



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

**JANUARY 9, 2025**

**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 DECEMBER 12, 2024**

Pursuant to published notice, the Board of Coquina Water Control District held its meeting December 12, 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 6:29 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.

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

Mr. Hubbard asked if everyone received the November minutes and if they were ok with them. Mr. Wilcox and Mrs. Schumacher both said they received the minutes and were ok with them. November minutes were approved as written.

Mr. Hubbard questioned Mr. Fiset if he had found the August & September minutes. Mr. Fiset responded that he had not. Mr. Hubbard stated he had the recordings and asked if he should prepare them too. Mr. Fiset said yes. Mr. Wilcox asked Mr. Fiset why the minutes were missing. Mr. Fiset stated he had no idea.

Mr. Hubbard said he forgot to mention that he did not ask Mrs. Lucas to remove the minutes (from the website). He asked her to put his minutes up with hers (on the website) so the landowners could see both minutes. Mr. Hubbard said he did not change anything and that he went by the recordings word for word of what was said. Nothing was thrown in there from any individual whatsoever and that's why he wanted both sets of minutes on the website. He wanted everyone to be able to look them over and see for themselves the correct minutes. Mr. Hubbard said he could not approve the previous minutes because the way they were written, he wanted them to be written as it was said by the person who said it. Moving forward whoever prepares the minutes should sign their name at the bottom and state the facts as he did. He then asked what the holdup is with the August & September minutes because he still hasn't received them.

Mr. Wilcox asked if Mrs. Lucas was supposed to have done them to which Mr. Hubbard said yes. Mr. Wilcox stated that didn't make since, he knows she didn't do them well but she did do them. He asked Mr. Fiset if he thought they were deleted to which he stated

- ❖ = Question(s)
- = Action Item(s)

he did not think they were deleted. Mr. Wilcox said Mrs. Lucas would have done them knowing she was coming to the meeting. He said they had to be done at one point because he remembers reading over them, he knows he seen them. Mr. Hubbard said he did not get them. Mr. Fiset said he dug around the next day and the following day searching emails and things then he would get side tracked with something else to do. Mr. Hubbard pointed out the missing minutes happened on Mr. Fiset's watch because he knew Mr. Fiset had been helping Mr. Lucas with the minutes.

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

Mr. Hubbard opened the floor for discussion:

Landowner Ashley Ailes inquired about Zoom meetings. Mr. Hubbard said Coquina will resume Zoom one day but not right now. Mrs. Schumacher stated the Zoom issue is part of the internet issue.

Landowner Moe David asked who's responsibility it is, if not the Board, to make sure the minutes are recorded? Is it the Supervisor or is it the Board, because he knows Mr. Hubbard has been thrown under the bus. Mr. Wilcox said the responsibility falls on the Office Administrator at that time, it's part of their job description. He knows Mr. Fiset was helping Mrs. Lucas because she was struggling, but it's not like her to have not done them at all. He knows Mr. Hubbard was not happy with the quality of them, which is a different problem obviously, but she was doing them and he doesn't understand why they are missing. Mr. Hubbard reminded everyone that Mrs. Lucas was asked multiple times to get the minutes to the Board two weeks ahead of time and that never happened. Mr. Wilcox agreed. Mr. Hubbard noted that when she did start doing them they were written incorrectly and not what people were saying that he could not approve them. Mr. Hubbard wanted to have Mrs. Lucas's version along with the ones he written because he had the Zoom recordings plus his recordings and his minutes are exactly written as what was said. A short conversation followed as to what minutes are missing. Both Mr. Wilcox and Mr. Hubbard stated the minutes take a while to prepare especially if done correctly. Mr. Hubbard wants to stay in compliance but also wants the minutes recorded correctly and without the grammar issues.

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

Mr. Wilcox reported that the engineers he talked to wanted nothing to do with Coquina because of what they had heard. Mr. Moe David asked to what aspect? Mr. Wilcox said if you talk to anyone outside of this area you are going to hear corruption and very unpleasant experiences with the individuals they had to deal with, whether that's true or not, that's just their experiences and what they are voicing so it's not great and hopes Coquina can change that over time.

