

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

**FEBRUARY 8, 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 JANUARY, 2019
10. SCHEDULE NEXT MEETING
11. ADJOURN

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**COQUINA WATER CONTROL DISTRICT  
Okeechobee, Florida**

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

**January 31, 2019**

# 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.

Lake Placid  
(863) 699-5544

Sebring  
(863) 382-1157

April D. Harris, C.P.A.

## 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 January 31, 2019, and the related statement of revenues and expenditures - governmental funds for the four 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

February 07, 2019

COQUINA WATER CONTROL DISTRICT  
Balance Sheet -  
Governmental Funds  
January 31, 2019

Draft Copy

ASSETS

GENERAL

Seacoast National Bank-Operating	\$	341,496
Seacoast National Bank-MM		385,316
Seacoast National Bank-CD 5/12/20 (2.25%)		223,270
Seacoast National Bank-CD 11/15/20 (2.23%)		64,817
Seacoast National Bank-CD 5/15/19 (1.75%)		151,771
Assessments receivable		14,674
Prepaid insurance		23,946
Inventories		<u>25,767</u>

**TOTAL ASSETS** \$ 1,231,057

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable	\$	17,422
Deferred revenue		10,363
Payroll taxes payable		5,682

FUND BALANCE

Fund balance-nonspendable		49,714
Fund balance-unassigned		991,827
EXCESS REVENUE (EXPENSE)		<u>156,049</u>

**TOTAL LIABILITIES AND FUND BALANCE** \$ 1,231,057

**COQUINA WATER CONTROL DISTRICT**  
**Statement of Revenues & Expenditures -** **Draft Copy**  
**Governmental Funds**  
**For The Four Months Ended January 31, 2019**

	Y-T-D Actual	Y-T-D Budget	Y-T-D Variance
<b>REVENUES</b>			
Assessments-prior	\$ 4,571	\$ 0	\$ (4,571)
Assessments-current	401,466	809,685	408,219
Estimated nonpayment of assessments	0	(59,685)	(59,685)
Discounts & commissions	(12,130)	(16,000)	(3,870)
Interest income	3,380	3,000	(380)
Total Revenues	<u>397,287</u>	<u>737,000</u>	<u>339,713</u>
<b>EXPENDITURES-ADMINISTRATIVE</b>			
Supervisor's fees	955	5,000	4,045
Legal & consulting fees	12,633	43,000	30,367
Auditing	4,000	14,500	10,500
Accounting	13,205	35,000	21,795
Office	1,733	8,000	6,267
Total Expenditures-Administrative	<u>32,526</u>	<u>105,500</u>	<u>72,974</u>
<b>EXPENDITURES-FIELD SALARIES</b>			
Salaries & wages	79,743	239,000	159,257
Payroll taxes	6,413	19,500	13,087
Health, disability & dental insurance	6,511	43,000	36,489
Total Expenditures-Field Salaries	<u>92,667</u>	<u>301,500</u>	<u>208,833</u>
<b>EXPENDITURES-FIELD OTHER</b>			
Engineering	6,091	28,000	21,909
Utilities	2,800	8,600	5,800
Insurance	16,432	41,000	24,568
Total Expenditures-Field Other	<u>25,323</u>	<u>77,600</u>	<u>52,277</u>
<b>EXPENDITURES-FIELD MAINTENANCE</b>			
Uniforms	3,000	3,000	0
Fuel	16,602	78,000	61,398
Contingency	0	35,000	35,000
Repairs & maintenance	16,870	60,000	43,130
Total Expenditures-Field Maintenance	<u>36,472</u>	<u>176,000</u>	<u>139,528</u>

**COQUINA WATER CONTROL DISTRICT**  
**Statement of Revenues & Expenditures -** **Draft Copy**  
**Governmental Funds**  
**For The Four Months Ended January 31, 2019**

	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/major equipment purchases	11,694	200,000	188,306
Debt service	<u>36,506</u>	<u>73,013</u>	<u>36,507</u>
Total Other (Revenues) Expenditures	<u>48,200</u>	<u>283,013</u>	<u>234,813</u>
<b>(REVENUES) EXPENDITURES-EASEMENTS</b>			
Title search & surveyor	<u>6,050</u>	<u>10,000</u>	<u>3,950</u>
Total (Revenues) Expenditures-Easements	<u>6,050</u>	<u>10,000</u>	<u>3,950</u>
<b>TOTAL EXPENDITURES</b>	<u>241,238</u>	<u>953,613</u>	<u>712,375</u>
<b>REVENUE (EXPENDITURE)</b>	<u>\$ 156,049</u>	<u>\$ (216,613)</u>	<u>\$ (372,662)</u>

