

**COQUINA WATER CONTROL DISTRICT
ANNUAL LANDOWNERS AND BOARD OF SUPERVISORS MEETING
OKEECHOBEE CIVIC CENTER
1750 US HIGHWAY 98 NORTH
OKEECHOBEE, FL 34972**

OCTOBER 26, 2018

AGENDA

9:00 A.M. – ANNUAL LANDOWNERS MEETING:

1. ELECTION OF SUPERVISOR
2. GENERAL BUSINESS
3. ADJOURN

9:30 A.M. – BOARD OF SUPERVISORS MEETING:

1. ROLL CALL
2. REPORT FROM ACCOUNTANT
3. REPORT FROM ATTORNEY
4. REPORT FROM ENGINEER
5. REPORT FROM SUPERINTENDENT
6. COMMENTS FROM PUBLIC
7. APPROVAL OF MINUTES
8. APPROVAL OF WARRANTS THRU SEPTEBER 30, 2018
9. SCHEDULE NEXT MEETING
10. ADJOURN

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**COQUINA WATER CONTROL DISTRICT
Okeechobee, Florida**

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

September 30, 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.

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

Lake Placid
(863) 699-5544

Sebring
(863) 382-1157

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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 September 30, 2018, and the related statement of revenues and expenditures - governmental funds for the year 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 accompanying annual budget information is presented for purposes of additional analysis and is not a required part of the basic financial statements. 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

October 25, 2018

COQUINA WATER CONTROL DISTRICT
Balance Sheet -
Governmental Funds
September 30, 2018

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ASSETS

GENERAL

Seacoast National Bank-Operating	\$	177,893
Seacoast National Bank-MM		385,212
Seacoast National Bank-CD 5/12/20 (2.25%)		221,599
Seacoast National Bank-CD 11/8/18 (1.00%)		64,468
Seacoast National Bank-CD 5/15/19 (1.75%)		150,887
Assessments receivable		14,674
Prepaid insurance		35,286
Inventories		<u>25,767</u>
TOTAL ASSETS	\$	<u>1,075,786</u>

LIABILITIES AND FUND BALANCE

LIABILITIES

Accrued wages payable	\$	2,232
Accounts payable		17,422
Deferred revenue		10,363
Payroll taxes payable		4,227
FUND BALANCE		
Fund balance-nonspendable		61,053
Fund balance-unassigned		962,302
EXCESS REVENUE (EXPENSE)		<u>18,187</u>
TOTAL LIABILITIES AND FUND BALANCE	\$	<u>1,075,786</u>

COQUINA WATER CONTROL DISTRICT
Statement of Revenues & Expenditures
Governmental Funds
For The Twelve Months Ended September 30, 2018

Draft Copy

	Y-T-D Actual	Y-T-D Budget	Y-T-D Variance
REVENUES			
Assessments-prior	\$ 48,218	\$ 0	\$ (48,218)
Assessments-current	754,739	809,685	54,946
Estimated nonpayment of assessed taxes	0	(109,685)	(109,685)
Discounts & commissions	(16,099)	(16,000)	99
Interest income	4,810	1,500	(3,310)
Other income	922	0	(922)
Debt proceeds	<u>259,131</u>	<u>259,131</u>	<u>0</u>
Total Revenues	<u>1,051,721</u>	<u>944,631</u>	<u>(107,090)</u>
 EXPENDITURES-ADMINISTRATIVE			
Supervisor's fees	2,125	2,500	375
Legal & consulting fees	50,850	52,000	1,150
Auditing	10,600	10,600	0
Accounting	38,675	38,675	0
Office	<u>7,874</u>	<u>8,000</u>	<u>126</u>
Total Expenditures-Administrative	<u>110,124</u>	<u>111,775</u>	<u>1,651</u>
 EXPENDITURES-FIELD SALARIES			
Salaries & wages	205,388	210,000	4,612
Payroll taxes	16,024	17,000	976
Health, disability & dental insurance	23,008	26,000	2,992
Mowing	<u>20,646</u>	<u>20,646</u>	<u>0</u>
Total Expenditures-Field Salaries	<u>265,066</u>	<u>273,646</u>	<u>8,580</u>
 EXPENDITURES-FIELD OTHER			
Engineering	15,958	20,000	4,042
Utilities	8,083	8,600	517
Insurance	<u>35,961</u>	<u>36,000</u>	<u>39</u>
Total Expenditures-Field Other	<u>60,002</u>	<u>64,600</u>	<u>4,598</u>
 EXPENDITURES-FIELD MAINTENANCE			
Uniforms	2,000	2,000	0
Fuel	48,271	60,000	11,729
Contingency	0	7,279	7,279
Repairs & maintenance	<u>92,735</u>	<u>80,000</u>	<u>(12,735)</u>
Total Expenditures-Field Maintenance	<u>143,006</u>	<u>149,279</u>	<u>6,273</u>

