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

DECEMBER 16, 2021

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 NOVEMBER, 2021
10. SCHEDULE NEXT MEETING
11. ADJOURN

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COQUINA WATER CONTROL DISTRICT
Okeechobee, Florida

Financial Statements and
Accountant's Compilation Report
(Unaudited)

November 30, 2021

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

Draft Copy

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, 2021, 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 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.

Draft Copy
Wicks, Brown, Williams & Co., CPA's LLP
Okeechobee, Florida

December 16, 2021

COQUINA WATER CONTROL DISTRICT
Balance Sheet -
Governmental Funds
November 30, 2021

Draft Copy

ASSETS

GENERAL		
Seacoast National Bank-Operating	$	343,809
Seacoast National Bank-MM		385,658
Seacoast National Bank-CD 05/12/22 (0.05%)		231,837
Seacoast National Bank-CD 11/15/22 (0.05%)		67,585
Seacoast National Bank-CD 05/15/22 (0.05%)		157,377
Prepaid insurance		31,312
Inventories		30,277
TOTAL ASSETS	$	1,247,855

LIABILITIES AND FUND BALANCE

LIABILITIES		
Accounts payable	$	30,142
FRS contribution		2,636
Payroll taxes payable		8
FUND BALANCE		
Fund balance-nonspendable		61,589
Fund balance-unassigned		1,074,795
EXCESS REVENUE (EXPENSE)		78,685
TOTAL LIABILITIES AND FUND BALANCE	$	1,247,855

COQUINA WATER CONTROL DISTRICT
Statement of Revenues & Expenditures - Governmental Funds
For The Two Months Ended November 30, 2021

Draft Copy

	Y-T-D Actual	Y-T-D Budget	Y-T-D Variance
REVENUES			
Assessments-prior	$ 2,487	$ 0	$ (2,487)
Assessments-current	212,787	971,260	758,473
Estimated nonpayment of assessments	0	(60,760)	(60,760)
Discounts & commissions	(2,153)	(20,000)	(17,847)
Interest income	53	2,500	2,447
Total Revenues	213,174	893,000	679,826
EXPENDITURES-ADMINISTRATIVE			
Supervisor's fees	568	5,000	4,432
Legal & consulting fees	2,185	50,000	47,815
Auditing	0	11,500	11,500
Accounting	5,650	42,600	36,950
Office	863	11,000	10,137
Total Expenditures-Administrative	9,266	120,100	110,834
EXPENDITURES-FIELD SALARIES			
Salaries & wages	34,506	268,000	233,494
FRS contribution	3,805	30,000	26,195
Payroll taxes	2,770	21,400	18,630
Health, disability & dental insurance	4,197	41,000	36,803
Total Expenditures-Field Salaries	45,278	360,400	315,122
EXPENDITURES-FIELD OTHER			
Engineering	0	28,000	28,000
Utilities	1,831	8,600	6,769
Insurance	7,462	36,000	28,538
Total Expenditures-Field Other	9,293	72,600	63,307
EXPENDITURES-FIELD MAINTENANCE			
Uniforms	3,000	3,500	500
Fuel	10,508	78,000	67,492
Contingency	0	70,400	70,400
Repairs & maintenance	22,392	64,000	41,608
Total Expenditures-Field Maintenance	35,900	215,900	180,000

COQUINA WATER CONTROL DISTRICT
Statement of Revenues & Expenditures - Governmental Funds
For The Two Months Ended November 30, 2021

Draft Copy

	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	27,324	250,000	222,676
Total Other (Revenues) Expenditures	31,802	270,000	238,198
(REVENUES) EXPENDITURES-EASEMENTS			
Title search & surveyor	2,950	10,000	7,050
Total (Revenues) Expenditures-Easements	2,950	10,000	7,050
TOTAL EXPENDITURES	134,489	1,049,000	914,511
REVENUE (EXPENDITURE)	$ 78,685	$ (156,000)	$ (234,685)

REGULAR MEETING MINUTES
OF THE
BOARD OF SUPERVISORS OF COQUINA WATER CONTROL DISTRICT

November 10, 2021

Pursuant to published Notice, the Board of Supervisors of Coquina Water Control District (the "District") held its regular monthly meeting on Friday, November 10, 2021, at the District Office located at 17429 NW 242nd Street, Okeechobee, Florida.

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

Also present at the meeting were Superintendent, Howard Sensaboy and Engineer, Bryan Clemons.

ROLL CALL

Mr. Vincent called the Board of Supervisors meeting to order at 6:35 p.m..

ESTABLISHMENT OF A QUORUM

Mr. Vincent announced that although Mr. Law is not present, a quorum is present and that it was in order to consider any business to properly come before the Board.

ACCOUNTANT'S REPORT

Mrs. Williams was not present.

ATTORNEY'S REPORT

Mr. Fitzpatrick was not present.

ENGINEER

Mr. Clemons presented the Board with his monthly report (a copy of which is on file with the Accountant)

Mrs. Fralix stated with regards to Parcel #:1-28-34-33-0A00-00028-I000, Mr. Ferro does not want to give the District a written Easement to his property; however, he verbally agrees to give the District access to this property at any time.

SUPERINTENDENT'S REPORT

Mr. Sensaboy stated he just received the part to repair the grader. He has completed 308th & 306th. He's monitoring the water in the ditches and as soon they are dry, he will start North of 208th.

Mr. Sensaboy stated the outside ac unit at the office needs to be replaced & he has obtained a written estimate from Miller's Central Air, Inc., who originally installed the unit and who the District has always used to maintain the unit. The estimate is $4300.00 to replace the unit. Mr. Teardo stated he wants to check on something and will let Mr. Sensaboy know something tomorrow.

