278.68</b>	<b>\$529,318.77</b>	<b>\$516,328.00</b>	<b>(\$12,990.77)</b>	
<b>Gross Profit</b>		<b>\$58,278.68</b>	<b>\$529,318.77</b>	<b>\$516,328.00</b>	<b>\$0.00</b>	
<b>Expenses</b>						
<b>Administration</b>						
<b>Personal Services</b>						
5020	Employer Paid Insurance	1,563.82	12,510.56	27,420.00	14,909.44	45.63%
5025	Employer Retirement Contributi	959.41	7,144.51	15,800.00	8,655.49	45.22%
5000	Salaries	13,653.84	79,807.69	158,000.00	78,192.31	50.51%
5010	Social Security	1,069.37	6,304.16	12,385.00	6,080.84	50.90%
5015	Unemployment Tax	139.78	301.48	3,238.00	2,936.52	9.31%
5030	Vehicle/Cell Allowance	324.85	2,598.80	3,900.00	1,301.20	66.64%
<b>Total Personal Services</b>		<b>\$17,711.07</b>	<b>\$108,667.20</b>	<b>\$220,743.00</b>	<b>\$112,075.80</b>	
<b>Materials &amp; Supplies</b>						
5510	Building Maintenance & Repairs	0.00	160.00	320.00	160.00	50.00%
5530	Miscellaneous	0.00	0.00	100.00	100.00	0.00%
5500	Office Supplies	263.92	776.60	800.00	23.40	97.08%
5520	Software Programs/ Services	24.95	144.83	200.00	55.17	72.42%
<b>Total Materials &amp; Supplies</b>		<b>\$288.87</b>	<b>\$1,081.43</b>	<b>\$1,420.00</b>	<b>\$338.57</b>	
<b>Other Services</b>						
6035	Dues & Memberships	0.00	490.00	1,380.00	890.00	35.51%
6015	Insurance	0.00	140.00	570.00	430.00	24.56%
6005	Rent	955.56	3,822.24	5,820.00	1,997.76	65.67%
6040	School, Training, Travel	49.00	2,047.40	6,000.00	3,952.60	34.12%
6000	Utilities	422.49	2,031.28	4,363.00	2,331.72	46.56%
<b>Total Other Services</b>		<b>\$1,427.05</b>	<b>\$8,530.92</b>	<b>\$18,133.00</b>	<b>\$9,602.08</b>	
<b>Administration Totals</b>		<b>\$19,426.99</b>	<b>\$118,279.55</b>	<b>\$240,296.00</b>	<b>\$122,016.45</b>	
<b>General Government</b>						
<b>Materials &amp; Supplies</b>						
5510	Building Maintenance & Repairs	0.00	1,866.60	2,500.00	633.40	74.66%
5530	Miscellaneous	0.00	695.42	1,460.00	764.58	47.63%

MINUTES Regular Meeting of the CL BOT  
Page 9 of 10

Town Administrator's Report March 17, 2023

- Alley Phase II and Block 10 Parking Lot –.
- Stephens Road –.
- TIF Committee – Based on the new process model approved by the TIF Committee, I developed a new project report worksheet which outlines current and project revenue, funded projects, approved but unfunded projects and proposed projects. The TIF Committee met on Thursday, February 16, 2023 to review the new report. Our next meeting is scheduled for March 9 to begin reviewing proposed projects and developing a recommendation for the Board.
- Marina Phase 2 expansion – I attended a meeting with Jim Boohaker, Bob Buckner, representative from Mecos Sullivan and the Corp of Engineers to discuss the concessionaires plans to add to more dock sections. Current Corp approval included the additional dock section, so no new permit request is necessary; however, in reviewing the plans it was identified the current dock construction deviated slight from the approved slips. The concessionaire is preparing a request for modification. The approved plans identified a long slip and it was constructed as two short slips.
- RWD #20 – Amanda and I have been working on cleaning up billing accounts and getting financial statements current. The Chairman, a Trustee, Plant operator and I had a meeting with DEQ to discuss current status of the consent order, system operations, Lagoon closure plan, the flow equalization basin, issues with the new Treatment Plant.

Thank you..

# Town of Carlton Landing

## BIENNIAL TOWN MEETING AND ELECTION OF OFFICIALS OF THE TOWN OF CARLTON LANDING, OKLAHOMA

### MINUTES

Tuesday; April 4, 2023; at 6:00 p.m. the Biennial Town Meeting of the Town of Carlton Landing, Oklahoma was held at 10B Boulevard, Carlton Landing, OK (also known as the Carlton Landing Academy Cafeteria).

1. Nominations and election to fill the office of Town Trustee Position No. 2 for a term expiring in April of 2027.

**Chuck Mai** was nominated by Joanne Chinnici to position No. 2, and since there were no other nominations, a motion was made by Heather Scott and seconded by David Kimmel to elect Chuck Mai by acclamation.

2. Nominations and election to fill the office of Town Trustee Position No. 4 for a term expiring in April of 2027.

**Joanne Chinnici** was nominated by Jan Summers to position No. 4, and since there were no other nominations, a motion was made by Chuck Mai and seconded by Mary Myrick to elect Joanne Chinnici by acclamation.

