

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

JULY 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 JUNE, 2022
10. SCHEDULE NEXT MEETING
11. ADJOURN

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

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 June 30, 2022, 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 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

July 12, 2022

COQUINA WATER CONTROL DISTRICT
Balance Sheet -
Governmental Funds
June 30, 2022

ASSETS

GENERAL

Seacoast National Bank-Operating	\$ 627,419
Seacoast National Bank-MM	385,703
Seacoast National Bank-CD 05/12/23 (0.05%)	231,904
Seacoast National Bank-CD 11/15/22 (0.05%)	67,605
Seacoast National Bank-CD 05/15/23 (0.05%)	157,423
Prepaid insurance	9,477
Inventories	<u>30,277</u>

TOTAL ASSETS **\$ 1,509,808**

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable	\$ 30,142
FRS contribution	4,308
Payroll taxes payable	168

FUND BALANCE

Fund balance-nonspendable	40,391
Fund balance-unassigned	1,095,993
EXCESS REVENUE (EXPENSE)	<u>338,806</u>

TOTAL LIABILITIES AND FUND BALANCE **\$ 1,509,808**

COQUINA WATER CONTROL DISTRICT
Statement of Revenues & Expenditures -
Governmental Funds
For The Nine Months Ended June 30, 2022

	Y-T-D Actual	Y-T-D Budget	Y-T-D Variance
REVENUES			
Assessments-prior	\$ 2,863	\$ 0	\$ (2,863)
Assessments-current	960,436	971,260	10,824
Estimated nonpayment of assessments	0	(60,760)	(60,760)
Discounts & commissions	(18,923)	(20,000)	(1,077)
Interest income	<u>245</u>	<u>2,500</u>	<u>2,255</u>
Total Revenues	<u>944,621</u>	<u>893,000</u>	<u>(51,621)</u>
EXPENDITURES-ADMINISTRATIVE			
Supervisor's fees	2,814	5,000	2,186
Legal & consulting fees	14,426	50,000	35,574
Auditing	11,800	11,500	(300)
Accounting	27,825	42,600	14,775
Office	<u>2,809</u>	<u>11,000</u>	<u>8,191</u>
Total Expenditures-Administrative	<u>59,674</u>	<u>120,100</u>	<u>60,426</u>
EXPENDITURES-FIELD SALARIES			
Salaries & wages	182,909	268,000	85,091
FRS contribution	19,941	30,000	10,059
Payroll taxes	12,713	21,400	8,687
Health, disability & dental insurance	<u>19,102</u>	<u>41,000</u>	<u>21,898</u>
Total Expenditures-Field Salaries	<u>234,665</u>	<u>360,400</u>	<u>125,735</u>
EXPENDITURES-FIELD OTHER			
Engineering	2,925	28,000	25,075
Utilities	8,031	8,600	569
Insurance	<u>33,875</u>	<u>36,000</u>	<u>2,125</u>
Total Expenditures-Field Other	<u>44,831</u>	<u>72,600</u>	<u>27,769</u>
EXPENDITURES-FIELD MAINTENANCE			
Uniforms	3,000	3,500	500
Fuel	61,252	78,000	16,748
Contingency	0	70,400	70,400
Repairs & maintenance	<u>60,469</u>	<u>64,000</u>	<u>3,531</u>
Total Expenditures-Field Maintenance	<u>124,721</u>	<u>215,900</u>	<u>91,179</u>

COQUINA WATER CONTROL DISTRICT
Statement of Revenues & Expenditures -
Governmental Funds
For The Nine Months Ended June 30, 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>134,496</u>	<u>250,000</u>	<u>115,504</u>
Total Other (Revenues) Expenditures	<u>138,974</u>	<u>270,000</u>	<u>131,026</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>605,815</u>	<u>1,049,000</u>	<u>443,185</u>
REVENUE (EXPENDITURE)	<u>\$ 338,806</u>	<u>\$ (156,000)</u>	<u>\$ (494,806)</u>

**REGULAR MEETING MINUTES
OF THE
BOARD OF SUPERVISORS OF
COQUINA WATER CONTROL DISTRICT
JUNE 9, 2022**

Pursuant to published Notice, the Board of Supervisors of Coquina Water Control District (the "District") held its regular meeting on Thursday, June 9, 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, Supervisor, Michael Vincent was not present.

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

ROLL CALL

Mr. Vincent called the Board of Supervisors meeting to order at 6:30 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.

The board is looking to purchase a company truck and he feels a four wheel drive is not necessary because it will spend 99% of its time on the tarmac, going back and forth to town. He feels a two wheel drive will be sufficient & he has asked Tonya to begin looking for a two wheel drive.

Mr. Vincent asked if there is a reason the District's credit cards are kept in town at WBW? Mrs. Fralix stated they have always been kept there but this is a question for Cheryl.

Mr. Vincent asked Mr. Sensaboy why he takes home the company laptop every night. Mr. Sensaboy stated Mr. Law instructed him to do so. Mr. Vincent stated there is no reason to take it home each night & it needs to be kept at the office.

Mrs. Schumacher stated she has a representative from Farm Bureau coming to speak to the employees, to explain what policies they can offer and to answer any questions they may have. Mr. Vincent asked her to look into some hand radios for the employees. She has requested a quote from the company and is still awaiting same; however, the radios themselves are \$50.00 each.

She has looked into external hard drives through Newegg to store all the District records & recommends starting with two hard drives, which are \$48 each. The Board agreed with same & instructed her to order two (2) hard drives.

ACCOUNTANT'S REPORT

Mrs. Williams was not present; however, she asked Mrs. Fralix to present the Board with the final Audit for the fiscal year ending 2021. The board reviewed & approved same. *Mr. Vincent made a motion to approve the Audit for the fiscal year ending 2021. Mr. Law seconded that motion and same was unanimously passed.*

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).

SUPERINTENDENT'S REPORT

Mr. Sensaboy stated they have been cleaning ditches along NW 320th street and have made it down to 318th Street. As long as it stays dry, he will continue cleaning ditches. Boom mower is still working South on 160th Avenue. He needs to order more culverts to have on hand. *Mr. Law made a motion for Mr. Sensaboy to order more culverts. Mr. Teardo seconded that motion and same was unanimously passed.*

Mr. Sensaboy stated a landowner wants to know if the District is interested in purchasing his lot (Parcel ID#: 1-10-34-33-0A00-00005-140). The Board discussed same and agreed it would be beneficial to the District to have this lot as it is located adjacent to the North pit. The board agreed to offer \$5,000.00 for this lot.

PUBLIC COMMENTS

Landowner, Brian Eugene Keller, stated he is new to the District and asked the Board if they have a problem with him starting a "neighborhood watch group"; however, Mrs. Schumacher has tried to stop him from doing so. He further stated he has been "slandered and battered" by Mrs. Schumacher on social media. He has also received "soft threats" from Mrs. Schumacher and "her people".

APPROVAL OF MINUTES & WARRANTS

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

The next regular board meeting is scheduled for July 14, 2022 at 6:30 p.m.. This meeting was adjourned at 7:25 p.m..