

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

DECEMBER 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 NOVEMBER 30, 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)**

November 30, 2018

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

504 Northwest Fifth Avenue, Okeechobee, Florida 34972-2570
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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., 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 November 30, 2018, and the related statement of revenues and expenditures - governmental funds for the two 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 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

December 10, 2018

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

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ASSETS

GENERAL

Seacoast National Bank-Operating	\$	339,257
Seacoast National Bank-MM		385,263
Seacoast National Bank-CD 5/12/20 (2.25%)		222,433
Seacoast National Bank-CD 11/15/20 (2.23%)		64,576
Seacoast National Bank-CD 5/15/19 (1.75%)		151,328
Assessments receivable		14,674
Prepaid insurance		29,615
Inventories		<u>25,767</u>

TOTAL ASSETS \$ 1,232,913

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable	\$	17,421
Deferred revenue		10,363
Payroll taxes payable		5,327

FUND BALANCE

Fund balance-nonspendable		55,383
Fund balance-unassigned		986,158
EXCESS REVENUE (EXPENSE)		<u>158,261</u>

TOTAL LIABILITIES AND FUND BALANCE \$ 1,232,913

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

Draft Copy

	Y-T-D Actual	Y-T-D Budget	Y-T-D Variance
REVENUES			
Assessments-prior	\$ 4,050	\$ 0	\$ (4,050)
Assessments-current	285,898	809,685	523,787
Estimated nonpayment of assessments	0	(59,685)	(59,685)
Discounts & commissions	(2,899)	(16,000)	(13,101)
Interest income	1,460	3,000	1,540
Total Revenues	288,509	737,000	448,491
 EXPENDITURES-ADMINISTRATIVE			
Supervisor's fees	521	5,000	4,479
Legal & consulting fees	2,330	43,000	40,670
Auditing	0	14,500	14,500
Accounting	4,700	35,000	30,300
Office	835	8,000	7,165
Total Expenditures-Administrative	8,386	105,500	97,114
 EXPENDITURES-FIELD SALARIES			
Salaries & wages	36,596	239,000	202,404
Payroll taxes	3,030	19,500	16,470
Health, disability & dental insurance	4,329	43,000	38,671
Total Expenditures-Field Salaries	43,955	301,500	257,545
 EXPENDITURES-FIELD OTHER			
Engineering	0	28,000	28,000
Utilities	1,475	8,600	7,125
Insurance	8,941	41,000	32,059
Total Expenditures-Field Other	10,416	77,600	67,184
 EXPENDITURES-FIELD MAINTENANCE			
Uniforms	3,000	3,000	0
Fuel	9,054	78,000	68,946
Contingency	0	35,000	35,000
Repairs & maintenance	11,233	60,000	48,767
Total Expenditures-Field Maintenance	23,287	176,000	152,713

COQUINA WATER CONTROL DISTRICT
Statement of Revenues & Expenditures
Governmental Funds
For The Two Months Ended November 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	7,698	200,000	192,302
Debt service	36,506	73,013	36,507
Total Other (Revenues) Expenditures	44,204	283,013	238,809
(REVENUES) EXPENDITURES-EASEMENTS			
Title search & surveyor	0	10,000	10,000
Total (Revenues) Expenditures-Easements	0	10,000	10,000
TOTAL EXPENDITURES	<u>130,248</u>	<u>953,613</u>	<u>823,365</u>
REVENUE (EXPENDITURE)	<u>\$ 158,261</u>	<u>\$ (216,613)</u>	<u>\$ (374,874)</u>