3. Nominations and election to fill the office of Town Clerk-Treasurer for a term expiring in April of 2027.

**Jan Summers** was nominated by Joanne Chinnici to position of Clerk-Treasurer, and since there were no other nominations, a motion was made by Mary Myrick and seconded by Heather Scott to elect Jan Summers by acclamation

4. Adjournment:

The meeting was adjourned at 6:08 p.m. on April 4, 2023

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Mayor

Attest:

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Town Clerk

**General Fund**  
**Bank Register**  
**3/1/2023 to 3/31/2023**

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
<b>General Fund</b>						
<b>Town of CL Checking 9683</b>						
			Beginning Balance			741,069.82
3/2/2023	EFT		RWS Cloud Services		94.00	740,975.82
3/3/2023	1428		Carlton Landing Fire and		750.00	740,225.82
3/3/2023	1429		Cross Telephone Co		97.00	740,128.82
3/3/2023	1430		Kiamichi Electric		259.00	739,869.82
3/3/2023	A-10085		James G Buckley		3,671.53	736,198.29
3/3/2023	A-10086		Amanda K Harjo		1,682.19	734,516.10
3/3/2023	R-00341		Pittsburg County RWD #20	5,000.00		739,516.10
3/9/2023	R-00342		Oklahoma Tax Commission	16,883.51		756,399.61
3/9/2023	R-00343		Oklahoma Tax Commission	2,174.31		758,573.92
3/9/2023	R-00344		Oklahoma Tax Commission	1,235.80		759,809.72
3/10/2023	1431		CSA Software		1,180.00	758,629.72
3/10/2023	1432		OPEH&W		1,614.76	757,014.96
3/10/2023	R-00345		Oklahoma Tax Commission	13.12		757,028.08
3/13/2023	R-00346		Oklahoma Tax Commission	142.27		757,170.35
3/14/2023	EFTPS		EFTPS		3,540.78	753,629.57
3/17/2023	1433		McAlester News Capital		26.70	753,602.87
3/17/2023	A-10087		James G Buckley		3,469.67	750,133.20
3/17/2023	A-10088		Amanda K Harjo		1,584.77	748,548.43
3/20/2023	EFT		Oklahoma Tax Commission		522.00	748,026.43
3/21/2023	R-00347		Pittsburg County Clerk	901.50		748,927.93
3/22/2023	GJ-10088		Pittsburg County Clerk		735.07	748,192.86
3/24/2023	1434		BOK Credit Card		85.20	748,107.66
3/24/2023	1435		Kay Robbins Wall		600.00	747,507.66
3/24/2023	1436		OKMRF		1,439.11	746,068.55
3/24/2023	1437		McAlester News Capital		23.70	746,044.85
3/24/2023	1438		OMAG		175.00	745,869.85
3/24/2023	1439		Carlton Landing Academy		1,200.00	744,669.85
3/27/2023	R-00348		CLEDT	13,598.89		758,268.74
3/27/2023	R-00349		Kiamichi Electric	285.30		758,554.04
3/28/2023	R-00351		Brock Baum	48.25		758,602.29
3/30/2023	R-00352		Tim Lawrence	48.25		758,650.54
3/31/2023					75.55	758,574.99
3/31/2023	1440		Crawford & Associates,		460.00	758,114.99
3/31/2023	1441		Kiamichi Electric		132.00	757,982.99

**General Fund  
Bank Register  
3/1/2023 to 3/31/2023**

Trans. Date	Trans. Number	Dep #	Name / Description	Receipts & Credits	Checks & Payments	Balance
3/31/2023	1442		Pied Piper Service		80.00	757,902.99
3/31/2023	1443		Carlton Landing Fire and		750.00	757,152.99
3/31/2023	A-10089		James G Buckley		3,469.67	753,683.32
3/31/2023	A-10090		Amanda K Harjo		1,584.77	752,098.55
3/31/2023	R-00353		Firefly Lane LLC	48.25		752,146.80
3/31/2023	R-00354		Taren Robinson	48.25		752,195.05
3/31/2023	R-00355		Elizabeth Baukal	48.25		752,243.30
3/31/2023	R-00356		Micah Gautreaux	48.25		752,291.55
Town of CL Checking 9683 Totals				\$40,524.20	\$29,302.47	\$752,291.55
General Fund Totals				\$40,524.20	\$29,302.47	\$752,291.55
Report Totals				\$40,524.20	\$29,302.47	\$752,291.55
Records included in total = 43						



April 11, 2023

Honorable Mayor and Members of the Town Board  
Town of Carlton Landing  
10 Boulevard Unit G  
Carlton Landing, OK 74332

To the Honorable Mayor and Members of the Town Board:

Crawford & Associates, P.C. is pleased that the Town of Carlton Landing (the Town) continues to express its confidence in our firm and our state and local government expertise. We look forward to a continued long and successful relationship as an integral financial management resource to the Town of Carlton Landing management and governing body.

We are prepared to provide a full range of accounting and consulting services to the Town of Carlton Landing contingent upon approval of your management and/or governing body. The purpose of this engagement letter is to identify the scope of available services from Crawford & Associates, the specific initial services requested at this time, and to confirm the terms, objectives, and limitations of our engagement services.

### **Scope of Services**

The scope of professional services that are available and can be provided to the Town of Carlton Landing are outlined below under the heading *Scope of Available Services*. While this listing includes a range of services available from Crawford & Associates, the specific initial services requested to be provided at the current time are separately identified under the heading *Initial Services Requested*. Any additional services that are available from Crawford & Associates beyond these initially requested services can be provided upon subsequent specific request and agreement.