# COQUINA WATER CONTROL DISTRICT

## Transaction List

January 1, 2019 - January 31, 2019

Date	Reference	Account	Payee ID	Description	1099	Amount
01/03/19	15504	876		HUMANA COMP BENEFITS		18.14
01/03/19	15505	880		GLADES ELECTRIC COOPERATIVE, INC.		83.00
01/03/19	15506	880		CENTURYLINK		241.55
01/03/19	15507	880		WASTE MANAGEMENT		87.85
01/03/19	15508	924		EVERGLADES EQUIPMENT GROUP		54.66
01/03/19	15509	924		DOMER'S INC.		36.75
01/03/19	15510	921		OKEECHOBEE OXYGEN, INC.		37.50
01/03/19	15511	965	4600	TRADEWINDS SURVEYING SERVICES LLC	1099-MISC (7)	6,050.00
01/03/19	15512	705	5000	WICKS BROWN WILLIAMS & CO	1099-MISC (7)	2,350.00
01/03/19	15513	702	3150	ERIN FRALIX	1099-MISC (7)	535.00
01/03/19	15514	701	4290	ROBERT F. STARK	1099-MISC (7)	50.00
01/03/19	15515	701	4080	MICHAEL R. VINCENT	1099-MISC (7)	50.00
01/03/19	15515	700	4080	MICHAEL R. VINCENT		4.91
01/03/19	15516	701	2945	DAVID R. LAW	1099-MISC (7)	50.00
01/03/19	15516	700	2945	DAVID R. LAW		4.36
01/03/19	15517	880		GLADES ELECTRIC COOPERATIVE, INC.		161.00
01/03/19	15518	700	4080	MICHAEL R. VINCENT		29.00
01/03/19	15519	921		AUTO SUPPLY OF OKEECHOBEE		250.95
01/03/19	15520	880		FIRST NATIONAL BANK OMAHA (AT&T)		59.25
01/03/19	15520	923		FIRST NATIONAL BANK OMAHA (Okeechobee Dodge Chrysler)		70.00
01/03/19	15520	880		FIRST NATIONAL BANK OMAHA (Verizon Wireless)		20.00
01/17/19	15521	924		KELLY TRACTOR CO., INC.		423.39
01/17/19	15522	923		AMERICAN DRILLING SERVICES, INC.		47.00
01/17/19	15523	707		INDEPENDENT NEWSMEDIA INC. USA		43.75
01/17/19	15524	707		APEX OFFICE PRODUCTS & FURNITURE		139.04
01/17/19	15525	703		GRAU AND ASSOCIATES		2,000.00
01/17/19	15526	921		C & C INDUSTRIAL ENTERPRISE, LLC		10.50
01/17/19	15527	921		APPLE INDUSTRIAL SUPPLY CO.		984.32
01/17/19	15528	887		PREFERRED GOVERNMENTAL INS. TRUST		910.83
01/17/19	15529	707		QUALIFIED MARKETING SERVICE		171.88
01/17/19	15530	920		INTERSTATE BILLING SERVICE, INC.		3,916.48
01/17/19	15531	702	3150	ERIN FRALIX	1099-MISC (7)	412.50
01/17/19	15532	702	3520	JOHN EDGAR SHERRARD, P.A.	1099-MISC (7)	550.00
01/17/19	15533	705	5000	WICKS BROWN WILLIAMS & CO	1099-MISC (7)	3,805.00
01/17/19	15534	878		KLEINFELDER		950.00
01/17/19	15535	409		FLORIDA U.C. FUND		62.29
01/17/19	15536	700	4080	MICHAEL R. VINCENT		29.00
01/31/19	15537	880		WASTE MANAGEMENT		87.85
01/31/19	15538	880		CENTURYLINK		241.49
01/31/19	15539	880		GLADES ELECTRIC COOPERATIVE, INC.		83.00
01/31/19	15540	876		HUMANA COMP BENEFITS		18.14
01/31/19	15541	956		MWI CORPORATION		2,559.50
01/31/19	15542	602		MICKEY L. BANDI, CFA		8,069.65
01/31/19	15543	707		CELESTE WATFORD, CFC		208.81
01/31/19	15544	702	3150	ERIN FRALIX	1099-MISC (7)	655.00
01/31/19	15545	705	5000	WICKS BROWN WILLIAMS & CO	1099-MISC (7)	2,350.00
01/31/19	15546	700	4080	MICHAEL R. VINCENT		29.00
01/31/19	15547	701	4290	ROBERT F. STARK	1099-MISC (7)	50.00
01/31/19	15548	701	4080	MICHAEL R. VINCENT	1099-MISC (7)	50.00
01/31/19	15548	700	4080	MICHAEL R. VINCENT		5.22
01/31/19	15549	701	2945	DAVID R. LAW	1099-MISC (7)	50.00
01/31/19	15549	700	2945	DAVID R. LAW		4.64
01/31/19	CKS	107		Cash Disbursements		(64,211.77)
01/09/19	DEPOSIT	107		CELESTE WATFORD, OCTC-#109		240.18
01/09/19	DEPOSIT	603		CELESTE WATFORD, OCTC-#109		(240.18)
01/09/19	DEPOSIT	107		CELESTE WATFORD, OCTC-#117		47.94
01/09/19	DEPOSIT	603		CELESTE WATFORD, OCTC-#117		(47.94)
01/24/19	DEPOSIT	107		CELESTE WATFORD, OCTC-#118		36,275.96

