

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

MARCH 8, 2019

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 FEBRUARY, 2019
10. SCHEDULE NEXT MEETING
11. ADJOURN

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**COQUINA WATER CONTROL DISTRICT
Okeechobee, Florida**

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

February 28, 2019

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

504 Northwest Fifth Avenue, Okeechobee, Florida 34972-2570
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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.

Lake Placid
(863) 699-5544

Sebring
(863) 382-1157

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April D. Harris, C.P.A.

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 February 28, 2019, and the related statement of revenues and expenditures - governmental funds for the five 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. Accordingly, we do not express an opinion, a conclusion, nor provide any form of 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 accompanying 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

March 07, 2019

COQUINA WATER CONTROL DISTRICT
Balance Sheet -
Governmental Funds
February 28, 2019

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ASSETS

GENERAL

Seacoast National Bank-Operating	\$	263,349
Seacoast National Bank-MM		385,339
Seacoast National Bank-CD 5/12/20 (2.25%)		223,697
Seacoast National Bank-CD 11/15/20 (2.23%)		64,940
Seacoast National Bank-CD 5/15/19 (1.75%)		151,997
Assessments receivable		14,674
Prepaid insurance		21,111
Inventories		<u>25,767</u>
TOTAL ASSETS	\$	<u>1,150,874</u>

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable	\$	17,423
Deferred revenue		10,363
Payroll taxes payable		5,844

FUND BALANCE

Fund balance-nonspendable		46,879
Fund balance-unassigned		994,662
EXCESS REVENUE (EXPENSE)		<u>75,703</u>

TOTAL LIABILITIES AND FUND BALANCE	\$	<u>1,150,874</u>
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COQUINA WATER CONTROL DISTRICT
Statement of Revenues & Expenditures **Draft Copy**
Governmental Funds
For The Five Months Ended February 28, 2019

	Y-T-D Actual	Y-T-D Budget	Y-T-D Variance
REVENUES			
Assessments-prior	\$ 6,156	\$ 0	\$ (6,156)
Assessments-current	423,822	809,685	385,863
Estimated nonpayment of assessments	0	(59,685)	(59,685)
Discounts & commissions	(12,369)	(16,000)	(3,631)
Interest income	4,201	3,000	(1,201)
Total Revenues	<u>421,810</u>	<u>737,000</u>	<u>315,190</u>
EXPENDITURES-ADMINISTRATIVE			
Supervisor's fees	1,143	5,000	3,857
Legal & consulting fees	14,853	43,000	28,147
Auditing	9,000	14,500	5,500
Accounting	15,555	35,000	19,445
Office	1,702	8,000	6,298
Total Expenditures-Administrative	<u>42,253</u>	<u>105,500</u>	<u>63,247</u>
EXPENDITURES-FIELD SALARIES			
Salaries & wages	98,036	239,000	140,964
Payroll taxes	7,823	19,500	11,677
Health, disability & dental insurance	8,676	43,000	34,324
Total Expenditures-Field Salaries	<u>114,535</u>	<u>301,500</u>	<u>186,965</u>
EXPENDITURES-FIELD OTHER			
Engineering	8,301	28,000	19,699
Utilities	3,441	8,600	5,159
Insurance	20,178	41,000	20,822
Total Expenditures-Field Other	<u>31,920</u>	<u>77,600</u>	<u>45,680</u>
EXPENDITURES-FIELD MAINTENANCE			
Uniforms	3,000	3,000	0
Fuel	23,583	78,000	54,417
Contingency	0	35,000	35,000
Repairs & maintenance	20,710	60,000	39,290
Total Expenditures-Field Maintenance	<u>47,293</u>	<u>176,000</u>	<u>128,707</u>

COQUINA WATER CONTROL DISTRICT
Statement of Revenues & Expenditures **Draft Copy**
Governmental Funds
For The Five Months Ended February 28, 2019