#### **Scope of Available Services**

- Preparation of Annual Financial Statements
- General Accounting and Advisory Assistance
- Internal Accounting Records Cleanup/Restructure
- Budget Preparation and Amendment Assistance
- Capital Asset Records and Accounting Assistance
- Information Technology System Assistance
- Internal Control Policies and Procedures Assistance
- Labor Relations Consulting
- Laws and Regulations Compliance Assistance
- Investigation of Allegations or Concerns
- Forensic Accounting Engagements
- Tax and Other Regulatory Report Assistance

**T:** 405-691-5550

**F:** 405-691-5646 | **W:** [www.crawfordcpas.com](http://www.crawfordcpas.com)

**E:** [info@crawfordcpas.com](mailto:info@crawfordcpas.com) | 10308 Greenbriar Place, Oklahoma City, OK 73159

### Initial Services Requested

- General Accounting and Advisory Assistance, including the preparation of FY 2023 year-end working trial balances on a modified cash basis for use by the auditor;

### Other Requested and Available Services

In conjunction with the other requested and available services as identified in the Scope of Services section of this letter, Crawford & Associates will be responsible for providing such services upon request in accordance with the applicable professional standards of the AICPA. It is anticipated that most if not all of these other services will be performed in accordance with the standards applicable to consulting services as prescribed by the AICPA.

Crawford & Associates, is not obligated to, but may report or otherwise communicate to management any recommendations, it determines necessary, resulting from the professional services provided.

Management and the governing body will be responsible for establishing the scope of our other professional services to be provided and for providing the necessary resources allocated to the work; such responsibility includes determining the nature, scope, and extent of the services to be performed, providing sufficient appropriation for the estimated cost of these services, providing overall direction and oversight for each service, and reviewing and accepting the results of the work.

### Access to Working Papers and Reports

Any working papers prepared by Crawford & Associates in connection with performing the financial statement preparation and other professional services are the property of Crawford & Associates. Upon request, copies of any or all working papers and reports that we consider to be nonproprietary will be provided to management. Management may make such copies available to its external auditors and to certain regulators in the exercise of their statutory oversight responsibilities. Such copies may not be made available to any other third party without the prior written consent from Crawford & Associates.

### Fees and Costs

Fees and out-of-pocket expenses for this engagement will be billed as the work progresses and payable upon receipt of our invoices. Out-of-pocket expenses include such costs incurred by Crawford & Associates in providing the services including travel, lodging, telecommunications, printing, document reproduction, and the like. Our fees for these services will be billed at our standard hourly rates, as follows, for the individual performing such services based on the actual number of hours of work, including travel time, performed by that individual.

Standard Hourly Rates:

- Firm President \$265
- Shareholders \$180
- Senior Managers \$160
- Managers \$140
- Senior Professional Staff \$120
- Professional Staff \$80
- Clerical Staff \$50

Because Crawford & Associates has no direct control over the type and amount of services requested by the management or the governing body during the term of this engagement, nor does Crawford & Associates have direct control over the quality of your accounting system or records, potential turnover of your staff, or your staffing levels, resources, or capabilities, it is impractical for us to provide an accurate amount of hours that will be required for the services requested or a not-to-exceed limit on fees and expenses charged. We will rely on you to provide us with a copy of approved purchase orders, containing estimated fees and expenses, monitor the cumulative fees and expenses charged, and notify us if and when the cumulative amount approaches the total appropriated level estimated. You also agree to provide sufficient appropriation for all services requested prior to the services being performed. For purposes of purchase order preparation, we estimate the annual cost for the initial services requested to be \$9,000.

The term of this engagement is a period from July 1, 2023 through June 30, 2024. Crawford & Associates may perform additional services upon receipt of a formal request from management or the governing body with terms and conditions that are acceptable to both parties.

The agreements and undertakings contained in this engagement letter, shall survive the completion or termination of this engagement.

**Acceptance**

Please indicate your acceptance of this agreement by signing in the space provided below and returning this engagement letter to us. A duplicate copy of this engagement letter is provided for your records. We look forward to a continuing professional relationship with the Town of Carlton Landing.

Respectfully submitted and agreed to by,



Frank Crawford  
Crawford and Associates, P.C.

Accepted and agreed to for the Town of Carlton Landing:

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_





# Elfrink and Associates, PLLC

Certified Public Accountants

April 10, 2023

To the Town's Board of Trustees and Greg Buckley, Town Administrator

Town of Carlton Landing  
10 Boulevard Unit G  
Carlton Landing, OK 74332

We are pleased to confirm our understanding of the services we are to provide for Town of Carlton Landing, Oklahoma for the year ended June 30, 2023.

## **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of the Town of Carlton Landing, Oklahoma ("Town") as of and for the year ended June 30, 2022. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Town's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Town's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison Schedules

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

## **Preparation of the Annual Survey of City and Town Finances (SAI2643)**

We will also prepare the Annual Survey of City and Town Finances (SAI 2643) for the year ended June 30, 2023, in a form prescribed by the Oklahoma State Auditor and Inspector. The preparation is limited to presenting in the prescribed form information that is representative of the Town's management. We will not audit or review the SAI 2643 and, accordingly, will not express an opinion or any other form of assurance on it.



## **Compilation of the Estimate of Needs**

We will also compile the financial statements and supplementary information for the Estimate of Needs for the Town's Sinking Fund for the year ended June 30, 2023, in a form prescribed by the Oklahoma State Auditor and Inspector in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. The compilation is limited to presenting in the prescribed form information that is representative of the Town's management. We will not audit or review the financial statements included in the Estimate of Needs and, accordingly, will not express an opinion or any other form of assurance on it.

