

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

**APRIL 13, 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 MARCH, 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)**

**March 31, 2018**

# Wicks, Brown, Williams & Co., CPA's LLP

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Charles F. Wicks, C.P.A. (1911 - 1996)  
J. Richard Brown, C.P.A. (1940 - 1997)  
W. Bruce Stratton, C.P.A., P.A.  
Cheryl M. Williams, C.P.A., P.A.  
C. Mark Cox, C.P.A., P.A.  
John W. Davis, C.P.A., P.A.  
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## Draft Copy

### ACCOUNTANT'S COMPILATION REPORT

To the Supervisors  
Coquina Water Control District  
Okeechobee, Florida

Management is responsible for the accompanying financial statements of Coquina Water Control District, which comprise the balance sheet - governmental funds as of March 31, 2018, and the related statement of revenues and expenditures - governmental funds for the six months then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy of completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's fund balance and changes in fund balance. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The accounting principles generally accepted in the United States of America requires that the District record accounts receivable, accounts payable, and inventory. Management has informed us that the District has not recorded accounts receivable, accounts payable, and inventory in accordance with the accounting principles generally accepted in the United States. Management has not determined the effects of these departures on the financial statements.

The accompanying annual budget information is presented for purposes of additional analysis. Such information is the responsibility of management. The budget information was subject to our compilation engagement. We have not audited or reviewed the budget information and do not express an opinion, a conclusion, nor provide any assurance on such information.

The District was incorporated on June 23, 1971, under the provisions of Chapter 298, Florida Statutes, as a governmental unit.

We are not independent with respect to Coquina Water Control District.

Wicks, Brown, Williams & Co., CPA's LLP  
Okeechobee, Florida

April 12, 2018

COQUINA WATER CONTROL DISTRICT  
Balance Sheet -  
Governmental Funds  
March 31, 2018

Draft Copy

ASSETS

GENERAL

Seacoast National Bank-Operating	\$	325,403
Seacoast National Bank-MM		400,913
Seacoast National Bank-CD 4/15/18 (0.05%)		134,129
Seacoast National Bank-CD 5/12/18 (0.05%)		219,908
Seacoast National Bank-CD 11/8/18 (1.00%)		64,144
Property taxes receivable		5,468
Prepaid insurance		16,115
Inventories		32,862
Deposits		<u>127,057</u>
<b>TOTAL ASSETS</b>	<b>\$</b>	<b><u>1,325,999</u></b>

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable	\$	6,833
Deferred revenue		4,739
Payroll taxes payable		4,269
<b>FUND BALANCE</b>		
Fund balance-nonspendable		176,034
Fund balance-unassigned		843,739
EXCESS REVENUE (EXPENSE)		<u>290,386</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$</b>	<b><u>1,326,000</u></b>

**COQUINA WATER CONTROL DISTRICT**  
**Statement of Revenues & Expenditures -** Draft Copy  
**Governmental Funds**  
**For The Six Months Ended March 31, 2018**

	Y-T-D Actual	Y-T-D Budget	Y-T-D Variance
<b>REVENUES</b>			
Property taxes-prior	\$ 24,846	\$ 0	\$ (24,846)
Property taxes-current	573,095	809,685	236,590
Estimated nonpayment of assessed taxes	0	(109,685)	(109,685)
Discounts & commissions	(14,049)	(16,000)	(1,951)
Interest income	1,246	1,500	254
Other income	686	0	(686)
Debt proceeds	0	204,397	204,397
Total Revenues	585,824	889,897	304,073
 <b>EXPENDITURES-ADMINISTRATIVE</b>			
Supervisor's fees	1,140	9,500	8,360
Legal & consulting fees	43,218	24,000	(19,218)
Auditing	10,600	14,500	3,900
Accounting	14,100	32,200	18,100
Office	4,229	8,000	3,771
Total Expenditures-Administrative	73,287	88,200	14,913
 <b>EXPENDITURES-FIELD SALARIES</b>			
Salaries & wages	91,031	175,000	83,969
Payroll taxes	7,210	14,000	6,790
Health, disability & dental insurance	10,761	43,200	32,439
Mowing	20,646	59,000	38,354
Total Expenditures-Field Salaries	129,648	291,200	161,552
 <b>EXPENDITURES-FIELD OTHER</b>			
Engineering	5,330	28,000	22,670
Utilities	3,681	8,600	4,919
Insurance	20,261	26,800	6,539
Total Expenditures-Field Other	29,272	63,400	34,128
 <b>EXPENDITURES-FIELD MAINTENANCE</b>			
Uniforms	2,000	1,500	(500)
Fuel	14,185	50,000	35,815
Canal maintenance/herbicide	0	12,000	12,000
Contingency	0	35,000	35,000
Repairs & maintenance	26,511	50,000	23,489
Total Expenditures-Field Maintenance	42,696	148,500	105,804

