

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

**JULY 13, 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 JUNE 2023
10. SCHEDULE NEXT MEETING
11. ADJOURN

**COQUINA WATER CONTROL DISTRICT  
Okeechobee, Florida**

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

**June 30, 2023**

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

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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

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## 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 June 30, 2023, and the related statement of revenues and expenditures - governmental funds for the nine 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

July 11, 2023

**COQUINA WATER CONTROL DISTRICT**  
**Balance Sheet -**  
**Governmental Funds**  
**June 30, 2023**

**ASSETS**

**GENERAL**

Seacoast National Bank-Operating	\$ 469,546
Seacoast National Bank-MM	385,780
Seacoast National Bank-CD 05/12/24 (0.05%)	232,020
Seacoast National Bank-CD 11/15/24 (0.05%)	67,639
Seacoast National Bank-CD 05/15/24 (0.05%)	157,501
Prepaid insurance	13,070
Inventories	<u>30,277</u>

**TOTAL ASSETS** **\$ 1,355,833**

**LIABILITIES AND FUND BALANCE**

**LIABILITIES**

Accounts payable	\$ 16,825
FRS contribution	5,433
Payroll taxes payable	101

**FUND BALANCE**

Fund balance-nonspendable	13,070
Fund balance-unassigned	1,263,400
EXCESS REVENUE (EXPENSE)	<u>57,004</u>

**TOTAL LIABILITIES AND FUND BALANCE** **\$ 1,355,833**

**COQUINA WATER CONTROL DISTRICT**  
**Statement of Revenues & Expenditures -**  
**Governmental Funds**  
**For The Nine Months Ended June 30, 2023**

	Y-T-D Actual	Y-T-D Budget	Y-T-D Variance
<b>REVENUES</b>			
Assessments-prior	\$ (264)	\$ 0	\$ 264
Assessments-current	1,066,534	1,132,835	66,301
Estimated nonpayment of assessments	0	(33,835)	(33,835)
Discounts & commissions	(21,953)	(23,000)	(1,047)
Interest income	231	500	269
Other income	786	0	(786)
Total Revenues	<u>1,045,334</u>	<u>1,076,500</u>	<u>31,166</u>
<b>EXPENDITURES-ADMINISTRATIVE</b>			
Supervisor's fees	1,901	5,000	3,099
Legal & consulting fees	13,958	20,000	6,042
Auditing	11,600	12,100	500
Accounting	32,300	44,400	12,100
Office	6,761	8,000	1,239
Total Expenditures-Administrative	<u>66,520</u>	<u>89,500</u>	<u>22,980</u>
<b>EXPENDITURES-FIELD SALARIES</b>			
Salaries & wages	307,554	400,000	92,446
Labor-Miscellaneous contra	160	0	(160)
FRS contribution	36,971	47,700	10,729
Payroll taxes	23,861	32,000	8,139
Health, disability & dental insurance	58,765	78,000	19,235
Total Expenditures-Field Salaries	<u>427,311</u>	<u>557,700</u>	<u>130,389</u>
<b>EXPENDITURES-FIELD OTHER</b>			
Engineering	22,915	20,000	(2,915)
Utilities	11,345	12,000	655
Insurance	38,115	46,000	7,885
Total Expenditures-Field Other	<u>72,375</u>	<u>78,000</u>	<u>5,625</u>
<b>EXPENDITURES-FIELD MAINTENANCE</b>			
Uniforms	5,000	5,000	0
Fuel	81,136	100,000	18,864
Equipment rental	7,202	0	(7,202)
Contingency	0	30,800	30,800
Repairs & maintenance	84,814	84,000	(814)
Total Expenditures-Field Maintenance	<u>178,152</u>	<u>219,800</u>	<u>41,648</u>

**COQUINA WATER CONTROL DISTRICT**  
**Statement of Revenues & Expenditures -**  
**Governmental Funds**  
**For The Nine Months Ended June 30, 2023**

	Y-T-D Actual	Y-T-D Budget	Y-T-D Variance
<b>OTHER (REVENUES) EXPENDITURES</b>			
Equipment purchases/major repairs/building	50,000	20,000	(30,000)
Infrastructure/major equip purchases/debt service	<u>200,534</u>	<u>250,000</u>	<u>49,466</u>
Equipment sales	<u>(7,875)</u>	<u>0</u>	<u>7,875</u>
Total Other (Revenues) Expenditures	<u>242,659</u>	<u>270,000</u>	<u>27,341</u>
<b>(REVENUES) EXPENDITURES-EASEMENTS</b>			
Title search & surveyor	<u>1,313</u>	<u>10,000</u>	<u>8,687</u>
Total (Revenues) Expenditures-Easements	<u>1,313</u>	<u>10,000</u>	<u>8,687</u>
<b>TOTAL EXPENDITURES</b>	<u>988,330</u>	<u>1,225,000</u>	<u>236,670</u>
<b>REVENUE (EXPENDITURE)</b>	<u>\$ 57,004</u>	<u>\$ (148,500)</u>	<u>\$ (205,504)</u>

**REGULAR MEETING MINUTES  
OF THE  
BOARD OF SUPERVISORS OF  
COQUINA WATER CONTROL DISTRICT  
JUNE 8, 2023**

Pursuant to published Notice, the Board of Supervisors of Coquina Water Control District (the "District") held its regular meeting on Thursday, June 8, 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, Supervisor, Rick Polok and Supervisor, Christina Trojanowski.

