

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

**JUNE 13, 2024**

**BOARD MEETING AGENDA**

**#1 CALL MEETING TO ORDER**

**#2 ESTABLISH A QUORUM / ROLL CALL**

**#3 APPROVAL OF WARRANTS & MINUTES**

**#4 LANDOWNER COMMENTS OR CONCERNS**

**#5 REPORT FROM ENGINEER**

**#6 REPORT FROM SUPERVISOR(S)/SUPERINTENDENT/OFFICE MANAGER**

**#7 OLD BUSINESS**

**#8 NEW BUSINESS**

**#9 REPORT FROM ACCOUNTANT**

**#10 REPORT FROM ATTORNEY**

**#11 SCHEDULE NEXT MEETING**

**#12 ADJOURN**

**COQUINA WATER CONTROL DISTRICT  
MINUTES OF REGULAR MEETING OF THE  
BOARD OF SUPERVISORS  
HELD ON MAY 9, 2024**

Pursuant to published notice, the Board of Coquina Water Control District held its meeting May 9, 2024, at the District Field Office located at 17429 NW 242<sup>nd</sup> Street, Okeechobee, FL 34972 and via Zoom video conferencing.

**#1 - CALL TO ORDER:**

Supervisor Jeff Hubbard called the meeting to order at 6:38 p.m.

Mr. Wilcox read a statement outlining the rules for the meeting regarding public comments. Herein attached.

**#2 - ESTABLISH A QUORUM / ROLL CALL:**

A Quorum was established with the following attendees: Supervisor Jeff Hubbard; Supervisor Sean Wilcox; Supervisor Christina Trojanowski; Office Manager Candice Lucas; Engineer Gene Schriener, newly appointed Attorney Seth Behn; several Landowners/Attendees as well as Zoom participants.

**#3 - APPROVAL OF PREVIOUS MINUTES:**

***MOTION: Mr. Hubbard motioned to approve the minutes from April 11, 2024. Seconded by Mr. Wilcox. Motion carried.***

**#4 - LANDOWNER COMMENTS OR CONCERNS:**

Mr. Hubbard opened the floor for discussion:

Mr. James Griffith presented his report from the May 3, 2024 office meeting at Coquina. Herein attached.

Mr. David Swart provided a brief personal history of the changes he has seen in Coquina. He touched on the former lawsuit with the Sheriff's Department, weekend warriors, taxes being raised, and inquired about proving permits for the dump.

Mr. Sensaboy questioned why he was put on Administrative Leave. The Board decided not to discuss HR issues.

The Board listened and addressed issues surrounding the termination of Superintendent Mr. Howard Sensaboy. After discussion, the following motion was passed:

***MOTION: Mr. Hubbard motioned to permanently terminate Mr. Howard Sensaboy from his position as Superintendent. Seconded by Mr. Wilcox. Motion carried.***

**#5 - REPORT FROM ENGINEER:**

Mr. Schriener discussed the outstanding permits and agreed CWCD should look into subcontracting the work for Canal "C". He reported the bridge on 272 and canal "D" is being monitored but at this time is stable. He will reach out to Brian Clemmons to get information on the soil test that are pending and see if there are any records of boring samples.

**#6 - REPORT FROM SUPERINTENDENT:** Unavailable at this time.

**#7 - OLD BUSINESS:**

**Policy & Procedures:** The Board discussed the urgency of updating the current policy and procedures handbook with the help of the new Attorney.

- Mrs. Lucas to schedule a date & time with Mr. Behn. and forward the information to the Board.
- Mrs. Lucas will reach out to other similar districts about obtaining their manuals.

**Communication:** Mr. Hubbard reminded Mrs. Lucas all three Board members need to be emailed/contacted to keep everyone informed.

**Culvert Policy:** Mr. Hubbard informed Mr. Behn about the Boards decision to stop installing homeowner culverts for free. This will be discussed further when Mr. Behn has more information on the current policy.

**#8 - NEW BUSINESS:**

**Hire a New Superintendent:** Mr. Hubbard motioned to immediately start interviewing for a new superintendent. After discussion, the following motion was passed:

***MOTION: Mr. Hubbard motioned to immediately start interviewing for a new superintendent. Seconded by Mr. Wilcox. Motion carried.***

**Subcontract Upcoming Projects:** Mr. Hubbard discussed the possible need to subcontract upcoming projects. This would free up our employees, Coquina would be able to get competitive bids with a set timeframe and could even add a clause for non-completion as set by the contract.