COQUINA WATER CONTROL DISTRICT

Transaction List

November 1, 2018 - November 30, 2018

Date	Reference	Account	Payee ID	Description	1099	Amount
11/09/18	15446	880		CENTURYLINK		246.31
11/09/18	15447	880		WASTE MANAGEMENT		85.24
11/09/18	15448	880		GLADES ELECTRIC COOPERATIVE, INC.		196.00
11/09/18	15449	966		JOHN DEERE FINANCIAL		10,951.75
11/09/18	15450	956		SOMERS IRRIGATION, INC.		7,698.00
11/09/18	15451	921		OKEECHOBEE OXYGEN, INC.		37.50
11/09/18	15452	921		W & W LUMBER CO.		80.35
11/09/18	15453	924		EVERGLADES EQUIPMENT GROUP		361.51
11/09/18	15454	921		SUPPLYLINE		83.48
11/09/18	15455	921		AUTO SUPPLY OF OKEECHOBEE		285.28
11/09/18	15456	921		HOME DEPOT CREDIT SERVICES		54.92
11/09/18	15457	921		C & C INDUSTRIAL ENTERPRISE, LLC		24.05
11/09/18	15458	920		INTERSTATE BILLING SERVICE, INC.		4,160.02
11/09/18	15459	702	3150	ERIN FRALIX	1099-MISC (7)	655.00
11/09/18	15460	887		PREFERRED GOVERNMENTAL INS. TRUST		910.83
11/09/18	15461	887		PREFERRED GOVERNMENTAL INS. TRUST (premium due to final audit)		1,450.00
11/09/18	15462	701	2945	DAVID R. LAW	1099-MISC (7)	50.00
11/09/18	15462	700	2945	DAVID R. LAW		23.98
11/09/18	15463	701	4080	MICHAEL R. VINCENT	1099-MISC (7)	50.00
11/09/18	15463	700	4080	MICHAEL R. VINCENT		24.53
11/09/18	15464	701	4290	ROBERT F. STARK	1099-MISC (7)	50.00
11/09/18	15465	880		FIRST NATIONAL BANK OMAHA (AT&T)		59.25
11/09/18	15465	880		FIRST NATIONAL BANK OMAHA (Verizon Wireless)		20.00
11/09/18	15465	921		FIRST NATIONAL BANK OMAHA (Tractor Supply Co)		33.98
11/09/18	15466	700	4080	MICHAEL R. VINCENT		27.25
11/29/18	15467	707		DEPARTMENT OF ECONOMIC OPPORTUNITY		175.00
11/29/18	15468	707		READY REFRESH BY NESTLE		71.85
11/29/18	15469	880		WASTE MANAGEMENT		85.24
11/29/18	15470	880		CENTURYLINK		241.55
11/29/18	15471	880		GLADES ELECTRIC COOPERATIVE, INC.		83.00
11/29/18	15472	876		HUMANA COMP BENEFITS		18.14
11/29/18	15473	921		KING KUTTER INC		449.12
11/29/18	15474	707		INDEPENDENT NEWSMEDIA INC. USA		214.50
11/29/18	15475	705	5000	WICKS BROWN WILLIAMS & CO	1099-MISC (7)	2,350.00
11/29/18	15476	702	3250	FORD & HARRISON LLP	1099-MISC (7)	82.50
11/29/18	15477	702	3150	ERIN FRALIX	1099-MISC (7)	847.50
11/29/18	15478	701	4290	ROBERT F. STARK	1099-MISC (7)	50.00
11/29/18	15479	701	4080	MICHAEL R. VINCENT	1099-MISC (7)	50.00
11/29/18	15479	700	4080	MICHAEL R. VINCENT		4.91
11/29/18	15480	701	2945	DAVID R. LAW	1099-MISC (7)	50.00
11/29/18	15480	700	2945	DAVID R. LAW		4.36
11/29/18	15481	700	4080	MICHAEL R. VINCENT		27.25
11/30/18	CKS	107		Cash Disbursements		(57,870.78)
11/06/18	DEPOSIT	107		CELESTE WATFORD, OCTC-#31		48,819.74
11/06/18	DEPOSIT	601		CELESTE WATFORD, OCTC-#31		(49,312.87)
11/06/18	DEPOSIT	602		CELESTE WATFORD, OCTC-#31		493.13
11/13/18	DEPOSIT	107		CELESTE WATFORD, OCTC-#40		65,622.02
11/13/18	DEPOSIT	601		CELESTE WATFORD, OCTC-#40		(66,284.87)
11/13/18	DEPOSIT	602		CELESTE WATFORD, OCTC-#40		662.85
11/19/18	DEPOSIT	107		CELESTE WATFORD, OCTC-#48		47,676.08
11/19/18	DEPOSIT	601		CELESTE WATFORD, OCTC-#48		(48,157.66)
11/19/18	DEPOSIT	602		CELESTE WATFORD, OCTC-#48		481.58
11/30/18	DEPOSIT	107		CELESTE WATFORD, OCTC-#56		118,062.42
11/30/18	DEPOSIT	601		CELESTE WATFORD, OCTC-#56		(119,254.97)
11/30/18	DEPOSIT	602		CELESTE WATFORD, OCTC-#56		1,192.55
11/30/18	DEPOSIT	107		CELESTE WATFORD, OCTC-#70		1,586.04

