

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

JANUARY 18, 2019

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 DECEMBER 31, 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)**

December 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.

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 December 31, 2018, and the related statement of revenues and expenditures - governmental funds for the three 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

January 04, 2019

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

Draft Copy

ASSETS

GENERAL

Seacoast National Bank-Operating	\$	369,113
Seacoast National Bank-MM		385,290
Seacoast National Bank-CD 5/12/20 (2.25%)		222,844
Seacoast National Bank-CD 11/15/20 (2.23%)		64,722
Seacoast National Bank-CD 5/15/19 (1.75%)		151,546
Assessments receivable		14,674
Prepaid insurance		26,781
Inventories		<u>25,767</u>

TOTAL ASSETS **\$ 1,260,737**

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable	\$	17,420
Deferred revenue		10,363
Payroll taxes payable		4,901

FUND BALANCE

Fund balance-nonspendable		52,549
Fund balance-unassigned		988,993
EXCESS REVENUE (EXPENSE)		<u>186,511</u>

TOTAL LIABILITIES AND FUND BALANCE **\$ 1,260,737**

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

	Y-T-D Actual	Y-T-D Budget	Y-T-D Variance
REVENUES			
Assessments-prior	\$ 4,571	\$ 0	\$ (4,571)
Assessments-current	364,823	809,685	444,862
Estimated nonpayment of assessments	0	(59,685)	(59,685)
Discounts & commissions	(3,694)	(16,000)	(12,306)
Interest income	2,287	3,000	713
Total Revenues	<u>367,987</u>	<u>737,000</u>	<u>369,013</u>
EXPENDITURES-ADMINISTRATIVE			
Supervisor's fees	548	5,000	4,452
Legal & consulting fees	10,480	43,000	32,520
Auditing	2,000	14,500	12,500
Accounting	4,700	35,000	30,300
Office	1,154	8,000	6,846
Total Expenditures-Administrative	<u>18,882</u>	<u>105,500</u>	<u>86,618</u>
EXPENDITURES-FIELD SALARIES			
Salaries & wages	57,059	239,000	181,941
Payroll taxes	4,654	19,500	14,846
Health, disability & dental insurance	6,475	43,000	36,525
Total Expenditures-Field Salaries	<u>68,188</u>	<u>301,500</u>	<u>233,312</u>
EXPENDITURES-FIELD OTHER			
Engineering	5,141	28,000	22,859
Utilities	1,735	8,600	6,865
Insurance	12,687	41,000	28,313
Total Expenditures-Field Other	<u>19,563</u>	<u>77,600</u>	<u>58,037</u>
EXPENDITURES-FIELD MAINTENANCE			
Uniforms	3,000	3,000	0
Fuel	12,685	78,000	65,315
Contingency	0	35,000	35,000
Repairs & maintenance	14,954	60,000	45,046
Total Expenditures-Field Maintenance	<u>30,639</u>	<u>176,000</u>	<u>145,361</u>

COQUINA WATER CONTROL DISTRICT
Statement of Revenues & Expenditures **Draft Copy**
Governmental Funds

For The Three Months Ended December 31, 2018

	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	<u>44,204</u>	<u>283,013</u>	<u>238,809</u>
(REVENUES) EXPENDITURES-EASEMENTS			
Title search & surveyor	0	10,000	10,000
Total (Revenues) Expenditures-Easements	<u>0</u>	<u>10,000</u>	<u>10,000</u>
TOTAL EXPENDITURES	<u>181,476</u>	<u>953,613</u>	<u>772,137</u>
REVENUE (EXPENDITURE)	<u>\$ 186,511</u>	<u>\$ (216,613)</u>	<u>\$ (403,124)</u>

