

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

APRIL 14, 2022

AGENDA

1. ROLL CALL
2. REPORT FROM CHAIRMAN
3. REPORT FROM ACCOUNTANT
4. REPORT FROM ATTORNEY
5. REPORT FROM ENGINEER
6. REPORT FROM SUPERINTENDENT
7. COMMENTS FROM PUBLIC
8. APPROVAL OF MINUTES
9. APPROVAL OF WARRANTS THRU MARCH, 2022
10. SCHEDULE NEXT MEETING
11. ADJOURN

COQUINA WATER CONTROL DISTRICT
Okeechobee, Florida

Financial Statements and
Accountant's Compilation Report
(Unaudited)

March 31, 2022

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., Retired
Cheryl M. Williams, C.P.A., P.A.
C. Mark Cox, C.P.A., P.A.
John W. Davis, C.P.A., P.A.
Charles P. Cox, C.P.A., P.A.

April D. Harris, C.P.A.

Lake Placid
(863) 699-5544

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 March 31, 2022, and the related statement of revenues and expenditures - governmental funds for the six 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

April 12, 2022

COQUINA WATER CONTROL DISTRICT
Balance Sheet -
Governmental Funds
March 31, 2022

ASSETS

GENERAL

Seacoast National Bank-Operating	\$ 560,816
Seacoast National Bank-MM	385,684
Seacoast National Bank-CD 05/12/22 (0.05%)	231,875
Seacoast National Bank-CD 11/15/22 (0.05%)	67,596
Seacoast National Bank-CD 05/15/22 (0.05%)	157,403
Prepaid insurance	19,199
Inventories	<u>30,277</u>

TOTAL ASSETS **\$ 1,452,850**

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable	\$ 30,143
FRS contribution	2,523
Payroll taxes payable	1,745

FUND BALANCE

Fund balance-nonspendable	49,476
Fund balance-unassigned	1,086,908
EXCESS REVENUE (EXPENSE)	<u>282,055</u>

TOTAL LIABILITIES AND FUND BALANCE **\$ 1,452,850**

COQUINA WATER CONTROL DISTRICT
Statement of Revenues & Expenditures -
Governmental Funds
For The Six Months Ended March 31, 2022

	Y-T-D Actual	Y-T-D Budget	Y-T-D Variance
REVENUES			
Assessments-prior	\$ 2,863	\$ 0	\$ (2,863)
Assessments-current	640,726	971,260	330,534
Estimated nonpayment of assessments	0	(60,760)	(60,760)
Discounts & commissions	(15,726)	(20,000)	(4,274)
Interest income	168	2,500	2,332
Total Revenues	<u>628,031</u>	<u>893,000</u>	<u>264,969</u>
EXPENDITURES-ADMINISTRATIVE			
Supervisor's fees	1,660	5,000	3,340
Legal & consulting fees	10,635	50,000	39,365
Auditing	2,500	11,500	9,000
Accounting	15,325	42,600	27,275
Office	2,192	11,000	8,808
Total Expenditures-Administrative	<u>32,312</u>	<u>120,100</u>	<u>87,788</u>
EXPENDITURES-FIELD SALARIES			
Salaries & wages	114,581	268,000	153,419
FRS contribution	11,940	30,000	18,060
Payroll taxes	9,007	21,400	12,393
Health, disability & dental insurance	12,777	41,000	28,223
Total Expenditures-Field Salaries	<u>148,305</u>	<u>360,400</u>	<u>212,095</u>
EXPENDITURES-FIELD OTHER			
Engineering	2,925	28,000	25,075
Utilities	4,784	8,600	3,816
Insurance	22,682	36,000	13,318
Total Expenditures-Field Other	<u>30,391</u>	<u>72,600</u>	<u>42,209</u>
EXPENDITURES-FIELD MAINTENANCE			
Uniforms	3,000	3,500	500
Fuel	32,608	78,000	45,392
Contingency	0	70,400	70,400
Repairs & maintenance	39,325	64,000	24,675
Total Expenditures-Field Maintenance	<u>74,933</u>	<u>215,900</u>	<u>140,967</u>