# COQUINA WATER CONTROL DISTRICT

## Transaction List

January 1, 2019 - January 31, 2019

Date	Reference	Account	Payee ID	Description	1099	Amount
01/24/19	DEPOSIT	601		CELESTE WATFORD, OCTC-#118		(36,642.38)
01/24/19	DEPOSIT	602		CELESTE WATFORD, OCTC-#118		366.42
01/31/19	DEPOSIT	107		JANUARY INTEREST		30.04
01/31/19	DEPOSIT	603		JANUARY INTEREST		(30.04)
01/31/19	DEPOSIT	113		JANUARY INTEREST		26.18
01/31/19	DEPOSIT	603		JANUARY INTEREST		(26.18)
01/31/19	JE19	114.1		JANUARY INTEREST		425.84
01/31/19	JE19	114.2		JANUARY INTEREST		94.90
01/31/19	JE19	114.3		JANUARY INTEREST		225.25
01/31/19	JE19	603		JANUARY INTEREST		(745.99)
01/31/19	JE20	887		RECORD INSURANCE		2,719.54
01/31/19	JE20	109		RECORD INSURANCE		(2,719.54)
01/31/19	JE21	887		RECORD INSURANCE		115.25
01/31/19	JE21	109		RECORD INSURANCE		(115.25)
01/31/19	JE22	557		ADJUST FUND BALANCE		2,834.79
01/31/19	JE22	558		ADJUST FUND BALANCE		(2,834.79)
01/31/19	JE23	956		RECLASSIFY INFRASTRUCTURE LABOR		1,333.15
01/31/19	JE23	861		RECLASSIFY INFRASTRUCTURE LABOR		(1,333.15)
01/31/19	JE24	956		RECLASSIFY INFRASTRUCTURE PAYROLL TAXES		103.32
01/31/19	JE24	875		RECLASSIFY INFRASTRUCTURE PAYROLL TAXES		(103.32)
01/07/19	EFT10	408		IRS USATAXPYMT		4,837.78
01/31/19	EFT11	707		DIRECT CONNECT		14.95
01/03/19	390	861		Holiday-FUTA Ex		200.00
01/03/19	390	861		Wages-FUTA Ex		800.00
01/03/19	390	404		FICA-SS		(62.00)
01/03/19	390	406		FICA-MED		(14.50)
01/03/19	390	405		FIT		(70.00)
01/03/19	390	404		ERFICA-SS		(62.00)
01/03/19	390	875		ERFICA-SS		62.00
01/03/19	390	406		ERFICA-MED		(14.50)
01/03/19	390	875		ERFICA-MED		14.50
01/03/19	390	409		Florida SUI		(1.00)
01/03/19	390	875		Florida SUI		1.00
01/03/19	391	861		Holiday-FUTA Ex		176.00
01/03/19	391	861		Wages-FUTA Ex		704.00
01/03/19	391	404		FICA-SS		(54.56)
01/03/19	391	406		FICA-MED		(12.76)
01/03/19	391	405		FIT		(87.00)
01/03/19	391	404		ERFICA-SS		(54.56)
01/03/19	391	875		ERFICA-SS		54.56
01/03/19	391	406		ERFICA-MED		(12.76)
01/03/19	391	875		ERFICA-MED		12.76
01/03/19	391	409		Florida SUI		(0.88)
01/03/19	391	875		Florida SUI		0.88
01/03/19	392	861		Holiday-FUTA Ex		144.00
01/03/19	392	861		Wages-FUTA Ex		576.00
01/03/19	392	404		FICA-SS		(44.64)
01/03/19	392	406		FICA-MED		(10.44)
01/03/19	392	405		FIT		(75.00)
01/03/19	392	404		ERFICA-SS		(44.64)
01/03/19	392	875		ERFICA-SS		44.64
01/03/19	392	406		ERFICA-MED		(10.44)
01/03/19	392	875		ERFICA-MED		10.44
01/03/19	392	409		Florida SUI		(0.72)
01/03/19	392	875		Florida SUI		0.72
01/03/19	393	861		Holiday-FUTA Ex		144.00
01/03/19	393	861		Wages-FUTA Ex		576.00
01/03/19	393	404		FICA-SS		(44.64)