COQUINA WATER CONTROL DISTRICT

Transaction List

November 1, 2018 - November 30, 2018

Date	Reference	Account	Payee ID	Description	1099	Amount
11/30/18	DEPOSIT	600		CELESTE WATFORD, OCTC-#70		(1,602.06)
11/30/18	DEPOSIT	602		CELESTE WATFORD, OCTC-#70		16.02
11/30/18	DEPOSIT	107		NOVEMBER INTEREST		13.38
11/30/18	DEPOSIT	603		NOVEMBER INTEREST		(13.38)
11/30/18	DEPOSIT	113		NOVEMBER INTEREST		25.33
11/30/18	DEPOSIT	603		NOVEMBER INTEREST		(25.33)
11/30/18	JE10	114.1		NOVEMBER INTEREST		424.25
11/30/18	JE10	114.2		NOVEMBER INTEREST		54.80
11/30/18	JE10	114.3		NOVEMBER INTEREST		224.58
11/30/18	JE10	603		NOVEMBER INTEREST		(703.63)
11/30/18	JE11	887		RECORD INSURANCE		2,719.54
11/30/18	JE11	109		RECORD INSURANCE		(2,719.54)
11/30/18	JE12	887		RECORD INSURANCE		115.25
11/30/18	JE12	109		RECORD INSURANCE		(115.25)
11/30/18	JE13	557		ADJUST FUND BALANCE		2,834.79
11/30/18	JE13	558		ADJUST FUND BALANCE		(2,834.79)
11/09/18	EFT04	408		IRS USATAXPYMT		4,566.88
11/29/18	EFT05	876		BLUE CROSS BLUE SHIELD		2,146.21
11/30/18	EFT06	707		DIRECT CONNECT		14.95
11/01/18	329	861		Wages-FUTA Ex		1,000.00
11/01/18	329	404		FICA-SS		(62.00)
11/01/18	329	406		FICA-MED		(14.50)
11/01/18	329	405		FIT		(70.00)
11/01/18	329	404		ERFICA-SS		(62.00)
11/01/18	329	875		ERFICA-SS		62.00
11/01/18	329	406		ERFICA-MED		(14.50)
11/01/18	329	875		ERFICA-MED		14.50
11/01/18	330	861		Wages-FUTA Ex		880.00
11/01/18	330	404		FICA-SS		(54.56)
11/01/18	330	406		FICA-MED		(12.76)
11/01/18	330	405		FIT		(87.00)
11/01/18	330	404		ERFICA-SS		(54.56)
11/01/18	330	875		ERFICA-SS		54.56
11/01/18	330	406		ERFICA-MED		(12.76)
11/01/18	330	875		ERFICA-MED		12.76
11/01/18	331	861		Wages-FUTA Ex		720.00
11/01/18	331	404		FICA-SS		(44.64)
11/01/18	331	406		FICA-MED		(10.44)
11/01/18	331	405		FIT		(75.00)
11/01/18	331	404		ERFICA-SS		(44.64)
11/01/18	331	875		ERFICA-SS		44.64
11/01/18	331	406		ERFICA-MED		(10.44)
11/01/18	331	875		ERFICA-MED		10.44
11/01/18	332	861		Wages-FUTA Ex		720.00
11/01/18	332	404		FICA-SS		(44.64)
11/01/18	332	406		FICA-MED		(10.44)
11/01/18	332	405		FIT		(75.00)
11/01/18	332	404		ERFICA-SS		(44.64)
11/01/18	332	875		ERFICA-SS		44.64
11/01/18	332	406		ERFICA-MED		(10.44)
11/01/18	332	875		ERFICA-MED		10.44
11/01/18	333	861		Wages-FUTA Ex		680.00
11/01/18	333	404		FICA-SS		(42.16)
11/01/18	333	406		FICA-MED		(9.86)
11/01/18	333	405		FIT		(30.00)
11/01/18	333	404		ERFICA-SS		(42.16)
11/01/18	333	875		ERFICA-SS		42.16
11/01/18	333	406		ERFICA-MED		(9.86)
11/01/18	333	875		ERFICA-MED		9.86