Mrs. Schumacher placed an ad on Indeed for the administration position and when she did, she found out that the engineer position, that had been open for two months prior, was not placed in the newspaper or put on Indeed. The only thing that happened was

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Mr. Behn sent out an RFQ (Request for Qualifications) to Mr. Fiset and it died there. So she instructed Mr. Fiset to reach out to Mr. Hubbard and Mr. Wilcox to get authorization to put the ad in the paper. She contacted nine engineers and sent the RFQ to them directly. She had a response back from six of them. Most of the issues are due to the distance and that the meetings are at night, if they had to be here they don't want to come at night. She reached out to Mr. Schnider and he is willing to come back on two conditions: (1) Coquina hires a qualified superintendent (2) The meetings are moved to during the day. Mr. Wilcox stated he did not want Mr. Schnider back and the reason Coquina got rid of Mr. Schnider was because they were not happy with his work so we would be going backwards. Mrs. Schumacher noted that Mr. Schnider was having open heart surgery when that was happening. Mr. Wilcox reminded Mrs. Schumacher that she was not there for a year or at the meetings for a year and that he waited six months before making any decision. He did not make a split decision on this and it was not based on Mr. Schnider's health, it was the repeated request to have stuff brought in and repeated request for him to meet with South Florida Water Management to get the answers Coquina needed. Month after month after month of making these requests nothing was getting accomplished, there would be some excuse the next time and the next time. Mr. Wilcox's decision to put out the RFQ was based on that. Mr. Schnider wasn't fired, he resigned. Mr. Schnider was pissed-off when he found out that Coquina was putting out the RFQ but it was made perfectly clear that his firm could submit the RFQ as well. Mr. Wilcox stated he was not happy with Mr. Schnider's work product so to hire him back doesn't make since to him.

Mrs. Schumacher stated she heard back from Stephen Dobbs in town, she emailed information to Mr. Fiset and asked him to print it for everyone to look over it. She would like everyone to look it over and get back to Mr. Fiset so Coquina can get moving on this because it already sat for two months.

Mr. Fiset wanted to clear something up about the RFQ: He stated they were controlled through Mr. Behn and he was simply the recipient of the submittals of the RFQ's, that he was only supposed to review them and so it didn't die in his lap. Mr. Wilcox asked Mrs. Schumacher how she got that impression? Mrs. Schumacher said she was under that impression after talking to Mr. Behn. Mr. Behn told her he sent it out and sent it to Mr. Fiset to put online but that never happened. Mrs. Schumacher stated that nothing moved forward for two and a half months and that in twenty-two days she contacted nine people, she received two responses with a yes and six that didn't want to come to Coquina.

Mr. Wilcox was adamant that the engineer doesn't need to come to the meetings, they need to submit a report and if Coquina has any questions the Board could ask the Superintendent to verify, Coquina doesn't need to pay for an engineer to be sitting here. Mrs. Schumacher reminded Mr. Wilcox that the District operates off the control of an engineer so an engineer needs to be present.

Mr. Hubbard asked Mr. Fiset if he reached out to Darren at Public Works. Mr. Fiset reported that Darren will look around for an engineer and get back to him.

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Mr. Fiset stated he didn't have an overall issue with Mr. Schnider, he simply asked questions that Mr. Schnider couldn't answer and he felt they were simple questions. He felt Mr. Schnider's demeanor and attitude toward Coquina was very lax.

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

Mr. Hubbard officially reported that the ethics report filed by Glanton Pyle was dismissed, that it was a bunch of lies along with all the stuff that was on Facebook. Just a bunch of lies and that's why he didn't comment on any of it, it was all a bunch of fairy tails. He had been waiting on one to come back because they threw so many at him. Mr. Wilcox inquired who made the reports? Mr. Hubbard stated Glanton Pyle, Christina Trojanowski, Candice Lucas, Joey Beratta, David Law and Jessica Dakin. Mrs. Schumacher stated the documents came from Coquina's computer.

Mr. Wilcox stated he also had an ethics complaint but they chose not to investigate it because it was such crap. He doesn't comment on the stuff on Facebook and has removed himself from most of the things where these individuals post. He thinks it's important that the landowners know that there is someone who didn't win the election and his girlfriend is going around calling code enforcement on people who voted on proxies for other people. So this is the individuals we are dealing with and wanted to correct something he said at the last meeting. He said when he was talking about doing the audit he was doing it because he was being kicked in the teeth and he did that on purpose and she (Jessica Dakin) tried to use that against him. He explained he wanted the audit because he doesn't want that individual to ever be able to run for the Board again and that's the only way he could do that. He was willing to let it go so we could move on and make things better, but it kept running, and he lives out here, so the audit is the only way to prove malfeasance was done. So it's not about him being kicked in the teeth it's about him looking out for the community he lives in. He's a servant leader and that's how he looks at it. He doesn't feel that that individual should ever be allowed to run for the Board again and he feels that if he can prove the stuff he believes is true, then he (David Law) won't be, so that's why he is trying to move forward with the audit, not because he was kicked in the teeth.