COQUINA WATER CONTROL DISTRICT
Statement of Revenues & Expenditures
Governmental Funds
For The Twelve Months Ended September 30, 2018

Draft Copy

	Y-T-D Actual	Y-T-D Budget	Y-T-D Variance
OTHER (REVENUES) EXPENDITURES			
Equipment purchases/major repairs/building	0	10,000	10,000
Infrastructure/Major Equipment Purchases	467,361	459,131	(8,230)
Equipment sales	(13,000)	0	13,000
Total Other (Revenues) Expenditures	454,361	469,131	14,770
(REVENUES) EXPENDITURES-EASEMENTS			
Title search & surveyor	975	2,000	1,025
Total (Revenues) Expenditures-Easements	975	2,000	1,025
TOTAL EXPENDITURES	1,033,534	1,070,431	36,897
REVENUE (EXPENDITURE)	\$ 18,187	\$ (125,800)	\$ (143,987)

COQUINA WATER CONTROL DISTRICT

Transaction List

September 1, 2018 - September 30, 2018

Draft Copy

Date	Reference	Account	Payee ID	Description	Amount
09/30/18	CKS	107		DAVID R. LAW (void-lost)	54.36
09/30/18	CKS	700		DAVID R. LAW (void-lost)	(4.36)
09/30/18	CKS	701		DAVID R. LAW (void-lost)	(50.00)
09/06/18	15373	880		CENTURYLINK	239.78
09/06/18	15374	880		WASTE MANAGEMENT	85.24
09/06/18	15375	707		READY REFRESH BY NESTLE	104.80
09/06/18	15376	880		GLADES ELECTRIC COOPERATIVE, INC.	213.00
09/06/18	15377	921		OKEECHOBEE OXYGEN, INC.	37.50
09/06/18	15378	921		W & W LUMBER CO.	29.10
09/06/18	15379	924		EVERGLADES EQUIPMENT GROUP	458.07
09/06/18	15380	923		ST LUCIE BATTERY & TIRE	210.83
09/06/18	15381	921		AUTO SUPPLY OF OKEECHOBEE	113.63
09/06/18	15382	924		POWERPLAN	875.37
09/06/18	15383	922		SHORT ENVIRONMENTAL LABORATORIES, INC	15.00
09/06/18	15384	921		FIRST NATIONAL BANK OMAHA (Harbor Freight Tools)	10.98
09/06/18	15384	880		FIRST NATIONAL BANK OMAHA (AT&T)	59.25
09/06/18	15384	880		FIRST NATIONAL BANK OMAHA (Verizon Wireless)	20.00
09/06/18	15385	878		CLEMONS ENGINEERING, INC.	1,251.25
09/06/18	15386	702	3150	ERIN FRALIX	564.88
09/06/18	15387	700	4080	MICHAEL R. VINCENT	27.25