COQUINA WATER CONTROL DISTRICT

Transaction List

November 1, 2018 - November 30, 2018

Date	Reference	Account	Payee ID	Description	1099	Amount
11/01/18	334	861		Wages-FUTA Ex		540.00
11/01/18	334	404		FICA-SS		(33.48)
11/01/18	334	406		FICA-MED		(7.83)
11/01/18	334	405		FIT		(53.00)
11/01/18	334	404		ERFICA-SS		(33.48)
11/01/18	334	875		ERFICA-SS		33.48
11/01/18	334	406		ERFICA-MED		(7.83)
11/01/18	334	875		ERFICA-MED		7.83
11/01/18	334	409		Florida SUI		(0.54)
11/01/18	334	875		Florida SUI		0.54
11/01/18	335	861		Uniforms-FUTA Ex		500.00
11/01/18	335	404		FICA-SS		(31.00)
11/01/18	335	406		FICA-MED		(7.25)
11/01/18	335	405		FIT		(48.00)
11/01/18	335	404		ERFICA-SS		(31.00)
11/01/18	335	875		ERFICA-SS		31.00
11/01/18	335	406		ERFICA-MED		(7.25)
11/01/18	335	875		ERFICA-MED		7.25
11/01/18	335	409		Florida SUI		(0.50)
11/01/18	335	875		Florida SUI		0.50
11/08/18	336	861		Wages-FUTA Ex		1,000.00
11/08/18	336	404		FICA-SS		(62.00)
11/08/18	336	406		FICA-MED		(14.50)
11/08/18	336	405		FIT		(70.00)
11/08/18	336	404		ERFICA-SS		(62.00)
11/08/18	336	875		ERFICA-SS		62.00
11/08/18	336	406		ERFICA-MED		(14.50)
11/08/18	336	875		ERFICA-MED		14.50
11/08/18	337	861		Wages-FUTA Ex		880.00
11/08/18	337	404		FICA-SS		(54.56)
11/08/18	337	406		FICA-MED		(12.76)
11/08/18	337	405		FIT		(87.00)
11/08/18	337	404		ERFICA-SS		(54.56)
11/08/18	337	875		ERFICA-SS		54.56
11/08/18	337	406		ERFICA-MED		(12.76)
11/08/18	337	875		ERFICA-MED		12.76
11/08/18	338	861		Wages-FUTA Ex		720.00
11/08/18	338	404		FICA-SS		(44.64)
11/08/18	338	406		FICA-MED		(10.44)
11/08/18	338	405		FIT		(75.00)
11/08/18	338	404		ERFICA-SS		(44.64)
11/08/18	338	875		ERFICA-SS		44.64
11/08/18	338	406		ERFICA-MED		(10.44)
11/08/18	338	875		ERFICA-MED		10.44
11/08/18	339	861		Wages-FUTA Ex		720.00
11/08/18	339	404		FICA-SS		(44.64)
11/08/18	339	406		FICA-MED		(10.44)
11/08/18	339	405		FIT		(75.00)
11/08/18	339	404		ERFICA-SS		(44.64)
11/08/18	339	875		ERFICA-SS		44.64
11/08/18	339	406		ERFICA-MED		(10.44)
11/08/18	339	875		ERFICA-MED		10.44
11/08/18	340	861		Wages-FUTA Ex		680.00
11/08/18	340	404		FICA-SS		(42.16)
11/08/18	340	406		FICA-MED		(9.86)
11/08/18	340	405		FIT		(30.00)
11/08/18	340	404		ERFICA-SS		(42.16)
11/08/18	340	875		ERFICA-SS		42.16
11/08/18	340	406		ERFICA-MED		(9.86)