Landowner Moe David asked where they were getting all the documents? A discussion followed regarding the Freedom of Information Act (FOIA).

- Mr. Wilcox acknowledged that some documents on social media were provided by either an office employee or another Board member.
- Mr. Fiset admitted he relinquished documents without redacting Mr. Hubbard's signature, those documents were posted on social media. Mr. Hubbard questioned why Mr. Fiset did not admit to giving out documents showing his signature when asked. Mr. Fiset said he learned from his mistake.
- Mr. Fiset confirmed he distributed documents that were not properly redacted, allowing Mrs. Schumacher's full Social Security Number to show through, those documents were posted on social media.

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- Mrs. Schumacher discussed Mr. Fiset's handling of a recent FOIA request concerning the hiring of a private security team and the allocation of payment responsibilities. Ultimately, Mrs. Schumacher was accountable for these matters.
- Mr. Fiset admitted to witnessing previous Board member Christina Trojanouski taking pictures of Coquina documents that were posted on social media.
- Both Mr. Hubbard & Mr. Wilcox noted that Jessica Dakin along with David Law has cost the taxpayers over Three Thousand Dollars (\$3,000.00). Additionally, due to her constant harassment of Coquina's previous attorney, Seth Behn of Lewis, Longman & Walker, P.A., he was compelled to resign.

The Board openly discussed who should have access to the master set of keys, the cleanliness of the office, and the culverts in Joey Beratta's backyard.

**Superintendent Mr. Fiset reported the following:** Completed canal clearing on canal C & 242 North to the concrete weir on the West side, 242 to 3 Mile East side is complete, starting on canal E up to 3 mile on East and West side. Mr. Hubbard requested Mr. Fiset to present his future reports in writing so they can be uploaded to Coquina's website to keep the landowners up to date.

- Mr. Fiset will provide written reports moving forward.

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

**Grader Lease:** Mr. Fiset will continue checking on pricing and details.

***MOTION: Mr. Wilcox motioned to purchase a fuel monitoring system. Seconded by Mr. Hubbard. Motion carried.***

**Office Manager:** Mrs. Schumacher conducted several interviews, and she feels Brandon Mills would be the best fit. She would like to start him off at \$18.50 per hour. He has 15 years in the military and brings a lot of I.T. experience with him.

***MOTION: Mrs. Schumacher motioned to hire Mr. Mills as the new Office Manager at the rate of \$18.50 per hour. Motion carried unanimously.***

**Accountant:** Mrs. Schumacher reached out to the accountant at Spring Lake who has 20 years of experience with special districts and government entities. Mr. Wilcox expressed his opinion about bringing all the accounting in house. Mrs. Schumacher would like the accountant to continue payroll due to FRS and insurance regulations. This will need further discussion. Coquina's deadline for hiring a new accountant is January 15, 2025.

**Verizon Bills:** Mrs. Schumacher brought up that the old Verizon accounts that were supposed to be deactivated were never actually deactivated. She also found out that we are authorized to utilize the Verizon's Government plan.

- Mrs. Schumacher will precede in switching to a government plan.

❖ = Question(s)

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### **CANAL C:**

Mr. Hubbard told Mr. Fiset he was hoping to come to this meeting and have some answers on how many culverts are needed and what equipment is needed to get started? Mr. Fiset explained it's a process, they still have to clean it and then come in with the forestry head. Mr. Hubbard has repeatedly asked Mr. Fiset what is needed and so far nothing has been provided.

- Mr. Fiset will provide a list of materials needed at the next meeting.

### **Attorney:**

Mrs. Schumacher reached out to Scott Fitzpatrick to continue as legal counsel. Mr. Wilcox is opposed to him representing Coquina due to past experiences. Mrs. Schumacher called Mr. Fitzpatrick to discuss his interest in coming back and representing the District. After discussion, the following motion was passed.

***MOTION: Mr. Hubbard motioned to reinstate Attorney Mr. Fitzpatrick as council. Seconded by Mrs. Schumacher. Motion carried.***

**Forensic Audit:** Mrs. Schumacher asked the Board if they reviewed the proposal sent to them two months ago from Colonial Consultants? Both Mr. Wilcox and Mr. Hubbard said they had. Mr. Wilcox stated he had someone that was interested in giving a proposal and would like to do his due diligence and get another quote. He also said the Board would have to look at the budget before determining anything. The Board would like their first year in office audited for transparency followed by the preceding two years, with additional years to be added if needed.

- Mr. Wilcox will provide information on an additional forensic firm.