**COQUINA WATER CONTROL DISTRICT**

**Transaction List**

January 1, 2019 - January 31, 2019

Date	Reference	Account	Payee ID	Description	1099	Amount
01/03/19	393	406		FICA-MED		(10.44)
01/03/19	393	405		FIT		(75.00)
01/03/19	393	404		ERFICA-SS		(44.64)
01/03/19	393	875		ERFICA-SS		44.64
01/03/19	393	406		ERFICA-MED		(10.44)
01/03/19	393	875		ERFICA-MED		10.44
01/03/19	393	409		Florida SUI		(0.72)
01/03/19	393	875		Florida SUI		0.72
01/03/19	394	861		Holiday-FUTA Ex		144.00
01/03/19	394	861		Wages-FUTA Ex		576.00
01/03/19	394	404		FICA-SS		(44.64)
01/03/19	394	406		FICA-MED		(10.44)
01/03/19	394	405		FIT		(34.00)
01/03/19	394	404		ERFICA-SS		(44.64)
01/03/19	394	875		ERFICA-SS		44.64
01/03/19	394	406		ERFICA-MED		(10.44)
01/03/19	394	875		ERFICA-MED		10.44
01/03/19	394	409		Florida SUI		(0.72)
01/03/19	394	875		Florida SUI		0.72
01/03/19	395	861		Wages-FUTA Ex		432.00
01/03/19	395	404		FICA-SS		(26.78)
01/03/19	395	406		FICA-MED		(6.26)
01/03/19	395	405		FIT		(40.00)
01/03/19	395	404		ERFICA-SS		(26.78)
01/03/19	395	875		ERFICA-SS		26.78
01/03/19	395	406		ERFICA-MED		(6.26)
01/03/19	395	875		ERFICA-MED		6.26
01/03/19	395	409		Florida SUI		(0.43)
01/03/19	395	875		Florida SUI		0.43
01/10/19	396	861		Overtime-FUTA Ex		225.00
01/10/19	396	861		Wages-FUTA Ex		1,000.00
01/10/19	396	404		FICA-SS		(75.95)
01/10/19	396	406		FICA-MED		(17.76)
01/10/19	396	405		FIT		(102.00)
01/10/19	396	404		ERFICA-SS		(75.95)
01/10/19	396	875		ERFICA-SS		75.95
01/10/19	396	406		ERFICA-MED		(17.76)
01/10/19	396	875		ERFICA-MED		17.76
01/10/19	396	409		Florida SUI		(1.23)
01/10/19	396	875		Florida SUI		1.23
01/10/19	397	861		Wages-FUTA Ex		880.00
01/10/19	397	404		FICA-SS		(54.56)
01/10/19	397	406		FICA-MED		(12.76)
01/10/19	397	405		FIT		(71.00)
01/10/19	397	404		ERFICA-SS		(54.56)
01/10/19	397	875		ERFICA-SS		54.56
01/10/19	397	406		ERFICA-MED		(12.76)
01/10/19	397	875		ERFICA-MED		12.76
01/10/19	397	409		Florida SUI		(0.88)
01/10/19	397	875		Florida SUI		0.88
01/10/19	398	861		Overtime-FUTA Ex		108.00
01/10/19	398	861		Wages-FUTA Ex		720.00
01/10/19	398	404		FICA-SS		(51.34)
01/10/19	398	406		FICA-MED		(12.01)
01/10/19	398	405		FIT		(87.00)
01/10/19	398	404		ERFICA-SS		(51.34)
01/10/19	398	875		ERFICA-SS		51.34
01/10/19	398	406		ERFICA-MED		(12.01)
01/10/19	398	875		ERFICA-MED		12.01