## **Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit**

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and will include tests of accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Audit standards require that we communicate our identification of significant risks of material misstatement that have been incorporated in our audit testing. Risk assessment is the identification of what could go wrong, and is not specific to the Town of Carlton Landing, but, instead, planned for a municipal client. If we become aware of an additional risk area in our planning procedures, we may design additional procedures specifically for the Town of Carlton Landing. However, based on our assessment of an Oklahoma municipal client, we have identified the following significant risks of material misstatement as part of our audit planning and will incorporate the consideration in our testing, however we do not provide assurance that it did not occur:

- Ownership and valuation of bank accounts and investments may not be properly recorded; restrictions on cash may not be properly disclosed; and/or transfers from another bank account or between entities may not be properly recorded.
- Revenue is may not recorded or recorded in the wrong account; utility billing rates may not have been properly set up and applied; and/or revenue that is earmarked for a specific purpose is not spent appropriately

- A disbursement may be recorded to the general ledger and be miscoded or may not exist; invoices at the department level may be retained and not submitted until the next year due to budget considerations; expenditures may be made for a personal or non-public purpose; competitive bidding requirements may not be followed, or be made for a personal purpose, or split to avoid the requirement; a payment document may be falsified to conceal misappropriating or embezzling of public resources for personal gain; purchase commitments may be in excess of available appropriation or legal spending limits; accounts may be misclassified due to budgetary considerations; and/or an invoice may be recorded when paid and not when goods or services are received.
- Payroll payments may be made to an unauthorized or non-existent employee; employees with payroll control may be overpaying themselves or others; errors may occur in determining accruals for employee benefits, an employee may not be properly enrolled in a benefit category or may be receiving benefits s/he does not qualify for; time worked or leave earned/taken may be falsified in time records; paid overtime is unneeded (abuse or waste); an employee may have been paid at an unauthorized rate or misclassified in the ledger; and/or non-payroll expenditures could be classified as payroll or vice-versa.
- Capital assets shown on the asset listing may not be owned or in use by the Town; assets meeting the capitalization threshold may have been expensed; assets may be shown that are not owned by or titled to the Town; asset cost may have been capitalized in error; the asset may have been reported and depreciated in the wrong fund or entity; and/or invoices related to an asset addition may not have been recorded to the general ledger.
- The Town may show debt that has been fully paid, or has incurred a debt obligation that is not recorded; debt may not be an obligation of the Town but is recorded to the ledger; the Town may not be complying with contractual debt covenants; debt may be recorded to the wrong entity; and/or a payment may have been made that is not recorded or vice-versa.
- A fund may be shown in the ledger that no longer exists or has been omitted from the ledger inappropriately; fund balances may not be properly classified as restricted, committed, assigned, etc.; the equity in the trial balance may not agree with the prior year financial statements; transfers and due from/due to accounts may not balance; and/or transfers may be unauthorized or unrecorded.
- The Town may have exposure for self-insurance that is not disclosed; a paid claim may not be recorded; the Town's insurance may have been cancelled or non-renewed; the entity may show insured property that it does not own or has not recorded; the reserve account for self-insurance may not have been properly valued; and/or a policy may have been paid that materially overlaps fiscal years and no prepaid amount is shown.
- The Town may have grant revenue that is misclassified or not recorded; grant receipts may have been recorded in the incorrect entity or fund; grant receipts may have been recorded as a credit to an expense account instead of revenue resulting in "netting"; the Town may have received advance payments on grants that are unearned but has recorded a revenue instead of a liability; the Town may not have met the material provisions of the grant.

#### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

## **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Town's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

## **Other Services**

We understand that Town management will prepare the financial statements and supporting schedules and that we will not be expected to provide any non-audit services. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

## **Responsibilities of Management for the Financial Statements and Single Audit**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements).

You are also responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the

prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities for the financial statements and related notes, and any other non-audit services that we provide. You will be required to acknowledge in the management representation letter our assistance with the preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Town; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Elfrink and Associates, PLLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Oklahoma State Auditor and Inspector's Office or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Elfrink and Associates, PLLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Oklahoma State Auditor's Office. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Anne Elfrink is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to them. We expect to begin our audit on approximately July 1, 2023.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$7,000, plus an additional \$700 for the preparation of the Estimate of Needs. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

## Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to Management and the Board of Trustees of the Town of Carlton Landing, Oklahoma. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to the Town of Carlton Landing, Oklahoma and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,



Elfrink and Associates, PLLC

## RESPONSE:

This letter correctly sets forth the understanding of the Town of Carlton Landing, Oklahoma.

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

# TOWN OF CARLTON LANDING

## RESOLUTION NO. 2023-04-01

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE TOWN OF CARLTON LANDING, PITTSBURG COUNTY, OKLAHOMA, WHEREBY THE BOARD OF TRUSTEES OF THE TOWN OF CARLTON LANDING, PITTSBURG COUNTY, OKLAHOMA RESOLVES TO APPOINT THE FOLLOWING PERSON TO THE BOARD OF ADJUSTMENT OF CARLTON LANDING, PITTSBURG COUNTY, OKLAHOMA.**

**WHEREAS** the Board of Trustees of the town of Carlton Landing, Pittsburg County, Oklahoma, during a regular Meeting of the Board on April 15, 2023, does hereby consider and hereby Resolves to reappoint the following person to the Board of Adjustment of Carlton Landing, Oklahoma:

**Board member position #3: Amaziah Dominic is hereby reappointed to a three (3) year term to begin April, 2023 and end April, 2026.**

**NNOW THEREFORE**, be it resolved that the Board of Trustees of the Town of Carlton Landing, Pittsburg County, Oklahoma reappoints the above-named person to the Board of Adjustment as above set forth.