COQUINA WATER CONTROL DISTRICT

Transaction List

November 1, 2018 - November 30, 2018

Date	Reference	Account	Payee ID	Description	1099	Amount
11/08/18	340	875		ERFICA-MED		9.86
11/08/18	341	861		Wages-FUTA Ex		540.00
11/08/18	341	404		FICA-SS		(33.48)
11/08/18	341	406		FICA-MED		(7.83)
11/08/18	341	405		FIT		(53.00)
11/08/18	341	404		ERFICA-SS		(33.48)
11/08/18	341	875		ERFICA-SS		33.48
11/08/18	341	406		ERFICA-MED		(7.83)
11/08/18	341	875		ERFICA-MED		7.83
11/08/18	341	409		Florida SUI		(0.54)
11/08/18	341	875		Florida SUI		0.54
11/15/18	342	861		Holiday-FUTA Ex		200.00
11/15/18	342	861		Wages-FUTA Ex		800.00
11/15/18	342	404		FICA-SS		(62.00)
11/15/18	342	406		FICA-MED		(14.50)
11/15/18	342	405		FIT		(70.00)
11/15/18	342	404		ERFICA-SS		(62.00)
11/15/18	342	875		ERFICA-SS		62.00
11/15/18	342	406		ERFICA-MED		(14.50)
11/15/18	342	875		ERFICA-MED		14.50
11/15/18	343	861		Holiday-FUTA Ex		176.00
11/15/18	343	861		Wages-FUTA Ex		704.00
11/15/18	343	404		FICA-SS		(54.56)
11/15/18	343	406		FICA-MED		(12.76)
11/15/18	343	405		FIT		(87.00)
11/15/18	343	404		ERFICA-SS		(54.56)
11/15/18	343	875		ERFICA-SS		54.56
11/15/18	343	406		ERFICA-MED		(12.76)
11/15/18	343	875		ERFICA-MED		12.76
11/15/18	344	861		Holiday-FUTA Ex		144.00
11/15/18	344	861		Wages-FUTA Ex		576.00
11/15/18	344	404		FICA-SS		(44.64)
11/15/18	344	406		FICA-MED		(10.44)
11/15/18	344	405		FIT		(75.00)
11/15/18	344	404		ERFICA-SS		(44.64)
11/15/18	344	875		ERFICA-SS		44.64
11/15/18	344	406		ERFICA-MED		(10.44)
11/15/18	344	875		ERFICA-MED		10.44
11/15/18	345	861		Holiday-FUTA Ex		144.00
11/15/18	345	861		Wages-FUTA Ex		576.00
11/15/18	345	404		FICA-SS		(44.64)
11/15/18	345	406		FICA-MED		(10.44)
11/15/18	345	405		FIT		(75.00)
11/15/18	345	404		ERFICA-SS		(44.64)
11/15/18	345	875		ERFICA-SS		44.64
11/15/18	345	406		ERFICA-MED		(10.44)
11/15/18	345	875		ERFICA-MED		10.44
11/15/18	346	861		Wages-FUTA Ex		408.00
11/15/18	346	404		FICA-SS		(25.30)
11/15/18	346	406		FICA-MED		(5.92)
11/15/18	346	405		FIT		(3.00)
11/15/18	346	404		ERFICA-SS		(25.29)
11/15/18	346	875		ERFICA-SS		25.29
11/15/18	346	406		ERFICA-MED		(5.91)
11/15/18	346	875		ERFICA-MED		5.91
11/15/18	347	861		Wages-FUTA Ex		432.00
11/15/18	347	404		FICA-SS		(26.78)
11/15/18	347	406		FICA-MED		(6.26)
11/15/18	347	405		FIT		(40.00)