**COQUINA WATER CONTROL DISTRICT**

**Transaction List**

January 1, 2019 - January 31, 2019

Date	Reference	Account	Payee ID	Description	1099	Amount
01/10/19	398	409		Florida SUI		(0.83)
01/10/19	398	875		Florida SUI		0.83
01/10/19	399	861		Wages-FUTA Ex		720.00
01/10/19	399	404		FICA-SS		(44.64)
01/10/19	399	406		FICA-MED		(10.44)
01/10/19	399	405		FIT		(64.00)
01/10/19	399	404		ERFICA-SS		(44.64)
01/10/19	399	875		ERFICA-SS		44.64
01/10/19	399	406		ERFICA-MED		(10.44)
01/10/19	399	875		ERFICA-MED		10.44
01/10/19	399	409		Florida SUI		(0.72)
01/10/19	399	875		Florida SUI		0.72
01/10/19	400	861		Wages-FUTA Ex		720.00
01/10/19	400	404		FICA-SS		(44.64)
01/10/19	400	406		FICA-MED		(10.44)
01/10/19	400	405		FIT		(33.00)
01/10/19	400	404		ERFICA-SS		(44.64)
01/10/19	400	875		ERFICA-SS		44.64
01/10/19	400	406		ERFICA-MED		(10.44)
01/10/19	400	875		ERFICA-MED		10.44
01/10/19	400	409		Florida SUI		(0.72)
01/10/19	400	875		Florida SUI		0.72
01/10/19	401	861		Wages-FUTA Ex		540.00
01/10/19	401	404		FICA-SS		(33.48)
01/10/19	401	406		FICA-MED		(7.83)
01/10/19	401	405		FIT		(52.00)
01/10/19	401	404		ERFICA-SS		(33.48)
01/10/19	401	875		ERFICA-SS		33.48
01/10/19	401	406		ERFICA-MED		(7.83)
01/10/19	401	875		ERFICA-MED		7.83
01/10/19	401	409		Florida SUI		(0.54)
01/10/19	401	875		Florida SUI		0.54
01/17/19	402	861		Overtime-FUTA Ex		56.25
01/17/19	402	861		Wages-FUTA Ex		1,000.00
01/17/19	402	404		FICA-SS		(65.49)
01/17/19	402	406		FICA-MED		(15.32)
01/17/19	402	405		FIT		(76.00)
01/17/19	402	404		ERFICA-SS		(65.49)
01/17/19	402	875		ERFICA-SS		65.49
01/17/19	402	406		ERFICA-MED		(15.32)
01/17/19	402	875		ERFICA-MED		15.32
01/17/19	402	409		Florida SUI		(1.06)
01/17/19	402	875		Florida SUI		1.06
01/17/19	403	861		Overtime-FUTA Ex		412.50
01/17/19	403	861		Wages-FUTA Ex		880.00
01/17/19	403	404		FICA-SS		(80.14)
01/17/19	403	406		FICA-MED		(18.74)
01/17/19	403	405		FIT		(120.00)
01/17/19	403	404		ERFICA-SS		(80.14)
01/17/19	403	875		ERFICA-SS		80.14
01/17/19	403	406		ERFICA-MED		(18.74)
01/17/19	403	875		ERFICA-MED		18.74
01/17/19	403	409		Florida SUI		(1.29)
01/17/19	403	875		Florida SUI		1.29
01/17/19	404	861		Wages-FUTA Ex		720.00
01/17/19	404	404		FICA-SS		(44.64)
01/17/19	404	406		FICA-MED		(10.44)
01/17/19	404	405		FIT		(73.00)
01/17/19	404	404		ERFICA-SS		(44.64)