	Y-T-D Actual	Y-T-D Budget	Y-T-D Variance
OTHER (REVENUES) EXPENDITURES			
Equipment purchases/major repairs/building	2,400	10,000	7,600
Infrastructure/major equipment purchases	65,150	200,000	134,850
Debt service	36,506	73,013	36,507
Total Other (Revenues) Expenditures	<u>104,056</u>	<u>283,013</u>	<u>178,957</u>
(REVENUES) EXPENDITURES-EASEMENTS			
Title search & surveyor	6,050	10,000	3,950
Total (Revenues) Expenditures-Easements	<u>6,050</u>	<u>10,000</u>	<u>3,950</u>
TOTAL EXPENDITURES	<u>346,107</u>	<u>953,613</u>	<u>607,506</u>
REVENUE (EXPENDITURE)	<u>\$ 75,703</u>	<u>\$ (216,613)</u>	<u>\$ (292,316)</u>

COQUINA WATER CONTROL DISTRICT

Transaction List

February 1, 2019 - February 28, 2019

Date	Reference	Account	Payee ID	Description	1099	Amount
02/14/19	15550	924		LAWN TAMERS EQUIPMENT		202.91
02/14/19	15551	956		MWI CORPORATION		2,703.00
02/14/19	15552	921		OKEECHOBEE OXYGEN, INC.		37.50
02/14/19	15553	924		EVERGLADES EQUIPMENT GROUP		977.84
02/14/19	15554	921		AUTO SUPPLY OF OKEECHOBEE		115.90
02/14/19	15555	707		READY REFRESH BY NESTLE		1.00
02/14/19	15556	880		GLADES ELECTRIC COOPERATIVE, INC.		149.00
02/14/19	15557	921		W & W LUMBER CO.		205.73
02/14/19	15558	707		INDEPENDENT NEWSMEDIA INC. USA		43.75
02/14/19	15559	887		PREFERRED GOVERNMENTAL INS. TRUST		910.83
02/14/19	15560	703		GRAU AND ASSOCIATES		5,000.00
02/14/19	15561	921		C & C INDUSTRIAL ENTERPRISE, LLC		424.56
02/14/19	15562	920		INTERSTATE BILLING SERVICE, INC.		6,980.90
02/14/19	15563	878		CLEMONS ENGINEERING, INC.		2,210.00
02/14/19	15564	701	4290	ROBERT F. STARK	1099-MISC (7)	50.00
02/14/19	15565	701	4080	MICHAEL R. VINCENT	1099-MISC (7)	50.00
02/14/19	15565	700	4080	MICHAEL R. VINCENT		5.22
02/14/19	15566	701	2945	DAVID R. LAW	1099-MISC (7)	50.00
02/14/19	15566	700	2945	DAVID R. LAW		4.64
02/14/19	15567	702	3150	ERIN FRALIX	1099-MISC (7)	908.00
02/14/19	15568	956		TRIPLE E EQUIPMENT SALES CORP		11,500.00
02/14/19	15569	923	2080	ASAP MOBILE TIRE SERVICES LLC	1099-MISC (7)	1,385.30
02/14/19	15570	707		THE STICKER GUY		160.00
02/14/19	15571	880		FIRST NATIONAL BANK OMAHA (AT&T)		59.25
02/14/19	15571	880		FIRST NATIONAL BANK OMAHA (Verizon Wireless)		20.00
02/14/19	15571	921		FIRST NATIONAL BANK OMAHA (Tractor Supply Co)		97.88
02/14/19	15572	955		TRACTOR SUPPLY CO. (Rotary Tiller 7 Feet)		2,399.99
02/28/19	15573	876		HUMANA COMP BENEFITS		18.14
02/28/19	15574	880		CENTURYLINK		241.51
02/28/19	15575	880		WASTE MANAGEMENT		87.85
02/28/19	15576	880		GLADES ELECTRIC COOPERATIVE, INC.		83.00
02/28/19	15577	956		TRIPLE E EQUIPMENT SALES CORP		34,050.00
02/28/19	15578	923		AMERICAN DRILLING SERVICES, INC.		30.00
02/28/19	15579	921		SUPPLYLINE		160.98
02/28/19	15580	921		APPLE INDUSTRIAL SUPPLY CO.		203.04
02/28/19	15581	705	5000	WICKS BROWN WILLIAMS & CO	1099-MISC (7)	2,350.00
02/28/19	15582	702	3150	ERIN FRALIX	1099-MISC (7)	1,312.50
02/28/19	15583	700	4080	MICHAEL R. VINCENT		29.00
02/28/19	CKS	107		Cash Disbursements		(102,123.93)
02/07/19	DEPOSIT	107		CELESTE WATFORD, OCTC-#133		22,132.27
02/07/19	DEPOSIT	601		CELESTE WATFORD, OCTC-#133		(22,355.83)
02/07/19	DEPOSIT	602		CELESTE WATFORD, OCTC-#133		223.56
02/07/19	DEPOSIT	107		CELESTE WATFORD, OCTC-#141		1,569.08
02/07/19	DEPOSIT	600		CELESTE WATFORD, OCTC-#141		(1,584.93)
02/07/19	DEPOSIT	602		CELESTE WATFORD, OCTC-#141		15.85
02/15/19	DEPOSIT	107		FEBRUARY RECEIPTS		250.00
02/15/19	DEPOSIT	707		FEBRUARY RECEIPTS (BOCC-security deposit refund)		(250.00)
02/28/19	DEPOSIT	107		FEBRUARY INTEREST		26.16
02/28/19	DEPOSIT	603		FEBRUARY INTEREST		(26.16)
02/28/19	DEPOSIT	113		FEBRUARY INTEREST		23.65
02/28/19	DEPOSIT	603		FEBRUARY INTEREST		(23.65)
02/28/19	JE25	114.1		FEBRUARY INTEREST		426.66
02/28/19	JE25	114.2		FEBRUARY INTEREST		122.76
02/28/19	JE25	114.3		FEBRUARY INTEREST		225.58
02/28/19	JE25	603		FEBRUARY INTEREST		(775.00)
02/28/19	JE26	887		RECORD INSURANCE		2,719.54
02/28/19	JE26	109		RECORD INSURANCE		(2,719.54)