See Accountant's
Compilation Report - Unaudited

COQUINA WATER CONTROL DISTRICT
Statement of Revenues & Expenditures -
Governmental Funds
For The Six Months Ended March 31, 2022

	Y-T-D Actual	Y-T-D Budget	Y-T-D Variance
OTHER (REVENUES) EXPENDITURES			
Equipment purchases/major repairs/building	4,478	20,000	15,522
Infrastructure/major equip purchases/debt service	<u>52,607</u>	<u>250,000</u>	<u>197,393</u>
Total Other (Revenues) Expenditures	<u>57,085</u>	<u>270,000</u>	<u>212,915</u>
(REVENUES) EXPENDITURES-EASEMENTS			
Title search & surveyor	<u>2,950</u>	<u>10,000</u>	<u>7,050</u>
Total (Revenues) Expenditures-Easements	<u>2,950</u>	<u>10,000</u>	<u>7,050</u>
TOTAL EXPENDITURES	<u>345,976</u>	<u>1,049,000</u>	<u>703,024</u>
REVENUE (EXPENDITURE)	<u>\$ 282,055</u>	<u>\$ (156,000)</u>	<u>\$ (438,055)</u>

CLEMONS ENGINEERING

P.O. Box 2900
Arcadia, Florida 34265
Phone (863) 993-4395 Fax (863) 993-4395
clemonsengineering@yahoo.com

April 13, 2022

To: Coquina Board Members
Coquina Water Control District
17429 NW 242nd Street
Okeechobee, Florida 34972

Re: **ENGINEER'S REPORT -
COQUINA MONTHLY BOARD MEETING
OKEECHOBEE, FLORIDA**

- **Canal D and 2-mile structure repairs/replacement** – I am working to complete the submittal to the SFWMD. I will note in my sketch at the last meeting I showed 7 42 inch pipes but it is 7 48 inch pipes. I have a fee waiver and a letter of authorization for signature. They are needed for the permitting. I will note the fee waiver is completed as they have been done since 2012. I just want to note I do not recall how the check boxes were chosen. I think there was guidance from the SFWMD but I am not certain.
- **Drainage Issue south of 1 mile between 176th Avenue and canal D** – I will work on this once I finish the above submittal.
- **Section 33 modification update** – Butch just sent me points. I will review and decide what needs to be done next.
- **Pipes under the North Grade** – The park has the received the pipes for the north grade.
- **Gore Slough Outfall Structure** – As previously discussed try and get this hole pumped down to see the depth of the hole adjacent to the sheet piling.

Previously mentioned items

- **Pipes under NW 208th Avenue between 1-mile and 2-mile** – Butch is to replace pipes as needed.
- **Draining of wetlands into Coquina's Drainage System** – Butch to keep monitoring.
- **Canal D South end** – I still need to follow up on this again to see if I can get anywhere with the owner.
- **Drainage NW 270th Street between Peavine and canal C** – On Butch's to do list.
- **NW 144th Avenue water from Rollins Ranch** – Not doing anything at this point.

- **Triple Diamond Roads along western Coquina Boundary and northward** – So far it seems the limited rainfall hasn't shown any problems. I suggest we continue to monitor.
- **284th Street east of canal A** – I suggest we watch this area through the rainy season. I think the biggest issue along this street is the large low land area that the road dissects. It might be possible to do a little cleaning to get the ditch bottom elevation equal to the 4" orifice in the riser at the canal but the ditch is already pretty deep in places. As noted in last month's report the drainage system was never designed to lower the water table very much. The higher elevations in this area appear to be drained to at least 3 feet below natural grade. There is a drive pipe on the south side that probably should be lowered at some point but I don't think it is overly critical.
- **Any additional public records that Mrs. Burgarelli has requested through Coquina.**
- **Canal crossings on mile roads** – Keep an eye on them for problems.
- **Additional Guardrail Construction** – As previously noted, when other projects permit I would say we can do Canal C on North Grade next.
- **Canal E maintenance** – We need to do some vegetation control on this canal either in house or by contractor. I suggest herbicide but it could also be cleaned by excavator.