***MOTION: Mr. Wilcox motioned to move forward with hiring a forensic firm if the Board can agree on the same one, by communication with Mr. Fiset, before the next Board meeting. Seconded by Mr. Hubbard. Motion carried.***

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

### **Observations of Superintendent James Fiset per Mrs. Schumacher:**

- She addressed the issue of Coquina emails and the fact that even though Mrs. Lucas was put on administrative leave October 10, 2024 and was terminated on November 14, 2024 incoming emails were automatically sent a reply to contact Mrs. Lucas on her personal cell phone number.
- She addressed the issue that Mr. Fiset and Mr. Schnider had a few confrontations regarding the needs of Coquina.
- She discovered some discrepancies on Mr. Fiset's employment application as far as his qualifications and previous employment.

❖ = Question(s)

➤ = Action Item(s)

- She feels Mr. Fiset did not follow proper instructions for fulfilling the FOIA as directed by Mr. Behn, including the failure to charge individuals for their request.
- She addressed the issue of Mr. Fiset constantly being in the office and not in the field directing employees.
- She addressed the issue of a fence post that was knocked down and not informing all the Board members.
- She addressed the office building repairs that have not been completed.

After the above discussions Mr. Hubbard suggested putting Mr. Fiset on 90-days probation due to the issues stated above. He doesn't want to see him go he just wants to get the work completed. Mr. Wilcox told Mrs. Schumacher to place an ad for a Superintendent to have on file in the event Mr. Fiset leaves, this way Coquina is not without a Superintendent.

- Mrs. Schumacher will place an ad as directed.

**Kenworth Equipment:** Mrs. Schumacher reported that as of November 15, 2024, Kenworth will no longer perform repairs on engines if we do not have the maintenance repairs on record with them or could provide paperwork regarding inhouse service records. She suggested that Mr. Hubbard and/or Mr. Wilcox call the Kenworth dealer to verify their warranty policy.

- Mr. Hubbard and/or Mr. Wilcox will contact the dealer as stated.

**Employee Appreciation Luncheon:** Mrs. Schumacher proposed she would like to cater and fund an employee appreciation luncheon for all the employees and the Board members including spouses. She suggested Thursday, December 19, 2024 at 12 o'clock. Board was in agreement.

- Mrs. Schumacher will proceed with the luncheon.

**Hold Harmless Agreement – Shellrock Material:** Mr. Hubbard questioned where Mr. Fiset got the agreement? Mr. Wilcox reported he spoke with Lee Lightsey and wants the best deal for Coquina residence. Coquina will do his road first, which was the deal all along and at the very least Coquina will get 30 extra trucks of fill, possibly more. The only thing he asked Jimmy to do is write the owners regarding the width of the road in question. Mrs. Schumacher expressed her concerns that once we receive the material and shellrock 1 mile they will try and pave the road. She mentioned after every election they come in and try the same thing and that a permit would not be required. She also suggested watching the past videos to hear the entire conversations.

- Mr. Fiset will contact the owner about the width of the road in question.

**CWCD Owned Property:** Mrs. Schumacher asked Mr. Fiset to email Wicks & Brown and instruct them to remove their name from all Coquina owned property.

- Mr. Fiset will email Mrs. Williams regarding the above.

❖ = Question(s)

➤ = Action Item(s)



**Equipment/Shop Cleaning:** Mr. Hubbard would like to purchase a pressure washer to clean the equipment & building and a parts shelf for the shop. He has seen a bunch of dirty equipment and that is unacceptable. Mr. Wilcox agreed.

***MOTION: Mr. Hubbard motioned to purchase a pressure washer and a parts shelf. Seconded by Mr. Wilcox. Motion carried.***

**Bank Request:** Mrs. Schumacher reminded the Board that the bank needs updated minutes to add Mr. Wilcox and Mrs. Schumacher as signers on the accounts.

***MOTION: Mr. Hubbard motioned to add Tonya Schumacher and Sean Wilcox as signers on the accounts. Motion carried unanimously.***

**Securing Front Office:** Mr. Hubbard would like the front office secured during the monthly meetings. Board was in agreement.

- Mr. Fiset will see to this.

**Moving the time of Meetings:** Mrs. Schumacher suggested moving the meetings to during the day. Mr. Wilcox is adamant about not changing the time due to the fact that landowners can't attend.

**#9 - REPORT FROM ACCOUNTANT:**

- Mr. Fiset will request the safety deposit keys and all credit cards from the accountant.

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

**#11 - SCHEDULE NEXT MEETING:**

Thursday, January 9, 2025 @ 6:30 p.m.

**#12 ADJOURNED: 9:08 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)

# Wicks, Brown, Williams & Co., CPA's LLP

504 Northwest Fifth Avenue, Okeechobee, Florida 34972-2570  
(863) 763-2354 • Fax: (863) 467-4519

Sebring  
(863) 382-1157

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.