**New Water System for Coquina's Office:** Mr. Hubbard informed the Board that the current water system is failing.

- Mrs. Lucas will provide the Board with 3 proposals.

**#9 - REPORT FROM ACCOUNTANT:** Not in attendance.

**#10 - REPORT FROM ATTORNEY:**

Coquina's new Attorney Seth Behn with the law firm Lewis, Longman & Walker, P.A. shared his qualifications. His role is to make sure the requirements of a governmental entity are being met. He deals with property issues, easements, working with the engineer on permits and other legal issues. He reminded everyone of the rules for a governmental district board, which are to set policies & procedures, set budget and the authority to hire and/or fire an attorney, an engineer, and a superintendent. No board member can act in a sole capacity, the firing of a Superintendent must be voted upon at a board meeting.

**#11 - SCHEDULE NEXT MEETING**

Thursday, June 13, 2024 @ 6:30 p.m.

**#12 ADJOURNED:** 8:35 pm

Respectfully submitted by:  
Jeff Hubbard, Chairman

DISCLOSURE: MINUTES WERE DERIVED FROM MY PERSONAL NOTES AS WELL AS FROM THE ZOOM RECORDING WITH ID NUMBER 86402684784.

**COQUINA WATER CONTROL DISTRICT  
MINUTES OF REGULAR MEETING OF THE  
BOARD OF SUPERVISORS  
HELD ON MAY 9, 2024**

\*\*\*Recap of rules for meeting regarding public comments\*\*\*

1-If you have any comments you will be allowed to share them during the landowner comment section only. You will have three minutes to share your comments and once the public comments are concluded we will move forward with board issues.

a-no personal comments about anyone allowed

b-comments must be about policy matters only

2-Once the board moves forward to the next item on the agenda, you will not be able to add additional comments.

3-Please keep the noise down as it interferes with the audio, making it harder to hear when preparing the minutes.

4-Anyone disrupting the meeting will be asked to leave immediately.

My FREE, NO CHARGE "IT" visit to CWCD office May 3<sup>rd</sup> 2024

Board Chairman Jeff Hubbard agreed to meet me at the CWD office.

There are 3 goals to address in this visit. 1 – get the cameras working on the new router. 2- present a backup solution so the PC and operating system can be restored upon any failure without losing valuable data or re-installing the OS system. 3. Assist Candice to convert Mac ".Pages" and ".Numbers" application files to MS Word and Excel formats.

While present, I observed and addressed other issues.

BTW, I avoided any workflow involving passwords or confidential information. Jeff and Candice were present and said they could support my needs without compromising District security, while providing me access as necessary.

### **DVR CAMERA SYSTEM**

I anticipated the cameras weren't online because they were still trying to communicate using the previous LAN IP address which is typically of the 192:168 addressing protocol. I know Verizon (Coquina's new router) uses a different LAN IP addressing sequence. This is typically not a big deal but not easy to explain over the phone.

Upon arrival Candice had already called in a technician to address this issue. The DVR system was working upon arrival. The Ethernet cable was disconnected from the system meaning it was in an air-gap (*stand-alone*) operating mode. It is not accessible by LAN or WAN communications with any local PC or any outside PC. Access was available only via the DVR's terminal/controller– this is perfectly safe and a good way to leave it until more access external is desired.

I have 2 observations to share and address.

- (1) There are gaps in the video recordings. They are random and don't appear to be of any programmable nature (aka schedule). Experience suggested such failures may be caused by power failures/momentary drops. I tested the battery back-up and it failed, confirming my suspicion. Accordingly, all connected systems also died. This is a logical explanation for the recording gaps. The batteries are no longer functioning and need to be replaced. The unit should be opened to identify the battery (or batteries) type. I mentioned places like St Lucie Battery & Tire typically have these batteries and are a good local source. I was told this task was to be assigned to the CWCD mechanic.
- (2) Observation - If Coquina chooses to reconnect the system to the LAN, I recommend that the router be checked to determine if anyone has programmed the router for external (WAN) access. This would be done by confirming any "port forwarding" has been programmed within the router. I recommend that if Coquina desires this feature that you don't use the original standard commonly known port for DVR access. Instead, select an unusual port number and program the router to translate that port to the correct internal port so random or unwanted external access is defeated. Should Coquina choose to only use an internal device (PC) then be sure no port has been programmed in the router to "port forward" to the DVR's IP address. This will restrict any outside access while permitting internal access via the PC. Accessing the DVR is often easier via PC if the DVR provides an HTML interface.