09/20/18	15388	880		GLADES ELECTRIC COOPERATIVE, INC.	83.00
09/20/18	15389	924		RECHTIEN INT'L TRUCKS INC.	466.93
09/20/18	15390	924		LAWN TAMERS EQUIPMENT	46.15
09/20/18	15391	921		SUPPLYLINE	108.98
09/20/18	15392	707		APEX OFFICE PRODUCTS & FURNITURE	22.10
09/20/18	15393	707		INDEPENDENT NEWSMEDIA INC. USA	43.75
09/20/18	15394	707		DOCTORS CLINIC FAMILY HEALTH CENTER	535.00
09/20/18	15395	920		INTERSTATE BILLING SERVICE, INC.	6,255.35
09/20/18	15396	924		KELLY TRACTOR CO., INC.	1,317.57
09/20/18	15397	702	3150	ERIN FRALIX	567.50
09/20/18	15398	707		BOARD OF COUNTY COMMISSIONERS	500.00
09/20/18	15399	701	2945	DAVID R. LAW	50.00
09/20/18	15399	700	2945	DAVID R. LAW	6.54
09/20/18	15400	701	4080	MICHAEL R. VINCENT	50.00
09/20/18	15400	700	4080	MICHAEL R. VINCENT	4.91
09/20/18	15401	700	4080	MICHAEL R. VINCENT	27.25
09/27/18	15402	880		CENTURYLINK	240.06
09/27/18	15403	705	5000	WICKS BROWN WILLIAMS & CO	2,350.00
09/27/18	15404	923	2080	ASAP MOBILE TIRE SERVICES LLC	400.00
09/27/18	15405	109		PREFERRED GOVERNMENTAL INS. TRUST	2,892.50
09/27/18	15406	109		USI INSURANCE SERVICES, LLC	29,742.00
09/27/18	15407	702	3150	ERIN FRALIX	345.00
09/27/18	15408	700	4080	MICHAEL R. VINCENT	27.25
09/27/18	15409	878		CLEMONS ENGINEERING, INC.	1,023.75
09/30/18	CKS	107		Cash Disbursements	(72,904.51)
09/28/18	DEPOSIT	107		CRS TAX COLL #361	1,933.36
09/28/18	DEPOSIT	600		CRS TAX COLL #361	(1,952.89)
09/28/18	DEPOSIT	602		CRS TAX COLL #361	19.53
09/28/18	DEPOSIT	107		CRS TAX COLL #375	86.67
09/28/18	DEPOSIT	603		CRS TAX COLL #375	(86.67)
09/30/18	DEPOSIT	107		SEPTEMBER INTEREST	19.20
09/30/18	DEPOSIT	603		SEPTEMBER INTEREST	(19.20)
09/30/18	DEPOSIT	113		SEPTEMBER INTEREST	25.33
09/30/18	DEPOSIT	603		SEPTEMBER INTEREST	(25.33)
09/30/18	JE51	114.1		SEPTEMBER INTEREST	422.66
09/30/18	JE51	114.2		SEPTEMBER INTEREST	54.70
09/30/18	JE51	114.3		SEPTEMBER INTEREST	223.93