**COQUINA WATER CONTROL DISTRICT**

**Transaction List**

January 1, 2019 - January 31, 2019

Date	Reference	Account	Payee ID	Description	1099	Amount
01/17/19	404	875		ERFICA-SS		44.64
01/17/19	404	406		ERFICA-MED		(10.44)
01/17/19	404	875		ERFICA-MED		10.44
01/17/19	404	409		Florida SUI		(0.72)
01/17/19	404	875		Florida SUI		0.72
01/17/19	405	861		Wages-FUTA Ex		720.00
01/17/19	405	404		FICA-SS		(44.64)
01/17/19	405	406		FICA-MED		(10.44)
01/17/19	405	405		FIT		(64.00)
01/17/19	405	404		ERFICA-SS		(44.64)
01/17/19	405	875		ERFICA-SS		44.64
01/17/19	405	406		ERFICA-MED		(10.44)
01/17/19	405	875		ERFICA-MED		10.44
01/17/19	405	409		Florida SUI		(0.72)
01/17/19	405	875		Florida SUI		0.72
01/17/19	406	861		Wages-FUTA Ex		720.00
01/17/19	406	404		FICA-SS		(44.64)
01/17/19	406	406		FICA-MED		(10.44)
01/17/19	406	405		FIT		(33.00)
01/17/19	406	404		ERFICA-SS		(44.64)
01/17/19	406	875		ERFICA-SS		44.64
01/17/19	406	406		ERFICA-MED		(10.44)
01/17/19	406	875		ERFICA-MED		10.44
01/17/19	406	409		Florida SUI		(0.72)
01/17/19	406	875		Florida SUI		0.72
01/17/19	407	861		Wages-FUTA Ex		540.00
01/17/19	407	404		FICA-SS		(33.48)
01/17/19	407	406		FICA-MED		(7.83)
01/17/19	407	405		FIT		(52.00)
01/17/19	407	404		ERFICA-SS		(33.48)
01/17/19	407	875		ERFICA-SS		33.48
01/17/19	407	406		ERFICA-MED		(7.83)
01/17/19	407	875		ERFICA-MED		7.83
01/17/19	407	409		Florida SUI		(0.54)
01/17/19	407	875		Florida SUI		0.54
01/24/19	408	861		Holiday-FUTA Ex		200.00
01/24/19	408	861		Overtime-FUTA Ex		32.50
01/24/19	408	861		Wages-FUTA Ex		800.00
01/24/19	408	404		FICA-SS		(64.02)
01/24/19	408	406		FICA-MED		(14.97)
01/24/19	408	405		FIT		(73.00)
01/24/19	408	404		ERFICA-SS		(64.01)
01/24/19	408	875		ERFICA-SS		64.01
01/24/19	408	406		ERFICA-MED		(14.97)
01/24/19	408	875		ERFICA-MED		14.97
01/24/19	408	409		Florida SUI		(1.03)
01/24/19	408	875		Florida SUI		1.03
01/24/19	409	861		Holiday-FUTA Ex		176.00
01/24/19	409	861		Wages-FUTA Ex		704.00
01/24/19	409	404		FICA-SS		(54.56)
01/24/19	409	406		FICA-MED		(12.76)
01/24/19	409	405		FIT		(71.00)
01/24/19	409	404		ERFICA-SS		(54.56)
01/24/19	409	875		ERFICA-SS		54.56
01/24/19	409	406		ERFICA-MED		(12.76)
01/24/19	409	875		ERFICA-MED		12.76
01/24/19	409	409		Florida SUI		(0.88)
01/24/19	409	875		Florida SUI		0.88
01/24/19	410	861		Holiday-FUTA Ex		144.00

