

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

DECEMBER 1, 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 OCTOBER, 2022
10. SCHEDULE NEXT MEETING
11. ADJOURN

COQUINA WATER CONTROL DISTRICT
Okeechobee, Florida

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

October 31, 2022

DRAFT

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 October 31, 2022, and the related statement of revenues and expenditures - governmental funds for the one month 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., CPA's LLP
Okeechobee, Florida

November 30, 2022

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

ASSETS

GENERAL

Seacoast National Bank-Operating	\$	178,051
Seacoast National Bank-MM		385,729
Seacoast National Bank-CD 05/12/23 (0.05%)		231,943
Seacoast National Bank-CD 11/15/22 (0.05%)		67,616
Seacoast National Bank-CD 05/15/23 (0.05%)		157,449
Prepaid insurance		44,325
Inventories		30,277
		30,277

TOTAL ASSETS

\$ 1,095,390

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable	\$	5,928
N/P John Deere Credit (\$35,552.69)		(93,542)
Payroll taxes payable		5

FUND BALANCE

Fund balance-nonspendable		27,276
Fund balance-unassigned		1,253,093
EXCESS REVENUE (EXPENSE)		(97,370)
		(97,370)

TOTAL LIABILITIES AND FUND BALANCE

\$ 1,095,390

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COQUINA WATER CONTROL DISTRICT
Statement of Revenues & Expenditures -
Governmental Funds
For The One Month Ended October 31, 2022

	Y-T-D Actual	Y-T-D Budget	Y-T-D Variance
REVENUES			
Assessments-prior	\$ (396)	\$ 0	\$ 396
Assessments-current	395	1,076,000	1,075,605
Estimated nonpayment of assessments	0	(33,835)	(33,835)
Discounts & commissions	4	(23,000)	(23,004)
Interest income	23	500	477
Other income	<u>7,127</u>	<u>0</u>	<u>(7,127)</u>
Total Revenues	<u>7,153</u>	<u>1,019,665</u>	<u>1,012,512</u>
EXPENDITURES-ADMINISTRATIVE			
Supervisor's fees	600	5,000	4,400
Legal & consulting fees	1,290	20,000	18,710
Auditing	0	12,100	12,100
Accounting	0	44,400	44,400
Office	<u>3,458</u>	<u>8,000</u>	<u>4,542</u>
Total Expenditures-Administrative	<u>5,348</u>	<u>89,500</u>	<u>84,152</u>
EXPENDITURES-FIELD SALARIES			
Salaries & wages	27,191	400,000	372,809
FRS contribution	3,580	47,700	44,120
Payroll taxes	2,413	32,000	29,587
Health, disability & dental insurance	<u>4,802</u>	<u>78,000</u>	<u>73,198</u>
Total Expenditures-Field Salaries	<u>37,986</u>	<u>557,700</u>	<u>519,714</u>
EXPENDITURES-FIELD OTHER			
Engineering	5,509	20,000	14,491
Utilities	1,008	12,000	10,992
Insurance	<u>6,408</u>	<u>46,000</u>	<u>39,592</u>
Total Expenditures-Field Other	<u>12,925</u>	<u>78,000</u>	<u>65,075</u>
EXPENDITURES-FIELD MAINTENANCE			
Uniforms	5,000	5,000	0
Fuel	0	100,000	100,000
Contingency	0	30,800	30,800
Repairs & maintenance	<u>3,088</u>	<u>84,000</u>	<u>80,912</u>
Total Expenditures-Field Maintenance	<u>8,088</u>	<u>219,800</u>	<u>211,712</u>

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COQUINA WATER CONTROL DISTRICT
Statement of Revenues & Expenditures -
Governmental Funds
For The One Month Ended October 31, 2022

	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/debt service	<u>40,176</u>	<u>250,000</u>	<u>209,824</u>
Total Other (Revenues) Expenditures	<u>40,176</u>	<u>270,000</u>	<u>229,824</u>
(REVENUES) EXPENDITURES-EASEMENTS			
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>
TOTAL EXPENDITURES	<u>104,523</u>	<u>1,225,000</u>	<u>1,120,477</u>
REVENUE (EXPENDITURE)	<u>\$ (97,370)</u>	<u>\$ (205,335)</u>	<u>\$ (107,965)</u>

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**REGULAR MEETING MINUTES
OF THE
BOARD OF SUPERVISORS OF
COQUINA WATER CONTROL DISTRICT
OCTOBER 14, 2022**

Pursuant to published Notice, the Board of Supervisors of Coquina Water Control District (the "District") held its regular monthly meeting on Friday, October 14, 2022, at the Basinger Community Center located at 20350 North US 98, Okeechobee, Florida 34972.