COQUINA WATER CONTROL DISTRICT

Transaction List

September 1, 2018 - September 30, 2018

Draft Copy

Date	Reference	Account	Payee ID	Description	Amount
09/30/18	JE51	603		SEPTEMBER INTEREST	(701.29)
09/30/18	JE52	887		RECORD INSURANCE	2,128.67
09/30/18	JE52	109		RECORD INSURANCE	(2,128.67)
09/30/18	JE53	887		RECORD INSURANCE	115.25
09/30/18	JE53	109		RECORD INSURANCE	(115.25)
09/30/18	JE54	404		ADJUST PER PAYROLL REPORTS	7,463.72
09/30/18	JE54	405		ADJUST PER PAYROLL REPORTS	4,758.00
09/30/18	JE54	406		ADJUST PER PAYROLL REPORTS	1,745.44
09/30/18	JE54	408		ADJUST PER PAYROLL REPORTS	(13,967.16)
09/30/18	JE54	409		ADJUST PER PAYROLL REPORTS	(48.64)
09/30/18	JE54	921		ADJUST PER PAYROLL REPORTS	48.64
09/30/18	JE55	956		REVERSE 9/30/17 INVENTORY	32,861.86
09/30/18	JE55	120		REVERSE 9/30/17 INVENTORY	(32,861.86)
09/30/18	JE56	120		RECORD 9/30/18 INVENTORY	25,767.37
09/30/18	JE56	956		RECORD 9/30/18 INVENTORY	(25,767.37)
09/30/18	JE57	402		REVERSE ACCOUNTS PAYABLE @ 9/30/17	6,833.05
09/30/18	JE57	702		REVERSE ACCOUNTS PAYABLE @ 9/30/17	(247.50)
09/30/18	JE57	705		REVERSE ACCOUNTS PAYABLE @ 9/30/17	(2,350.00)
09/30/18	JE57	707		REVERSE ACCOUNTS PAYABLE @ 9/30/17	(365.76)
09/30/18	JE57	876		REVERSE ACCOUNTS PAYABLE @ 9/30/17	(738.87)
09/30/18	JE57	880		REVERSE ACCOUNTS PAYABLE @ 9/30/17	(109.00)
09/30/18	JE57	920		REVERSE ACCOUNTS PAYABLE @ 9/30/17	(2,190.29)
09/30/18	JE57	921		REVERSE ACCOUNTS PAYABLE @ 9/30/17	(831.63)
09/30/18	JE58	700		RECORD ACCOUNTS PAYABLE @ 9/30/18	4.36
09/30/18	JE58	701		RECORD ACCOUNTS PAYABLE @ 9/30/18	50.00
09/30/18	JE58	705		RECORD ACCOUNTS PAYABLE @ 9/30/18	2,350.00
09/30/18	JE58	707		RECORD ACCOUNTS PAYABLE @ 9/30/18	148.55
09/30/18	JE58	880		RECORD ACCOUNTS PAYABLE @ 9/30/18	373.25
09/30/18	JE58	920		RECORD ACCOUNTS PAYABLE @ 9/30/18	4,893.99
09/30/18	JE58	921		RECORD ACCOUNTS PAYABLE @ 9/30/18	259.04
09/30/18	JE58	924		RECORD ACCOUNTS PAYABLE @ 9/30/18	9,343.84
09/30/18	JE58	402		RECORD ACCOUNTS PAYABLE @ 9/30/18	(17,423.03)
09/30/18	JE59	861		RECORD ACCRUED WAGES PAYABLE @ 9/30/18	1,800.00
09/30/18	JE59	400		RECORD ACCRUED WAGES PAYABLE @ 9/30/18	(1,800.00)
09/30/18	JE60	875		RECORD PAYROLL TAXES PAYABLE ON ACCRUED WAGES @ 9/30/18	139.50
09/30/18	JE60	408		RECORD PAYROLL TAXES PAYABLE ON ACCRUED WAGES @ 9/30/18	(137.70)
09/30/18	JE60	409		RECORD PAYROLL TAXES PAYABLE ON ACCRUED WAGES @ 9/30/18	(1.80)
09/30/18	JE61	861		RECORD ACCRUED WAGES PAYABLE @ 9/30/18 (EXCESS VACATION PAID)	432.00
09/30/18	JE61	400		RECORD ACCRUED WAGES PAYABLE @ 9/30/18 (EXCESS VACATION PAID)	(432.00)
09/30/18	JE62	875		RECORD PAYROLL TAXES PAYABLE ON ACCRUED WAGES @ 9/30/18 (EXCESS VACATION PAID)	33.48
09/30/18	JE62	408		RECORD PAYROLL TAXES PAYABLE ON ACCRUED WAGES @ 9/30/18 (EXCESS VACATION PAID)	(33.05)
09/30/18	JE62	409		RECORD PAYROLL TAXES PAYABLE ON ACCRUED WAGES @ 9/30/18 (EXCESS VACATION PAID)	(0.43)
09/30/18	JE63	558		ADJUST FUND BALANCE	23,296.09
09/30/18	JE63	557		ADJUST FUND BALANCE	(23,296.09)
09/13/18	EFT34	408		IRS USATAXPYMT	5,234.72
09/28/18	EFT35	876		FLORIDA BLUE	2,146.21
09/30/18	EFT36	707		DIRECT CONNECT	14.95
09/06/18	279	861		Holiday-FUTA Ex	200.00
09/06/18	279	861		Wages-FUTA Ex	800.00