# COQUINA WATER CONTROL DISTRICT

## Transaction List

January 1, 2019 - January 31, 2019

Date	Reference	Account	Payee ID	Description	1099	Amount
01/24/19	410	861		Overtime-FUTA Ex		14.40
01/24/19	410	861		Wages-FUTA Ex		576.00
01/24/19	410	404		FICA-SS		(45.53)
01/24/19	410	406		FICA-MED		(10.65)
01/24/19	410	405		FIT		(76.00)
01/24/19	410	404		ERFICA-SS		(45.53)
01/24/19	410	875		ERFICA-SS		45.53
01/24/19	410	406		ERFICA-MED		(10.64)
01/24/19	410	875		ERFICA-MED		10.64
01/24/19	410	409		Florida SUI		(0.73)
01/24/19	410	875		Florida SUI		0.73
01/24/19	411	861		Holiday-FUTA Ex		144.00
01/24/19	411	861		Wages-FUTA Ex		576.00
01/24/19	411	404		FICA-SS		(44.64)
01/24/19	411	406		FICA-MED		(10.44)
01/24/19	411	405		FIT		(64.00)
01/24/19	411	404		ERFICA-SS		(44.64)
01/24/19	411	875		ERFICA-SS		44.64
01/24/19	411	406		ERFICA-MED		(10.44)
01/24/19	411	875		ERFICA-MED		10.44
01/24/19	411	409		Florida SUI		(0.72)
01/24/19	411	875		Florida SUI		0.72
01/24/19	412	861		Holiday-FUTA Ex		144.00
01/24/19	412	861		Overtime-FUTA Ex		72.00
01/24/19	412	861		Wages-FUTA Ex		576.00
01/24/19	412	404		FICA-SS		(49.10)
01/24/19	412	406		FICA-MED		(11.48)
01/24/19	412	405		FIT		(41.00)
01/24/19	412	404		ERFICA-SS		(49.10)
01/24/19	412	875		ERFICA-SS		49.10
01/24/19	412	406		ERFICA-MED		(11.48)
01/24/19	412	875		ERFICA-MED		11.48
01/24/19	412	409		Florida SUI		(0.79)
01/24/19	412	875		Florida SUI		0.79
01/24/19	413	861		Wages-FUTA Ex		432.00
01/24/19	413	404		FICA-SS		(26.78)
01/24/19	413	406		FICA-MED		(6.26)
01/24/19	413	405		FIT		(39.00)
01/24/19	413	404		ERFICA-SS		(26.79)
01/24/19	413	875		ERFICA-SS		26.79
01/24/19	413	406		ERFICA-MED		(6.27)
01/24/19	413	875		ERFICA-MED		6.27
01/24/19	413	409		Florida SUI		(0.43)
01/24/19	413	875		Florida SUI		0.43
01/31/19	414	861		Wages-FUTA Ex		1,000.00
01/31/19	414	404		FICA-SS		(62.00)
01/31/19	414	406		FICA-MED		(14.50)
01/31/19	414	405		FIT		(69.00)
01/31/19	414	404		ERFICA-SS		(62.00)
01/31/19	414	875		ERFICA-SS		62.00
01/31/19	414	406		ERFICA-MED		(14.50)
01/31/19	414	875		ERFICA-MED		14.50
01/31/19	414	409		Florida SUI		(1.00)
01/31/19	414	875		Florida SUI		1.00
01/31/19	415	861		Overtime-FUTA Ex		412.50
01/31/19	415	861		Wages-FUTA Ex		880.00
01/31/19	415	404		FICA-SS		(80.14)
01/31/19	415	406		FICA-MED		(18.74)
01/31/19	415	405		FIT		(120.00)