COQUINA WATER CONTROL DISTRICT

Transaction List

December 1, 2018 - December 31, 2018

Date	Reference	Account	Payee ID	Description	1099	Amount
12/13/18	15482	880		FIRST NATIONAL BANK OMAHA (AT&T)		59.25
12/13/18	15482	921		FIRST NATIONAL BANK OMAHA (Tractor Supply Co)		1,059.98
12/13/18	15482	880		FIRST NATIONAL BANK OMAHA (Verizon Wireless)		20.00
12/13/18	15483	878		KLEINFELDER		2,850.00
12/13/18	15484	921		AUTO SUPPLY OF OKEECHOBEE		58.98
12/13/18	15485	878		CLEMONS ENGINEERING, INC.		2,291.25
12/13/18	15486	923	2080	ASAP MOBILE TIRE SERVICES LLC	1099-MISC (7)	507.00
12/13/18	15487	921		APPLE INDUSTRIAL SUPPLY CO.		758.42
12/13/18	15488	921		C & C INDUSTRIAL ENTERPRISE, LLC		57.44
12/13/18	15489	707		APEX OFFICE PRODUCTS & FURNITURE		185.03
12/13/18	15490	924		EVERGLADES EQUIPMENT GROUP		632.38
12/13/18	15491	707		READY REFRESH BY NESTLE		71.85
12/13/18	15492	880		GLADES ELECTRIC COOPERATIVE, INC.		181.00
12/13/18	15493	920		INTERSTATE BILLING SERVICE, INC.		3,631.30
12/13/18	15494	921		W & W LUMBER CO.		129.78
12/13/18	15495	921		OKEECHOBEE OXYGEN, INC.		37.50
12/13/18	15496	707		INDEPENDENT NEWSMEDIA INC. USA		47.50
12/13/18	15497	921		SUPPLYLINE		59.88
12/13/18	15498	921		TREASURE COAST LAWN EQUIPMENT, INC.		419.95
12/13/18	15499	887		PREFERRED GOVERNMENTAL INS. TRUST		910.83
12/13/18	15500	703		GRAU AND ASSOCIATES		2,000.00
12/13/18	15501	702	3150	ERIN FRALIX	1099-MISC (7)	400.00
12/13/18	15502	700	4080	MICHAEL R. VINCENT		27.25
12/13/18	15503	702	4160	OWENS LAW GROUP, P.A.	1099-MISC (7)	7,749.72
12/31/18	CKS	107		Cash Disbursements		(48,819.81)
12/11/18	DEPOSIT	107		CELESTE WATFORD, OCTC-#78		38,350.54
12/11/18	DEPOSIT	601		CELESTE WATFORD, OCTC-#78		(38,737.92)
12/11/18	DEPOSIT	602		CELESTE WATFORD, OCTC-#78		387.38
12/31/18	DEPOSIT	107		CELESTE WATFORD, OCTC-#89		39,785.89
12/31/18	DEPOSIT	601		CELESTE WATFORD, OCTC-#89		(40,187.76)
12/31/18	DEPOSIT	602		CELESTE WATFORD, OCTC-#89		401.87
12/31/18	DEPOSIT	107		CELESTE WATFORD, OCTC-#100		515.49
12/31/18	DEPOSIT	600		CELESTE WATFORD, OCTC-#100		(520.70)
12/31/18	DEPOSIT	602		CELESTE WATFORD, OCTC-#100		5.21
12/31/18	DEPOSIT	107		DECEMBER INTEREST		25.58
12/31/18	DEPOSIT	603		DECEMBER INTEREST		(25.58)
12/31/18	DEPOSIT	113		DECEMBER INTEREST		26.17
12/31/18	DEPOSIT	603		DECEMBER INTEREST		(26.17)
12/31/18	JE14	114.1		DECEMBER INTEREST		411.35
12/31/18	JE14	114.2		DECEMBER INTEREST		145.98
12/31/18	JE14	114.3		DECEMBER INTEREST		217.66
12/31/18	JE14	603		DECEMBER INTEREST		(774.99)
12/31/18	JE15	887		RECORD INSURANCE		2,719.54
12/31/18	JE15	109		RECORD INSURANCE		(2,719.54)
12/31/18	JE16	887		RECORD INSURANCE		115.25
12/31/18	JE16	109		RECORD INSURANCE		(115.25)
12/31/18	JE17	404		ADJUST PER PAYROLL REPORTS		7,724.08
12/31/18	JE17	405		ADJUST PER PAYROLL REPORTS		5,196.00
12/31/18	JE17	406		ADJUST PER PAYROLL REPORTS		1,806.36
12/31/18	JE17	408		ADJUST PER PAYROLL REPORTS		(14,726.44)
12/31/18	JE17	409		ADJUST PER PAYROLL REPORTS		(57.01)
12/31/18	JE17	875		ADJUST PER PAYROLL REPORTS		57.01
12/31/18	JE18	557		ADJUST FUND BALANCE		2,834.79
12/31/18	JE18	558		ADJUST FUND BALANCE		(2,834.79)
12/10/18	EFT07	408		IRS USATAXPYMT		5,321.78
12/24/18	EFT08	876		BLUE CROSS BLUE SHIELD		2,146.21
12/31/18	EFT09	707		DIRECT CONNECT		14.95
12/06/18	360	861		Wages-FUTA Ex		1,000.00

