



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

**DECEMBER 12, 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**

**MINUTES OF REGULAR MEETING  
BOARD OF SUPERVISORS  
COQUINA WATER CONTROL DISTRICT  
HELD ON NOVEMBER 14, 2024**

Pursuant to published notice, the Board of Coquina Water Control District held its meeting November 14, 2024, at the District Office located at 17429 NW 242<sup>nd</sup> Street, Okeechobee, FL 34972. Zoom teleconference was not available.

**#1 - CALL MEETING TO ORDER:**

Supervisor Jeff Hubbard called the meeting to order at 6:34 p.m.

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

A Quorum was established with the following attendees: Supervisor Jeff Hubbard; Supervisor Sean Wilcox; Supervisor Tonya Schumacher; Superintendent Jimmy Fiset; and several Landowners/Attendees.

**ADMINISTER OATHS OF OFFICE & SEAT NEW BOARD MEMBERS:**

Prior to the start of the meeting Kevin Martin, Vice President of Colonial Consultants issued the Oath of Office to re-elected Board Supervisor Sean Wilcox and newly elected Board Supervisor Tonya Schumacher.

Mr. Sean Wilcox, having been duly elected to the Board of Supervisors at the Landowners' Meeting held October 25, 2024, for a period of three (3) years and in accordance with Florida Statue 298.13, took the oath of office in the form and manner required by law. Herein Attached. Mr. Wilcox was appointed as Treasurer.

Mrs. Tonya Schumacher, having been duly elected to the Board of Supervisors at the Landowners' Meeting held October 25, 2024, for a period of one (1) year and in accordance with Florida Statue 298.13, took the oath of office in the form and manner required by law. Herein Attached. Mrs. Schumacher was appointed as Secretary.

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

Mr. Hubbard asked Mr. Wilcox if he had received the minutes from the September meeting. Mr. Wilcox responded "No". Superintendent Mr. Fiset asked Mr. Wilcox if he had sent them to him and his response was "No, Not that I know of".

➤ Mr. Fiset said he would send them.

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

Mr. Hubbard opened the floor for discussion:

❖ = Question(s)

➤ = Action Item(s)

- ❖ Landowner David Law questioned where the lawyer (Seth Behn of Lewis, Longman & Walker, P.A.) was? Mr. Hubbard stated he would not be at the meeting and Coquina will have to find a new attorney. Mr. Hubbard also stated that Coquina's attorney has been turned into the BAR so many times that it's not worth it to him to continue as Coquinas council.

Mr. Wilcox stated the attorney would be with Coquina through the December meeting and that he also had a discussion with him about not being at every meeting due to cost. Coquina can reach out to him by phone or email and he'll respond after the fact. Coquinas attorney was originally hired to help get Coquina in order and the Board was not going to have him at meetings on a regular basis. Mr. Wilcox also stated that holds true for the new attorney.

- ❖ Mr. Law then asked if Coquina had hired a new attorney? Both Mr. Hubbard and Mr. Wilcox said "No".
- ❖ Landowner and school bus driver Ashley Ailes said she has called the county about the intersection of 3 mile and Peavine regarding the huge deep pothole and they keep referring her back to Coquina.
  - Superintendent Mr. Fiset said he will make the call tomorrow.
- ❖ Landowner Jeremiah Ailes asked if Mr. Fiset could come take a look at his road and shared his 76 year old aunt just had hip surgery and it's like going down a trail. Mr. Fiset told him he didn't forget and will take care of it.

#### **#5 - REPORT FROM ENGINEER:**

Coquina is currently looking for an engineer. Mr. Wilcox stated the Board wasn't happy with the work they were getting out of the current engineer (Gene Schriner of Craig A. Smith & Associates) and the fact that they gave him months to prove himself, which he did not. The Board sent out bid sheets to engineering firms and apparently the current engineer was offended. The Board learned that he was subcontracting from another engineer firm and doesn't believe Coquina was getting the best that Coquina could have gotten for that role. Mr. Wilcox also stated there was a bridge redesign that made zero sense and the current engineering firm was given the opportunity to bid, but they chose not to and he resigned.

- Mr. Wilcox will reach out to other firms and districts to see who they are using.
- Mr. Fiset will continue to reach out to Darren the Public Works Director of Okeechobee County.

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

Mr. Hubbard motioned to terminate Office Manager Candice Lucas. Mr. Wilcox asked for some specifications on reason. Mr. Hubbard gave a few reasons including: not following direction, continuously receiving overtime pay after repeatedly being asked not to and contacting the attorney without the Boards authorization as per a previous motion set by

- ❖ = Question(s)
- = Action Item(s)

Mr. Hubbard due to the cost of the existing bills. Mr. Wilcox acknowledged the fact that Mr. Hubbard has voiced his concerns in the past and doesn't have a problem terminating anyone based on their performance.