Passed and approved this 15<sup>th</sup> day of April 2023.

Town of Carlton Landing

By \_\_\_\_\_  
Joanne Chinnici, Mayor

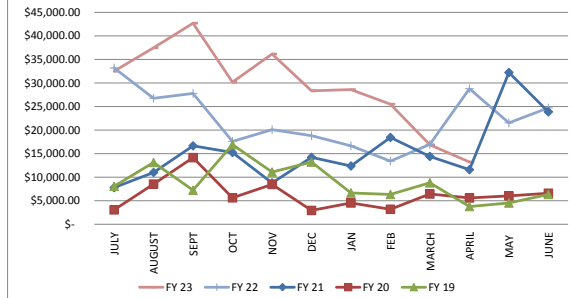
ATTEST:

\_\_\_\_\_  
Jan Summers, Town Clerk

**TOWN OF CARLTON LANDING  
SALES TAX COLLECTIONS**

	<u>JULY</u>	<u>AUGUST</u>	<u>SEPT</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>JAN</u>	<u>FEB</u>	<u>MARCH</u>	<u>APRIL</u>	<u>MAY</u>	<u>JUNE</u>	<u>TOTALS</u>
<b><u>FY 23</u></b>	\$ 32,499.83	\$ 37,461.11	\$ 42,690.75	\$ 30,204.63	\$ 36,148.41	\$ 28,352.24	\$ 28,588.22	\$ 25,509.72	\$ 16,883.51	\$ 13,225.81			\$ 291,564.23
<b><u>FY22</u></b>	\$ 33,205.30	\$ 26,739.30	\$ 27,778.11	\$ 17,599.62	\$ 20,093.03	\$ 18,805.23	\$ 16,669.69	\$ 13,403.28	\$ 16,978.58	\$ 28,789.33	\$ 21,537.34	\$ 24,724.76	\$ 266,323.57
<b><u>FY21</u></b>	\$ 7,780.42	\$ 10,987.42	\$ 16,659.44	\$ 15,249.30	\$ 8,792.06	\$ 14,225.44	\$ 12,374.07	\$ 18,444.22	\$ 14,390.75	\$ 11,578.57	\$ 32,227.87	\$ 23,870.40	\$ 186,579.96
<b><u>FY20</u></b>	\$ 3,067.59	\$ 8,520.10	\$ 14,155.52	\$ 5,628.66	\$ 8,477.29	\$ 2,939.35	\$ 4,537.13	\$ 3,188.78	\$ 6,419.86	\$ 5,595.92	\$ 6,020.78	\$ 6,589.58	\$ 75,140.56
<b><u>FY19</u></b>	\$ 8,070.42	\$ 13,116.45	\$ 7,242.33	\$ 16,914.86	\$ 11,104.80	\$ 13,214.80	\$ 6,638.89	\$ 6,335.74	\$ 8,803.50	\$ 3,763.47	\$ 4,516.85	\$ 6,346.49	\$ 106,068.60
<b><u>FY18</u></b>	\$ 10,565.93	\$ 11,304.10	\$ 14,205.42	\$ 10,281.23	\$ 12,606.99	\$ 11,481.49	\$ 7,003.16	\$ 8,229.47	\$ 7,767.43	\$ 5,982.22	\$ 9,944.07	\$ 7,985.29	\$ 117,356.80
<b><u>FY17</u></b>	\$ 7,479.32	\$ 6,320.67	\$ 9,864.58	\$ 12,332.60	\$ 12,558.21	\$ 13,933.97	\$ 12,932.01	\$ 7,767.94	\$ 17,407.20	\$ 10,848.10	\$ 14,906.00	\$ 7,974.32	\$ 134,324.92

**3% Sales Tax Analysis by Fiscal Year**



**USE TAX COLLECTIONS**

	<u>JULY</u>	<u>AUGUST</u>	<u>SEPT</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>JAN</u>	<u>FEB</u>	<u>MARCH</u>	<u>APRIL</u>	<u>MAY</u>	<u>JUNE</u>	<u>TOTALS</u>
<b><u>FY 23</u></b>	\$ 1,065.28	\$ 882.34	\$ 1,359.64	\$ 1,147.96	\$ 1,458.21	\$ 1,820.58	\$ 1,529.77	\$ 1,544.36	\$ 1,235.80	\$ 1,745.93			\$ 13,789.87
<b><u>FY22</u></b>	\$ 985.86	\$ 1,463.42	\$ 343.94	\$ 1,165.01	\$ 715.56	\$ 1,058.05	\$ 685.52	\$ 1,234.03	\$ 779.74	\$ 1,061.12	\$ 1,305.58	\$ 575.80	\$ 11,373.63
<b><u>FY21</u></b>	\$ 714.83	\$ 569.76	\$ 313.48	\$ 228.44	\$ 424.74	\$ 559.76	\$ 579.16	\$ 957.30	\$ 867.27	\$ 921.44	\$ 711.20	\$ 1,154.16	\$ 8,001.54
<b><u>FY20</u></b>								\$ 34.13	\$ 651.90	\$ 788.30	\$ 402.88		\$ 1,877.21