COQUINA WATER CONTROL DISTRICT

Transaction List

November 1, 2018 - November 30, 2018

Date	Reference	Account	Payee ID	Description	1099	Amount
11/15/18	347	404		ERFICA-SS		(26.78)
11/15/18	347	875		ERFICA-SS		26.78
11/15/18	347	406		ERFICA-MED		(6.26)
11/15/18	347	875		ERFICA-MED		6.26
11/15/18	347	409		Florida SUI		(0.43)
11/15/18	347	875		Florida SUI		0.43
11/21/18	348	861		Wages-FUTA Ex		1,000.00
11/21/18	348	404		FICA-SS		(62.00)
11/21/18	348	406		FICA-MED		(14.50)
11/21/18	348	405		FIT		(70.00)
11/21/18	348	404		ERFICA-SS		(62.00)
11/21/18	348	875		ERFICA-SS		62.00
11/21/18	348	406		ERFICA-MED		(14.50)
11/21/18	348	875		ERFICA-MED		14.50
11/21/18	349	861		Wages-FUTA Ex		880.00
11/21/18	349	404		FICA-SS		(54.56)
11/21/18	349	406		FICA-MED		(12.76)
11/21/18	349	405		FIT		(87.00)
11/21/18	349	404		ERFICA-SS		(54.56)
11/21/18	349	875		ERFICA-SS		54.56
11/21/18	349	406		ERFICA-MED		(12.76)
11/21/18	349	875		ERFICA-MED		12.76
11/21/18	350	861		Wages-FUTA Ex		720.00
11/21/18	350	404		FICA-SS		(44.64)
11/21/18	350	406		FICA-MED		(10.44)
11/21/18	350	405		FIT		(75.00)
11/21/18	350	404		ERFICA-SS		(44.64)
11/21/18	350	875		ERFICA-SS		44.64
11/21/18	350	406		ERFICA-MED		(10.44)
11/21/18	350	875		ERFICA-MED		10.44
11/21/18	351	861		Wages-FUTA Ex		720.00
11/21/18	351	404		FICA-SS		(44.64)
11/21/18	351	406		FICA-MED		(10.44)
11/21/18	351	405		FIT		(75.00)
11/21/18	351	404		ERFICA-SS		(44.64)
11/21/18	351	875		ERFICA-SS		44.64
11/21/18	351	406		ERFICA-MED		(10.44)
11/21/18	351	875		ERFICA-MED		10.44
11/21/18	352	861		Wages-FUTA Ex		680.00
11/21/18	352	404		FICA-SS		(42.16)
11/21/18	352	406		FICA-MED		(9.86)
11/21/18	352	405		FIT		(30.00)
11/21/18	352	404		ERFICA-SS		(42.16)
11/21/18	352	875		ERFICA-SS		42.16
11/21/18	352	406		ERFICA-MED		(9.85)
11/21/18	352	875		ERFICA-MED		9.85
11/21/18	353	861		Wages-FUTA Ex		540.00
11/21/18	353	404		FICA-SS		(33.48)
11/21/18	353	406		FICA-MED		(7.83)
11/21/18	353	405		FIT		(53.00)
11/21/18	353	404		ERFICA-SS		(33.48)
11/21/18	353	875		ERFICA-SS		33.48
11/21/18	353	406		ERFICA-MED		(7.83)
11/21/18	353	875		ERFICA-MED		7.83
11/21/18	353	409		Florida SUI		(0.54)
11/21/18	353	875		Florida SUI		0.54
11/29/18	354	861		Holiday-FUTA Ex		400.00
11/29/18	354	861		Wages-FUTA Ex		600.00
11/29/18	354	404		FICA-SS		(62.00)