***MOTION: Mr. Hubbard motioned to terminate Office Manager Mrs. Candice Lucas. Seconded by Mrs. Schumacher. Motion carried.***

Mr. Hubbard motion to put an ad in the newspaper for an attorney, secretary, and engineer.

- Mr. Wilcox said he would do research on engineers and attorneys.
- Mrs. Schumacher and Mr. Hubbard will take on the task of interviewing candidates for the office position.

Mrs. Schumacher suggested moving the monthly meetings to during the day to keep cost down. Mr. Wilcox discussed reasons why he is opposed to this change: Mainly due to his work schedule and the work schedule of others. After listening to Mr. Wilcox, Mr. Hubbard is in agreement to leave the meeting time as is to give residence the opportunity to attend the meetings.

Mr. Hubbard asked the other two Board members if they would be willing to help Mr. Fiset until the office position is filled. Mrs. Schumacher suggested transferring the telephone to her in order to help Mr. Fiset while looking for an assistant. This would be at no cost to Coquina. However, Mr. Fiset prefers the phone calls come to him.

Mr. Fiset stated he is looking into a new agent with Verizon regarding a phone that can be transferred and still stay in the office along with tracking devices for all vehicles.

Mr. Hubbard made a motion that before anything leaves the office all three (3) Board members need to know. Mr. Wilcox also requested all three (3) Board members be notified.

Superintendent Mr. Fiset gave his progress report. **Herein attached**. Mr. Wilcox asked how many days it take to grade the entire Prairie without any breaks. Mr. Fiset said it takes 6.33. So without breaks and weather nobody should have to wait more than 7 or 8 days between their road being done and then redone. Mr. Hubbard stated it has been four (4) weeks since 176 and 3 mile had been done and it was so bad that someone brought their bobcat and started scraping the road. After discussion, Mr. Fiset said things are getting better and it just takes time. He also stated they have made huge progress on canal C even with blocked access. Mrs. Schumacher informed Mr. Fiset there should be a standard letter in the computer that gets mailed to landowners when Coquina has to access their property and proper procedure is to notify owners before entering their property.

Mr. Wilcox said him and Mr. Fiset have been talking to someone that would lease a grader to Coquina and they are getting prices for the December meeting.

- ❖ = Question(s)
- = Action Item(s)

Mr. Hubbard asked Mr. Fiset if he had put together any figures regarding the shell rock offer from Mr. Lightsey. Mr. Fiset said it's \$60.00 to \$70.00 per load (material only) and wants to proceed with it. However, the material can only be used on one (1) mile due to permit issues. This is an ongoing issue that will need to be readdressed.

Mr. Hubbard asked if core boring reports were found and according to Mr. Fiset only estimates were found. Mr. Wilcox stated the previous Superintendent eluded that core boring was done. David Law said he's not positive if the core boring was done when the land was bought and seems to think the previous Board already knew where the vein was based on the engineer at that time. He also stated there is a huge vein of shell rock about 450' wide by about 35' down because he was out there every day when it was getting dug.

- ❖ An audience attendee questioned the legal ramifications of getting the shell rock once Coquina crosses his gate? Mr. Wilcox informed the gentleman that was one of the Boards concerns and Mr. Hubbard had asked Coquina's attorney to look into it.
  - Mr. Fiset will contact the attorney regarding this matter.

#### **#7 - OLD BUSINESS:**

**STOP SIGNS:** Mr. Schumacher reminded the Board they do not own the roads and the stop signs need to be removed and by putting them up it makes every landowner responsible and presented documentation from the Attorney Generals website. After discussion Mr. Wilcox said against his better judgement Coquina will pull up every stop sign and store them until he has definitive information from the Governor himself.

***MOTION: Mr. Wilcox motioned to remove the stop signs. Seconded by Mr. Hubbard. Motion carried.***

#### **#8 - NEW BUSINESS:**

**I.T. FIRM (Information Technology):** Mr. Hubbard made a motion to hire an outside firm.

***MOTION: Above motion carried unanimously.***

**FORENSIC ACCOUNTING FIRM:** Mr. Hubbard made a motion to hire an investigator to come in and investigate previous actions of Coquina. Mr. Wilcox said he was going to make a similar motion to hire a forensic accountant and would supply the Board with a few bids. Mr. Wilcox would like the forensic accountant to start with the first year he and Mr. Hubbard were in office (10/2023 – 09/2024) for full transparency and go back about five (5) years. The Board feels this is necessary for the integrity of Coquina and to determine if there was a misappropriation of funds.

***MOTION: Above motion carried unanimously depending on cost and budget.***

- ❖ = Question(s)
- = Action Item(s)

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

Mr. Hubbard reminded the Board that the budget will be due again soon. Mr. Wilcox said any increases or changes will need to be done by June 2025 and completed by September 2025.