COQUINA WATER CONTROL DISTRICT

Transaction List

February 1, 2019 - February 28, 2019

Date	Reference	Account	Payee ID	Description	1099	Amount
02/28/19	JE27	887		RECORD INSURANCE		115.25
02/28/19	JE27	109		RECORD INSURANCE		(115.25)
02/28/19	JE28	557		ADJUST FUND BALANCE		2,834.79
02/28/19	JE28	558		ADJUST FUND BALANCE		(2,834.79)
02/28/19	JE29	956		RECLASSIFY INFRASTRUCTURE LABOR		4,828.75
02/28/19	JE29	861		RECLASSIFY INFRASTRUCTURE LABOR		(4,828.75)
02/28/19	JE30	956		RECLASSIFY INFRASTRUCTURE PAYROLL TAXES		374.23
02/28/19	JE30	875		RECLASSIFY INFRASTRUCTURE PAYROLL TAXES		(374.23)
02/01/19	EFT12	876		BLUE CROSS BLUE SHIELD		2,146.21
02/08/19	EFT13	408		IRS USATAXPYMT		5,657.61
02/28/19	EFT14	707		DIRECT CONNECT		14.95
02/07/19	420	861		Overtime-FUTA Ex		712.50
02/07/19	420	861		Wages-FUTA Ex		1,000.00
02/07/19	420	404		FICA-SS		(106.18)
02/07/19	420	406		FICA-MED		(24.83)
02/07/19	420	405		FIT		(210.00)
02/07/19	420	404		ERFICA-SS		(106.18)
02/07/19	420	875		ERFICA-SS		106.18
02/07/19	420	406		ERFICA-MED		(24.83)
02/07/19	420	875		ERFICA-MED		24.83
02/07/19	420	409		Florida SUI		(1.69)
02/07/19	420	875		Florida SUI		1.69
02/07/19	421	861		Overtime-FUTA Ex		132.00
02/07/19	421	861		Wages-FUTA Ex		880.00
02/07/19	421	404		FICA-SS		(62.74)
02/07/19	421	406		FICA-MED		(14.67)
02/07/19	421	405		FIT		(87.00)
02/07/19	421	404		ERFICA-SS		(62.74)
02/07/19	421	875		ERFICA-SS		62.74
02/07/19	421	406		ERFICA-MED		(14.68)
02/07/19	421	875		ERFICA-MED		14.68
02/07/19	421	409		Florida SUI		(1.01)
02/07/19	421	875		Florida SUI		1.01
02/07/19	422	861		Overtime-FUTA Ex		162.00
02/07/19	422	861		Wages-FUTA Ex		720.00
02/07/19	422	404		FICA-SS		(54.68)
02/07/19	422	406		FICA-MED		(12.79)
02/07/19	422	405		FIT		(98.00)
02/07/19	422	404		ERFICA-SS		(54.68)
02/07/19	422	875		ERFICA-SS		54.68
02/07/19	422	406		ERFICA-MED		(12.78)
02/07/19	422	875		ERFICA-MED		12.78
02/07/19	422	409		Florida SUI		(0.88)
02/07/19	422	875		Florida SUI		0.88
02/07/19	423	861		Wages-FUTA Ex		720.00
02/07/19	423	404		FICA-SS		(44.64)
02/07/19	423	406		FICA-MED		(10.44)
02/07/19	423	405		FIT		(64.00)
02/07/19	423	404		ERFICA-SS		(44.64)
02/07/19	423	875		ERFICA-SS		44.64
02/07/19	423	406		ERFICA-MED		(10.44)
02/07/19	423	875		ERFICA-MED		10.44
02/07/19	423	409		Florida SUI		(0.72)
02/07/19	423	875		Florida SUI		0.72
02/07/19	424	861		Wages-FUTA Ex		720.00
02/07/19	424	404		FICA-SS		(44.64)
02/07/19	424	406		FICA-MED		(10.44)
02/07/19	424	405		FIT		(33.00)

