

**COQUINA WATER CONTROL DISTRICT
BOARD OF SUPERVISORS MEETING
17429 NW 242nd STREET (FIELD OFFICE)
OKEECHOBEE, FL 34972**

MARCH 9, 2018

AGENDA

1. ROLL CALL
2. REPORT FROM CHAIRMAN
3. REPORT FROM ACCOUNTANT
4. REPORT FROM ATTORNEY
5. REPORT FROM ENGINEER
6. REPORT FROM SUPERINTENDENT
7. COMMENTS FROM PUBLIC
8. APPROVAL OF MINUTES
9. APPROVAL OF WARRANTS FROM FEBRUARY, 2018
10. SCHEDULE NEXT MEETING
11. ADJOURN

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**COQUINA WATER CONTROL DISTRICT
Okeechobee, Florida**

**Financial Statements and
Accountant's Compilation Report
(Unaudited)**

February 28, 2018

COQUINA WATER CONTROL DISTRICT
Balance Sheet -
Governmental Funds
February 28, 2018

Draft Copy

ASSETS

GENERAL

Seacoast National Bank-Operating	\$	325,426
Seacoast National Bank-MM		400,886
Seacoast National Bank-CD 4/15/18 (0.05%)		134,124
Seacoast National Bank-CD 5/12/18 (0.05%)		219,900
Seacoast National Bank-CD 11/8/18 (1.00%)		64,095
Property taxes receivable		5,468
Prepaid insurance		18,359
Inventories		32,862
Deposits		<u>131,294</u>
TOTAL ASSETS	\$	<u>1,333,414</u>

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable	\$	6,833
Deferred revenue		4,739
Payroll taxes payable		3,360
FUND BALANCE		
Fund balance-nonspendable		182,515
Fund balance-unassigned		837,258
EXCESS REVENUE (EXPENSE)		<u>298,709</u>

TOTAL LIABILITIES AND FUND BALANCE **\$** **1,333,414**

COQUINA WATER CONTROL DISTRICT
Statement of Revenues & Expenditures - Draft Copy
Governmental Funds
For The Five Months Ended February 28, 2018

	Y-T-D Actual	Y-T-D Budget	Y-T-D Variance
REVENUES			
Property taxes-prior	\$ 52,382	\$ 0	\$ (52,382)
Property taxes-current	477,754	809,685	331,931
Estimated nonpayment of assessed taxes	0	(109,685)	(109,685)
Discounts & commissions	(13,371)	(16,000)	(2,629)
Interest income	1,131	1,500	369
Other income	684	0	(684)
Total Revenues	518,580	685,500	166,920
EXPENDITURES-ADMINISTRATIVE			
Supervisor's fees	1,030	9,500	8,470
Legal & consulting fees	40,478	24,000	(16,478)
Auditing	10,600	14,500	3,900
Accounting	9,400	32,200	22,800
Office	3,598	8,000	4,402
Total Expenditures-Administrative	65,106	88,200	23,094
EXPENDITURES-FIELD SALARIES			
Salaries & wages	73,568	175,000	101,432
Payroll taxes	5,855	14,000	8,145
Health, disability & dental insurance	8,579	43,200	34,621
Mowing	20,646	59,000	38,354
Total Expenditures-Field Salaries	108,648	291,200	182,552
EXPENDITURES-FIELD OTHER			
Engineering	3,364	28,000	24,636
Utilities	2,787	8,600	5,813
Insurance	17,271	26,800	9,529
Total Expenditures-Field Other	23,422	63,400	39,978
EXPENDITURES-FIELD MAINTENANCE			
Uniforms	2,000	1,500	(500)
Fuel	14,115	50,000	35,885
Canal maintenance/herbicide	0	12,000	12,000
Contingency	0	35,000	35,000
Repairs & maintenance	19,580	50,000	30,420
Total Expenditures-Field Maintenance	35,695	148,500	112,805

