

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

SEPTEMBER 8, 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 AUGUST, 2022
10. SCHEDULE NEXT MEETING
11. ADJOURN

COQUINA WATER CONTROL DISTRICT
Okeechobee, Florida

Financial Statements and
Accountant's Compilation Report
(Unaudited)

August 31, 2022

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.

Lake Placid
(863) 699-5544

Sebring
(863) 382-1157

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 August 31, 2022, and the related statement of revenues and expenditures - governmental funds for the eleven 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.

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

September 06, 2022

COQUINA WATER CONTROL DISTRICT
Balance Sheet -
Governmental Funds
August 31, 2022

ASSETS

GENERAL

Seacoast National Bank-Operating	\$ 502,150
Seacoast National Bank-MM	385,716
Seacoast National Bank-CD 05/12/23 (0.05%)	231,923
Seacoast National Bank-CD 11/15/22 (0.05%)	67,610
Seacoast National Bank-CD 05/15/23 (0.05%)	157,436
Prepaid Insurance	3,514
Inventories	<u>30,277</u>

TOTAL ASSETS **\$ 1,378,626**

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable	\$ 30,143
Payroll taxes payable	21

FUND BALANCE

Fund balance-nonspendable	37,363
Fund balance-unassigned	1,099,021
EXCESS REVENUE (EXPENSE)	<u>212,078</u>

TOTAL LIABILITIES AND FUND BALANCE **\$ 1,378,626**

COQUINA WATER CONTROL DISTRICT
Statement of Revenues & Expenditures -
Governmental Funds
For The Eleven Months Ended August 31, 2022

	Y-T-D Actual	Y-T-D Budget	Y-T-D Variance
REVENUES			
Assessments-prior	\$ 88,222	\$ 0	\$ (88,222)
Assessments-current	884,701	971,260	86,559
Estimated nonpayment of assessments	0	(60,760)	(60,760)
Discounts & commissions	(19,019)	(20,000)	(981)
Interest income	310	2,500	2,190
Total Revenues	<u>954,214</u>	<u>893,000</u>	<u>(61,214)</u>
EXPENDITURES-ADMINISTRATIVE			
Supervisor's fees	3,821	5,000	1,179
Legal & consulting fees	17,888	50,000	32,112
Auditing	11,800	11,500	(300)
Accounting	39,175	42,600	3,425
Office	6,247	11,000	4,753
Total Expenditures-Administrative	<u>78,931</u>	<u>120,100</u>	<u>41,169</u>
EXPENDITURES-FIELD SALARIES			
Salaries & wages	233,942	268,000	34,058
FRS contribution	26,019	30,000	3,981
Payroll taxes	16,639	21,400	4,761
Health, disability & dental insurance	28,273	41,000	12,727
Total Expenditures-Field Salaries	<u>304,873</u>	<u>360,400</u>	<u>55,527</u>
EXPENDITURES-FIELD OTHER			
Engineering	2,925	28,000	25,075
Utilities	9,278	8,600	(678)
Insurance	40,114	36,000	(4,114)
Total Expenditures-Field Other	<u>52,317</u>	<u>72,600</u>	<u>20,283</u>
EXPENDITURES-FIELD MAINTENANCE			
Uniforms	3,000	3,500	500
Fuel	89,139	78,000	(11,139)
Contingency	0	70,400	70,400
Repairs & maintenance	72,359	64,000	(8,359)
Total Expenditures-Field Maintenance	<u>164,498</u>	<u>215,900</u>	<u>51,402</u>

COQUINA WATER CONTROL DISTRICT
Statement of Revenues & Expenditures -
Governmental Funds
For The Eleven Months Ended August 31, 2022

	Y-T-D Actual	Y-T-D Budget	Y-T-D Variance
OTHER (REVENUES) EXPENDITURES			
Equipment purchases/major repairs/building	4,071	20,000	15,929
Infrastructure/major equip purchases/debt service	<u>134,496</u>	<u>250,000</u>	<u>115,504</u>
Total Other (Revenues) Expenditures	<u>138,567</u>	<u>270,000</u>	<u>131,433</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>742,136</u>	<u>1,049,000</u>	<u>306,864</u>
REVENUE (EXPENDITURE)	<u>\$ 212,078</u>	<u>\$ (156,000)</u>	<u>\$ (368,078)</u>