COQUINA WATER CONTROL DISTRICT

Transaction List

November 1, 2018 - November 30, 2018

Date	Reference	Account	Payee ID	Description	1099	Amount
11/29/18	354	406		FICA-MED		(14.50)
11/29/18	354	405		FIT		(70.00)
11/29/18	354	404		ERFICA-SS		(62.00)
11/29/18	354	875		ERFICA-SS		62.00
11/29/18	354	406		ERFICA-MED		(14.50)
11/29/18	354	875		ERFICA-MED		14.50
11/29/18	355	861		Holiday-FUTA Ex		352.00
11/29/18	355	861		Wages-FUTA Ex		528.00
11/29/18	355	404		FICA-SS		(54.56)
11/29/18	355	406		FICA-MED		(12.76)
11/29/18	355	405		FIT		(87.00)
11/29/18	355	404		ERFICA-SS		(54.56)
11/29/18	355	875		ERFICA-SS		54.56
11/29/18	355	406		ERFICA-MED		(12.76)
11/29/18	355	875		ERFICA-MED		12.76
11/29/18	356	861		Holiday-FUTA Ex		288.00
11/29/18	356	861		Wages-FUTA Ex		432.00
11/29/18	356	404		FICA-SS		(44.64)
11/29/18	356	406		FICA-MED		(10.44)
11/29/18	356	405		FIT		(75.00)
11/29/18	356	404		ERFICA-SS		(44.64)
11/29/18	356	875		ERFICA-SS		44.64
11/29/18	356	406		ERFICA-MED		(10.44)
11/29/18	356	875		ERFICA-MED		10.44
11/29/18	357	861		Holiday-FUTA Ex		288.00
11/29/18	357	861		Wages-FUTA Ex		432.00
11/29/18	357	404		FICA-SS		(44.64)
11/29/18	357	406		FICA-MED		(10.44)
11/29/18	357	405		FIT		(75.00)
11/29/18	357	404		ERFICA-SS		(44.64)
11/29/18	357	875		ERFICA-SS		44.64
11/29/18	357	406		ERFICA-MED		(10.44)
11/29/18	357	875		ERFICA-MED		10.44
11/29/18	358	861		Wages-FUTA Ex		408.00
11/29/18	358	404		FICA-SS		(25.30)
11/29/18	358	406		FICA-MED		(5.92)
11/29/18	358	405		FIT		(3.00)
11/29/18	358	404		ERFICA-SS		(25.30)
11/29/18	358	875		ERFICA-SS		25.30
11/29/18	358	406		ERFICA-MED		(5.91)
11/29/18	358	875		ERFICA-MED		5.91
11/29/18	359	861		Wages-FUTA Ex		324.00
11/29/18	359	404		FICA-SS		(20.09)
11/29/18	359	406		FICA-MED		(4.70)
11/29/18	359	405		FIT		(27.00)
11/29/18	359	404		ERFICA-SS		(20.09)
11/29/18	359	875		ERFICA-SS		20.09
11/29/18	359	406		ERFICA-MED		(4.70)
11/29/18	359	875		ERFICA-MED		4.70
11/29/18	359	409		Florida SUI		(0.32)
11/29/18	359	875		Florida SUI		0.32
					Transaction Balance	0.00

Transaction Totals

Total Debits	<u>354,219.78</u>
Total Credits	<u>354,219.78</u>
Account Hash Total	<u>206595.6000</u>

**REGULAR MEETING MINUTES
OF THE
BOARD OF SUPERVISORS OF
COQUINA WATER CONTROL DISTRICT
November 16, 2018**

Pursuant to published Notice, the Board of Supervisors of Coquina Water Control District (the "District") held its regular meeting on Friday, November 16, 2018, at the Okeechobee Civic Center, located at 1750 US Highway 98 North, Okeechobee, Florida 34972.

Present at the meeting was Supervisor Michael Vincent, Supervisor David Law and Supervisor, Robert Stark.

Also present at the meeting was Superintendent, Howard Sensaboy.

ROLL CALL

Mr. Law called the Board of Supervisors meeting to order at 9:06 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.

ACCOUNTANT'S REPORT

Mrs. Williams was not present; however, she forwarded the board a copy of the Amended Budget (see attached) and asks that same be reviewed and approved. *Mr. Stark made a motion to approve the Amended Budget, as presented. Mr. Law seconded that motion and same was unanimously passed.*

ENGINEER'S REPORT

Mr. Clemons was not present; however, Mr. Sensaboy presented the Board with his monthly report (a copy of which is on file at Wicks Brown Williams office).