See Independent Accountant's
Compilation Report - Unaudited

COQUINA WATER CONTROL DISTRICT

Transaction List

February 1, 2018 - February 28, 2018

Draft Copy

Date	Reference	Account	Payee ID	Description	1099	Amount
02/01/18	15155	702	3250	FORD & HARRISON LLP	1099-MISC (7)	82.50
02/01/18	15156	880		CENTURYLINK		237.59
02/01/18	15157	880		GLADES ELECTRIC COOPERATIVE, INC.		180.00
02/01/18	15158	876		HUMANA COMP BENEFITS		18.14
02/01/18	15159	707		EAST COAST SIGNS & SHIRTS		45.00
02/01/18	15160	924		EVERGLADES FARM EQUIPMENT CO INC.		32.04
02/01/18	15161	921		FIRST NATIONAL BANK OMAHA (Tractor Supply Co)		159.99
02/01/18	15161	880		FIRST NATIONAL BANK OMAHA (Verizon Wireless)		20.00
02/01/18	15161	880		FIRST NATIONAL BANK OMAHA (AT&T)		59.25
02/01/18	15161	707		FIRST NATIONAL BANK OMAHA (Celeste Watford, Tax Collector-title)		12.00
02/01/18	15162	854	2100	B & M TRACTOR SERVICES, LLC	1099-MISC (7)	200.00
02/09/18	15163	702	3150	ERIN FRALIX	1099-MISC (7)	1,627.50
02/15/18	15164	880		WASTE MANAGEMENT		85.24
02/15/18	15165	707		READY REFRESH BY NESTLE		10.54
02/15/18	15166	880		GLADES ELECTRIC COOPERATIVE, INC.		16.00
02/15/18	15167	921		OKEECHOBEE OXYGEN, INC.		37.50
02/15/18	15168	921		W & W LUMBER CO.		17.97
02/15/18	15169	703		GRAU AND ASSOCIATES		1,600.00
02/15/18	15170	707		INDEPENDENT NEWSMEDIA INC. USA		69.30
02/15/18	15171	924		EVERGLADES FARM EQUIPMENT CO INC.		32.04
02/15/18	15172	880		GLADES ELECTRIC COOPERATIVE, INC.		73.00
02/15/18	15173	922		FLORIDA-SPECTRUM ENVIRONMENTAL SERVICES, INC.		91.00
02/15/18	15174	921		AUTO SUPPLY OF OKEECHOBEE		173.54
02/15/18	15175	707		PERSONNEL CONCEPTS		329.84
02/15/18	15176	702	3150	ERIN FRALIX	1099-MISC (7)	672.50
02/15/18	15177	707		JAMES GRIFFITH (reimbursement)		18.50
02/15/18	15178	705	5000	WICKS BROWN WILLIAMS & CO	1099-MISC (7)	2,350.00
02/15/18	15179	920		INTERSTATE BILLING SERVICE, INC.		4,056.51
02/15/18	15180	887		PREFERRED GOVERNMENTAL INS. TRUST		745.42
02/15/18	15181	923	2080	ASAP MOBILE TIRE SERVICES LLC	1099-MISC (7)	704.96
02/15/18	15182	701	2945	DAVID R. LAW	1099-MISC (7)	50.00
02/15/18	15182	700	2945	DAVID R. LAW		4.36
02/15/18	15183	701	4080	MICHAEL R. VINCENT	1099-MISC (7)	50.00
02/15/18	15183	700	4080	MICHAEL R. VINCENT		5.23
02/28/18	CKS	107		Cash Disbursements		(34,688.63)
02/02/18	DEPOSIT	107		FEBRUARY RECEIPTS		13,000.00
02/02/18	DEPOSIT	950		FEBRUARY RECEIPTS (Military Semi-Truck)		(8,000.00)
02/02/18	DEPOSIT	950		FEBRUARY RECEIPTS (Landoll Trailer)		(5,000.00)
02/14/18	DEPOSIT	107		CRS TAX COLL #161		20,903.77
02/14/18	DEPOSIT	601		CRS TAX COLL #161		(21,114.92)
02/14/18	DEPOSIT	602		CRS TAX COLL #161		211.15
02/28/18	DEPOSIT	107		CRS TAX COLL #169		30,694.02
02/28/18	DEPOSIT	600		CRS TAX COLL #169		(31,004.06)
02/28/18	DEPOSIT	602		CRS TAX COLL #169		310.04
02/28/18	DEPOSIT	107		CRS TAX COLL #181		1,737.84
02/28/18	DEPOSIT	600		CRS TAX COLL #181		(1,755.40)
02/28/18	DEPOSIT	602		CRS TAX COLL #181		17.56
02/28/18	DEPOSIT	107		FEBRUARY INTEREST		22.21
02/28/18	DEPOSIT	603		FEBRUARY INTEREST		(22.21)
02/28/18	DEPOSIT	113		FEBRUARY INTEREST		24.60
02/28/18	DEPOSIT	603		FEBRUARY INTEREST		(24.60)
02/28/18	JE18	114		FEBRUARY INTEREST		5.70
02/28/18	JE18	114.1		FEBRUARY INTEREST		9.34
02/28/18	JE18	114.2		FEBRUARY INTEREST		54.39
02/28/18	JE18	603		FEBRUARY INTEREST		(69.43)
02/28/18	JE19	887		RECORD INSURANCE		2,128.78