Superintendent, Howard Sensaboy was also present. Engineer, Gene Schriener, was not present.

**ROLL CALL**

Mr. Law called the Board of Supervisors meeting to order at 6:35 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 provided the board with a copy of the 2023 Proxy form to review and approve. Mr. Law stated there have been problems in the past with proxy voting & it's his belief that it is not a secure process as it is not required by Florida Statute to be notarized. Furthermore, there have been complaints about the five year proxies that some people are using & he believes a proxy should only be valid for the current annual landowners meeting & election and that noone should be given the authority to vote on behalf of someone for a five year period. Accordingly, Mr. Law feels this form should be used, as it is in the proper legal format. After discussing same, all board members agreed that this proxy form should be used for the upcoming 2023 landowners meeting/election. *Mr. Law made a motion to approve the 2023 Proxy form. Mr. Polok seconded that motion and same was unanimously passed.*

Mr. Law stated he & Mrs. Fralix met with Sheriff Noel Stephens regarding the vandalism to the roads within the District caused by atvs and other off road vehicles. He stated that every weekend atvs and other off road vehicles are vandalizing the roads within the District, illegally parking their vehicles & trailers on private property and ignoring all traffic laws. Mr. Law further stated the District is spending thousands of dollars every week repairing these vandalized

roads. Sheriff Stephens explained he is currently understaffed & can't provide a deputy to patrol the District full time. However, he suggested the District can hire an off duty deputy to patrol the areas where the vandalism is occurring most often. Sheriff Stephens stated the board members would be able to control what areas within the District are patrolled.. Mr. Law stated most of the offenders are people from out of town who come here on the weekends to ride their atvs and off road vehicles. *Mr. Law made a motion to hire an off duty deputy from time to time, to patrol certain areas within the District, in an attempt to cut down on the vandalism to the roads & to enforce traffic laws. Mr. Polok seconded that motion and same was unanimously passed.* Furthermore, Mr. Law stated there has been talk from landowner(s) about terminating the Interlocal Agreement; however, Sheriff Stephens stated that pursuant to Florida Statute, he has the authority to enforce traffic laws on all public roads as well as all public access roads. He stated that with or without an Interlocal Agreement, he will continue to enforce traffic laws on all roads within the District. He further stated the Circuit Court of Okeechobee County previously ordered that the Okeechobee County Sheriff's Department "has legal authority to conduct traffic enforcement activities on the streets within the District" and same was subsequently upheld by the Appellate Court. Moreover, Attorney Fitzpatrick previously stated there is no need to send yet another letter to the Sheriff regarding the Interlocal Agreement, as it automatically terminated on June 22, 2022.

A landowner asked about the ditch that was damaged by another landowner on Peavine & 264th. He noticed Coquina employees were repairing the damage done to the ditch and he wants to know who is paying for this. Mr. Law stated the landowner hired a contractor to dig out the ditch in front of his property and Coquina is in the process of repairing the damage to the ditch. Mr. Law wants to know if we can send an Invoice to the landowner for the time and material expended by Coquina to make the necessary repairs to the ditch. Mrs. Fralix will look into this matter & discuss same with Attorney Fitzpatrick.

#### ACCOUNTANT'S REPORT

Mrs. Williams was not present.

#### ATTORNEY'S REPORT

Mr. Fitzpatrick was not present.

#### ENGINEER'S REPORT

Mr. Schriener was not present. Mr. Sensaboy stated Mr. Schriener is continuing to work on the permit for the Canal D & 2-mile structure.



### **SUPERINTENDENT'S REPORT**

**Mr. Sensaboy stated** he spoke with Cheryl regarding the Audit & they are waiting on one item and will have the final audit to the Board by June 30<sup>th</sup> to sign.

The boom mowers are continuing to work South on 208<sup>th</sup> & are almost to 1-mile.

As for next years phase, Mr. Sensaboy is going to start getting gps data for culverts for Canal E & Canal C.

### **APPROVAL OF MINUTES & WARRANTS**

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

The next regular board meeting is scheduled for July 13, 2023 at 6:30 p.m.. This meeting was adjourned at 7:25 p.m..