COQUINA WATER CONTROL DISTRICT

Transaction List

September 1, 2018 - September 30, 2018

Draft Copy

Date	Reference	Account	Payee ID	Description	Amount
09/06/18	279	404		FICA-SS	(62.00)
09/06/18	279	406		FICA-MED	(14.50)
09/06/18	279	405		FIT	(70.00)
09/06/18	279	404		ERFICA-SS	(62.00)
09/06/18	279	875		ERFICA-SS	62.00
09/06/18	279	406		ERFICA-MED	(14.50)
09/06/18	279	875		ERFICA-MED	14.50
09/06/18	280	861		Holiday-FUTA Ex	176.00
09/06/18	280	861		Wages-FUTA Ex	704.00
09/06/18	280	404		FICA-SS	(54.56)
09/06/18	280	406		FICA-MED	(12.76)
09/06/18	280	405		FIT	(87.00)
09/06/18	280	404		ERFICA-SS	(54.56)
09/06/18	280	875		ERFICA-SS	54.56
09/06/18	280	406		ERFICA-MED	(12.76)
09/06/18	280	875		ERFICA-MED	12.76
09/06/18	281	861		Holiday-FUTA Ex	144.00
09/06/18	281	861		Wages-FUTA Ex	576.00
09/06/18	281	404		FICA-SS	(44.64)
09/06/18	281	406		FICA-MED	(10.44)
09/06/18	281	405		FIT	(75.00)
09/06/18	281	404		ERFICA-SS	(44.64)
09/06/18	281	875		ERFICA-SS	44.64
09/06/18	281	406		ERFICA-MED	(10.44)
09/06/18	281	875		ERFICA-MED	10.44
09/06/18	282	861		Holiday-FUTA Ex	144.00
09/06/18	282	861		Wages-FUTA Ex	576.00
09/06/18	282	404		FICA-SS	(44.64)
09/06/18	282	406		FICA-MED	(10.44)
09/06/18	282	405		FIT	(75.00)
09/06/18	282	404		ERFICA-SS	(44.64)
09/06/18	282	875		ERFICA-SS	44.64
09/06/18	282	406		ERFICA-MED	(10.44)
09/06/18	282	875		ERFICA-MED	10.44
09/06/18	283	861		Wages-FUTA Ex	476.00
09/06/18	283	404		FICA-SS	(29.51)
09/06/18	283	406		FICA-MED	(6.90)
09/06/18	283	405		FIT	(10.00)
09/06/18	283	404		ERFICA-SS	(29.51)
09/06/18	283	875		ERFICA-SS	29.51
09/06/18	283	406		ERFICA-MED	(6.90)
09/06/18	283	875		ERFICA-MED	6.90
09/13/18	284	861		Wages-FUTA Ex	1,000.00
09/13/18	284	404		FICA-SS	(62.00)
09/13/18	284	406		FICA-MED	(14.50)
09/13/18	284	405		FIT	(70.00)
09/13/18	284	404		ERFICA-SS	(62.00)
09/13/18	284	875		ERFICA-SS	62.00
09/13/18	284	406		ERFICA-MED	(14.50)
09/13/18	284	875		ERFICA-MED	14.50
09/13/18	285	861		Wages-FUTA Ex	880.00
09/13/18	285	404		FICA-SS	(54.56)
09/13/18	285	406		FICA-MED	(12.76)
09/13/18	285	405		FIT	(87.00)
09/13/18	285	404		ERFICA-SS	(54.56)
09/13/18	285	875		ERFICA-SS	54.56
09/13/18	285	406		ERFICA-MED	(12.76)
09/13/18	285	875		ERFICA-MED	12.76
09/13/18	286	861		Wages-FUTA Ex	720.00

