

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

JULY 11, 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 THE REGULAR MEETING OF THE
BOARD OF SUPERVISORS
HELD ON JUNE 13, 2024**

Pursuant to published notice, the Board of Coquina Water Control District held its meeting June 13, 2024, at the District Office located at 17429 NW 242nd Street, Okeechobee, FL 34972 and via Zoom video conferencing.

#1 - CALL TO ORDER:

Supervisor Jeff Hubbard called the meeting to order at 6:33 p.m.

#2 - ESTABLISH A QUORUM / ROLL CALL:

A Quorum was established with the following attendees: Supervisor Christina Trojanowski; Supervisor Sean Wilcox; Office Administrator Candice Lucas; Engineer Gene Schriner; Accountant Cheryl Williams, and several Landowners/Attendees. Supervisor Jeff Hubbard, CPA David Caplivski of Grau & Associates, as well as several landowners were present via Zoom.

#3 - APPROVAL OF PREVIOUS MINUTES:

Jeff Hubbard asked to circle back around to the minutes due to finding several issues.

#4 - LANDOWNER COMMENTS OR CONCERNS:

Mr. Hubbard opened the floor for discussion:

- ❖ Landowner/Coquina Employee Joe Crooks asked if employees could wear shorts in the summertime.
 - Mr. Wilcox will check regulations and have an answer within the week.
- ❖ An audience attendee Jessica Dakin questioned the exact hire date of Coquina's Attorney (Seth Behn of Lewis, Longman & Walker, P.A.). Mrs. Lucas retrieved the signed contract and Mr. Wilcox disclosed the date of April 11, 2024.

#5 - REPORT FROM ENGINEER:

Mr. Schriner presented a Project Summary to the board. Herein Attached.

- Mr. Schriner will develop a Scope of Work/Bid Schedule for upcoming projects.
- Mr. Schriner will follow-up with SFWMD regarding permitting.
- Coquina will reach out to Clemons Engineering and obtain previous soil boring reports.
- Board needs to evaluate bidding out remainder of projects.
- Coquina/Mr. Schriner will inventory what has been completed for Permit #47-00062 Canal Modifications

- ❖ = Question(s)
- = Action Item(s)

- Coquina/New Superintendent to determine how much material is needed to complete ongoing and upcoming projects.

#6 - REPORT FROM SUPERINTENDENT/OFFICE MANAGER:

Mrs. Lucas provided reports for completed and projected mowing and digging schedules.

Mrs. Lucas presented a list of employees who will reach their 90-day probationary period before the next meeting and requested raises be approved. Per Mrs. Lucas, Marlon (Burdette) and Leonard (VanNiekerk) requested a \$2.00 increase for Alan Gilliard with a title change to Operator/Mechanic/Welder.

MOTION: Mrs. Trojanowski motioned to approve the pay raises effective July 4, 2024. Candice Lucas, Cassandra Seams, and Robert Dias will each receive a \$1.00 increase and Allan Gilliard will receive a \$2.00 increase. It was duly seconded. Motion carried.

Mrs. Lucas questioned the Board if Friday, (July 5, 2024) was going to be a paid Holiday? She stated historical records indicate when July 4th falls on Thursday employees are off both days. Mrs. Trojanowski stated she was told just the holiday was paid and a vacation/sick day could be used for the second day. Coquina Employee Joe Crooks asked if employees could choose to work Thursday and take Friday off for a three-day weekend? After discussion, clarification is needed if employees are either (1) working Thursday and taking Friday as a holiday/pto day or (2) working Thursday and taking Friday off in lieu of Fourth of July.

- Mrs. Lucas will poll the employees and inform the board.

MOTION: Mrs. Trojanowski motioned to approve request if poll is a consensus. Seconded by Mr. Wilcox. Motion carried unanimously.

Mrs. Lucas reported the Supervisors' 4 door Dodge needs tires. Mr. Wilcox is tentatively ok with replacing tires and requested three quotes. Mrs. Trojanowski was in agreement.

- Mrs. Lucas to email the board with three quotes.

Mrs. Lucas was told that back in 2023 there was a vote for a tool budget.

- Mr. Wilcox and Mrs. Lucas will research further.

Mrs. Lucas stated she was asked if Coquina could purchase a spare tire for the Bush Hog? Having a spare would alleviate having to bring the machine back in, fixing it, then sending it back out vs. taking spare and changing on site.