## **PC BACKUP**

The PC system is a self-contained unit housed within the monitor. I was anticipating a mid-tower configuration which would allow easy access to add hard drives and memory upgrades. This is not the case. I chose not to mess with this configuration. In the future I highly recommend a mid or full tower configuration which allows easy access for service and upgrades.

A proper back-up configuration must be accomplished via a separate hard drive. The software I brought with me is called "Macrium Reflect" and is free. It is capable of accomplishing a full system image including all partitions (or designated partitions) while the OS is fully operational. This is a highly desirable, albeit rare feature and why I recommend it. This allows the Coquina system to create an image and fully install it to another hard drive (in the system). Upon a catastrophic failure (such as Operating System failure) Coquina may boot the system and modify the BIOS while booting to target the backup imaged drive. As a result, the system will come alive and operate just like it did before. For other failures, the data may be retrieved from the 2<sup>nd</sup> drive. Although the failed drive will require repair or replacement, the data can be preserved and operation can be readily restored.

As it sits right now – Coquina is subject to a catastrophic failure with total loss of data.

I'm going to share my opinion based on years of building PC's and maintain functionality via any failure.

- 1) Windows 11 is well designed in its 4 partition layout. 3 of 4 partitions are hidden and inaccessible to the typical user. The visible partition is DRIVE C where programs are installed by the OS. I highly recommend that hard drives contain at least one more partition for data purposes – typically Drive D (for example) leaving Drive C virgin to outside use or influences.
- 2) I recommend a separate hard drive be installed so it can replicate a perfect image of the primary drive in all respects. Macrium can do this effortlessly.
- 3) All user data (files like XL, Word, JPG, PDF, etc) would be saved to the Drive D remaining separate by themselves. These files change day to day and what you should back-up daily. I use my personal software for this as it's very fast and is typically complete within a minute or two.
- 4) The second Hard Drive would be a full and complete backup and can be used in the event of lost data or even a catastrophic failure. My company can't afford to lose any data and I presume Coquina cannot either.

## **WEB AND EMAIL SECURITY ISSUES**

We discussed numerous security issues using Gmail as Coquina's email provider. It appears that someone got into your Gmail account online and deleted several years of emails. I asked, "Wasn't the password changed when Butch left?" I was surprised to learn it was not. I suggested it be done right away. Candice logged in but wasn't sure how to accomplish this, so I momentarily navigated to the proper screen. She hopped back in the chair so she and Jeff could create a new password while I walked away.

CWCD should not be using GMAIL. This is not appropriate for a government agency and there are legal reasons why Coquina shouldn't be using Gmail. Email can be included at no extra cost by choosing the proper web hosting firm.

Web hosting is one of the other issues I've been trying to help with as it ties in with Coquina's web site. CWCD is being charged over \$400 for a web site plan that should cost \$160 per year. A real and proper hosting plan includes free unlimited CWCD email addresses (\*.coquinawcd.com), Free Encryption, unlimited domains, MySQL database, PHP language and a host of other benefits which CWCD is not enjoying at this time. I have also previously confirmed that "cwcd.gov" is an available domain. I have not

investigated the cost for that domain, but I believe it's an option for Coquina should you prefer a much shorter domain name.

Jeff and I asked Candice to log into CWCD's Go-Daddy portal. We were trying to identify who is the actual hosting firm because Go-Daddy subcontracts and routes CWCD's domain through an AWS server - this makes no sense to me.

As Candice logged into Go-Daddy, the PC browser automatically populated both user and password fields without prompting from her. This indicates CWCD has another problem that needs *immediate* attention - the "Auto-save" feature has been turned on. This allows anyone using that PC or anyone who can "Sync" to the Gmail account (even outside the CWCD office) to have full access to every CWCD password and account CWCD uses remotely. I navigated to the browser location that stores all CWCD passwords and accounts. I noticed approximately 23 saved passwords. Candice took over the task of rectifying this because I estimated this process was going to run into another day.

