

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

**SEPTEMBER 14, 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 THRU AUGUST 31, 2018
10. SCHEDULE NEXT MEETING
11. ADJOURN

**REGULAR MEETING MINUTES  
OF THE  
BOARD OF SUPERVISORS OF  
COQUINA WATER CONTROL DISTRICT  
August 10, 2018**

Pursuant to published Notice, the Board of Supervisors of Coquina Water Control District (the "District") held its regular meeting on Friday, August 10, 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 9:10 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.

Mr. Vincent stated that landowner Jesse James Simmons received a citation from Deputy Holden for riding his ATV on Coquina's roads. He plans to contest the citation in Court & requested a letter from Coquina stating that landowners have Coquina's consent to ride there atvs and/or side by sides on all Coquina roads. Mr. Vincent asked Mrs. Fralix to prepare a letter that Mr. Law will sign for Mr. Simmons to take to the Judge at his first court appearance in September.

Mr. Law stated the board still has not received the 119 records request from the Sheriff's Department. He instructed Mrs. Fralix to contact them & inform them if we do not have the requested records by Monday, we will file a formal complaint for non-compliance.

**ACCOUNTANT'S REPORT**

Mrs. Williams was not present. However, Mr. Sensaboy presented the board with the proposed 2018/19 Budget on her behalf.

### **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 he terminated Matthew Gibsons employment for using Coquina's equipment for his own personal use after hours.

Mr. Sensaboy stated he has completed 3-mile with shell; he is in the process of capping places on the North grade; he is working on putting out fertilizer on Canal A and he is working on the washouts on Canal D.

### **APPROVAL OF MINUTES & WARRANTS**

*Mr. Law made a motion to approve the Warrants and Minutes from July 2018. That motion was seconded by Mr. Vincent and same was unanimously passed.*

The next regular board meeting is scheduled for September 14, 2018, at the District office. This meeting was adjourned at 10:44 a.m..

# INDEPENDENT NEWSMEDIA INC. USA

Okeechobee News  
107 SW 17th Street, Suite D  
Okeechobee, Florida 34974  
863-763-3134

STATE OF FLORIDA  
COUNTY OF OKEECHOBEE

Before the undersigned authority personally appeared Katrina  
Elsken, who on oath says she is the Publisher of the Okeechobee  
News, a three times a week Newspaper published at Okeechobee,  
in Okeechobee County, Florida, that the attached copy of  
advertisement being a Public Notice

in the matter of Meeting

in the 19th Judicial District of the Circuit Court of Okeechobee  
County, Florida, was published in said newspaper in the issues of

8/3/2018

Affiant further says that the said Okeechobee News is a  
newspaper published at Okeechobee, in said Okeechobee County,  
Florida, and that said newspaper has heretofore been published  
continuously in said Okeechobee County, Florida each week and  
has been entered as second class mail matter at the post office in  
Okeechobee, in said Okeechobee County, Florida, for a period of  
one year next preceding the first publication of the attached copy  
of advertisement, and affiant further says that she has neither  
paid nor promised any person, firm or corporation any discount,  
rebate, commission or refund for the purpose of securing this  
advertisement for publication in the said newspaper.

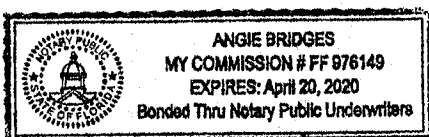
Katrina Elsken

Katrina Elsken

Sworn to and subscribed before me this  
21<sup>st</sup> day of August 2018 AD

Notary Public, State of Florida at Large

Angie Bridges



## NOTICE OF MEETING OF THE COQUINA WATER CONTROL DISTRICT

THE BOARD OF SUPERVISORS FOR COQUINA WATER CONTROL DISTRICT  
WILL HOLD ITS REGULAR MONTHLY MEETING ON FRIDAY, AUGUST 10,  
2018, AT 9:00 AM, AT THE DISTRICT OFFICE, 17429 NW 242 STREET,  
OKEECHOBEE, FLORIDA 34972. A COPY OF THE PROPOSED AGENDA  
MAY BE OBTAINED UPON REQUEST FROM THE UNDERSIGNED. IF ANY  
PERSON DECIDES TO APPEAL ANY DECISION BY THE BOARD WITH  
RESPECT TO ANY MATTER CONSIDERED AT SUCH MEETING THAT  
PERSON WILL NEED A RECORD OF THE PROCEEDINGS AND FOR SUCH  
PURPOSES THAT PERSON MAY NEED TO ENSURE THAT A VERBATIM  
RECORD OF THE PROCEEDINGS, WHICH INCLUDES THE TESTIMONY  
AND EVIDENCE UPON WHICH THE DECISIONS TO BE MADE, IS MADE.  
ANY PERSON WISHING TO SPEAK AT THE MEETING MUST HAVE THEIR  
NAME AND TOPIC PLACED ON THE AGENDA ONE WEEK BEFORE THE  
DATE OF THE MEETING. ALL LANDOWNERS WITHIN THE DISTRICT ARE  
INVITED TO ATTEND.