**#10 - REPORT FROM ATTORNEY: Not in attendance.**

**#11 - SCHEDULE NEXT MEETING**

Thursday, December 12, 2024 @ 6:30 p.m.

**#12 ADJOURNED: 6:34 p.m.**

Respectfully submitted by:  
Jeff Hubbard, Chairman

DISCLOSURE: THE FOLLOWING MINUTES WERE DERIVED FROM MY PERSONAL RECORDING OF THIS MEETING.

- ❖ = Question(s)
- = Action Item(s)

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

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

**November 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 November 30, 2024, and the related statement of revenues and expenditures - governmental funds for the two months then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy 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., CPA's LLP  
Okeechobee, Florida

December 09, 2024



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

**ASSETS**

**GENERAL**

Seacoast National Bank-Operating	\$ 230,297
Seacoast National Bank-MM	392,411
Seacoast National Bank CD 12/10/24 (5.13%)	242,236
Seacoast National Bank CD 12/10/24 (5.13%)	70,616
Seacoast National Bank-CD 12/10/24 (5.13%)	164,435
Prepaid insurance	55,524
Inventories	<u>68,617</u>

<b>TOTAL ASSETS</b>	<b>\$ <u>1,224,136</u></b>
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**LIABILITIES AND FUND BALANCE**

**LIABILITIES**

Accrued wages payable	\$ 5,366
Accounts payable	36,668
Payroll taxes payable	627

**FUND BALANCE**

Fund balance-nonspendable	124,140
Fund balance-unassigned	949,730
EXCESS REVENUE (EXPENSE)	<u>107,605</u>

<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>1,224,136</u></b>
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**COQUINA WATER CONTROL DISTRICT**  
**Statement of Revenues & Expenditures -**  
**Governmental Funds**  
**For The Two Months Ended November 30, 2024**

	Y-T-D Actual	Y-T-D Budget	Y-T-D Variance
<b>REVENUES</b>			
Assessments-current	\$ 283,584	\$ 1,132,835	\$ 849,251
Estimated nonpayment of assessments	0	(33,835)	(33,835)
Discounts & commissions	(14,127)	(23,000)	(8,873)
Interest income	4,071	10,000	5,929
Total Revenues	<u>273,528</u>	<u>1,086,000</u>	<u>812,472</u>
<b>EXPENDITURES-ADMINISTRATIVE</b>			
Supervisor's fees	0	5,000	5,000
Legal & consulting fees	21,140	40,000	18,860
Auditing	0	13,700	13,700
Accounting	3,275	42,000	38,725
Office	1,113	8,000	6,887
Total Expenditures-Administrative	<u>25,528</u>	<u>108,700</u>	<u>83,172</u>
<b>EXPENDITURES-FIELD SALARIES</b>			
Salaries & wages	74,884	485,000	410,116
FRS contribution	10,207	70,000	59,793
Payroll taxes	5,735	42,000	36,265
Health, disability & dental insurance	9,042	74,000	64,958
Total Expenditures-Field Salaries	<u>99,868</u>	<u>671,000</u>	<u>571,132</u>
<b>EXPENDITURES-FIELD OTHER</b>			
Engineering	3,500	32,000	28,500
Utilities	1,191	9,200	8,009
Insurance	11,105	67,000	55,895
Total Expenditures-Field Other	<u>15,796</u>	<u>108,200</u>	<u>92,404</u>
<b>EXPENDITURES-FIELD MAINTENANCE</b>			
Uniforms	372	5,150	4,778
Fuel	13,436	100,000	86,564
Canal maintenance/herbicide	0	160,000	160,000
Contingency	0	10,000	10,000
Repairs & maintenance	10,923	0	(10,923)
Total Expenditures-Field Maintenance	<u>24,731</u>	<u>275,150</u>	<u>250,419</u>

**COQUINA WATER CONTROL DISTRICT**  
**Statement of Revenues & Expenditures -**  
**Governmental Funds**  
**For The Two Months Ended November 30, 2024**

	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 equip purchases	0	125,000	125,000
Total Other (Revenues) Expenditures	<u>0</u>	<u>135,000</u>	<u>135,000</u>
<b>(REVENUES) EXPENDITURES-EASEMENTS</b>			
Title search & surveyor	0	10,000	10,000
Total (Revenues) Expenditures-Easements	<u>0</u>	<u>10,000</u>	<u>10,000</u>
<b>TOTAL EXPENDITURES</b>	<u>165,923</u>	<u>1,308,050</u>	<u>1,142,127</u>
<b>REVENUE (EXPENDITURE)</b>	<u>\$ 107,605</u>	<u>\$ (222,050)</u>	<u>\$ (329,655)</u>