COQUINA WATER CONTROL DISTRICT

Transaction List

February 1, 2019 - February 28, 2019

Date	Reference	Account	Payee ID	Description	1099	Amount
02/07/19	424	404		ERFICA-SS		(44.64)
02/07/19	424	875		ERFICA-SS		44.64
02/07/19	424	406		ERFICA-MED		(10.44)
02/07/19	424	875		ERFICA-MED		10.44
02/07/19	424	409		Florida SUI		(0.72)
02/07/19	424	875		Florida SUI		0.72
02/07/19	425	861		Overtime-FUTA Ex		303.75
02/07/19	425	861		Wages-FUTA Ex		540.00
02/07/19	425	404		FICA-SS		(52.31)
02/07/19	425	406		FICA-MED		(12.23)
02/07/19	425	405		FIT		(91.00)
02/07/19	425	404		ERFICA-SS		(52.31)
02/07/19	425	875		ERFICA-SS		52.31
02/07/19	425	406		ERFICA-MED		(12.24)
02/07/19	425	875		ERFICA-MED		12.24
02/07/19	425	409		Florida SUI		(0.84)
02/07/19	425	875		Florida SUI		0.84
02/14/19	426	861		Overtime-FUTA Ex		618.75
02/14/19	426	861		Wages-FUTA Ex		1,000.00
02/14/19	426	404		FICA-SS		(100.36)
02/14/19	426	406		FICA-MED		(23.47)
02/14/19	426	405		FIT		(189.00)
02/14/19	426	404		ERFICA-SS		(100.36)
02/14/19	426	875		ERFICA-SS		100.36
02/14/19	426	406		ERFICA-MED		(23.47)
02/14/19	426	875		ERFICA-MED		23.47
02/14/19	427	861		Overtime-FUTA Ex		528.00
02/14/19	427	861		Wages-FUTA Ex		880.00
02/14/19	427	404		FICA-SS		(87.30)
02/14/19	427	406		FICA-MED		(20.42)
02/14/19	427	405		FIT		(134.00)
02/14/19	427	404		ERFICA-SS		(87.30)
02/14/19	427	875		ERFICA-SS		87.30
02/14/19	427	406		ERFICA-MED		(20.42)
02/14/19	427	875		ERFICA-MED		20.42
02/14/19	427	409		Florida SUI		(0.76)
02/14/19	427	875		Florida SUI		0.76
02/14/19	428	861		Overtime-FUTA Ex		486.00
02/14/19	428	861		Wages-FUTA Ex		720.00
02/14/19	428	404		FICA-SS		(74.77)
02/14/19	428	406		FICA-MED		(17.49)
02/14/19	428	405		FIT		(171.00)
02/14/19	428	404		ERFICA-SS		(74.77)
02/14/19	428	875		ERFICA-SS		74.77
02/14/19	428	406		ERFICA-MED		(17.48)
02/14/19	428	875		ERFICA-MED		17.48
02/14/19	428	409		Florida SUI		(1.21)
02/14/19	428	875		Florida SUI		1.21
02/14/19	429	861		Overtime-FUTA Ex		378.00
02/14/19	429	861		Wages-FUTA Ex		720.00
02/14/19	429	404		FICA-SS		(68.08)
02/14/19	429	406		FICA-MED		(15.92)
02/14/19	429	405		FIT		(147.00)
02/14/19	429	404		ERFICA-SS		(68.08)
02/14/19	429	875		ERFICA-SS		68.08
02/14/19	429	406		ERFICA-MED		(15.92)
02/14/19	429	875		ERFICA-MED		15.92
02/14/19	429	409		Florida SUI		(1.10)
02/14/19	429	875		Florida SUI		1.10