COQUINA WATER CONTROL DISTRICT

Transaction List

December 1, 2018 - December 31, 2018

Date	Reference	Account	Payee ID	Description	1099	Amount
12/06/18	360	404		FICA-SS		(62.00)
12/06/18	360	406		FICA-MED		(14.50)
12/06/18	360	405		FIT		(70.00)
12/06/18	360	404		ERFICA-SS		(62.00)
12/06/18	360	875		ERFICA-SS		62.00
12/06/18	360	406		ERFICA-MED		(14.50)
12/06/18	360	875		ERFICA-MED		14.50
12/06/18	361	861		Wages-FUTA Ex		880.00
12/06/18	361	404		FICA-SS		(54.56)
12/06/18	361	406		FICA-MED		(12.76)
12/06/18	361	405		FIT		(87.00)
12/06/18	361	404		ERFICA-SS		(54.56)
12/06/18	361	875		ERFICA-SS		54.56
12/06/18	361	406		ERFICA-MED		(12.76)
12/06/18	361	875		ERFICA-MED		12.76
12/06/18	362	861		Overtime-FUTA Ex		63.00
12/06/18	362	861		Wages-FUTA Ex		720.00
12/06/18	362	404		FICA-SS		(48.55)
12/06/18	362	406		FICA-MED		(11.35)
12/06/18	362	405		FIT		(82.00)
12/06/18	362	404		ERFICA-SS		(48.54)
12/06/18	362	875		ERFICA-SS		48.54
12/06/18	362	406		ERFICA-MED		(11.35)
12/06/18	362	875		ERFICA-MED		11.35
12/06/18	363	861		Wages-FUTA Ex		720.00
12/06/18	363	404		FICA-SS		(44.64)
12/06/18	363	406		FICA-MED		(10.44)
12/06/18	363	405		FIT		(75.00)
12/06/18	363	404		ERFICA-SS		(44.64)
12/06/18	363	875		ERFICA-SS		44.64
12/06/18	363	406		ERFICA-MED		(10.44)
12/06/18	363	875		ERFICA-MED		10.44
12/06/18	364	861		Wages-FUTA Ex		680.00
12/06/18	364	404		FICA-SS		(42.16)
12/06/18	364	406		FICA-MED		(9.86)
12/06/18	364	405		FIT		(30.00)
12/06/18	364	404		ERFICA-SS		(42.16)
12/06/18	364	875		ERFICA-SS		42.16
12/06/18	364	406		ERFICA-MED		(9.85)
12/06/18	364	875		ERFICA-MED		9.85
12/06/18	365	861		Wages-FUTA Ex		540.00
12/06/18	365	404		FICA-SS		(33.48)
12/06/18	365	406		FICA-MED		(7.83)
12/06/18	365	405		FIT		(53.00)
12/06/18	365	404		ERFICA-SS		(33.48)
12/06/18	365	875		ERFICA-SS		33.48
12/06/18	365	406		ERFICA-MED		(7.83)
12/06/18	365	875		ERFICA-MED		7.83
12/06/18	365	409		Florida SUI		(0.54)
12/06/18	365	875		Florida SUI		0.54
12/13/18	366	861		Wages-FUTA Ex		1,000.00
12/13/18	366	404		FICA-SS		(62.00)
12/13/18	366	406		FICA-MED		(14.50)
12/13/18	366	405		FIT		(70.00)
12/13/18	366	404		ERFICA-SS		(62.00)
12/13/18	366	875		ERFICA-SS		62.00
12/13/18	366	406		ERFICA-MED		(14.50)
12/13/18	366	875		ERFICA-MED		14.50
12/13/18	367	861		Wages-FUTA Ex		880.00