- Mrs. Lucas to email the board with three quotes.

❖ = Question(s)

➤ = Action Item(s)

Mrs. Lucas inquired about First Bank of Omaha's credit card and wanted clarification on adding all three Board members as signers. She noted Dorthy Miles is currently on the account. Mr. Wilcox removed himself as a signer since his term is up in October, although he hopes to revisit it.

MOTION: Mrs. Trojanowski motioned to approve the two signers, herself and Mr. Hubbard. Seconded by Mr. Hubbard. Motion carried unanimously.

Mrs. Trojanowski & Mr. Wilcox had questions regarding Mr. Hubbard's recent compensation checks. Mr. Wilcox seems to think it's policy since previous Board Members have received the same compensation. However, Mrs. Trojanowski does not. Mr. Wilcox stated he asked for the ledger from last year and wanted to make it perfectly clear that he didn't think Mr. Hubbard was doing anything wrong or nefarious. He thought maybe it was a Florida State thing (violation), so he reached out to the attorney. Attorney Mr. Behn advised everything is legal.

Mrs. Lucas brought up an employee, Dalton Bornheimer, whose license is currently suspended. Clarification was needed as to how much time he would be given to fix his license. After discussion it was agreed to give Mr. Bornheimer one month from date of first notice from Coquina.

- Mrs. Lucas will contact Mr. Bornheimer of the Boards decision.

#7 - OLD BUSINESS:

Superintendent Position: Mr. Wilcox stated as of meeting there are four potential candidates. Mrs. Trojanowski will conduct the initial interviews, report her recommendations to the Board and Mr. Hubbard & Mr. Wilcox will conduct follow up interviews and also report their recommendation to the Board. The Board will make the final decision.

Bank Compliance: Mr. Wilcox reported that Seacoast National Bank requested the following:

- Minutes must state all three board members will be added as signers on the accounts.
- Minutes must state Howard Sensaboy is to be removed from all accounts.
- Current CD's and Money Market Account need to be moved back to Public Funds in order to bring Coquina into compliance. Term and rates will be left as is and maturity date is still December 2024.

MOTION: Mr. Wilcox motioned to approve the above. Seconded by Mrs. Trojanowski. Motion carried unanimously.

- ❖ = Question(s)
- = Action Item(s)

Policy and Procedures: Mr. Hubbard asked Mrs. Lucas to bring the board up to speed on Coquina's updated company policies and asked if she had reached out to other districts as previously requested? Mrs. Lucas stated no one would allow her to read their policy & procedures and said she called Indian River (South Indian River Water Control District) but was told it's an employee only handbook.

- Mrs. Lucas to prepare a rough draft for submittal.

Culvert Policy Update: Mr. Hubbard asked Mrs. Lucas if she heard back from Seth (Mr. Behn, Coquina's Attorney) regarding this matter? Mrs. Lucas had not.

Workshop: Mr. Hubbard requested setting a date with Seth for a workshop meeting. Mrs. Trojanowski reminded the board to respond to Seths (Mr. Behn, Coquina's Attorney) email and he will set the date.

Zoom: Update per Mrs. Lucas: After going back and forth with Zoom and Kent Malinowski, many glitches have been worked out but as far as pulling the recordings (from May 9, 2024) the second part of the meeting was clipped out. Everyone on Zoom was able to see the entire meeting but it didn't record the second part. Currently Zoom is working fine and has seven participants. Mr. Wilcox suggested getting a Coquina dedicated account to remove appearance of impropriety. After discussion, the following motion was passed:

- Mrs. Lucas will research procuring a dedicated Zoom account.

MOTION: Mrs. Trojanowski motioned to have the account authentication codes sent to Coquina's phone number (863-467-1015). Seconded by Mr. Wilcox. Motion carried unanimously.

Employee Referral Bonus: Approved at previous meeting.

Water System: After discussion, it was agreed that a softener system was not necessary, only a new pump is needed. Installation will be done in house and the following motion was passed:

MOTION: Mrs. Trojanowski motioned to purchase a pump when it needs to be replaced. Seconded by Mr. Wilcox. Motion carried unanimously.

ONGOING:

Paving of 1 mile. Attorney to oversee.