NOTES:

**MINUTES OF SPECIAL MEETING
OF THE
BOARD OF SUPERVISORS OF
COQUINA WATER CONTROL DISTRICT
MARCH 10, 2022**

Pursuant to published Notice, the Board of Supervisors of Coquina Water Control District (the "District") held a special set meeting on Thursday, March 10, 2022, at the District Office located at 17429 NW 242nd Street, Okeechobee, Florida 34972.

Present at the meeting was Supervisor, David Law and Supervisor, Mitch Teardo and Supervisor, Michael Vincent.

Superintendent, Howard Sensaboy and Engineer, Bryan Clemons were also present.

ROLL CALL

Mr. Vincent called the Board of Supervisors meeting to order at 6:33 p.m..

ESTABLISHMENT OF A QUORUM

Mr. Vincent announced that a quorum was present and that it was in order to consider any business to properly come before the Board.

Mr. Vincent stated he has been coming to town twice each month for a few years to sign checks and it takes two to three hours of his time. He proposed the board members either alternate coming into town to sign checks or he is compensation for his time. He proposed \$50.00 for each time he comes in to sign checks. Mr. Law stated he does not have time to alternate and is in agreement with compensating Mr. Vincent for his time. *Mr. Law made a motion to compensate Mr. Vincent the sum of \$50.00 for each time he comes to town to sign checks. Mr. Teardo seconded that motion and same was unanimously passed.*

Mr. Law stated they have obtained quotes for a new tractor and bush hog mower. *Mr. Law made a motion to transfer \$25,000.00 from contingency to pay the down payment on the new tractor and bush hog mower. Mr. Vincent seconded that motion and same was unanimously passed.*

Mr. Law stated the assessments need to be increased in order to continue moving forward with the maintenance plan, as well as purchasing another mower. *Mr. Law made a motion to increase the assessments \$12.50 per acre for the 2022/23 tax year. Mr. Vincent seconded that motion and same was unanimously passed.* Mr. Law asked Mrs. Fralix to send a letter to the Okeechobee County Property Appraiser advising him of same.

ACCOUNTANT'S REPORT

Mrs. Williams was not present.

ATTORNEY'S REPORT

Mr. Fitzpatrick was not present.

ENGINEER'S REPORT

Mr. Clemons presented the board with his monthly report (a copy of which is on file at Wicks Brown Williams office).

Mr. Law made a motion for Mr. Clemons to move forward with Canal D and 2-Mile structure. Mr. Teardo seconded that motion and same was unanimously passed.

SUPERINTENDENT'S REPORT

Mr. Sensaboy stated they are right at 7 miles with the ditch cleaning & should be able to finish by Monday.

PUBLIC COMMENTS

Landowner, Mr. Robert Knapp, stated, "a long time ago" the District took all the dirt from the front of his property. He stated he previously installed a culvert, which has since disappeared and so he has no access to his property. He further stated each board member, as well as Mr. Sensaboy, has come by to look at his property, but nothing has been done yet. Mr. Law stated the Board previously voted to replace his culvert & it needs to be done. Mr. Sensaboy will call Mr. Knapp tomorrow to meet him at his property and schedule a date to install the culvert.

APPROVAL OF MINUTES & WARRANTS

Mr. Law made a motion to approve the Minutes & Warrants for February. Mr. Teardo seconded that motion and same was unanimously passed.

The next regular board meeting is scheduled for April 14, 2022 at 6:30 p.m. This meeting was adjourned at 7:28 p.m..