Mr. Sensaboy discussed with the board the prices he has obtained for equipment rentals for continuing work on Canal D. The board asked Mr. Sensaboy to get with Mr. Clemons and determine what equipment is needed and how long it will be needed to complete Canal D and haul dirt from the shell pit. Mr. Sensaboy will obtain quotes for these rental packages, which need to include two dump trucks.

SUPERINTENDENT'S REPORT

Mr. Sensaboy stated he has obtained quotes for the retirement packages with the State of Florida. The first quote is in the amount of \$103,000.00, and it covers all years worked by each employee, up through 2018. The second quote is \$69,000.00, and covers each employee for the previous eight years. The board discussed same and determined this will need to be included in the budget for next year, after the new assessment amount goes into effect.

PUBLIC COMMENTS

Mr. Griffith stated he audited the votes from the landowners meeting and verified 1456 for Mr. Stark and 163 for Mr. Maynard.

APPROVAL OF MINUTES & WARRANTS

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

The next regular board meeting is scheduled for Friday, December 14, 2018, at the District office. This meeting was adjourned at 10:13 a.m..

COQUINA WATER CONTROL DISTRICT

BUDGET

FISCAL YEAR 2017-2018

AMENDED November 16, 2018

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

		<u>Budget</u>
Estimated Fund Balance available at beginning of year-October 1, 2017		\$ 1,110,687
REVENUES		
Maintenance assessments	809,685	
Estimated nonpayment of assessments	(109,685)	
Commissions	(16,000)	
Net maintenance assessments		<u>684,000</u>
Interest income		1,500
Debt service		<u>259,131</u>
Total Revenues		<u>944,631</u>
Total Available Fund Balance, Revenues and Debt Service		<u>2,055,318</u>
EXPENDITURES		
Personal Services	210,000	
Operating Expenses	391,300	
Capital Outlay	469,131	
Debt Service	-	
Total Expenditures		<u>1,070,431</u>
Net Change in Fund Balance		<u>(125,800)</u>
Estimated Fund Balance at end of year-September 30, 2018		<u>\$ 984,887</u>

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

	Original Adopted 2017 - 2018 Budget	Amendments 2017-2018	Amended 2017 - 2018 Budget
ADMINISTRATIVE:			
Supervisor's fees	\$ 9,500	\$ (7,000)	\$ 2,500
Legal and consulting fees	24,000	28,000	52,000
Auditing	14,500	(3,900)	10,600
Accounting and clerical	32,200	6,475	38,675
Office	8,000	-	8,000
	<u>88,200</u>	<u>23,575</u>	<u>111,775</u>
FIELD BUDGET:			
Salaries	175,000	35,000	210,000
Payroll taxes	14,000	3,000	17,000
Mowing	59,000	(38,354)	20,646
Insurance	70,000	(8,000)	62,000
Engineering	28,000	(8,000)	20,000
Utilities	8,600	-	8,600
Uniforms	1,500	500	2,000
Fuel	50,000	(1,000)	49,000
Canal maintenance/ Herbicide	12,000	(12,000)	-
Repairs & maintenance	50,000	44,000	94,000
Equipment rental	-	-	-
Miscellaneous	-	-	-
	<u>468,100</u>	<u>15,146</u>	<u>483,246</u>
OTHER:			
Contingency	35,000	(30,721)	4,279
Equipment purchases/ Major repairs/Building	10,000	-	10,000
Infrastructure/Water plan/ Equipment Purchases	200,000	259,131	459,131
Debt service	-	-	-
Easement acquisitions/ Title search & surveys	10,000	(8,000)	2,000
	<u>255,000</u>	<u>220,410</u>	<u>475,410</u>
TOTAL	<u>\$ 811,300</u>	<u>\$ 259,131</u>	<u>\$ 1,070,431</u>

INDEPENDENT NEWSMEDIA INC. USA

Lake 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 Lake 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

11/7/2018

Affiant further says that the said Lake 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 November 2018 AD

Notary Public, State of Florida at Large

Angie Bridges