Mr. Teardo stated he does not want anymore culverts replaced until two board members visit the site and approve it. Mr. Sensaboy gave Mr. Teardo a copy of the inventory sheet that is turned in each month to the CPA. Mr. Teardo then asked Mr. Sensaboy who gave him the authority to work on his road for seven days and replace the culverts. Mr. Sensaboy stated a landowner, who lives on his road, brought it up at a landowners meeting and after the Engineer and the Board discussed same, they approved the work to be done.

APPROVAL OF MINUTES & WARRANTS

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

ADJOURN

Mr. Vincent stated the board will hold a meeting on December 1, 2021 at 6:30 pm. and will hold its next regular board meeting on December 16, 2021 at 6:30 pm. This meeting was adjourned at 8:18 pm.

INDEPENDENT NEWSMEDIA INC. USA

Lake Okeechobee News
107 SW 17th Street, Suite D
Okeechobee, Florida 34974
863-763-3134

STATE OF FLORIDA
COUNTY OF OKEECHOBEE

Before the undersigned authority personally appeared Katrina Elsken Muros, who on oath says she is the Publisher of the Lake Okeechobee News, a weekly Newspaper published in Okeechobee County, Florida, that the attached copy of an advertisement being a Public Notice

in the matter of Notice

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

10/27/2021

Affiant further says that the said Lake Okeechobee News is a newspaper published at Okeechobee, in said Okeechobee County, Florida, and that said newspaper has heretofore been published continuously in said Okeechobee County, Florida each week and has been entered as second class mail matter at the post office in Okeechobee, in said Okeechobee County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Katrina Elsken Muros

Katrina Elsken Muros

Sworn to and subscribed before me by means of ✓ physical presence or ___ online notarization, this 27th day of October 2021 AD

Notary Public, State of Florida at Large

Janet Swan Noel

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, NOVEMBER 11, 2021, 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 LANDOWNERS 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
504752 ON 10/27/2021

MINUTES OF SPECIAL MEETING
OF THE
BOARD OF SUPERVISORS OF
COQUINA WATER CONTROL DISTRICT
DECEMBER 1, 2021

Pursuant to published Notice, the Board of Supervisors of Coquina Water Control District (the "District") held a special set meeting on Wednesday, December 1, 2021, 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, was also present.

ROLL CALL

Mr. Vincent called the Board of Supervisors meeting to order at 6:35 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. Kent Malinowski, from the Steering Committee, was present and discussed with the Board different behavioral styles and what will be required for the new office administrator. Mr. Law questioned where is the money going to come from to hire this office administrator, as it is not in the budget. He further stated in order to hire a office administrator, there will need to be an increase in the taxes. He questioned why would the District pay a secretary $25-$30 per hour to micromanage Butch, when there is so much maintenance that needs to be done. Mr. Jim Griffith stated things are not being ran efficiently and that needs to change. Mr. Griffith stated he has continuously asked for a five year plan but nobody has been able to produce one. Mr. Law stated he was working with Butch on a plan but was told by Mr. Griffith and Mr. Stark that he should not be helping Butch and should only be attending meetings. Mr. Law stated the District is twenty-five square miles and has only six employees. He stated it is not possible to do everything that needs to be done within a five year plan because there are not enough employees, nor is there a big enough budget. Mr. Griffith disagrees and feels if things were more organized and are ran more efficiently, everything can be done within a five year plan. Mr. Law stated that Mr. Griffith and Mr. Malinowski want to micromanage Coquina and it has gotten way out of

control. Mr. Malinowski stated he feels the Board has an obligation to Butch to help him understand what the Board expects from him & to effectively communicate those expectations to him so he can be the very best he can be. There was discussion as to whether or not the Board actually voted to hire a office administrator at the landowners meeting. Mrs. Fralix pulled a copy of the Minutes from that meeting and although it was discussed, a motion was not made. ***Mr. Teardo made a motion to hire and fund a office administrator. Mr. Vincent seconded that motion and same was unanimously passed.*** Mr. Law stated that hiring a office administrator will only take away from the maintenance and projects that need to be done.

The next regular board meeting is scheduled for December 16, 2021 at 6:30 p.m. This meeting was adjourned at 7:55 p.m..

INDEPENDENT NEWSMEDIA INC. USA

Lake Okeechobee News
107 SW 17th Street, Suite D
Okeechobee, Florida 34974
863-763-3134

STATE OF FLORIDA
COUNTY OF OKEECHOBEE

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11/24/2021

Affiant further says that the said Lake Okeechobee News is a newspaper published at Okeechobee, in said Okeechobee County, Florida, and that said newspaper has heretofore been published continuously in said Okeechobee County, Florida each week and has been entered as second class mail matter at the post office in Okeechobee, in said Okeechobee County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Katrina Elsken Muros

Katrina Elsken Muros

Sworn to and subscribed before me by means of ✓ physical presence or _ online notarization, this 24th day of November 2021 AD

Notary Public, State of Florida at Large

Janet Sue Madray

JANET SUE MADRAY
MY COMMISSION # HH 129146
EXPIRES: May 12, 2025
Bonded Thru Notary Public Underwriters

NOTICE OF MEETING OF THE COQUINA WATER CONTROL DISTRICT

THE BOARD OF SUPERVISORS FOR COQUINA WATER CONTROL DISTRICT WILL HOLD A MEETING ON WEDNESDAY, DECEMBER 1, 2021, 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 LANDOWNERS WITHIN THE DISTRICT ARE INVITED TO ATTEND.

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MICHAEL VINCENT
CHAIRMAN OF THE BOARD OF SUPERVISORS
17429 NW 242ND STREET
OKEECHOBEE, FL 34972
(863) 763-4601
509698 ON 11/24/2021