COQUINA WATER CONTROL DISTRICT

Transaction List

September 1, 2018 - September 30, 2018

Draft Copy

Date	Reference	Account	Payee ID	Description	Amount
09/13/18	286	404		FICA-SS	(44.64)
09/13/18	286	406		FICA-MED	(10.44)
09/13/18	286	405		FIT	(75.00)
09/13/18	286	404		ERFICA-SS	(44.64)
09/13/18	286	875		ERFICA-SS	44.64
09/13/18	286	406		ERFICA-MED	(10.44)
09/13/18	286	875		ERFICA-MED	10.44
09/13/18	287	861		Wages-FUTA Ex	720.00
09/13/18	287	404		FICA-SS	(44.64)
09/13/18	287	406		FICA-MED	(10.44)
09/13/18	287	405		FIT	(75.00)
09/13/18	287	404		ERFICA-SS	(44.64)
09/13/18	287	875		ERFICA-SS	44.64
09/13/18	287	406		ERFICA-MED	(10.44)
09/13/18	287	875		ERFICA-MED	10.44
09/13/18	288	861		Wages-FUTA Ex	680.00
09/13/18	288	404		FICA-SS	(42.16)
09/13/18	288	406		FICA-MED	(9.86)
09/13/18	288	405		FIT	(30.00)
09/13/18	288	404		ERFICA-SS	(42.16)
09/13/18	288	875		ERFICA-SS	42.16
09/13/18	288	406		ERFICA-MED	(9.86)
09/13/18	288	875		ERFICA-MED	9.86
09/20/18	289	861		Wages-FUTA Ex	1,000.00
09/20/18	289	404		FICA-SS	(62.00)
09/20/18	289	406		FICA-MED	(14.50)
09/20/18	289	405		FIT	(70.00)
09/20/18	289	404		ERFICA-SS	(62.00)
09/20/18	289	875		ERFICA-SS	62.00
09/20/18	289	406		ERFICA-MED	(14.50)
09/20/18	289	875		ERFICA-MED	14.50
09/20/18	290	861		Wages-FUTA Ex	880.00
09/20/18	290	404		FICA-SS	(54.56)
09/20/18	290	406		FICA-MED	(12.76)
09/20/18	290	405		FIT	(87.00)
09/20/18	290	404		ERFICA-SS	(54.56)
09/20/18	290	875		ERFICA-SS	54.56
09/20/18	290	406		ERFICA-MED	(12.76)
09/20/18	290	875		ERFICA-MED	12.76
09/20/18	291	861		Wages-FUTA Ex	720.00
09/20/18	291	404		FICA-SS	(44.64)
09/20/18	291	406		FICA-MED	(10.44)
09/20/18	291	405		FIT	(75.00)
09/20/18	291	404		ERFICA-SS	(44.64)
09/20/18	291	875		ERFICA-SS	44.64
09/20/18	291	406		ERFICA-MED	(10.44)
09/20/18	291	875		ERFICA-MED	10.44
09/20/18	292	861		Wages-FUTA Ex	720.00
09/20/18	292	404		FICA-SS	(44.64)
09/20/18	292	406		FICA-MED	(10.44)
09/20/18	292	405		FIT	(75.00)
09/20/18	292	404		ERFICA-SS	(44.64)
09/20/18	292	875		ERFICA-SS	44.64
09/20/18	292	406		ERFICA-MED	(10.44)
09/20/18	292	875		ERFICA-MED	10.44
09/20/18	293	861		Wages-FUTA Ex	680.00
09/20/18	293	404		FICA-SS	(42.16)
09/20/18	293	406		FICA-MED	(9.86)
09/20/18	293	405		FIT	(30.00)