COQUINA WATER CONTROL DISTRICT

Transaction List

December 1, 2018 - December 31, 2018

Date	Reference	Account	Payee ID	Description	1099	Amount
12/13/18	367	404		FICA-SS		(54.56)
12/13/18	367	406		FICA-MED		(12.76)
12/13/18	367	405		FIT		(87.00)
12/13/18	367	404		ERFICA-SS		(54.56)
12/13/18	367	875		ERFICA-SS		54.56
12/13/18	367	406		ERFICA-MED		(12.76)
12/13/18	367	875		ERFICA-MED		12.76
12/13/18	368	861		Wages-FUTA Ex		720.00
12/13/18	368	404		FICA-SS		(44.64)
12/13/18	368	406		FICA-MED		(10.44)
12/13/18	368	405		FIT		(75.00)
12/13/18	368	404		ERFICA-SS		(44.64)
12/13/18	368	875		ERFICA-SS		44.64
12/13/18	368	406		ERFICA-MED		(10.44)
12/13/18	368	875		ERFICA-MED		10.44
12/13/18	369	861		Wages-FUTA Ex		720.00
12/13/18	369	404		FICA-SS		(44.64)
12/13/18	369	406		FICA-MED		(10.44)
12/13/18	369	405		FIT		(75.00)
12/13/18	369	404		ERFICA-SS		(44.64)
12/13/18	369	875		ERFICA-SS		44.64
12/13/18	369	406		ERFICA-MED		(10.44)
12/13/18	369	875		ERFICA-MED		10.44
12/13/18	370	861		Wages-FUTA Ex		680.00
12/13/18	370	404		FICA-SS		(42.16)
12/13/18	370	406		FICA-MED		(9.86)
12/13/18	370	405		FIT		(30.00)
12/13/18	370	404		ERFICA-SS		(42.16)
12/13/18	370	875		ERFICA-SS		42.16
12/13/18	370	406		ERFICA-MED		(9.85)
12/13/18	370	875		ERFICA-MED		9.85
12/13/18	371	861		Wages-FUTA Ex		324.00
12/13/18	371	404		FICA-SS		(20.09)
12/13/18	371	406		FICA-MED		(4.70)
12/13/18	371	405		FIT		(27.00)
12/13/18	371	404		ERFICA-SS		(20.09)
12/13/18	371	875		ERFICA-SS		20.09
12/13/18	371	406		ERFICA-MED		(4.70)
12/13/18	371	875		ERFICA-MED		4.70
12/13/18	371	409		Florida SUI		(0.32)
12/13/18	371	875		Florida SUI		0.32
12/20/18	372	861		Wages-FUTA Ex		1,000.00
12/20/18	372	404		FICA-SS		(62.00)
12/20/18	372	406		FICA-MED		(14.50)
12/20/18	372	405		FIT		(70.00)
12/20/18	372	404		ERFICA-SS		(62.00)
12/20/18	372	875		ERFICA-SS		62.00
12/20/18	372	406		ERFICA-MED		(14.50)
12/20/18	372	875		ERFICA-MED		14.50
12/20/18	373	861		Wages-FUTA Ex		880.00
12/20/18	373	404		FICA-SS		(54.56)
12/20/18	373	406		FICA-MED		(12.76)
12/20/18	373	405		FIT		(87.00)
12/20/18	373	404		ERFICA-SS		(54.56)
12/20/18	373	875		ERFICA-SS		54.56
12/20/18	373	406		ERFICA-MED		(12.76)
12/20/18	373	875		ERFICA-MED		12.76
12/20/18	374	861		Wages-FUTA Ex		720.00
12/20/18	374	404		FICA-SS		(44.64)