**COQUINA WATER CONTROL DISTRICT**  
**Statement of Revenues & Expenditures -** Draft Copy  
**Governmental Funds**  
**For The Six Months Ended March 31, 2018**

	Y-T-D Actual	Y-T-D Budget	Y-T-D Variance
<b>OTHER (REVENUES) EXPENDITURES</b>			
Equipment purchases/major repairs/building	0	10,000	10,000
Infrastructure	33,535	378,847	345,312
Debt service	0	25,550	25,550
Equipment sales	(13,000)	0	13,000
Total Other (Revenues) Expenditures	20,535	414,397	393,862
<b>(REVENUES) EXPENDITURES-EASEMENTS</b>			
Title search & surveyor	0	10,000	10,000
Total (Revenues) Expenditures-Easements	0	10,000	10,000
<b>TOTAL EXPENDITURES</b>	295,438	1,015,697	720,259
<b>REVENUE (EXPENDITURE)</b>	\$ 290,386	\$ (125,800)	\$ (416,186)

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

Pursuant to published Notice, the Board of Supervisors of Coquina Water Control District (the "District") held its regular meeting on Friday, March 9, 2018, at the District Office located at 17429 NW 242<sup>nd</sup> Street, Okeechobee, Florida 34972.

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

Also present at the meeting was Superintendent, Howard Sensaboy and Engineer, Brian 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.

**OLD BUSINESS**

Mr. Vincent asked Mr. Griffith the status of the ethics Complaint. Mr. Griffith presented the board with a draft of the Statement of Facts (see attached), which once approved by the Board will be attached to the Complaint & filed with the Commission on Ethics.

Mr. Vincent stated the Board has discussed hiring an office assistant. He asked Mr. Malinowski to prepared a cost analysis & send same to the Board members so they can review prior to the next meeting & determine if it would be cost effective to hire someone.

Mr. Vincent asked Mr. Malinowski if he has anything to report to the Board from the Steering Committee. Mr. Malinowski presented the Board with his report (see attached).

### **NEW BUSINESS**

Mr. Vincent stated there is a landowner, Keith C. Wold, LLC (out parcel) at the end of three mile who has constructed a new entrance to their property & are using three mile to access that entrance. The board discussed that three mile is a private road & this landowner was not given permission to use three mile to access their property. It was stated this landowner can access their property from one mile. *Mr. Law made a motion to send this landowner a cease & desist letter to immediately stop using three mile to access their property, as it is a private road owned by the landowners of Coquina. Mr. Vincent seconded that motion and same was unanimously passed.*

### **ENGINEER'S REPORT**

Mr. Clemons presented the Board with his monthly report (a copy of which is on file at Wicks Brown Williams office).

### **SUPERINTENDENT'S REPORT**

Mr. Sensaboy stated the new trailer should be ready next week. Mr. Vincent asked if the trailer will be delivered. Mr. Sensaboy said it will be cheaper to pick up, as the cost to deliver would be approximately \$1,000.00. There was some discussion about Mr. Sensaboy picking up the trailer.

Mr. Sensaboy stated the new tractor has some issues that need to be taken care of, but should be ready soon.

*Mr. Vincent made a Motion to have log sheets for each piece of equipment, which will include the hours of use, inspections made, & will be initialed by each employee(s) who uses same. Mr. Law seconded that motion and same was unanimously passed.*

Mr. Sensaboy stated he is out of 18"x30" pipes & has ordered a truck load in the past, which he believes is ten (10) pipes. The board authorized him to order a truck load of pipes.

Mr. Sensaboy stated the south pit dike is repaired & sodded. All the culverts on the East side of Canal D are done & he needs to complete the culverts on the West side, which he hopes will be completed today.

Mr. Sensaboy stated the employees last hired have yet to obtain their CDL license. The board discussed same & stated they will look into the cost to obtain this license.