COQUINA WATER CONTROL DISTRICT

Transaction List

February 1, 2018 - February 28, 2018

Draft Copy

Date	Reference	Account	Payee ID	Description	1099	Amount
02/28/18	JE19	109		RECORD INSURANCE		(2,128.78)
02/28/18	JE20	887		RECORD INSURANCE		115.25
02/28/18	JE20	109		RECORD INSURANCE		(115.25)
02/28/18	JE21	558		ADJUST FUND BALANCE		1,992.93
02/28/18	JE21	557		ADJUST FUND BALANCE		(1,992.93)
02/08/18	EFT11	408		IRS USATAXPYMT		3,497.44
02/12/18	EFT12	122		KAUFMAN TRAILER OF N.C., INC. (20% deposit-Kaufman Trailer)		4,236.96
02/22/18	EFT13	876		FLORIDA BLUE		2,146.21
02/28/18	EFT14	707		DIRECT CONNECT		14.95
02/01/18	PRCKs	404		Payroll Journal Entry		(411.68)
02/01/18	PRCKs	405		Payroll Journal Entry		(364.00)
02/01/18	PRCKs	406		Payroll Journal Entry		(96.28)
02/01/18	PRCKs	409		Payroll Journal Entry		(3.32)
02/01/18	PRCKs	861		Payroll Journal Entry		3,320.00
02/01/18	PRCKs	875		Payroll Journal Entry		257.30
02/08/18	PRCKs	404		Payroll Journal Entry		(411.68)
02/08/18	PRCKs	405		Payroll Journal Entry		(364.00)
02/08/18	PRCKs	406		Payroll Journal Entry		(96.28)
02/08/18	PRCKs	409		Payroll Journal Entry		(3.32)
02/08/18	PRCKs	861		Payroll Journal Entry		3,320.00
02/08/18	PRCKs	875		Payroll Journal Entry		257.30
02/15/18	PRCKs	404		Payroll Journal Entry		(407.58)
02/15/18	PRCKs	405		Payroll Journal Entry		(288.00)
02/15/18	PRCKs	406		Payroll Journal Entry		(95.32)
02/15/18	PRCKs	409		Payroll Journal Entry		(3.26)
02/15/18	PRCKs	861		Payroll Journal Entry		3,287.00
02/15/18	PRCKs	875		Payroll Journal Entry		254.71
02/22/18	PRCKs	404		Payroll Journal Entry		(411.68)
02/22/18	PRCKs	405		Payroll Journal Entry		(292.00)
02/22/18	PRCKs	406		Payroll Journal Entry		(96.28)
02/22/18	PRCKs	409		Payroll Journal Entry		(2.31)
02/22/18	PRCKs	861		Payroll Journal Entry		3,320.00
02/22/18	PRCKs	875		Payroll Journal Entry		256.29
					Transaction Balance	<u>0.00</u>

COQUINA WATER CONTROL DISTRICT

BUDGET

FISCAL YEAR 2017-2018

AMENDED March 9, 2018

COQUINA WATER CONTROL DISTRICT
 Amended Budget
 For the Fiscal Year Ending September 30, 2018

	<u>Budget</u>
Estimated Fund Balance at beginning of year	\$ 937,053
REVENUES	
Maintenance assessments	809,685
Estimated nonpayment of assessed taxes	(109,685)
Commissions	(16,000)
Net maintenance assessments	684,000
Interest income	1,500
Debt service	204,397
Total Revenues	889,897
Total Available Fund Balance, Revenues and Debt Service	1,826,950
EXPENDITURES	
Personal Services	175,000
Operating Expenses	426,300
Capital Outlay	388,847
Debt Service	25,550
Total Expenditures	1,015,697
Net Change in Fund Balance	(125,800)
Estimated Fund Balance at end of year	\$ 811,253

COQUINA WATER CONTROL DISTRICT
 Amended Budget
 For the Fiscal Year Ending September 30, 2018