### **WEB HOSTING RECOMMENDATION**

The goal is to use someone similar to whom I use for my firm's 23 web sites. I have no interest in making a recommendation other than to share what is best. Key features for a hosting firm should include (as mentioned earlier) free email addresses, multiple domains, high storage, MySQL database, "Let's Encrypt" Encryption (https), SSD storage, PHP program language, etc

The "Let's Encrypt" free encryption is a free encryption created by all the large software firms (Microsoft, IBM, Apple, etc) to satisfy Google's security criteria for web traffic. All others are ultimately not free and will eventually charge.

As a quick search I found ...

DreamHost at \$47 a yr for the 1<sup>st</sup> 3 years then that goes to their current pricing which now is at \$132 yr., Hostinger at \$96 per year.

Both include everything CWCD needs plus more. They both include the "Let's Encrypt" service, at least 100 email addresses, huge storage, MySQL data base, PHP all versions, etc

Advantages to switching from GoDaddy: for CWCD's email server and addresses. For example [Jeff.Hubbard@coquinawcd.com](mailto:Jeff.Hubbard@coquinawcd.com) (I'm picking on him as chairman).

This level of control is highly advantageous to CWCD. All incoming and outgoing emails can be separately stored so they will never be deleted. If any CWCD email is deleted, this protocol allows them to be forever preserved on the server - satisfying State laws regarding email storage requirements as I understand them.

If an incoming email is about a landowner issue addressed to the Superintendent, they may be automatically cloned and sent autonomously to all board members. This feature has never been available to CWCD in the past and could be a vital feature.

If an email is sent to one board member this email may be cloned and autonomously sent to all board members, so no one is left out. The Board can have control of the email flow - It's programmable and like nothing CWCD has had before.

If CWCD starts a Permit process for culverts (as an example), the MySQL database can record and store all details. It's a better option than MS Excel. Landowners can upload their own details which can be



accessed by CWCD remotely for inspections, updates, approvals, etc. The database can be accessed for distributing updates. CWCD can request all landowners log into the system and provide their contact details for easy distribution of CWCD updates, news, alerts, warnings, requests...all from one database. Coquina can be in touch with all participating landowners effortlessly.

There are many more uses but CWCD can't accomplish them using the current GoDaddy account, nor can GoDaddy offer a solution remotely similar in features or pricing to the ones I mentioned above. Others hosting companies offer similar pricing. Be cautious about the features list. Many appear similar but fail after their trial period or because of somewhat deceptive marketing.

CWCD could avoid GoDaddy's \$400 fee and replace it with something less than \$200 with all the features you don't have access to now.

#### **SECURITY ISSUES AND PUBLIC ACCESS IN THE CWCD OFFICE**

While I was there a person (not a landowner) entered the office. He was there to request documents. While Candice was locating an information request form, he overheard a snippet of a conversation. Without prompting he injected a suggested course of action while asserting his solution was the only viable solution. He raised his voice, angry that the group did not act on his proposition. The gentleman presented zero facts. He threatened all of us, including Candice by his posture and aggression. She kept referring to him as "that man" and appeared to be upset for quite a while. I recommend the board should discuss security and access policies so that Candice and employees can feel safe while on the premises.

Ultimately Jeff had to demand his departure upon the threat of phoning law enforcement.

#### **AS A RESULT**

You herein have my report for Friday's effort. Let me know if I can be of further assistance in your movement to better CWCD and the services you provide for the community

I have always desired to participate as a landowner who volunteers time and expertise to better CWCD operations to help this community.

You three board members are greatly appreciated.

Sincerely  
James Griffith



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

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

**May 31, 2024**

# 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., (1955 - 2023)  
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.  
April D. Cooper, C.P.A.  
Jennifer A. Corbitt, C.P.A.

Sebring  
(863) 382-1157

## ACCOUNTANT'S COMPILATION REPORT

To the Supervisors  
Coquina Water Control District  
Okeechobee, Florida

Management is responsible for the accompanying financial statements of Coquina Water Control District, which comprise the balance sheet - governmental funds as of May 31, 2024, and the related statement of revenues and expenditures - governmental funds for the eight 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 or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any 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 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.  
Wicks, Brown, Williams & Co., CPA's LLP  
Okeechobee, Florida

June 12, 2024

**COQUINA WATER CONTROL DISTRICT**  
**Balance Sheet -**  
**Governmental Funds**  
**May 31, 2024**

**ASSETS**

**GENERAL**

Seacoast National Bank-Operating	\$ 423,515
Seacoast National Bank CD 12/10/24 (5.13%)	236,067
Seacoast National Bank CD 12/10/24 (5.13%)	68,812
Seacoast National Bank-CD 12/10/24 (5.13%)	160,248
Seacoast National Bank-MM	388,175
Prepaid insurance	23,795
Inventories	<u>64,833</u>