COQUINA WATER CONTROL DISTRICT

Transaction List

December 1, 2018 - December 31, 2018

Date	Reference	Account	Payee ID	Description	1099	Amount
12/20/18	374	406		FICA-MED		(10.44)
12/20/18	374	405		FIT		(75.00)
12/20/18	374	404		ERFICA-SS		(44.64)
12/20/18	374	875		ERFICA-SS		44.64
12/20/18	374	406		ERFICA-MED		(10.44)
12/20/18	374	875		ERFICA-MED		10.44
12/20/18	375	861		Wages-FUTA Ex		720.00
12/20/18	375	404		FICA-SS		(44.64)
12/20/18	375	406		FICA-MED		(10.44)
12/20/18	375	405		FIT		(75.00)
12/20/18	375	404		ERFICA-SS		(44.64)
12/20/18	375	875		ERFICA-SS		44.64
12/20/18	375	406		ERFICA-MED		(10.44)
12/20/18	375	875		ERFICA-MED		10.44
12/20/18	376	861		Wages-FUTA Ex		720.00
12/20/18	376	404		FICA-SS		(44.64)
12/20/18	376	406		FICA-MED		(10.44)
12/20/18	376	405		FIT		(34.00)
12/20/18	376	404		ERFICA-SS		(44.64)
12/20/18	376	875		ERFICA-SS		44.64
12/20/18	376	406		ERFICA-MED		(10.43)
12/20/18	376	875		ERFICA-MED		10.43
12/20/18	377	861		Wages-FUTA Ex		432.00
12/20/18	377	404		FICA-SS		(26.78)
12/20/18	377	406		FICA-MED		(6.26)
12/20/18	377	405		FIT		(40.00)
12/20/18	377	404		ERFICA-SS		(26.78)
12/20/18	377	875		ERFICA-SS		26.78
12/20/18	377	406		ERFICA-MED		(6.26)
12/20/18	377	875		ERFICA-MED		6.26
12/20/18	377	409		Florida SUI		(0.43)
12/20/18	377	875		Florida SUI		0.43
12/21/18	378	861		Bonus-FUTA Ex		1,000.00
12/21/18	378	404		FICA-SS		(62.00)
12/21/18	378	406		FICA-MED		(14.50)
12/21/18	378	405		FIT		(70.00)
12/21/18	378	404		ERFICA-SS		(62.00)
12/21/18	378	875		ERFICA-SS		62.00
12/21/18	378	406		ERFICA-MED		(14.50)
12/21/18	378	875		ERFICA-MED		14.50
12/21/18	379	861		Bonus-FUTA Ex		500.00
12/21/18	379	404		FICA-SS		(31.00)
12/21/18	379	406		FICA-MED		(7.25)
12/21/18	379	405		FIT		(28.00)
12/21/18	379	404		ERFICA-SS		(31.00)
12/21/18	379	875		ERFICA-SS		31.00
12/21/18	379	406		ERFICA-MED		(7.25)
12/21/18	379	875		ERFICA-MED		7.25
12/21/18	380	861		Bonus-FUTA Ex		500.00
12/21/18	380	404		FICA-SS		(31.00)
12/21/18	380	406		FICA-MED		(7.25)
12/21/18	380	405		FIT		(48.00)
12/21/18	380	404		ERFICA-SS		(31.00)
12/21/18	380	875		ERFICA-SS		31.00
12/21/18	380	406		ERFICA-MED		(7.25)
12/21/18	380	875		ERFICA-MED		7.25
12/21/18	381	861		Bonus-FUTA Ex		500.00
12/21/18	381	404		FICA-SS		(31.00)
12/21/18	381	406		FICA-MED		(7.25)