INDEPENDENT NEWSMEDIA INC. USA

Lake Okeechobee News
313 NW 4th Avenue
Okeechobee, FL 34972
863-763-3134

STATE OF FLORIDA
COUNTY OF OKEECHOBEE

Before the undersigned authority personally appeared **Katrina Elsken Muros**, who on oath says that she is **Editor in Chief** of the **Lake Okeechobee News**, a weekly newspaper published in **Okeechobee County, Florida**; that the attached copy of advertisement, being a **Public Notice** in the matter of

Public Notice

in the **19th Judicial District of the Circuit Court of Okeechobee County, Florida**, was published in said newspaper in the issues of

04/06/22

(Print Dates)

or by publication on the newspaper's website, if authorized, on

04/06/22, 04/07/22, 04/08/22, 04/09/22, 04/10/22, 04/11/22, 04/12/22, 04/13/22

(Website Dates)

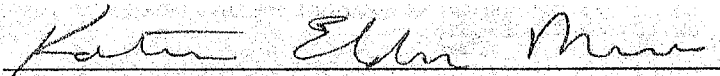
Affiant further says that the newspaper complies with all legal requirements for publication in Chapter 50, Florida Statutes.

NOTICE OF MEETING OF THE COQUINA WATER CONTROL DISTRICT

THE BOARD OF SUPERVISORS FOR COQUINA WATER CONTROL DISTRICT WILL HOLD ITS REGULAR MONTHLY MEETING ON THURSDAY, APRIL 14, 2022 AT 6:30 P.M. AT THE DISTRICT OFFICE, 17429 NW 242 STREET, OKEECHOBEE, FLORIDA 34972. A COPY OF THE PROPOSED AGENDA MAY BE OBTAINED UPON REQUEST FROM THE UNDERSIGNED. IF ANY PERSON DECIDES TO APPEAL ANY DECISION BY THE BOARD WITH RESPECT TO ANY MATTER CONSIDERED AT SUCH MEETING, THAT PERSON WILL NEED A RECORD OF THE PROCEEDINGS AND FOR SUCH PURPOSES THAT PERSON MAY NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS, WHICH INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED, IS MADE. ANY PERSON WISHING TO SPEAK AT THE MEETING MUST HAVE THEIR NAME AND TOPIC PLACED ON THE AGENDA ONE WEEK BEFORE THE DATE OF THE MEETING. ALL LAND-OWNERS WITHIN THE DISTRICT ARE INVITED TO ATTEND.

IN ACCORDANCE WITH THE AMERICANS WITH DISABILITIES ACT, PERSONS NEEDING A SPECIAL ACCOMMODATION OR AN INTERPRETER TO PARTICIPATE IN THE PROCEEDINGS SHOULD CONTACT THE DISTRICT'S OFFICE BY CALLING (863) 763-4601 AT LEAST TWO (2) DAYS PRIOR TO THE DATE OF THE MEETING.

MICHAEL VINCENT
CHAIRMAN OF THE BOARD OF SUPERVISORS
17429 NW 242ND STREET
OKEECHOBEE, FL 34972
(863) 763-4601
532467 CN 4/6/2022

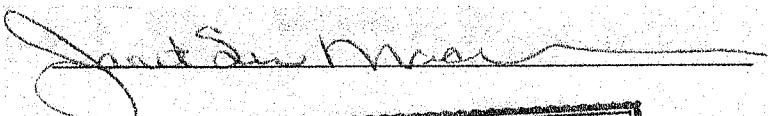

Katrina Elsken Muros

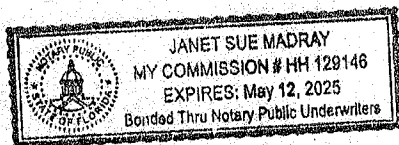
Sworn to and subscribed before me by means of

Physical Presence Online Notarization

physical presence or online notarization, this

6th day of April, 2022.





(Signature of Notary Public)
STAMP OF NOTARY PUBLIC