**LODGING TAX COLLECTIONS**

	<u>JULY</u>	<u>AUGUST</u>	<u>SEPT</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>JAN</u>	<u>FEB</u>	<u>MARCH</u>	<u>APRIL</u>	<u>MAY</u>	<u>JUNE</u>	<u>TOTALS</u>
<b><u>FY 23</u></b>	\$ 6,831.18	\$ 15,434.04	\$ 18,219.98	\$ 8,483.01	\$ 5,631.71	\$ 6,061.89	\$ 4,651.10	\$ 3,208.16	\$ 2,174.31	\$ 1,121.75			\$ 71,817.13
<b><u>FY22</u></b>	\$ 5,672.25	\$ 12,679.63	\$ 15,631.81	\$ 9,357.10	\$ 6,728.90	\$ 6,713.56	\$ 3,463.33	\$ 3,097.16	\$ 1,664.17	\$ 1,858.14	\$ 5,478.61	\$ 2,963.09	\$ 75,307.75
<b><u>FY21</u></b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,753.09	\$ 4,547.48	\$ 1,912.94	\$ 1,856.63	\$ 408.92	\$ 5,277.35	\$ 3,009.90	\$ 22,766.31

**General Fund**  
**Statement of Revenue and Expenditures**

		Current Period Mar 2023 Mar 2023 Actual	Year-To-Date Jul 2022 Mar 2023 Actual	Annual Budget Jul 2022 Jun 2023	Annual Budget Jul 2022 Jun 2023 Variance	Jul 2022 Jun 2023 Percent of Budget
<b>Revenue &amp; Expenditures</b>						
<b>Revenue</b>						
<b>Non-Departmental Revenues</b>						
<b>Budget Carryover</b>						
3999	Fund Balance Carryover	0.00	0.00	50,000.00	50,000.00	0.00%
<b>Total Budget Carryover</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>	
<b>Other Revenue</b>						
4012	Alcohol Beverage Tax	104.44	1,006.47	800.00	(206.47)	125.81%
4100	Building Permits/Inspection Fe	0.00	16,196.73	23,580.00	7,383.27	68.69%
4105	Business License and Permits	289.50	529.20	200.00	(329.20)	264.60%
4011	Lodging Tax	2,174.31	70,695.37	48,000.00	(22,695.37)	147.28%
4500	Miscellaneous Revenue	5,000.00	22,557.00	0.00	(22,557.00)	0.00%
4015	Pittsburgh County Sinking Fund	735.07	66,963.99	55,600.00	(11,363.99)	120.44%
4000	Sales Tax	17,025.78	280,318.47	198,000.00	(82,318.47)	141.57%
9002	Transfer IN from TIF	13,598.89	89,360.34	120,148.00	30,787.66	74.38%
4005	Use Tax	1,235.80	12,043.94	8,000.00	(4,043.94)	150.55%
4010	Utility Tax	0.00	9,256.64	12,000.00	2,743.36	77.14%
4013	Vehicle Gas/Fuel Tax	75.11	629.52	0.00	(629.52)	0.00%
<b>Total Other Revenue</b>		<b>\$40,238.90</b>	<b>\$569,557.67</b>	<b>\$466,328.00</b>	<b>(\$103,229.67)</b>	
<b>Non-Departmental Revenues Totals</b>		<b>\$40,238.90</b>	<b>\$569,557.67</b>	<b>\$516,328.00</b>	<b>(\$53,229.67)</b>	
<b>Revenue</b>		<b>\$40,238.90</b>	<b>\$569,557.67</b>	<b>\$516,328.00</b>	<b>(\$53,229.67)</b>	
<b>Gross Profit</b>		<b>\$40,238.90</b>	<b>\$569,557.67</b>	<b>\$516,328.00</b>	<b>\$0.00</b>	
<b>Expenses</b>						
<b>Administration</b>						
<b>Personal Services</b>						
5020	Employer Paid Insurance	3,280.02	15,790.58	27,420.00	11,629.42	57.59%
5025	Employer Retirement Contributi	1,861.33	9,005.84	15,800.00	6,794.16	57.00%
5000	Salaries	20,480.76	100,288.45	158,000.00	57,711.55	63.47%
5010	Social Security	1,587.73	7,891.89	12,385.00	4,493.11	63.72%
5015	Unemployment Tax	130.37	431.85	3,238.00	2,806.15	13.34%
5030	Vehicle/Cell Allowance	324.85	2,923.65	3,900.00	976.35	74.97%
<b>Total Personal Services</b>		<b>\$27,665.06</b>	<b>\$136,332.26</b>	<b>\$220,743.00</b>	<b>\$84,410.74</b>	
<b>Materials &amp; Supplies</b>						
5510	Building Maintenance & Repairs	80.00	240.00	320.00	80.00	75.00%
5530	Miscellaneous	0.00	0.00	100.00	100.00	0.00%
5500	Office Supplies	0.00	776.60	800.00	23.40	97.08%
5520	Software Programs/ Services	0.00	144.83	200.00	55.17	72.42%
<b>Total Materials &amp; Supplies</b>		<b>\$80.00</b>	<b>\$1,161.43</b>	<b>\$1,420.00</b>	<b>\$258.57</b>	
<b>Other Services</b>						
6035	Dues & Memberships	0.00	490.00	1,380.00	890.00	35.51%
6015	Insurance	175.00	315.00	570.00	255.00	55.26%
6005	Rent	0.00	3,822.24	5,820.00	1,997.76	65.67%
6040	School, Training, Travel	0.00	2,047.40	6,000.00	3,952.60	34.12%
6000	Utilities	432.00	2,463.28	4,363.00	1,899.72	56.46%
<b>Total Other Services</b>		<b>\$607.00</b>	<b>\$9,137.92</b>	<b>\$18,133.00</b>	<b>\$8,995.08</b>	
<b>Administration Totals</b>		<b>\$28,352.06</b>	<b>\$146,631.61</b>	<b>\$240,296.00</b>	<b>\$93,664.39</b>	
<b>General Government</b>						
<b>Materials &amp; Supplies</b>						
5510	Building Maintenance & Repairs	0.00	1,866.60	2,500.00	633.40	74.66%
5530	Miscellaneous	0.00	695.42	1,460.00	764.58	47.63%