# COQUINA WATER CONTROL DISTRICT

## Transaction List

January 1, 2019 - January 31, 2019

Date	Reference	Account	Payee ID	Description	1099	Amount
01/31/19	415	404		ERFICA-SS		(80.13)
01/31/19	415	875		ERFICA-SS		80.13
01/31/19	415	406		ERFICA-MED		(18.74)
01/31/19	415	875		ERFICA-MED		18.74
01/31/19	415	409		Florida SUI		(1.29)
01/31/19	415	875		Florida SUI		1.29
01/31/19	416	861		Wages-FUTA Ex		720.00
01/31/19	416	404		FICA-SS		(44.64)
01/31/19	416	406		FICA-MED		(10.44)
01/31/19	416	405		FIT		(73.00)
01/31/19	416	404		ERFICA-SS		(44.64)
01/31/19	416	875		ERFICA-SS		44.64
01/31/19	416	406		ERFICA-MED		(10.43)
01/31/19	416	875		ERFICA-MED		10.43
01/31/19	416	409		Florida SUI		(0.72)
01/31/19	416	875		Florida SUI		0.72
01/31/19	417	861		Wages-FUTA Ex		720.00
01/31/19	417	404		FICA-SS		(44.64)
01/31/19	417	406		FICA-MED		(10.44)
01/31/19	417	405		FIT		(64.00)
01/31/19	417	404		ERFICA-SS		(44.64)
01/31/19	417	875		ERFICA-SS		44.64
01/31/19	417	406		ERFICA-MED		(10.44)
01/31/19	417	875		ERFICA-MED		10.44
01/31/19	417	409		Florida SUI		(0.72)
01/31/19	417	875		Florida SUI		0.72
01/31/19	418	861		Wages-FUTA Ex		720.00
01/31/19	418	404		FICA-SS		(44.64)
01/31/19	418	406		FICA-MED		(10.44)
01/31/19	418	405		FIT		(33.00)
01/31/19	418	404		ERFICA-SS		(44.64)
01/31/19	418	875		ERFICA-SS		44.64
01/31/19	418	406		ERFICA-MED		(10.44)
01/31/19	418	875		ERFICA-MED		10.44
01/31/19	418	409		Florida SUI		(0.72)
01/31/19	418	875		Florida SUI		0.72
01/31/19	419	861		Wages-FUTA Ex		540.00
01/31/19	419	404		FICA-SS		(33.48)
01/31/19	419	406		FICA-MED		(7.83)
01/31/19	419	405		FIT		(52.00)
01/31/19	419	404		ERFICA-SS		(33.48)
01/31/19	419	875		ERFICA-SS		33.48
01/31/19	419	406		ERFICA-MED		(7.84)
01/31/19	419	875		ERFICA-MED		7.84
01/31/19	419	409		Florida SUI		(0.54)
01/31/19	419	875		Florida SUI		0.54
					<b>Transaction Balance</b>	<u><u>0.00</u></u>

**REGULAR MEETING MINUTES  
OF THE  
BOARD OF SUPERVISORS OF  
COQUINA WATER CONTROL DISTRICT  
JANUARY 18, 2019**

Pursuant to published Notice, the Board of Supervisors of Coquina Water Control District (the "District") held its regular meeting on Friday, January 18, 2019, 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 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 9:02 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.

The board discussed the recent development in the Wold vs. CWCD lawsuit. An Order denying CWCD's request for a rehearing has been filed by the Judge. *Mr. Stark made a motion for Attorney Richard Glenn to proceed with filing an appeal in this matter. Mr. Vincent seconded that motion and same was unanimously passed.*

*Mr. Law made a motion for Attorney Fitzpatrick to send a letter to County Attorney, John Cassels, rescinding the Interlocal Agreement. If the County will not agree to this, the board authorizes Attorney Fitzpatrick to proceed with filing a lawsuit. Mr. Stark seconded this motion and same was unanimously passed.*

**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 provided the board with further quotes for permitting & relocation of the gopher tortoises. *Upon review & discussion of same, Mr. Law made a motion to retain the services of Ecological Consulting of Florida ("ECF") for permitting & relocation of the gopher tortoises, based on the Exhibit "B" map attached to Mr. Clemons report. Prior to this relocation, a wire barrier will be constructed around the perimeter (pursuant to FWC requirements), to avoid having to reinspect in the future. Mr. Stark seconded this motion & same was unanimously passed.*

Mr. Clemons asked the board what their priority is with the drainage on 270<sup>th</sup> (between Peavine & Canal C). Mr. Law stated his concern is that there is no drainage in this area. After discussing this matter, the board directed Mr. Sensaboy to confirm there is a culvert in this area and that it is draining properly.

As to 282<sup>nd</sup> Street (ditch extension east of Canal D), the board determined to reroute the water elsewhere.

Mr. Clemons asked the board about purchasing a laser receiver. He feels it will be beneficial to have this, but wants to obtain more quotes. He received one quote for the receiver & two mounts, which was approximately \$2800. He will obtain some more quotes with and without the end cab display.

## **SUPERINTENDENT'S REPORT**

Mr. Sensaboy asked the board to consider purchasing a new roto-tiller & provided them with some quotes. After discussing these quotes, the board agreed it would be less costly to purchase one from Tractor Supply. *Mr. Law made a motion to purchase a seven foot (7') County Line roto-tiller from Tractor Supply for \$2400. Mr. Stark seconded this motion and same was unanimously passed.*

## **APPROVAL OF MINUTES & WARRANTS**

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

The next regular board meeting is scheduled for February 8, 2019, at the District office.  
This meeting was adjourned at 10:20 a.m..