COQUINA WATER CONTROL DISTRICT

General Ledger

August 1, 2022 - August 31, 2022

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
107 Seacoast National Bank-Operating				537,572.35		
08/04/22	DEPOSIT		CELESTE WATFORD, OCTC #293		8,829.43	
08/31/22	CKS		Cash Disbursements		(44,252.89)	
Totals for 107					<u>(35,423.46)</u>	<u>502,148.89</u>
109 Prepaid Insurance				6,449.08		
08/31/22	JE51		RECORD INSURANCE		(2,934.73)	
Totals for 109					<u>(2,934.73)</u>	<u>3,514.35</u>
113 Seacoast National Bank-MM				385,709.45		
08/31/22	DEPOSIT		AUGUST INTEREST		6.55	
Totals for 113					<u>6.55</u>	<u>385,716.00</u>
114.1 Seacoast National Bank-CD 05/12/23 (0.05%)				231,913.52		
08/31/22	JE50		AUGUST INTEREST		9.85	
Totals for 114.1					<u>9.85</u>	<u>231,923.37</u>
114.2 Seacoast National Bank-CD 11/15/22 (0.05%)				67,607.56		
08/31/22	JE50		AUGUST INTEREST		2.87	
Totals for 114.2					<u>2.87</u>	<u>67,610.43</u>
114.3 Seacoast National Bank-CD 05/15/23 (0.05%)				157,428.99		
08/31/22	JE50		AUGUST INTEREST		6.69	
Totals for 114.3					<u>6.69</u>	<u>157,435.68</u>
120 Inventories				30,277.00		
Totals for 120					<u>0.00</u>	<u>30,277.00</u>
402 Accounts payable				(30,142.01)		
Totals for 402					<u>0.00</u>	<u>(30,142.01)</u>
404 FICA WH taxes payable				(3,308.08)		
08/04/22	PRCKs		Payroll Journal Entry		(754.10)	
08/11/22	PRCKs		Payroll Journal Entry		(757.14)	
08/18/22	PRCKs		Payroll Journal Entry		(706.58)	
08/25/22	PRCKs		Payroll Journal Entry		(802.18)	
Totals for 404					<u>(3,020.00)</u>	<u>(6,328.08)</u>
405 Federal WH taxes payable				(1,340.97)		
08/04/22	PRCKs		Payroll Journal Entry		(303.00)	
08/11/22	PRCKs		Payroll Journal Entry		(310.00)	
08/18/22	PRCKs		Payroll Journal Entry		(290.00)	
08/25/22	PRCKs		Payroll Journal Entry		(343.00)	
Totals for 405					<u>(1,246.00)</u>	<u>(2,586.97)</u>
406 Medicare WH payable				(773.66)		
08/04/22	PRCKs		Payroll Journal Entry		(176.34)	
08/11/22	PRCKs		Payroll Journal Entry		(177.08)	
08/18/22	PRCKs		Payroll Journal Entry		(165.26)	
08/25/22	PRCKs		Payroll Journal Entry		(187.62)	
Totals for 406					<u>(706.30)</u>	<u>(1,479.96)</u>
408 Federal deposits				5,422.71		
08/04/22	EFT87		IRS USATAXPYMT		1,233.44	
08/11/22	EFT88		IRS USATAXPYMT		1,244.22	
08/18/22	EFT89		IRS USATAXPYMT		1,161.84	
08/25/22	EFT91		IRS USATAXPYMT		1,332.80	
Totals for 408					<u>4,972.30</u>	<u>10,395.01</u>