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

Also present was Superintendent, Howard Sensaboy.

ROLL CALL

Mr. Vincent called the Board of Supervisors meeting to order at 9:45 a.m..

ESTABLISHMENT OF A QUORUM

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

Mr. Vincent was re-elected as Supervisor of the Board of Coquina Water Control District.

Mr. Vincent made a motion to nominate David Law as Chairman of the Board of Supervisors. Mr. Teardo seconded that Motion and same was unanimously passed.

Mr. Law made a motion to nominate Michael Vincent as Secretary of the Board of Supervisors. Mr. Teardo seconded that Motion and same was unanimously passed.

Mr. Law made a motion to nominate Mr. Teardo as Treasurer of the Board of Supervisors. Mr. Vincent seconded that motion and same was unanimously passed.

Mr. Vincent made a motion to rehire the following:

Cheryl Williams of Wicks Brown Williams as CPA

Scott Fitzpatrick of Owens Law Group as Attorney

Erin Fralix as Paralegal

David Gobeo of Ford Harrison as Labor Attorney

Mr. Law seconded that Motion and same was unanimously passed.

The Board received and reviewed an application for the Engineer position, from Gene Schriner with Craig Smith & Associates, and agreed to recess this meeting until next Thursday, October 20th, to interview Mr. Schriner.

Mrs. Schumacher stated Cody has not received a raise since moving up to his new position. Mr. Sensaboy stated Angel and Leonard have not received their \$1.00 per hour raises either. Mrs. Schumacher stated she never received her \$1.00 per hour raise after her probation period ended either.

Mr. Vincent made a motion to increase the pay by \$1.00 per hour for Cody, Tonya, Angel & Leonard, and for each of them to receive back pay for same from the end of each of their probation periods through the present date. Mr. Law seconded that motion and same was unanimously passed.

Mr. Sensaboy asked the board about giving each employee a cost of living raise. The board discussed same and agreed to give a five percent (5%) cost of living raise to each employee, except for Leonard.

Mr. Law made a motion to give a five percent (5%) cost of living raise to each employee, except for Leonard. Mr. Vincent seconded that motion and same was unanimously passed.

Mr. Law stated Cody will be moving up to the side boom mower position, when the new machine comes in. He wants it on record now that Cody's pay will increase \$1.00 per hour at that time.

Mr. Law asked about Guy re-taking the test again for his CDL license. Mrs. Schumacher stated it is \$175 to re-test for his CDL and he has stated he is ready to take it. She further explained it will take approximately two to three weeks to get him scheduled to take same. Mrs. Schumacher stated she explained to him the District will pay for him to re-take the test but if he has to take it for a third time, he will have to pay the fee for same. Once he passes the test & receives his CDL license, he will receive another raise at that time.

Mr. Vincent stated the board previously directed Mr. Schumacher to prepare incident reports, as needed. He wants the following reports to be recorded in the Minutes:

6/14/22 - Mr. Vincent requested to review the employees files to verify raises & start dates. He noticed Mr. Sensaboy's employee file was not in the file cabinet. He contacted Mrs. Williams

at the accountant's office to verify they did not have Mr. Sensaboy's employee file, and they did not. Mr. Sensaboy was questioned about his file & he stated he had taken same home. Mrs. Williams & Mrs. Fralix were notified and they both explained employee files should not be taken home. On 6/29 this matter was brought up at a board meeting & Mr. Sensaboy stated the file was taken home by accident & he forgot to return it. He was informed at that meeting not to take home files and/or documents.

7/6/22 - Mrs. Schumacher requested info from Mr. Sensaboy regarding the purchase of the T73 dump truck for the upcoming insurance audit. The vehicle purchased from 2020 was not on the insurance policy. While searching for the price, the info was not in the log book. The purchase order was written 2/24/2020. Mrs. Schumacher questioned why the purchase order was not in the notebook. Mr. Sensaboy stated it must be in the notebook at his house.

7/11/22 - Mrs. Schumacher signed up Guy for a CDL class. She asked Mr. Sensaboy for the credit card info so she could pay for the class. Mr. Sensaboy then gave Mrs. Schumacher his personal cell phone with a photo of Coquina's credit card saved on his phone. Mrs. Schumacher asked why this info is in his personal phone. She stated nothing related to Coquina business should be in his personal belongings.

7/26/22 - Mr. Sensaboy was asked to bring in the notebook, to which he stated it is his personal property. On 7/27/22 Mrs. Schumacher informed Mr. Sensaboy that anything related to Coquina should not be taken home & should remain at the District office.