COQUINA WATER CONTROL DISTRICT

Transaction List

September 1, 2018 - September 30, 2018

Draft Copy

Date	Reference	Account	Payee ID	Description	Amount
09/20/18	293	404		ERFICA-SS	(42.16)
09/20/18	293	875		ERFICA-SS	42.16
09/20/18	293	406		ERFICA-MED	(9.86)
09/20/18	293	875		ERFICA-MED	9.86
09/20/18	294	861		Wages-FUTA Ex	500.00
09/20/18	294	404		FICA-SS	(31.00)
09/20/18	294	406		FICA-MED	(7.25)
09/20/18	294	405		FIT	(48.00)
09/20/18	294	404		ERFICA-SS	(31.00)
09/20/18	294	875		ERFICA-SS	31.00
09/20/18	294	406		ERFICA-MED	(7.25)
09/20/18	294	875		ERFICA-MED	7.25
09/20/18	294	409		Florida SUI	(0.50)
09/20/18	294	875		Florida SUI	0.50
09/27/18	295	861		Wages-FUTA Ex	1,000.00
09/27/18	295	404		FICA-SS	(62.00)
09/27/18	295	406		FICA-MED	(14.50)
09/27/18	295	405		FIT	(70.00)
09/27/18	295	404		ERFICA-SS	(62.00)
09/27/18	295	875		ERFICA-SS	62.00
09/27/18	295	406		ERFICA-MED	(14.50)
09/27/18	295	875		ERFICA-MED	14.50
09/27/18	296	861		Wages-FUTA Ex	880.00
09/27/18	296	404		FICA-SS	(54.56)
09/27/18	296	406		FICA-MED	(12.76)
09/27/18	296	405		FIT	(87.00)
09/27/18	296	404		ERFICA-SS	(54.56)
09/27/18	296	875		ERFICA-SS	54.56
09/27/18	296	406		ERFICA-MED	(12.76)
09/27/18	296	875		ERFICA-MED	12.76
09/27/18	297	861		Wages-FUTA Ex	720.00
09/27/18	297	404		FICA-SS	(44.64)
09/27/18	297	406		FICA-MED	(10.44)
09/27/18	297	405		FIT	(75.00)
09/27/18	297	404		ERFICA-SS	(44.64)
09/27/18	297	875		ERFICA-SS	44.64
09/27/18	297	406		ERFICA-MED	(10.44)
09/27/18	297	875		ERFICA-MED	10.44
09/27/18	298	861		Wages-FUTA Ex	720.00
09/27/18	298	404		FICA-SS	(44.64)
09/27/18	298	406		FICA-MED	(10.44)
09/27/18	298	405		FIT	(75.00)
09/27/18	298	404		ERFICA-SS	(44.64)
09/27/18	298	875		ERFICA-SS	44.64
09/27/18	298	406		ERFICA-MED	(10.44)
09/27/18	298	875		ERFICA-MED	10.44
09/27/18	299	861		Wages-FUTA Ex	680.00
09/27/18	299	404		FICA-SS	(42.16)
09/27/18	299	406		FICA-MED	(9.86)
09/27/18	299	405		FIT	(30.00)
09/27/18	299	404		ERFICA-SS	(42.16)
09/27/18	299	875		ERFICA-SS	42.16
09/27/18	299	406		ERFICA-MED	(9.86)
09/27/18	299	875		ERFICA-MED	9.86
09/27/18	300	861		Wages-FUTA Ex	500.00
09/27/18	300	404		FICA-SS	(31.00)
09/27/18	300	406		FICA-MED	(7.25)
09/27/18	300	405		FIT	(48.00)
09/27/18	300	404		ERFICA-SS	(31.00)