COQUINA WATER CONTROL DISTRICT

Transaction List

February 1, 2019 - February 28, 2019

Date	Reference	Account	Payee ID	Description	1099	Amount
02/14/19	430	861		Overtime-FUTA Ex		432.00
02/14/19	430	861		Wages-FUTA Ex		720.00
02/14/19	430	404		FICA-SS		(71.42)
02/14/19	430	406		FICA-MED		(16.70)
02/14/19	430	405		FIT		(85.00)
02/14/19	430	404		ERFICA-SS		(71.43)
02/14/19	430	875		ERFICA-SS		71.43
02/14/19	430	406		ERFICA-MED		(16.71)
02/14/19	430	875		ERFICA-MED		16.71
02/14/19	430	409		Florida SUI		(1.15)
02/14/19	430	875		Florida SUI		1.15
02/14/19	431	861		Wages-FUTA Ex		540.00
02/14/19	431	404		FICA-SS		(33.48)
02/14/19	431	406		FICA-MED		(7.83)
02/14/19	431	405		FIT		(52.00)
02/14/19	431	404		ERFICA-SS		(33.48)
02/14/19	431	875		ERFICA-SS		33.48
02/14/19	431	406		ERFICA-MED		(7.84)
02/14/19	431	875		ERFICA-MED		7.84
02/14/19	431	409		Florida SUI		(0.54)
02/14/19	431	875		Florida SUI		0.54
02/21/19	432	861		Holiday-FUTA Ex		200.00
02/21/19	432	861		Overtime-FUTA Ex		593.75
02/21/19	432	861		Wages-FUTA Ex		800.00
02/21/19	432	404		FICA-SS		(98.81)
02/21/19	432	406		FICA-MED		(23.11)
02/21/19	432	405		FIT		(184.00)
02/21/19	432	404		ERFICA-SS		(98.81)
02/21/19	432	875		ERFICA-SS		98.81
02/21/19	432	406		ERFICA-MED		(23.11)
02/21/19	432	875		ERFICA-MED		23.11
02/21/19	433	861		Holiday-FUTA Ex		176.00
02/21/19	433	861		Overtime-FUTA Ex		176.00
02/21/19	433	861		Wages-FUTA Ex		704.00
02/21/19	433	404		FICA-SS		(65.47)
02/21/19	433	406		FICA-MED		(15.31)
02/21/19	433	405		FIT		(92.00)
02/21/19	433	404		ERFICA-SS		(65.47)
02/21/19	433	875		ERFICA-SS		65.47
02/21/19	433	406		ERFICA-MED		(15.31)
02/21/19	433	875		ERFICA-MED		15.31
02/21/19	434	861		Holiday-FUTA Ex		144.00
02/21/19	434	861		Overtime-FUTA Ex		108.00
02/21/19	434	861		Wages-FUTA Ex		576.00
02/21/19	434	404		FICA-SS		(51.34)
02/21/19	434	406		FICA-MED		(12.01)
02/21/19	434	405		FIT		(87.00)
02/21/19	434	404		ERFICA-SS		(51.34)
02/21/19	434	875		ERFICA-SS		51.34
02/21/19	434	406		ERFICA-MED		(12.00)
02/21/19	434	875		ERFICA-MED		12.00
02/21/19	434	409		Florida SUI		(0.83)
02/21/19	434	875		Florida SUI		0.83
02/21/19	435	861		Holiday-FUTA Ex		144.00
02/21/19	435	861		Overtime-FUTA Ex		198.00
02/21/19	435	861		Wages-FUTA Ex		576.00
02/21/19	435	404		FICA-SS		(56.92)
02/21/19	435	406		FICA-MED		(13.31)
02/21/19	435	405		FIT		(88.00)

