

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

**FEBRUARY 9, 2023**

**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 JANUARY 2023
10. SCHEDULE NEXT MEETING
11. ADJOURN

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

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

**January 31, 2023**

**DRAFT**

# 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 January 31, 2023, and the related statement of revenues and expenditures - governmental funds for the four 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.

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

February 09, 2023

**COQUINA WATER CONTROL DISTRICT**  
**Balance Sheet -**  
**Governmental Funds**  
**January 31, 2023**

**ASSETS**

**GENERAL**

Seacoast National Bank-Operating	\$ 452,872
Seacoast National Bank-MM	385,748
Seacoast National Bank-CD 05/12/23 (0.05%)	231,972
Seacoast National Bank-CD 11/15/22 (0.05%)	67,625
Seacoast National Bank-CD 05/15/23 (0.05%)	157,469
Prepaid insurance	33,220
Inventories	<u>30,277</u>

**TOTAL ASSETS** **\$ 1,359,183**

**LIABILITIES AND FUND BALANCE**

**LIABILITIES**

Accounts payable	\$ 16,826
Payroll taxes payable	675

**FUND BALANCE**

Fund balance-nonspendable	15,186
Fund balance-unassigned	1,254,284
EXCESS REVENUE (EXPENSE)	<u>72,212</u>

**TOTAL LIABILITIES AND FUND BALANCE** **\$ 1,359,183**

**COQUINA WATER CONTROL DISTRICT**  
**Statement of Revenues & Expenditures -**  
**Governmental Funds**  
**For The Four Months Ended January 31, 2023**

	Y-T-D Actual	Y-T-D Budget	Y-T-D Variance
<b>REVENUES</b>			
Assessments-prior	\$ (396)	\$ 0	\$ 396
Assessments-current	592,433	971,260	378,827
Estimated nonpayment of assessments	0	(60,760)	(60,760)
Discounts & commissions	(17,211)	(20,000)	(2,789)
Interest income	106	2,500	2,394
Other income	7,127	0	(7,127)
Total Revenues	<u>582,059</u>	<u>893,000</u>	<u>310,941</u>
<b>EXPENDITURES-ADMINISTRATIVE</b>			
Supervisor's fees	1,248	5,000	3,752
Legal & consulting fees	4,053	50,000	45,947
Auditing	1,600	11,500	9,900
Accounting	13,100	42,600	29,500
Office	5,728	11,000	5,272
Total Expenditures-Administrative	<u>25,729</u>	<u>120,100</u>	<u>94,371</u>
<b>EXPENDITURES-FIELD SALARIES</b>			
Salaries & wages	131,001	268,000	136,999
FRS contribution	15,944	30,000	14,056
Payroll taxes	10,313	21,400	11,087
Health, disability & dental insurance	24,176	41,000	16,824
Total Expenditures-Field Salaries	<u>181,434</u>	<u>360,400</u>	<u>178,966</u>
<b>EXPENDITURES-FIELD OTHER</b>			
Engineering	7,259	28,000	20,741
Utilities	3,073	8,600	5,527
Insurance	18,498	36,000	17,502
Total Expenditures-Field Other	<u>28,830</u>	<u>72,600</u>	<u>43,770</u>
<b>EXPENDITURES-FIELD MAINTENANCE</b>			
Uniforms	5,000	3,500	(1,500)
Fuel	35,281	78,000	42,719
Equipment rental	7,202	0	(7,202)
Contingency	0	70,400	70,400
Repairs & maintenance	42,222	64,000	21,778
Total Expenditures-Field Maintenance	<u>89,705</u>	<u>215,900</u>	<u>126,195</u>

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**COQUINA WATER CONTROL DISTRICT**  
**Statement of Revenues & Expenditures -**  
**Governmental Funds**  
**For The Four Months Ended January 31, 2023**

	Y-T-D Actual	Y-T-D Budget	Y-T-D Variance
<b>OTHER (REVENUES) EXPENDITURES</b>			
Equipment purchases/major repairs/building	0	20,000	20,000
Infrastructure/major equip purchases/debt service	192,024	250,000	57,976
Equipment sales	<u>(7,875)</u>	<u>0</u>	<u>7,875</u>
Total Other (Revenues) Expenditures	<u>184,149</u>	<u>270,000</u>	<u>85,851</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>509,847</u>	<u>1,049,000</u>	<u>539,153</u>
<b>REVENUE (EXPENDITURE)</b>	<u>\$ 72,212</u>	<u>\$ (156,000)</u>	<u>\$ (228,212)</u>

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**REGULAR MEETING MINUTES  
OF THE  
BOARD OF SUPERVISORS OF  
COQUINA WATER CONTROL DISTRICT  
JANUARY 12, 2023**

Pursuant to published Notice, the Board of Supervisors of Coquina Water Control District (the "District") held its regular meeting on Thursday, January 12, 2023, at the District office, located at 17429 NW 242<sup>nd</sup> 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 and Engineer, Gene Schriener, were also present.

**ROLL CALL**

Mr. Law called the Board of Supervisors meeting to order at 6:41 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 made a motion to accept the quote of \$279,500.00 from Everglades Equipment Group for the Energreen alpha boom mower and the two (2) mulching heads and to pay the down payment for same (see attached quote). Mr. Vincent seconded that motion and same was unanimously passed.*

**ACCOUNTANT'S REPORT**

Mrs. Williams was not present.

**ATTORNEY'S REPORT**

Mr. Fitzpatrick was not present.

**ENGINEER'S REPORT**

Mr. Schriener reviewed the application for the mining permit extension with the board & stated he will submit same next week and he should have it by the end of next month.

## **SUPERINTENDENT'S REPORT**

Mr. Sensaboy stated they are mowing Peavine now and will then be moving over to the West side. He put Angel on the mower & has been working him. He wants to leave him on the mower as much as possible so he can get the hang of it. He wants to move Cody to the boom & Marlin will continue working with him on that. He has installed culverts at the four-wheeler crossings on 4-mile West, next to Canal B and on 4-mile North, next to Canal C. At this time, he is focusing on the ones that are used more frequently. As to the blockage in Canal C, South of 1-mile, he is working on cleaning this and should have it completed soon. Mr. Sebsaboy stated that a landowner contacted him about his lot, located at 286<sup>th</sup> East, off of 160<sup>th</sup>. After discussing same with Mr. Shriner and the board, Mr. Shriner suggested that Mr. Sensaboy block the water flow & create a berm, which will redirect the water through the culvert to the canal.

## **APPROVAL OF MINUTES & WARRANTS**

*Mr. Law made a motion to approve the Warrants and Minutes from December, 2023. That motion was seconded by Mr. Vincent and same was unanimously passed.*

The next regular board meeting is scheduled for February 9, 2023 at 6:30 p.m.. This meeting was adjourned at 7:45 p.m..