<b>TOTAL ASSETS</b>	<b><u>\$ 1,365,445</u></b>
---------------------	----------------------------

**LIABILITIES AND FUND BALANCE**

**LIABILITIES**

Accounts payable	\$ 25,822
Payroll taxes payable	25

**FUND BALANCE**

Fund balance-nonspendable	23,795
Fund balance-unassigned	1,105,081
EXCESS REVENUE (EXPENSE)	<u>210,722</u>

<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$ 1,365,445</u></b>
---	----------------------------

**COQUINA WATER CONTROL DISTRICT**  
**Statement of Revenues & Expenditures -**  
**Governmental Funds**  
**For The Eight Months Ended May 31, 2024**

	Y-T-D Actual	Y-T-D Budget	Y-T-D Variance
<b>REVENUES</b>			
Assessments-current	\$ 938,710	\$ 1,132,835	\$ 194,125
Estimated nonpayment of assessments	0	(33,835)	(33,835)
Discounts & commissions	(20,681)	(23,000)	(2,319)
Interest income	10,298	500	(9,798)
Other income	574	0	(574)
Total Revenues	<u>928,901</u>	<u>1,076,500</u>	<u>147,599</u>
<b>EXPENDITURES-ADMINISTRATIVE</b>			
Supervisor's fees	2,668	5,000	2,332
Legal & consulting fees	16,873	20,000	3,127
Auditing	0	13,700	13,700
Accounting	26,200	47,700	21,500
Office	7,249	8,000	751
Total Expenditures-Administrative	<u>52,990</u>	<u>94,400</u>	<u>41,410</u>
<b>EXPENDITURES-FIELD SALARIES</b>			
Salaries & wages	270,272	425,000	154,728
FRS contribution	37,394	50,600	13,206
Payroll taxes	21,271	34,000	12,729
Health, disability & dental insurance	44,498	78,000	33,502
Total Expenditures-Field Salaries	<u>373,435</u>	<u>587,600</u>	<u>214,165</u>
<b>EXPENDITURES-FIELD OTHER</b>			
Engineering	13,525	32,000	18,475
Utilities	5,702	14,200	8,498
Insurance	50,929	52,000	1,071
Total Expenditures-Field Other	<u>70,156</u>	<u>98,200</u>	<u>28,044</u>
<b>EXPENDITURES-FIELD MAINTENANCE</b>			
Uniforms	5,000	5,000	0
Fuel	64,308	100,000	35,692
Contingency	0	30,800	30,800
Repairs & maintenance	112,432	120,000	7,568
Total Expenditures-Field Maintenance	<u>181,740</u>	<u>255,800</u>	<u>74,060</u>

**COQUINA WATER CONTROL DISTRICT**  
**Statement of Revenues & Expenditures -**  
**Governmental Funds**  
**For The Eight Months Ended May 31, 2024**

	Y-T-D Actual	Y-T-D Budget	Y-T-D Variance
<b>OTHER (REVENUES) EXPENDITURES</b>			
Equipment purchases/major repairs/building	0	20,000	20,000
Infrastructure/major equip purchases	3,081	250,000	246,919
Debt service	34,502	0	(34,502)
Total Other (Revenues) Expenditures	<u>37,583</u>	<u>270,000</u>	<u>232,417</u>
<b>(REVENUES) EXPENDITURES-EASEMENTS</b>			
Title search & surveyor	2,275	10,000	7,725
Total (Revenues) Expenditures-Easements	<u>2,275</u>	<u>10,000</u>	<u>7,725</u>
<b>TOTAL EXPENDITURES</b>	<u>718,179</u>	<u>1,316,000</u>	<u>597,821</u>
<b>REVENUE (EXPENDITURE)</b>	<u>\$ 210,722</u>	<u>\$ (239,500)</u>	<u>\$ (450,222)</u>