COQUINA WATER CONTROL DISTRICT

Transaction List

February 1, 2019 - February 28, 2019

Date	Reference	Account	Payee ID	Description	1099	Amount
02/21/19	435	404		ERFICA-SS		(56.91)
02/21/19	435	875		ERFICA-SS		56.91
02/21/19	435	406		ERFICA-MED		(13.31)
02/21/19	435	875		ERFICA-MED		13.31
02/21/19	435	409		Florida SUI		(0.92)
02/21/19	435	875		Florida SUI		0.92
02/21/19	436	861		Holiday-FUTA Ex		144.00
02/21/19	436	861		Wages-FUTA Ex		576.00
02/21/19	436	404		FICA-SS		(44.64)
02/21/19	436	406		FICA-MED		(10.44)
02/21/19	436	405		FIT		(33.00)
02/21/19	436	404		ERFICA-SS		(44.64)
02/21/19	436	875		ERFICA-SS		44.64
02/21/19	436	406		ERFICA-MED		(10.45)
02/21/19	436	875		ERFICA-MED		10.45
02/21/19	436	409		Florida SUI		(0.72)
02/21/19	436	875		Florida SUI		0.72
02/21/19	437	861		Wages-FUTA Ex		513.00
02/21/19	437	404		FICA-SS		(31.81)
02/21/19	437	406		FICA-MED		(7.44)
02/21/19	437	405		FIT		(50.00)
02/21/19	437	404		ERFICA-SS		(31.81)
02/21/19	437	875		ERFICA-SS		31.81
02/21/19	437	406		ERFICA-MED		(7.45)
02/21/19	437	875		ERFICA-MED		7.45
02/21/19	437	409		Florida SUI		(0.51)
02/21/19	437	875		Florida SUI		0.51
02/28/19	438	861		Wages-FUTA Ex		1,000.00
02/28/19	438	404		FICA-SS		(62.00)
02/28/19	438	406		FICA-MED		(14.50)
02/28/19	438	405		FIT		(69.00)
02/28/19	438	404		ERFICA-SS		(62.00)
02/28/19	438	875		ERFICA-SS		62.00
02/28/19	438	406		ERFICA-MED		(14.50)
02/28/19	438	875		ERFICA-MED		14.50
02/28/19	439	861		Wages-FUTA Ex		880.00
02/28/19	439	404		FICA-SS		(54.56)
02/28/19	439	406		FICA-MED		(12.76)
02/28/19	439	405		FIT		(81.00)
02/28/19	439	404		ERFICA-SS		(54.56)
02/28/19	439	875		ERFICA-SS		54.56
02/28/19	439	406		ERFICA-MED		(12.76)
02/28/19	439	875		ERFICA-MED		12.76
02/28/19	440	861		Wages-FUTA Ex		720.00
02/28/19	440	404		FICA-SS		(44.64)
02/28/19	440	406		FICA-MED		(10.44)
02/28/19	440	405		FIT		(73.00)
02/28/19	440	404		ERFICA-SS		(44.64)
02/28/19	440	875		ERFICA-SS		44.64
02/28/19	440	406		ERFICA-MED		(10.43)
02/28/19	440	875		ERFICA-MED		10.43
02/28/19	440	409		Florida SUI		(0.36)
02/28/19	440	875		Florida SUI		0.36
02/28/19	441	861		Wages-FUTA Ex		720.00
02/28/19	441	404		FICA-SS		(44.64)
02/28/19	441	406		FICA-MED		(10.44)
02/28/19	441	405		FIT		(64.00)
02/28/19	441	404		ERFICA-SS		(44.64)
02/28/19	441	875		ERFICA-SS		44.64