## ACCOUNTANT'S COMPILATION REPORT

To the Supervisors  
Coquina Water Control District  
Okeechobee, Florida

Management is responsible for the accompanying financial statements of Coquina Water Control District, which comprise the balance sheet - governmental funds as of December 31, 2024, and the related statement of revenues and expenditures - governmental funds for the three months then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy 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

January 07, 2025

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

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

**December 31, 2024**

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

**ASSETS**

**GENERAL**

Seacoast National Bank-Operating	\$ 407,534
Seacoast National Bank-MM	392,418
Seacoast National Bank CD 11/10/25 (5.13%)	243,257
Seacoast National Bank CD 11/10/25 (5.13%)	70,914
Seacoast National Bank-CD 11/10/25 (5.13%)	165,129
Prepaid insurance	49,972
Inventories	<u>68,254</u>

<b>TOTAL ASSETS</b>	<b><u>\$ 1,397,478</u></b>
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**LIABILITIES AND FUND BALANCE**

**LIABILITIES**

Accounts payable	\$ 36,668
Payroll taxes payable	105

**FUND BALANCE**

Fund balance-nonspendable	118,226
Fund balance-unassigned	955,283
EXCESS REVENUE (EXPENSE)	<u>287,196</u>

<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$ 1,397,478</u></b>
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**COQUINA WATER CONTROL DISTRICT**  
**Statement of Revenues & Expenditures -**  
**Governmental Funds**  
**For The Three Months Ended December 31, 2024**

	Y-T-D Actual	Y-T-D Budget	Y-T-D Variance
<b>REVENUES</b>			
Assessments-current	\$ 540,108	\$ 1,132,835	\$ 592,727
Estimated nonpayment of assessments	0	(33,835)	(33,835)
Discounts & commissions	(16,693)	(23,000)	(6,307)
Interest income	6,088	10,000	3,912
Total Revenues	<u>529,503</u>	<u>1,086,000</u>	<u>556,497</u>
<b>EXPENDITURES-ADMINISTRATIVE</b>			
Supervisor's fees	171	5,000	4,829
Legal & consulting fees	27,803	40,000	12,197
Auditing	5,500	13,700	8,200
Accounting	6,550	42,000	35,450
Office	3,609	8,000	4,391
Total Expenditures-Administrative	<u>43,633</u>	<u>108,700</u>	<u>65,067</u>
<b>EXPENDITURES-FIELD SALARIES</b>			
Salaries & wages	99,230	485,000	385,770
FRS contribution	14,256	70,000	55,744
Payroll taxes	7,690	42,000	34,310
Health, disability & dental insurance	13,863	74,000	60,137
Total Expenditures-Field Salaries	<u>135,039</u>	<u>671,000</u>	<u>535,961</u>
<b>EXPENDITURES-FIELD OTHER</b>			
Engineering	3,500	32,000	28,500
Utilities	1,602	9,200	7,598
Insurance	16,657	67,000	50,343
Total Expenditures-Field Other	<u>21,759</u>	<u>108,200</u>	<u>86,441</u>
<b>EXPENDITURES-FIELD MAINTENANCE</b>			
Uniforms	449	5,150	4,701
Fuel	17,389	100,000	82,611
Canal maintenance/herbicide	0	160,000	160,000
Contingency	0	10,000	10,000
Repairs & maintenance	19,038	0	(19,038)
Total Expenditures-Field Maintenance	<u>36,876</u>	<u>275,150</u>	<u>238,274</u>

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

	Y-T-D Actual	Y-T-D Budget	Y-T-D Variance
<b>OTHER (REVENUES) EXPENDITURES</b>			
Equipment purchases/major repairs/building	5,000	10,000	5,000
Infrastructure/major equip purchases	<u>0</u>	<u>125,000</u>	<u>125,000</u>
Total Other (Revenues) Expenditures	<u>5,000</u>	<u>135,000</u>	<u>130,000</u>
<b>(REVENUES) EXPENDITURES-EASEMENTS</b>			
Title search & surveyor	<u>0</u>	<u>10,000</u>	<u>10,000</u>
Total (Revenues) Expenditures-Easements	<u>0</u>	<u>10,000</u>	<u>10,000</u>
<b>TOTAL EXPENDITURES</b>	<u>242,307</u>	<u>1,308,050</u>	<u>1,065,743</u>
<b>REVENUE (EXPENDITURE)</b>	<u>\$ 287,196</u>	<u>\$ (222,050)</u>	<u>\$ (509,246)</u>