# COQUINA WATER CONTROL DISTRICT

## General Ledger

October 1, 2023 - May 31, 2024

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
<b>107 Seacoast National Bank-Operating</b>				245,614.47		
10/04/23	DEPOSIT		CELESTE WATFORD, OCTC #322		3,987.51	
10/31/23	CKS		Cash Disbursements		(62,382.99)	
10/31/23	cks		Cash Disbursements		(80,099.32)	
11/01/23	DEPOSIT		NOVEMBER RECEIPTS		424.00	
11/03/23	DEPOSIT		CELESTE WATFORD, OCTC #12		290.52	
11/03/23	DEPOSIT		CELESTE WATFORD, OCTC #22		4,208.79	
11/03/23	DEPOSIT		CELESTE WATFORD, OCTC #		103,608.98	
11/28/23	DEPOSIT		CELESTE WATFORD, OCTC #46		76,440.50	
11/30/23	CKS		Cash Disbursements		(99,846.38)	
11/30/23	DEPOSIT		NOVEMBER RECEIPTS		150.00	
11/30/23	DEPOSIT		CELESTE WATFORD, OCTC #38		98,453.64	
12/07/23	DEPOSIT		CELESTE WATFORD, OCTC #70		8,332.99	
12/07/23	DEPOSIT		CELESTE WATFORD, OCTC #55		162,765.43	
12/13/23	DEPOSIT		CELESTE WATFORD, OCTC #80		36,439.54	
12/19/23	DEPOSIT		CELESTE WATFORD, OCTC #89		26,829.31	
12/22/23	DEPOSIT		CELESTE WATFORD, OCTC #98		23,290.74	
12/31/23	CKS		Cash Disbursements		(86,852.21)	
01/08/24	DEPOSIT		CELESTE WATFORD, OCTC #107		49,034.79	
01/08/24	DEPOSIT		CELESTE WATFORD, OCTC #127		5.83	
01/31/24	CKS		Cash Disbursements		(100,137.14)	
02/08/24	17435		DEPARTMENT OF ECONOMIC OPPORTUNITY		(225.00)	
02/29/24	CKS		Cash Disbursements		(101,670.84)	
02/29/24	DEPOSIT		CELESTE WATFORD, OCTC #140, 152		89,482.28	
03/31/24	Cks		Cash Disbursements		(70,076.00)	
03/31/24	DEPOSIT		CELESTE WATFORD, OCTC # 162		79,666.12	
03/31/24	DEPOSIT		CELESTE WATFORD, OCTC #174		774.53	
04/10/24	DEPOSIT		CELESTE WATFORD, OCTC #184		88,037.26	
04/15/24	DEPOSIT		CELESTE WATFORD, OCTC #206		5.64	
04/30/24	CKS		Cash Disbursements		(59,745.67)	
05/31/24	Cks		Cash Disbursements		(95,066.45)	
05/31/24	DEPOSIT		CELESTE WATFORD, OCTC #221		81,773.16	
<b>Totals for 107</b>					<u>177,899.56</u>	<u>423,514.03</u>
<b>108 Assessments receivable</b>				3,987.51		
10/01/23	JE52.1		RECORD ASSESSMENTS RECEIVABLE		(3,987.51)	
<b>Totals for 108</b>					<u>(3,987.51)</u>	<u>0.00</u>
<b>109 Prepaid insurance</b>				3,044.50		
10/18/23	17237		USI INSURANCE SERVICES, LLC		59,697.00	
10/31/23	JE02		RECORD INSURANCE		(5,950.00)	
11/08/23	17339		PREFERRED GOVERNMENTAL INS. TRUST		8,653.50	
11/30/23	JE05		RECORD INSURANCE		(5,950.00)	
12/31/23	JE08		RECORD INSURANCE		(5,950.00)	
01/31/24	JE12		RECORD INSURANCE		(5,950.00)	
02/29/24	JE14		RECORD INSURANCE		(5,950.00)	
03/31/24	JE19		RECORD INTEREST		(5,950.00)	
04/30/24	JE23		RECORD INSURANCE		(5,950.00)	
05/31/24	JE27		RECORD INSURANCE		(5,950.00)	
<b>Totals for 109</b>					<u>20,750.50</u>	<u>23,795.00</u>
<b>113 Seacoast National Bank-MM</b>				385,799.49		
10/31/23	DEPOSIT		OCTOBER INTEREST		6.55	
11/30/23	DEPOSIT		NOVEMBER INTEREST		6.34	
12/31/23	DEPOSIT		DECEMBER INTEREST		6.55	
01/31/24	DEPOSIT		JANUARY INTEREST		6.56	
02/29/24	DEPOSIT		FEBRUARY INTEREST		6.13	