COQUINA WATER CONTROL DISTRICT

Transaction List

December 1, 2018 - December 31, 2018

Date	Reference	Account	Payee ID	Description	1099	Amount
12/21/18	381	405		FIT		(48.00)
12/21/18	381	404		ERFICA-SS		(31.00)
12/21/18	381	875		ERFICA-SS		31.00
12/21/18	381	406		ERFICA-MED		(7.25)
12/21/18	381	875		ERFICA-MED		7.25
12/21/18	382	861		Bonus-FUTA Ex		100.00
12/21/18	382	404		FICA-SS		(6.20)
12/21/18	382	406		FICA-MED		(1.45)
12/21/18	382	404		ERFICA-SS		(6.20)
12/21/18	382	875		ERFICA-SS		6.20
12/21/18	382	406		ERFICA-MED		(1.44)
12/21/18	382	875		ERFICA-MED		1.44
12/21/18	383	861		Bonus-FUTA Ex		100.00
12/21/18	383	404		FICA-SS		(6.20)
12/21/18	383	406		FICA-MED		(1.45)
12/21/18	383	405		FIT		(3.00)
12/21/18	383	404		ERFICA-SS		(6.20)
12/21/18	383	875		ERFICA-SS		6.20
12/21/18	383	406		ERFICA-MED		(1.45)
12/21/18	383	875		ERFICA-MED		1.45
12/21/18	383	409		Florida SUI		(0.10)
12/21/18	383	875		Florida SUI		0.10
12/27/18	384	861		Holiday-FUTA Ex		400.00
12/27/18	384	861		Wages-FUTA Ex		600.00
12/27/18	384	404		FICA-SS		(62.00)
12/27/18	384	406		FICA-MED		(14.50)
12/27/18	384	405		FIT		(70.00)
12/27/18	384	404		ERFICA-SS		(62.00)
12/27/18	384	875		ERFICA-SS		62.00
12/27/18	384	406		ERFICA-MED		(14.50)
12/27/18	384	875		ERFICA-MED		14.50
12/27/18	385	861		Holiday-FUTA Ex		352.00
12/27/18	385	861		Wages-FUTA Ex		528.00
12/27/18	385	404		FICA-SS		(54.56)
12/27/18	385	406		FICA-MED		(12.76)
12/27/18	385	405		FIT		(87.00)
12/27/18	385	404		ERFICA-SS		(54.56)
12/27/18	385	875		ERFICA-SS		54.56
12/27/18	385	406		ERFICA-MED		(12.76)
12/27/18	385	875		ERFICA-MED		12.76
12/27/18	386	861		Holiday-FUTA Ex		288.00
12/27/18	386	861		Wages-FUTA Ex		432.00
12/27/18	386	404		FICA-SS		(44.64)
12/27/18	386	406		FICA-MED		(10.44)
12/27/18	386	405		FIT		(75.00)
12/27/18	386	404		ERFICA-SS		(44.64)
12/27/18	386	875		ERFICA-SS		44.64
12/27/18	386	406		ERFICA-MED		(10.44)
12/27/18	386	875		ERFICA-MED		10.44
12/27/18	387	861		Holiday-FUTA Ex		288.00
12/27/18	387	861		Wages-FUTA Ex		432.00
12/27/18	387	404		FICA-SS		(44.64)
12/27/18	387	406		FICA-MED		(10.44)
12/27/18	387	405		FIT		(75.00)
12/27/18	387	404		ERFICA-SS		(44.64)
12/27/18	387	875		ERFICA-SS		44.64
12/27/18	387	406		ERFICA-MED		(10.44)
12/27/18	387	875		ERFICA-MED		10.44
12/27/18	388	861		Holiday-FUTA Ex		288.00