9/13/22 - Mrs. Schumacher stated Jeremiah informed Mr. Sensaboy the roller is not working properly. Mrs. Schumacher's opinion was that Mr. Sensaboy "shrugged it off & did not do anything to address the situation".

9/14/22 - Mrs. Schumacher contacted the rental company for the roller. They sent someone out & same was repaired by noon. Mrs. Schumacher instructed Angel to pick up trash & weedeat along Peavine, rather than drive the tractor, per a board member's request. Angel had no prior instructions on how to operate the tractor & Mr. Sensaboy was not at work this day to do so. Per Mrs. Schumacher, Mr. Sensaboy was upset that he did not operate the tractor this day.

9/22 - Mr. Law asked Mrs. Schumacher to look into a roller bigger than the 54". She found a 66" that could be dropped off to replace the 54". She contacted Mr. Sensaboy to ask if Wednesday was okay to drop off the bigger roller to which Mr. Sensaboy replied "yeah whatever". Mrs. Schumacher's opinion was Mr. Sensaboy did not think a bigger roller was needed.

9/22 - Every Friday, equipment is brought to the shop for cleaning & inspections. On Friday, 9/9, Bruce Watford was sick & did not work. On Monday, Mr. Sensaboy had Mr. Watford wash his truck rather than haul dirt where it needed to go.

9/21/22 - Angel was instructed to weedeat on 101 side...mailboxes, poles & cable boxes. The GPS showed Angel was driving down many roads during the day, other than where he should have been. At one point, he was on 4 mile and West of Canal E, parked for an hour. Mrs. Schumacher informed him he's on a thirty minute lunch break & there's no need for him to be over there a half of a mile from his work.

9/22 - Jeremiah was instructed to teach Leonard to use the John Deere drag tractor. Prior to Leonard leaving the shop, he checked the fluids. Upon lifting the hood, he noticed fluids coming from the radiator. Upon closer inspection, the radiator was cracked & out of fluid. The inspection sheet showed the last operator was Angel & his notes stated all fluids were fine. Relayed this to Butch & he stated he was aware it was losing fluid. Proper instruction was given to fill out inspection sheet. It should have been noted fluid was leaking & needed. Cost to fix radiator on tractor was over 2k.

8/19 - Mr. Sensaboy asked Bruce Watford to pick up trash & weedeat along Peavine with the side-by-side. Mr. Sensaboy has been told many times that Mr. Watford is not to weedeat or pick up trash. Mr. Watford had to go home after lunch with heat exhaustion.

9/22 - Anthony Kibbler came to District office & asked Mr. Sensaboy when is he going to fix the road. He stated it has been three months since he made his initial request. On 10/4 Mr. Sensaboy took three loads of dirt to 284th Street for Anthony to fix his road. On 10/5 Anthony called & requested a fourth load. Per Mr. Teardo, we are not to deliver dirt. Homeowners are to do it themselves. This was discussed at a previous meeting.

Mr. Teardo stated everyone thinks they are "picking on" Mr. Sensaboy but they are not. He stated something happens every day. He stated the Board asks Mr. Sensaboy to do things but he never does them. They've specifically asked that the boom mower never stop; however, it sat for a month one time & it sat for a few weeks another time. He said Mr. Sensaboy is not training the other employees, as the Board previously asked. Mr. Teardo stated there were areas pointed out to Mr. Sensaboy that needed to have culverts installed but only one of these areas had a culvert installed. Mr. Sensaboy stated he was under the impression Mr. Teardo wanted to ride with him to point out the ones he wanted done first, but that hasn't happened. Mr. Sensaboy stated the dump trucks have been hauling dirt to the roads, which ties up everything. Mr. James Griffith stated landowners are repeatedly calling to make requests but those calls are going straight to Mr. Sensaboy & the info is not being relayed to the Board or anyone else. Mr. Teardo stated this is the reason Mrs. Schumacher was hired, to take the calls & relay the info to the proper person or persons. He further stated everyone needs to be working together as a team. He feels there needs to be two "crew leaders" because there needs to be more supervision. He assured Mr. Sensaboy they're not demoting him, but rather shifting some of the responsibility. He thinks they need to try something different for a

few weeks & see how it goes. Also, Mrs. Schumacher needs to prepare a written schedule each week/month detailing the work to be done. After much discussion by the Board, it was decided that Angel, James & Cody will work together & answer to Tonya; Leonard will work with Mr. Sensaboy & answer to him; Jeremiah, Bruce & Guy will work together & answer to Leonard; and Marlin will work on his own & answer to Mr. Sensaboy. Mr. Teardo stated there needs to be more training for every employee. Each employee needs to learn how to run all of the equipment. Mr. Sensaboy stated as soon as the mowing slows down, he plans to start training each employee on the equipment.