IN ACCORDANCE WITH THE AMERICANS WITH DISABILITIES ACT, PER-  
SONS NEEDING A SPECIAL ACCOMMODATION OR AN INTERPRETER TO  
PARTICIPATE IN THE PROCEEDINGS SHOULD CONTACT THE DISTRICT'S  
OFFICE BY CALLING (863) 763-4601 AT LEAST TWO (2) DAYS PRIOR TO  
THE DATE OF THE MEETING.

DAVID LAW  
CHAIRMAN OF THE BOARD OF SUPERVISORS  
17429 NW 242 STREET, D OKEECHOBEE, FL 34972  
(863) 763-4601

20180801 09:08:2018

**COQUINA WATER CONTROL DISTRICT**  
**Okeechobee, Florida**

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

**August 31, 2018**

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

504 Northwest Fifth Avenue, Okeechobee, Florida 34972-2570  
(863) 763-2354 • Fax: (863) 467-4519

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

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W.B. Stratton, C.P.A.  
April D. Harris, C.P.A.

Lake Placid  
(863) 699-5544

Sebring  
(863) 382-1157

## 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 August 31, 2018, and the related statement of revenues and expenditures - governmental funds for the eleven 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

September 12, 2018

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

**ASSETS**

**GENERAL**

Seacoast National Bank-Operating	\$ 248,704
Seacoast National Bank-MM	385,187
Seacoast National Bank-CD 5/12/20 (2.25%)	221,176
Seacoast National Bank-CD 11/8/18 (1.00%)	64,413
Seacoast National Bank-CD 5/15/19 (1.75%)	150,663
Property taxes receivable	5,468
Prepaid insurance	4,895
Inventories	<u>32,862</u>

**TOTAL ASSETS** **\$ 1,113,368**

**LIABILITIES AND FUND BALANCE**

**LIABILITIES**

Accounts payable	\$ 6,832
Deferred revenue	4,739
Payroll taxes payable	5,245

**FUND BALANCE**

Fund balance-nonspendable	37,757
Fund balance-unassigned	982,016
EXCESS REVENUE (EXPENSE)	<u>76,779</u>

**TOTAL LIABILITIES AND FUND BALANCE** **\$ 1,113,368**

**COQUINA WATER CONTROL DISTRICT**  
**Statement of Revenues & Expenditures -**  
**Governmental Funds**  
**For The Eleven Months Ended August 31, 2018**

	Y-T-D Actual	Y-T-D Budget	Y-T-D Variance
<b>REVENUES</b>			
Property taxes-prior	\$ 46,265	\$ 0	\$ (46,265)
Property taxes-current	754,739	809,685	54,946
Estimated nonpayment of assessed taxes	0	(109,685)	(109,685)
Discounts & commissions	(16,080)	(16,000)	80
Interest income	3,977	1,500	(2,477)
Other income	922	0	(922)
Debt proceeds	<u>259,131</u>	<u>259,131</u>	<u>0</u>
Total Revenues	<u>1,048,954</u>	<u>944,631</u>	<u>(104,323)</u>
<b>EXPENDITURES-ADMINISTRATIVE</b>			
Supervisor's fees	1,932	2,500	568
Legal & consulting fees	49,620	52,000	2,380
Auditing	10,600	10,600	0
Accounting	36,325	38,675	2,350
Office	<u>6,871</u>	<u>8,000</u>	<u>1,129</u>
Total Expenditures-Administrative	<u>105,348</u>	<u>111,775</u>	<u>6,427</u>
<b>EXPENDITURES-FIELD SALARIES</b>			
Salaries & wages	186,360	210,000	23,640
Payroll taxes	14,565	17,000	2,435
Health, disability & dental insurance	21,601	26,000	4,399
Mowing	<u>20,646</u>	<u>20,646</u>	<u>0</u>
Total Expenditures-Field Salaries	<u>243,172</u>	<u>273,646</u>	<u>30,474</u>
<b>EXPENDITURES-FIELD OTHER</b>			
Engineering	13,683	20,000	6,317
Utilities	6,878	8,600	1,722
Insurance	<u>33,717</u>	<u>36,000</u>	<u>2,283</u>
Total Expenditures-Field Other	<u>54,278</u>	<u>64,600</u>	<u>10,322</u>
<b>EXPENDITURES-FIELD MAINTENANCE</b>			
Uniforms	2,000	2,000	0
Fuel	39,311	60,000	20,689
Contingency	0	7,279	7,279
Repairs & maintenance	<u>79,825</u>	<u>80,000</u>	<u>175</u>
Total Expenditures-Field Maintenance	<u>121,136</u>	<u>149,279</u>	<u>28,143</u>