**General Fund**  
**Statement of Revenue and Expenditures**

		Current Period Mar 2023 Mar 2023 Actual	Year-To-Date Jul 2022 Mar 2023 Actual	Annual Budget Jul 2022 Jun 2023	Annual Budget Jul 2022 Jun 2023 Variance	Jul 2022 Jun 2023 Percent of Budget
<b>Revenue &amp; Expenditures</b>						
<b>Expenses</b>						
<b>General Government</b>						
<b>Materials &amp; Supplies</b>						
5500	Office Supplies	53.41	53.41	1,500.00	1,446.59	3.56%
5505	Posatge	16.80	139.80	600.00	460.20	23.30%
5520	Software Programs/ Services	1,274.00	3,086.90	4,280.00	1,193.10	72.12%
<b>Total Materials &amp; Supplies</b>		<b>\$1,344.21</b>	<b>\$5,842.13</b>	<b>\$10,340.00</b>	<b>\$4,497.87</b>	
<b>Other Services</b>						
6030	Community Support Agreements	2,700.00	11,410.00	24,000.00	12,590.00	47.54%
6025	Contracts & Leases	0.00	4,947.60	0.00	(4,947.60)	0.00%
6035	Dues & Memberships	14.99	769.91	3,050.00	2,280.09	25.24%
6015	Insurance	0.00	5,097.00	5,000.00	(97.00)	101.94%
6800	Office/Gen Administrative Exp	0.00	16,837.29	15,000.00	(1,837.29)	112.25%
6020	Professional Services	1,660.00	43,315.88	59,300.00	15,984.12	73.05%
6010	Publication & Notice Expense	50.40	784.50	2,500.00	1,715.50	31.38%
6045	Road & Trail Maintenance	0.00	8,784.00	21,096.00	12,312.00	41.64%
6040	School, Training, Travel	0.00	2,076.05	2,500.00	423.95	83.04%
6000	Utilities	(229.30)	208.70	1,000.00	791.30	20.87%
6050	Website Expense	0.00	0.00	4,000.00	4,000.00	0.00%
<b>Total Other Services</b>		<b>\$4,196.09</b>	<b>\$94,230.93</b>	<b>\$137,446.00</b>	<b>\$43,215.07</b>	
<b>Capital Outlay</b>						
7010	Projects	0.00	9,171.91	50,000.00	40,828.09	18.34%
<b>Total Capital Outlay</b>		<b>\$0.00</b>	<b>\$9,171.91</b>	<b>\$50,000.00</b>	<b>\$40,828.09</b>	
<b>Debt Service</b>						
8000	GO Bond Payments	0.00	0.00	55,600.00	55,600.00	0.00%
8500	Interest Expense	5,470.55	11,785.84	0.00	(11,785.84)	0.00%
<b>Total Debt Service</b>		<b>\$5,470.55</b>	<b>\$11,785.84</b>	<b>\$55,600.00</b>	<b>\$43,814.16</b>	
<b>Transfers Out</b>						
9503	Transfer OUT to Reserve Fund	0.00	0.00	15,000.00	15,000.00	0.00%
<b>Total Transfers Out</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,000.00</b>	<b>\$15,000.00</b>	
<b>General Government Totals</b>		<b>\$11,010.85</b>	<b>\$121,030.81</b>	<b>\$268,386.00</b>	<b>\$147,355.19</b>	
<b>Expenses</b>		<b>\$39,362.91</b>	<b>\$267,662.42</b>	<b>\$508,682.00</b>	<b>\$241,019.58</b>	
<b>Revenue Less Expenditures</b>		<b>\$875.99</b>	<b>\$301,895.25</b>	<b>\$7,646.00</b>	<b>\$0.00</b>	
<b>Net Change in Fund Balance</b>		<b>\$875.99</b>	<b>\$301,895.25</b>	<b>\$7,646.00</b>	<b>\$0.00</b>	
<b>Fund Balances</b>						
Beginning Fund Balance		1,235,926.36	934,907.10	0.00	0.00	0.00%
Net Change in Fund Balance		875.99	301,895.25	7,646.00	0.00	0.00%
Ending Fund Balance		1,236,802.35	1,236,802.35	0.00	0.00	0.00%