Mr. Teardo asked Mr. Sensaboy about him taking his son & riding around after the storm & both of them getting paid for their time. Mr. Sensaboy explained that he has always does this after a major storm. He rides around to check on the structures & he always takes someone with him as a back up person for safety reasons. Furthermore, the reason he took his son is because he's the lowest paid employee. Mr. Teardo stated he should've relayed this to the Board members. Mr. Sensaboy stated he sent each board member a text explaining what he was doing.

ACCOUNTANT'S REPORT

Mrs. Williams was not present.

ATTORNEY'S REPORT

Mr. Fitzpatrick was not present.

ENGINEER'S REPORT

Mr. Clemons was present.

SUPERINTENDENT'S REPORT

Mr. Sensaboy gave his annual report to the board and the landowners. He stated the following work has been completed over the past fiscal year:

- ditch cleaning - 25 miles;
- ditches mowed - 65 miles;
- roads reconstructed - 12 miles;
- roads re-shelled - 3 miles
- made repairs to one of the District's weirs

Mr. Sensaboy stated the money in contingency & the balance in infrastructure need to be moved to auditing, salary/wages, utilities insurance, equipment rental and repairs & maintenance.

Mr. Law made a motion to make the following line item adjustments, which was seconded by Mr. Vincent and unanimously passed:

the balances in contingency & infrastructure will be moved to the following accounts:

-auditing

-salaries/wages

-utilities

-insurance

-fuel

-equipment rental

-repairs & maintenance

Mr. Law made a motion to payoff the John Deere tractor. Mr. Teardo seconded that motion and same was unanimously passed.

Mr. Vincent made a motion to recess this meeting at 11:45 a.m. and continue same next Thursday, October 20th at 6:30 p.m. at the District office.

**REGULAR MEETING MINUTES
OF THE
BOARD OF SUPERVISORS OF
COQUINA WATER CONTROL DISTRICT
OCTOBER 20, 2022
(reconvened from 10/14/22)**

Pursuant to published Notice, the Board of Supervisors of Coquina Water Control District (the "District") held the continuation of its October 14, 2022, regular meeting on Thursday, October 20, 2022, at the District office, located at 17429 NW 242nd Street, Okeechobee, Florida 34972.

Present at the meeting was Supervisor, David Law and Supervisor, Michael Vincent. Supervisor, Mitch Teardo was not present.

Superintendent, Howard Sensaboy was also present.

ROLL CALL

Mr. Law called the Board of Supervisors meeting to order at 6:30 p.m..

ESTABLISHMENT OF A QUORUM

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

Mr. Law stated that Gene Schriener with Craig Smith & Associates is present to discuss his application for the Engineer position. Mr. Schriener informed the Board of his credentials, background & education. He further stated he is very familiar with water control districts, as well as Florida Statute 298. Furthermore, he currently works for other water control districts that are very similar to Coquina Water Control District. The board discussed same and all agreed Mr. Schriener is the right person for the Engineer position.

Mr. Law made a motion to hire Gene Schriener with Craig Smith & Associates, as the District's Engineer. Mr. Vincent seconded that motion and same was unanimously passed.

ACCOUNTANT'S REPORT

Mrs. Williams was not present.

ATTORNEY'S REPORT

Mr. Fitzpatrick appeared via phone so the Board could explain to him the situation with the new owners of Triple Diamond Ranch & get his opinion how to proceed. Mr. Law explained

that the new owner, Lee Lightsey, appeared at the last monthly board meeting & told the board he plans to pave, at his expense, the section of road between 1 Mile and the entrance to Triple Diamond Ranch. The board told Mr. Lightsey he cannot do that because it is a private road. Mr. Fitzpatrick stated they only have the right to ingress & egress. They do not have the right to pave the road. He suggested to get a letter from Wally at Tradewinds Surveying reflecting his opinion as to the 40' Right-of-Way that the District owns, as well as each landowner owning to the center line. Mr. Griffith stated he will contact Wally regarding the letter.

APPROVAL OF MINUTES & WARRANTS

Mr. Law made a motion to approve the Warrants and Minutes from September 2022. That motion was seconded by Mr. Vincent and same was unanimously passed.

The next regular board meeting is scheduled for November 10, 2022 at 6:30 p.m.. This meeting was adjourned at 7:38 p.m..