COQUINA WATER CONTROL DISTRICT

General Ledger

August 1, 2022 - August 31, 2022

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
409 State unemployment taxes				(11.86)		
08/04/22	PRCKs		Payroll Journal Entry		(3.34)	
08/11/22	PRCKs		Payroll Journal Entry		(2.82)	
08/18/22	PRCKs		Payroll Journal Entry		(2.15)	
08/25/22	PRCKs		Payroll Journal Entry		(1.43)	
Totals for 409					<u>(9.74)</u>	<u>(21.60)</u>
411 FRS contribution				(3,977.67)		
08/01/22	EFT86		FLA DEPT REVENUE CRC		3,977.68	
08/04/22	PRCKs		Payroll Journal Entry		(906.75)	
08/11/22	PRCKs		Payroll Journal Entry		(910.40)	
08/18/22	PRCKs		Payroll Journal Entry		(849.57)	
08/25/22	EFT90		FLA DEPT REVENUE CRC		3,631.29	
08/25/22	PRCKs		Payroll Journal Entry		(964.56)	
Totals for 411					<u>3,977.69</u>	<u>0.02</u>
557 Fund balance-nonspendable				(37,363.00)		
Totals for 557					<u>0.00</u>	<u>(37,363.00)</u>
558 Fund balance-unassigned				(1,099,021.42)		
Totals for 558					<u>0.00</u>	<u>(1,099,021.42)</u>
600 Assessments-prior				(88,222.06)		
Totals for 600					<u>0.00</u>	<u>(88,222.06)</u>
601 Assessments-current				(875,782.79)		
08/04/22	DEPOSIT		CELESTE WATFORD, OCTC #293		(8,918.63)	
Totals for 601					<u>(8,918.63)</u>	<u>(884,701.42)</u>
602 Discounts & commlsions				18,929.56		
08/04/22	DEPOSIT		CELESTE WATFORD, OCTC #293		89.20	
Totals for 602					<u>89.20</u>	<u>19,018.76</u>
603 Interest Income				(282.76)		
08/31/22	DEPOSIT		AUGUST INTEREST		(6.55)	
08/31/22	JE50		AUGUST INTEREST		(19.41)	
Totals for 603					<u>(25.96)</u>	<u>(308.72)</u>
700 Supervisor's mllage				1,014.74		
08/04/22	16930		MICHAEL R. VINCENT		31.25	
08/18/22	16943		MICHAEL R. VINCENT		48.75	
08/18/22	16945		MICHAEL R. VINCENT		11.25	
08/18/22	16947		DAVID R. LAW		15.00	
Totals for 700					<u>106.25</u>	<u>1,120.99</u>
701 Supervisor's fees				2,350.00		
08/04/22	16930		MICHAEL R. VINCENT		50.00	
08/18/22	16943		MICHAEL R. VINCENT		50.00	
08/18/22	16944		MITCHELL R. TEARDO		50.00	
08/18/22	16945		MICHAEL R. VINCENT		100.00	
08/18/22	16946		DAVID R. LAW		100.00	
Totals for 701					<u>350.00</u>	<u>2,700.00</u>
702 Legal & consulting fees				16,937.65		
08/05/22	16932		ERIN FRALIX		430.00	
08/18/22	16940		ERIN FRALIX		520.00	
Totals for 702					<u>950.00</u>	<u>17,887.65</u>

COQUINA WATER CONTROL DISTRICT

General Ledger

August 1, 2022 - August 31, 2022

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
703	Auditing			11,800.00		
			Totals for 703		<u>0.00</u>	<u>11,800.00</u>
705	Accounting			36,050.00		
08/18/22	16934		WICKS, BROWN, WILLIAMS & CO., CPA'S LLP		<u>3,125.00</u>	
			Totals for 705		<u>3,125.00</u>	<u>39,175.00</u>
707	Office			5,230.61		
08/18/22	16935		INDEPENDENT NEWSMEDIA INC. USA		92.71	
08/18/22	16941		GPS INSIGHT, LLC		<u>923.81</u>	
			Totals for 707		<u>1,016.52</u>	<u>6,247.13</u>
861	Salaries & wages			209,587.09		
08/04/22	PRCKs		Payroll Journal Entry		6,081.51	
08/11/22	PRCKs		Payroll Journal Entry		6,106.00	
08/18/22	PRCKs		Payroll Journal Entry		5,698.00	
08/25/22	PRCKs		Payroll Journal Entry		<u>6,469.20</u>	
			Totals for 861		<u>24,354.71</u>	<u>233,941.80</u>
874	FRS contribution			23,118.66		
08/04/22	PRCKs		Payroll Journal Entry		724.30	
08/11/22	PRCKs		Payroll Journal Entry		727.22	
08/18/22	PRCKs		Payroll Journal Entry		678.63	
08/25/22	PRCKs		Payroll Journal Entry		<u>770.48</u>	
			Totals for 874		<u>2,900.63</u>	<u>26,019.29</u>
875	Payroll taxes			14,766.19		
08/04/22	PRCKs		Payroll Journal Entry		468.56	
08/11/22	PRCKs		Payroll Journal Entry		469.93	
08/18/22	PRCKs		Payroll Journal Entry		438.07	
08/25/22	PRCKs		Payroll Journal Entry		<u>496.33</u>	
			Totals for 875		<u>1,872.89</u>	<u>16,639.08</u>
876	Health, disability & dental insurance			27,811.35		
08/31/22	EFT92		NGIC		329.86	
08/31/22	EFT93		NGIC		<u>131.48</u>	
			Totals for 876		<u>461.34</u>	<u>28,272.69</u>
878	Engineering			2,925.00		
			Totals for 878		<u>0.00</u>	<u>2,925.00</u>
880	Utilities			9,277.51		
			Totals for 880		<u>0.00</u>	<u>9,277.51</u>
887	Insurance			37,179.26		
08/31/22	JE51		RECORD INSURANCE		<u>2,934.73</u>	
			Totals for 887		<u>2,934.73</u>	<u>40,113.99</u>
919	Unlforms			3,000.00		
			Totals for 919		<u>0.00</u>	<u>3,000.00</u>
920	Fuel			86,826.86		
08/18/22	16939		INTERSTATE BILLING SERVICE, INC.		<u>2,311.75</u>	
			Totals for 920		<u>2,311.75</u>	<u>89,138.61</u>
921	Parts/shop supplies			22,474.05		