COQUINA WATER CONTROL DISTRICT**Transaction List**

December 1, 2018 - December 31, 2018

Date	Reference	Account	Payee ID	Description	1099	Amount
12/27/18	388	861		Wages-FUTA Ex		432.00
12/27/18	388	404		FICA-SS		(44.64)
12/27/18	388	406		FICA-MED		(10.44)
12/27/18	388	405		FIT		(34.00)
12/27/18	388	404		ERFICA-SS		(44.64)
12/27/18	388	875		ERFICA-SS		44.64
12/27/18	388	406		ERFICA-MED		(10.43)
12/27/18	388	875		ERFICA-MED		10.43
12/27/18	389	861		Wages-FUTA Ex		324.00
12/27/18	389	404		FICA-SS		(20.09)
12/27/18	389	406		FICA-MED		(4.70)
12/27/18	389	405		FIT		(27.00)
12/27/18	389	404		ERFICA-SS		(20.09)
12/27/18	389	875		ERFICA-SS		20.09
12/27/18	389	406		ERFICA-MED		(4.70)
12/27/18	389	875		ERFICA-MED		4.70
12/27/18	389	409		Florida SUI		(0.32)
12/27/18	389	875		Florida SUI		0.32
					Transaction Balance	<u>0.00</u>

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

Pursuant to published Notice, the Board of Supervisors of Coquina Water Control District (the "District") held its regular meeting on Friday, December 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 and Supervisor, Robert Stark.

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

ROLL CALL

Mr. Stark called the Board of Supervisors meeting to order at 9:00 a.m..

ESTABLISHMENT OF A QUORUM

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

Mr. Vincent said he has been asked why certain landowners have received a load of dirt from Coquina. He stated that if Coquina is on your road digging out the ditches and you need a load of dirt, let Butch know. It is cheaper for Coquina to deliver the dirt to a landowner than it is to haul the dirt away.

ACCOUNTANT'S REPORT

Mrs. Williams was not present.

ATTORNEY'S REPORT

Mr. Fitzpatrick was not present.

ENGINEER'S REPORT

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

With regards to the Section 10 Excavation, Mr. Clemons stated he will obtain more quotes for removing the gopher tortoises.

Mr. & Mrs. Knapp are requesting Coquina supply them with the fill dirt if they agree to replace their culvert, as it is believed Coquina is responsible for removing the previous culvert that was there. The board discussed same & agreed to supply them with one load of fill dirt.

SUPERINTENDENT'S REPORT

Mr. Sensaboy stated he obtained additional quotes from Triple E and United as to the equipment rentals. He discussed same with the board and it was determined the equipment will be rented from Triple E. The board also determined the equipment will be rented for a month to do the canal work and a month to do the work at the shell pit. The board instructed Mr. Sensaboy to schedule delivery of the equipment for the first week in January.

Mr. Sensaboy stated that employee Bruce Watford's probation period ended and the board needs to consider giving him a raise. *Mr. Law made a motion to give Bruce Watford a raise of \$1.00 per hour. Mr. Stark seconded that motion and same was unanimously passed.*

Mr. Sensaboy asked the board if Christmas bonuses will be given this year. He explained that last year a bonus was given of three percent (3%) of the employees gross wages. The board discussed same and agreed to give the following bonuses for each employee:

Howard Sensaboy - \$1,000.00
James Bruner - \$500.00
Marlone Burdette - \$500.00
Michael Loughry - \$500.00
Bruce Watford - \$100.00
Theodore Pattison - \$100.00

The board explained they feel the above bonuses are sufficient considering they now provide health care benefits to all employees and will soon be providing retirement benefits.

APPROVAL OF MINUTES & WARRANTS

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

The next regular board meeting is scheduled for January 11, 2019, at the District office.
This meeting was adjourned at 10:16 a.m..

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 Elskan, 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

12/17/2018

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.

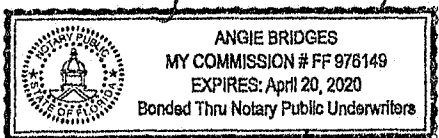
Katrina Elskan

Katrina Elskan

Sworn to and subscribed before me this 7th day of December 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, DECEMBER 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 AMERICANS WITH DISABILITIES ACT, PERSONS 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.

ROBERT STARK
CHAIRMAN OF THE BOARD OF SUPERVISORS
17429 NW 242 RD STREET
OKEECHOBEE, FL 34972
(863) 763-4601
304210 ON 12/07/2018