#8 - NEW BUSINESS

Cybersecurity Issues: Mr. Hubbard asked the board if they reviewed the report provided by James Griffith. Herein attached. Mr. Wilcox feels it is in the best interest to hire outside of our circle of people. After discussion:

- Mrs. Lucas will investigate this further.

❖ = Question(s)

➤ = Action Item(s)

#9 - REPORT FROM ACCOUNTANT:

Mrs. Williams turned the meeting over to auditor Mr. Caplivski of Grau & Associates, a 3rd party independent auditing firm. He introduced himself, explained the reasoning for having said audit, and their unmodified findings for fiscal year ending September 30, 2023. Herein attached.

Mrs. Williams presented the compiled financials through May 31, 2024. Herein attached. Mrs. Williams noted Revenue is an estimate based on landowner assessment, not real estate or ad-valorem taxes and June is the deadline to contact the property appraiser. When preparing projected budget some areas to analyze are Insurance (policies expire September 30, 2024), Repairs & Maintenance, and Fuel.

Mrs. Williams stated the audit report prepared by Grau & Associates must be approved and submitted to the state by June 30, 2024. Once approved Mrs. Williams will work with Auditor to prepare the Annual Financial Report and submit to Auditors General Office, Tallahassee. Mr. Wilcox stated he was not comfortable signing the audit report sight unseen (without having time to review). Board was in agreement.

- Mrs. Williams to provide budget worksheet at July's meeting.
- Board must adopt the 2024-2025 budget by September's meeting.
- Coquina to contact Okeechobee County Property Appraiser's office to advise them of what the landowner assessment will be for the 2024-2025 tax year.

MOTION: Mrs. Trojanowski motioned to tentatively approve the audit report with a final approval due by Friday, June 21, 2024. This will allow time for the board to review the audit report before it is submitted to the state. Seconded by Mr. Wilcox. Motion carried unanimously.

#10 - REPORT FROM ATTORNEY – Not in attendance.

#11 - SCHEDULE NEXT MEETING

Thursday, July 11, 2024 @ 6:30 p.m.

#12 ADJOURNED: 8:30 p.m.

Respectfully submitted by:
Jeff Hubbard, Chairman

DISCLOSURE: MINUTES WERE DERIVED FROM MY PERSONAL NOTES AS WELL AS FROM THE ZOOM RECORDING WITH ID NUMBER 89813462687.

- ❖ = Question(s)
- = Action Item(s)

GRS Consulting LLC
1975 S Club Dr
Wellington, FL 33414
561-644-3232

To: Coquina Board Members
Coquina Water Control District
17429 NW 242nd St
Okeechobee, FL 34972

Re: District Engineer's Report
CWCD June 2024 Board Mtg

- **CWCD STRUCTURE 2-5 MODIFICATIONS CANAL D PERMIT # 47-103769 (47-00062)** – Construction plans are complete for permitting, currently we are in process of working with SFWMD regarding permitting and preparing a response to SFWMD 6/30/2022 RFI, evaluating raising of structures 2-9, 3-6, & 3-7 by 4inches, preparing additional drainage calculations as requested and complete submittal for crossing replacement. Requesting a meeting with SFWMD permit staff no response to date. Evaluate bidding out remainder of project, need bid quantities and develop scope of work.
- **SECTION 10 MINING DEWATERING PERMIT-** Permit issued, trying to contact Clemons Engineering (Bryan Clemons) to obtain previous soil borings. Left numerous messages no return call.
- **CWCD NW 160TH SWALE EXTENSION-** Completed
- **SECTION 33 DRAINAGE MODIFICATION-** Work completed, final certified with SFWMD
- **CWCD CANAL MODIFICATIONS PERMIT # 47-00062-** Existing permit involves half mile road pipes and ditch blocks, work continues in-process

final certification upcoming, we need to inventory what has been completed.

- **CWCD EASEMENT ISSUES-** Ongoing identifying inadequate or misplaced easements needing correction update status as needed or required
- **TRIPLE DIAMOND ROAD IMPROVEMENTS ISSUES-** On hold until further notice
- **CWCD WATER CONTROL PLAN UPDATE-** Ongoing, information gathering start full effort drafting report 2024

ON-GOING MAINTENANCE- Continue clearing and grading roadside ditches anticipating rainy summer months. Priority one clear all major conveyance canals and remove obtrusive plants and debris, monitor weekly.