COQUINA WATER CONTROL DISTRICT

Transaction List

February 1, 2019 - February 28, 2019

Date	Reference	Account	Payee ID	Description	1099	Amount
02/28/19	441	406		ERFICA-MED		(10.44)
02/28/19	441	875		ERFICA-MED		10.44
02/28/19	441	409		Florida SUI		(0.66)
02/28/19	441	875		Florida SUI		0.66
02/28/19	442	861		Wages-FUTA Ex		720.00
02/28/19	442	404		FICA-SS		(44.64)
02/28/19	442	406		FICA-MED		(10.44)
02/28/19	442	405		FIT		(33.00)
02/28/19	442	404		ERFICA-SS		(44.64)
02/28/19	442	875		ERFICA-SS		44.64
02/28/19	442	406		ERFICA-MED		(10.45)
02/28/19	442	875		ERFICA-MED		10.45
02/28/19	442	409		Florida SUI		(0.72)
02/28/19	442	875		Florida SUI		0.72
02/28/19	443	861		Wages-FUTA Ex		540.00
02/28/19	443	404		FICA-SS		(33.48)
02/28/19	443	406		FICA-MED		(7.83)
02/28/19	443	405		FIT		(52.00)
02/28/19	443	404		ERFICA-SS		(33.48)
02/28/19	443	875		ERFICA-SS		33.48
02/28/19	443	406		ERFICA-MED		(7.84)
02/28/19	443	875		ERFICA-MED		7.84
02/28/19	443	409		Florida SUI		(0.54)
02/28/19	443	875		Florida SUI		0.54
					Transaction Balance	<u>0.00</u>

Transaction Totals

Total Debits	<u>143,832.60</u>
Total Credits	<u>143,832.60</u>
Account Hash Total	<u>197756.6000</u>

Transaction count = 73
 Distribution count = 316

**REGULAR MEETING MINUTES
OF THE
BOARD OF SUPERVISORS OF
COQUINA WATER CONTROL DISTRICT
FEBRUARY 8, 2019**

Pursuant to published Notice, the Board of Supervisors of Coquina Water Control District (the "District") held its regular meeting on Friday, February 8, 2019, at the District Office located at 17429 NW 242nd Street, Okeechobee, Florida 34972.

Present at the meeting was Supervisor Michael Vincent, Supervisor David Law and Supervisor, Robert Stark.

Also present at the meeting was Superintendent, Howard Sensaboy and Engineer, Brian Clemons.

ROLL CALL

Mr. Stark called the Board of Supervisors meeting to order at 8:58 a.m..

ESTABLISHMENT OF A QUORUM

Mr. Stark announced that a quorum was 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. Stark announced that Attorney Fitzpatrick will be appearing via telephone to present to the Board his findings of Statute 164, which has to do with government entities that are contemplating litigation with each other. Attorney Fitzpatrick stated there are procedures that must be complied with prior to filing a lawsuit against another government entity. First, a Resolution must be passed by the board to initiate the process. Within five (5) days of the Resolution being passed, a letter must be sent to the other entity requesting a conflict assessment meeting between both entities, which will have to take place within ten (10) days from the date that letter is received. If the issues cannot be worked out at that meeting, a joint public meeting has to be scheduled within fifty (50) days from the date the Resolution is passed. The board discussed same & agreed to propose the conflict resolution meeting be held at the Basinger Civic Center. *Mr. Law made a motion to adopt this Resolution. Mr. Stark seconded that motion and same was unanimously passed.*

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 the canal work is complete, six (6) days ahead of schedule. Mr. Sensaboy also presented the board with an updated cost analysis for upcoming projects, which reflects it coming in under budget.

APPROVAL OF MINUTES & WARRANTS

Mr. Stark made a motion to approve the Warrants and Minutes from January 2019. That motion was seconded by Mr. Law and same was unanimously passed.

The next regular board meeting is scheduled for March 8, 2019, at the District office. This meeting was adjourned at 10:27 a.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

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

in the matter of Meeting

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

1/30/2019

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.

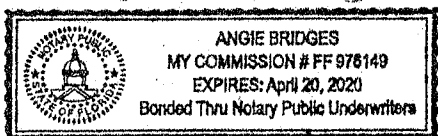
Katrina Elsken

Katrina Elsken

Sworn to and subscribed before me this 30th day of January 2019 AD

Notary Public, State of Florida at Large

Angie Bridges



**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 FRIDAY, FEBRUARY 8, 2019, AT 9:00 A.M. AT THE DISTRICT OFFICE, 17429 NW 242 STREET, OKEECHOBEE, FLORIDA 34974. 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.

ROBERT STARK
CHAIRMAN OF THE BOARD OF SUPERVISORS
17429 NW 242ND STREET
OKEECHOBEE, FL 34974
(863) 763-4601

314133 ON 01/30/2019