	Adopted 2017 - 2018 Budget	Admendment	Admended 2017 - 2018 Budget
ADMINISTRATIVE:			
Supervisor's fees	\$ 9,500	\$ -	\$ 9,500
Legal and consulting fees	24,000	-	24,000
Auditing	14,500	-	14,500
Accounting and clerical	32,200	-	32,200
Office	8,000	-	8,000
	<u>88,200</u>	<u>-</u>	<u>88,200</u>
FIELD BUDGET:			
Salaries	175,000	-	175,000
Mowing	59,000	-	59,000
Payroll taxes	14,000	-	14,000
Insurance	70,000	-	70,000
Engineering	28,000	-	28,000
Utilities	8,600	-	8,600
Uniforms	1,500	-	1,500
Fuel	50,000	-	50,000
Canal maintenance/ Herbicide	12,000	-	12,000
Repairs & maintenance	50,000	-	50,000
Equipment rental	-	-	-
Miscellaneous	-	-	-
	<u>468,100</u>	<u>-</u>	<u>468,100</u>
OTHER:			
Contingency	35,000	-	35,000
Equipment purchases/ Major repairs/Building	10,000	-	10,000
Infrastructure/Water plan	200,000	178,847	378,847
Debt service	-	25,550	25,550
Easement acquisitions/ Title search & surveys	10,000	-	10,000
	<u>255,000</u>	<u>204,397</u>	<u>459,397</u>
TOTAL	<u>\$ 811,300</u>	<u>\$ 204,397</u>	<u>\$ 1,015,697</u>

**REGULAR MEETING MINUTES
OF THE
BOARD OF SUPERVISORS OF COQUINA WATER CONTROL DISTRICT
February 9, 2018**

Pursuant to published Notice, the Board of Supervisors of Coquina Water Control District (the "District") held its regular monthly meeting on Friday, February 9, 2018, at the District Office located at 17429 NW 242nd Street, Okeechobee, Florida.

Present at the meeting was Supervisor David Law and Supervisor Michael Vincent. Supervisor Dorothy Miles was not present.

Also present at the meeting were Superintendent, Howard Sensaboy and Engineer, Bryan Clemons.

ROLL CALL

Mr. Law called the Board of Supervisors meeting to order at 9:04 a.m..

ESTABLISHMENT OF A QUORUM

Mr. Law announced that a quorum was present and that it was in order to consider any business to properly come before the Board.

CHAIRMAN'S REPORT

Mr. Vincent made a motion to file a ethics complaint against Mrs. Miles, asking that she be removed from her position as Supervisor due to evidence which was recently presented to the Sheriff's Department. Mr. Vincent stated that he will sign the complaint once same has been completed. Mr. Law seconded that motion and same was unanimously passed.

Mr. Law made a motion that the District's counsel will prepare a formal request to the Governor, asking that he remove Mrs. Miles from the Board of Supervisors immediately. Mr. Law stated the Minutes of today's meeting will be attached to this formal request & a draft of this request will be emailed to the board for approval. Mr. Vincent seconded that motion and same was unanimously passed.

Mr. Vincent made a motion to accept the Plaintiffs settlement offer and pay the Plaintiffs attorney's fees in the amount of \$3,500.00, which is the amount not covered by the District's insurance carrier. Mr. Law seconded that motion and same was unanimously passed.

Mr. Vincent presented the board with a Declaration Extinguishing Grant of the Right of Public Ingress & Egress. Mr. Vincent explained this document extinguishes the Declaration of Ingress & Egress to the Public, which was executed January 9, 2008. *Mr. Vincent made a motion to adopt the Declaration & record it in official records of Okeechobee County. Mr. Law seconded that motion and same was unanimously passed. (Declaration was subsequently recorded in OR Book 802, Pg 717, Public Records of Okeechobee County, Florida)*

Mr. Vincent stated the auditor has suggested the board adopt a formal written Procurement Policy. Mr. Vincent instructed Mrs. Fralix to draft a Procurement Policy for the board to approve & adopt at its next board meeting.

Mr. Law made a motion to purchase a 2019 Kenworth truck (see attached). Mr. Vincent seconded that motion and same was unanimously passed.

Mr. Law reviewed three proposals for mowing the ditches. He further stated Mr. Sensaboy did a cost analysis to do the work "in-house" and it came to \$242.00 per mile, which includes the District purchasing its own equipment and assigning a full time employee to run the equipment. This cost is several hundred dollars less than the proposals received by the board. *Mr. Law made a motion to purchase a John Deere Alamo mower (see attached quote). Mr. Vincent seconded that motion and same was unanimously passed.*

Mr. Law stated with the purchase of the new mower, the District needs to purchase a trailer to transport it, as well as other Coquina equipment. He further stated Mr. Sensaboy has obtained quotes from three different companies. The District recently sold some old equipment & will use the money from that sale to purchase a new trailer. *Mr. Law made a motion to purchase a 30' equipment trailer from Kaufman in the amount of \$21,184.80.00 (se attached). Mr. Vincent seconded that motion and same was unanimously passed.*

Mr. Law made a motion declaring Mrs. Miles an inactive board member, as she has not attended a meeting since October 2017. He further motioned that she is to receive no further documentation involving Coquina matters, until she starts attending meetings. Mr. Vincent seconded that motion and same was unanimously passed.

ACCOUNTANT'S REPORT

Mrs. Williams was not present.