Gene R Schrinier, P.E.

CWCD District Engineer

COQUINA WATER CONTROL DISTRICT
Okeechobee, Florida

Financial Statements and
Accountant's Compilation Report
(Unaudited)

June 30, 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 June 30, 2024, and the related statement of revenues and expenditures - governmental funds for the nine 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. 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

July 03, 2024

COQUINA WATER CONTROL DISTRICT
Balance Sheet -
Governmental Funds
June 30, 2024

ASSETS

GENERAL

Seacoast National Bank-Operating	\$ 505,339
Seacoast National Bank CD 12/10/24 (5.13%)	237,095
Seacoast National Bank CD 12/10/24 (5.13%)	69,118
Seacoast National Bank-CD 12/10/24 (5.13%)	160,946
Seacoast National Bank-MM	388,175
Prepaid insurance	17,845
Inventories	<u>68,617</u>

TOTAL ASSETS	\$ <u>1,447,135</u>
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LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable	\$ 25,821
FRS contribution	4,614
Payroll taxes payable	102

FUND BALANCE

Fund balance-nonspendable	86,462
Fund balance-unassigned	1,042,415
EXCESS REVENUE (EXPENSE)	<u>287,721</u>

TOTAL LIABILITIES AND FUND BALANCE	\$ <u>1,447,135</u>
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COQUINA WATER CONTROL DISTRICT
Statement of Revenues & Expenditures -
Governmental Funds
For The Nine Months Ended June 30, 2024

	Y-T-D Actual	Y-T-D Budget	Y-T-D Variance
REVENUES			
Assessments-current	\$ 1,114,249	\$ 1,132,835	\$ 18,586
Estimated nonpayment of assessments	0	(33,835)	(33,835)
Discounts & commissions	(22,437)	(23,000)	(563)
Interest income	12,330	500	(11,830)
Other income	574	0	(574)
Total Revenues	<u>1,104,716</u>	<u>1,076,500</u>	<u>(28,216)</u>
EXPENDITURES-ADMINISTRATIVE			
Supervisor's fees	2,668	5,000	2,332
Legal & consulting fees	27,609	20,000	(7,609)
Auditing	12,400	13,700	1,300
Accounting	29,475	47,700	18,225
Office	7,589	8,000	411
Total Expenditures-Administrative	<u>79,741</u>	<u>94,400</u>	<u>14,659</u>
EXPENDITURES-FIELD SALARIES			
Salaries & wages	298,121	425,000	126,879
FRS contribution	41,173	50,600	9,427
Payroll taxes	23,477	34,000	10,523
Health, disability & dental insurance	48,185	78,000	29,815
Total Expenditures-Field Salaries	<u>410,956</u>	<u>587,600</u>	<u>176,644</u>
EXPENDITURES-FIELD OTHER			
Engineering	18,775	32,000	13,225
Utilities	6,382	14,200	7,818
Insurance	56,565	52,000	(4,565)
Total Expenditures-Field Other	<u>81,722</u>	<u>98,200</u>	<u>16,478</u>
EXPENDITURES-FIELD MAINTENANCE			
Uniforms	5,000	5,000	0
Fuel	73,433	100,000	26,567
Contingency	0	30,800	30,800
Repairs & maintenance	126,285	120,000	(6,285)
Total Expenditures-Field Maintenance	<u>204,718</u>	<u>255,800</u>	<u>51,082</u>

COQUINA WATER CONTROL DISTRICT
Statement of Revenues & Expenditures -
Governmental Funds
For The Nine Months Ended June 30, 2024

	Y-T-D Actual	Y-T-D Budget	Y-T-D Variance
OTHER (REVENUES) EXPENDITURES			
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>
(REVENUES) EXPENDITURES-EASEMENTS			
Title search & surveyor	<u>2,275</u>	<u>10,000</u>	<u>7,725</u>
Total (Revenues) Expenditures-Easements	<u>2,275</u>	<u>10,000</u>	<u>7,725</u>
TOTAL EXPENDITURES	<u>816,995</u>	<u>1,316,000</u>	<u>499,005</u>
REVENUE (EXPENDITURE)	<u>\$ 287,721</u>	<u>\$ (239,500)</u>	<u>\$ (527,221)</u>