COQUINA WATER CONTROL DISTRICT

General Ledger

August 1, 2022 - August 31, 2022

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
08/04/22	16931		OKEECHOBEE OXYGEN, INC.		37.50	
08/18/22	16933		CORPORATE BILLING, LLC		175.00	
08/18/22	16936		SUPPLYLINE		358.53	
Totals for 921					<u>571.03</u>	<u>23,045.08</u>
922	Property maintenance			1,633.48		
08/18/22	16938		SHORT ENVIRONMENTAL LABORATORIES, INC		15.00	
Totals for 922					<u>15.00</u>	<u>1,648.48</u>
923	R/M & Waste Management			11,506.51		
08/18/22	16937		ST LUCIE BATTERY & TIRE		1,599.82	
08/18/22	16942		GILBERT OUTDOORS		650.00	
Totals for 923					<u>2,249.82</u>	<u>13,756.33</u>
924	Outside Repairs			33,909.38		
Totals for 924					<u>0.00</u>	<u>33,909.38</u>
955	Equipment purchases/major repairs/building			4,071.50		
Totals for 955					<u>0.00</u>	<u>4,071.50</u>
956	Infrastructure/major equip purchases/debt service			134,496.22		
Totals for 956					<u>0.00</u>	<u>134,496.22</u>
965	Title search & surveyor			2,950.00		
Totals for 965					<u>0.00</u>	<u>2,950.00</u>
Report Total						<u>0.00</u>

Net Profit/(Loss)

Current Period	<u>(34,364.28)</u>
Year-to-Date	<u>212,077.71</u>

Distribution count = 73

COQUINA WATER CONTROL DISTRICT

BUDGET

FISCAL YEAR 2022-2023

DRAFT September 4, 2022
PROPOSED _____
ADOPTED _____

SIGNED _____
Mitchell Teardo

Michael R. Vincent

David R. Law

COQUINA WATER CONTROL DISTRICT
Proposed Budget
For the Fiscal Year Ending September 30, 2023

	Budget	
Estimated Fund Balance available at beginning of year-October 1, 2022		\$ 1,122,782
REVENUES		
Maintenance assessments	1,132,835	
Estimated nonpayment of assessed taxes	(33,835)	
Commissions	(23,000)	
Interest income	500	
Total Revenues		1,076,500
Total Available Fund Balance and Revenues		2,199,282
EXPENDITURES		
Personal Services	557,700	
Operating Expenses	397,300	
Capital Outlay	270,000	
Total Expenditures		1,225,000
Net Change in Fund Balance		(148,500)
Estimated Fund Balance available at end of year-September 30, 2023		\$ 974,282

COQUINA WATER CONTROL DISTRICT

Balance of Funds at August 31, 2022
and Projected Surplus Funds Available
at September 30, 2022