COQUINA WATER CONTROL DISTRICT

Transaction List

September 1, 2018 - September 30, 2018

Draft Copy

Date	Reference	Account	Payee ID	Description	Amount
09/27/18	300	875		ERFICA-SS	31.00
09/27/18	300	406		ERFICA-MED	(7.25)
09/27/18	300	875		ERFICA-MED	7.25
09/27/18	300	409		Florida SUI	(0.50)
09/27/18	300	875		Florida SUI	0.50
Transaction Balance					<u>0.00</u>

Transaction Totals

Total Debits	<u>204,585.13</u>
Total Credits	<u>204,585.13</u>
Account Hash Total	<u>175386.6000</u>

Transaction count = 81
 Distribution count = 288

**REGULAR MEETING MINUTES
OF THE
BOARD OF SUPERVISORS OF
COQUINA WATER CONTROL DISTRICT
September 14, 2018**

Pursuant to published Notice, the Board of Supervisors of Coquina Water Control District (the "District") held its regular meeting on Friday, September 14, 2018, at the District Office located at 17429 NW 242nd 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.

Mr. Law stated if the records request has not been completed by the Sheriff's Department, the board wants to proceed with filing a Complaint with the State Attorney's office, with a copy being sent to Bruce Colton.

Mr. Law presented the Board with an Agreement for Legal Services from Attorney Scott Fitzpatrick of Owens Law Group, P.A.. The Board wants to hire Mr. Fitzpatrick as the District's general counsel to replace Mr. Young who recently retired. ***Mr. Law made a motion to hire Scott Fitzpatrick of Owens Law Group, P.A. as the District's General Counsel. Mr. Vincent seconded that motion and same was unanimously passed.***

The Board discussed where next month's landowners meeting will take place. It was decided the meeting will take place at the Civic Center in town, if it is available. Otherwise, the meeting will take place at the Basinger Civic Center.

ACCOUNTANT'S REPORT

Mrs. Williams presented the Board with the Budget for FY 2018/19 and the Amended Budget for FY 2017/18 and explained same to the Board.

Mr. Law made a motion to approve the Budget for FY 2018/19. Mr. Vincent seconded that motion and same was unanimously passed.

Mr. Law made a motion to approve the Amended Budget for FY 2017/18. Mr. Vincent seconded that motion and same was unanimously passed.

Mrs. Williams stated she spoke with last years Auditor and they have agreed to do the District's upcoming audit. They explained they will begin doing their fieldwork around the end of October or beginning of November. They are hoping to have a draft of the Audit completed by the Board's December meeting.

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 they are going to start cleaning ditches and will start on 3-mile, East side of Canal D. If anyone wants the material from the ditches, they need to contact Mr. Sensaboy.

Mr. Sensaboy stated he let one of the employee's go due to not showing up to work. He has already found a replacement for this position.

APPROVAL OF MINUTES & WARRANTS

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

The next regular board meeting is tentatively scheduled for October 12, 2018, at the Okeechobee Civic Center. Once the location has been confirmed, it will be posted on the website. This meeting was adjourned at 10:27 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

9/7/2018

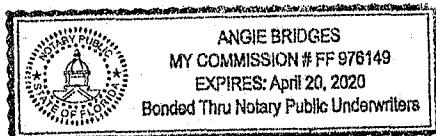
Affiant further says that the said Okeechobee News is a
newspaper published at Okeechobee, in said Okeechobee County,
Florida, and that said newspaper has heretofore been published
continuously in said Okeechobee County, Florida each week and
has been entered as second class mail matter at the post office 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
7th day of September 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, SEPTEMBER
14, 2018, AT 9:00 A.M. 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 APPEAL IS TO BE BASED, 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 AMERICAN 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 AND OKEECHOBEE, FL 34972
(863) 763-4601

255749 ON 09/07/2018