**General Fund**  
**Payments Journal (Summary)**  
**3/1/2023 to 3/31/2023**

Check Date	Check / Reference #	Payee	Amount
<b>1000 Town of CL Checking 9683</b>			
3/2/2023	EFT	RWS Cloud Services	94.00
3/3/2023	1430	Kiamichi Electric	259.00
3/3/2023	1429	Cross Telephone Co	97.00
3/3/2023	1428	Carlton Landing Fire and	750.00
3/3/2023	A-10086	Amanda K Harjo	1,682.19
3/3/2023	A-10085	James G Buckley	3,671.53
3/10/2023	1432	OPEH&W	1,614.76
3/10/2023	1431	CSA Software	1,180.00
3/14/2023	EFTPS	EFTPS	3,540.78
3/17/2023	1433	McAlester News Capital	26.70
3/17/2023	A-10088	Amanda K Harjo	1,584.77
3/17/2023	A-10087	James G Buckley	3,469.67
3/20/2023	EFT	Oklahoma Tax Commission	522.00
3/22/2023	GJ-10088	Pittsburg County Clerk	735.07
3/24/2023	1439	Carlton Landing Academy	1,200.00
3/24/2023	1438	OMAG	175.00
3/24/2023	1437	McAlester News Capital	23.70
3/24/2023	1436	OkMRF	1,439.11
3/24/2023	1435	Kay Robbins Wall	600.00
3/24/2023	1434	BOK Credit Card	85.20
3/31/2023			75.55
3/31/2023	1443	Carlton Landing Fire and	750.00
3/31/2023	1442	Pied Piper Service	80.00
3/31/2023	1441	Kiamichi Electric	132.00
3/31/2023	1440	Crawford & Associates, P.C.	460.00
3/31/2023	A-10090	Amanda K Harjo	1,584.77
3/31/2023	A-10089	James G Buckley	3,469.67
<b>1000 Town of CL Checking 9683 Totals</b>			<b>\$29,302.47</b>
<b>1030 Sinking Fund Checking 3087</b>			
3/31/2023	0008	BOK Financial	11,695.00
3/31/2023	0007	BOK Financial	11,600.00
3/31/2023	0006	BOK Financial	27,700.00
<b>1030 Sinking Fund Checking 3087 Totals</b>			<b>\$50,995.00</b>

*Report Options*

Check Date: 3/1/2023 to 3/31/2023

Display Notation: No

Fund: General Fund

**General Fund**  
**Income Statement**  
**3/1/2023 to 3/31/2023**

Mar 2023  
Mar 2023  
Actual

**Revenue**

**Other Revenue**

Sales Tax	17,025.78
Use Tax	1,235.80
Lodging Tax	2,174.31
Alcohol Beverage Tax	104.44
Vehicle Gas/Fuel Tax	75.11
Pittsburgh County Sinking Fund	735.07
Business License and Permits	289.50
Miscellaneous Revenue	5,000.00
Transfer IN from TIF	13,598.89

<b>Revenue</b>	<b>\$40,238.90</b>
<b>Gross Profit</b>	<b>\$40,238.90</b>

**Expenses**

**Personal Services**

Salaries	20,480.76
Social Security	1,587.73
Unemployment Tax	130.37
Employer Paid Insurance	3,280.02
Employer Retirement Contributi	1,861.33
Vehicle/Cell Allowance	324.85

**Materials & Supplies**

Office Supplies	53.41
Posatge	16.80
Building Maintenance & Repairs	80.00
Software Programs/ Services	1,274.00

**Other Services**

Utilities	202.70
Publication & Notice Expense	50.40
Insurance	175.00
Professional Services	1,660.00
Community Support Agreements	2,700.00
Dues & Memberships	14.99

**Debt Service**

Interest Expense	5,470.55
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<b>Expenses</b>	<b>\$39,362.91</b>
<b>Income (Loss) From Operations</b>	<b>\$875.99</b>
<b>Net Income (Loss)</b>	<b>\$875.99</b>

*Report Options*

Period: 3/1/2023 to 3/31/2023  
Display Level: Level 3 Accounts  
Display Account Categories: Yes  
Display Subtotals: None  
Reporting Method: Accrual  
Fund: General Fund  
Include Accounts: Accounts With Activity

## Town Administrator's Report April 15, 2023

- Alley Phase II and Block 10 Parking Lot –H&G has mobilized and started work on Block 10 Parking Lot. They are waiting for the delivery of underground drainage pipes to begin work on Water Lane. The Contractor has indicated they can maintain our current schedule. The initial tentative schedule is subject to change as we move through the project.

### **Alley Phase II and Block 10 Parking Lot Improvement Tentative**

<b><u>Task</u></b>	<b><u>Projected Start</u></b>	<b><u>Projected Finish</u></b>
Mobilize	March 20, 2023	----
Parking Lot 10	March 20, 2023	April 21, 2023
Academy Lane	March 20, 2023	April 21, 2023
Park Lane - West	March 20, 2023	April 21, 2023
Park Lane -East and Part of Water Lane	March 27, 2023	April 28, 2023
Redbud Lane	April 3, 2023	May 5, 2023
Finalize	----	May 5, 2023

- Stephens Road – Freeze and Nichols is completing final documents and plans and we will start the bidding process April 17. Bid opening will be May 12, 2023 with projected start date end of May or first of June. Kay and I prepared a Resolution authorizing the Mayor or Town Administrator the ability to award, sign documents and make payments if within the project budget. If the Trustees approve it will speed-up the process and not have to wait until the May Trustee meeting to award the contract and get started.
- Short Term Rental Ordinance – Property Owners have started submitting their applications for Short Term Rental License. Amanda and I are working through the applications and answering questions.
- Corp Annual Inspection – The Corp completed their on-site annual inspection March 30. Stephen Covil joined me on the inspection of the Marina Docks. We did not get any immediate feedback and should be getting the inspection report in the near future. Thank you to Stephen for having the Marina Docks clear and fire extinguishers with updated inspection tags.
- RWD #20 – The ODEQ had requested a formal written request for partially lifting the new connection moratorium. We submitted the request and on April 11, 2023, we received informal notice they will

be approving a partial lift of the new connection moratorium. DEQ will be sending us an amendment to the Consent Order that will outline the terms of the partial moratorium lift. If DEQ accepts our full request, it will basically cover all of Phase 6 and lots at the end of Lower Greenway.

Thank you.