Cash (all funds) at August 31, 2022	\$ 1,344,835
Projected Maintenance Assessments 9/1/22 - 9/30/22	-
Projected Expenditures 9/1/22 - 9/30/22 - operating budget	(214,235)
Projected Balance of Available Funds	\$ 1,130,600
Emergency Fund (Designation)	(500,000)
Projected Available Surplus	\$ 630,600

COQUINA WATER CONTROL DISTRICT

Projected Operating Budget

Fiscal Year 2022-2023

	Amended Budget 2021-2022	Proposed Budget 2022-2023
Total Surplus Funds From Prior Year	\$ 1,202,945	\$ 1,122,782
Debt Proceeds	-	-
Budgeted Expenses	(1,049,000)	(1,225,000)
Interest Income	2,500	500
Projected Revenue	890,500	1,076,000
Discounts and Commissions	(20,000)	(23,000)
Allowance for Nonpayment and Prior Maintenance Assessments	(60,760)	(33,835)
Proposed Maintenance Assessments	<u>\$ 971,260</u>	<u>\$ 1,132,835</u>
Total Assessed Acres	12,926	12,926
Assessment Per Acre	75.14	87.64
	<u>\$ 971,260</u>	<u>\$ 1,132,835</u>

COQUINA WATER CONTROL DISTRICT

Projected Operating Costs and Proposed Budget

Fiscal Year 2022-2023

	Amended				
	2021-2022	Actual	Projected	Total	Proposed
	Budget	Through	9/1/2022	Projected	2022-2023
		8/31/2022	9/30/2022	2021-2022	Budget
ADMINISTRATIVE:					
Supervisor's fees	\$ 5,000	\$ 3,821	\$ 1,179	\$ 5,000	\$ 5,000
Legal and consulting fees	50,000	17,888	2,112	20,000	20,000
Auditing	11,500	11,800	-	11,800	12,100
Accounting	42,600	39,175	3,425	42,600	44,400
Office	11,000	6,247	1,753	8,000	8,000
	120,100	78,931	8,469	87,400	89,500
FIELD BUDGET:					
Salaries	268,000	233,942	34,058	268,000	400,000
FRS contribution	30,000	26,019	3,981	30,000	47,700
Payroll taxes	21,400	16,639	2,761	19,400	32,000
Health, disability, & dental	41,000	28,273	1,727	30,000	78,000
Engineering	28,000	2,925	17,075	20,000	20,000
Utilities	8,600	9,278	2,472	11,750	12,000
Insurance	36,000	40,114	5,686	45,800	46,000
Uniforms	3,500	3,000	-	3,000	5,000
Fuel	78,000	89,139	10,861	100,000	100,000
Repairs & maintenance	64,000	72,359	11,641	84,000	84,000
	578,500	521,688	90,262	611,950	824,700
OTHER:					
Contingency	70,400	-	-	-	30,800
Equipment purchases/ Major repairs/Building	20,000	4,071	-	4,071	20,000
Infrastructure/Major equipment purchases/Debt service	250,000	134,496	115,504	250,000	250,000
Easement acquisitions/ Title search & surveys	10,000	2,950	-	2,950	10,000
	350,400	141,517	115,504	257,021	310,800
TOTAL	\$1,049,000	\$ 742,136	\$ 214,235	\$ 956,371	\$1,225,000

COQUINA WATER CONTROL DISTRICT

Notes to Proposed Operating Budget

Fiscal Year 2022-2023

Administrative Budget:

Supervisors Fees

Pursuant to the provisions of Chapter 298 of the Florida Statutes, supervisor is entitled to \$50 per day for services rendered on behalf of the District. It is assumed the Board of Supervisors will meet at a minimum six times during the Fiscal Year 2022-2023 at a cost of \$150 per meeting, plus additional miscellaneous days and expenses.

\$ 5,000

Legal and Consulting Fees

It is anticipated that the legal and consulting expenditures for the coming Fiscal Year will not exceed \$43,000 and will cover general legal representation and consulting fees of the District for the period. Litigation, non-reimbursed condemnation expense and review of contract documents necessary for the execution of work to implement the Plan of Water Management are included in this category.

\$ 20,000

Auditing

Pursuant to the provisions in Chapters 189 and 11 of the Florida statutes, the District is required to file certain audit reports with the Department of Veterans and Community Affairs, the State Controller, and the Auditor General. The financial reporting obligations require that an independent certified audit be conducted of the District's financial transactions. For this purpose, a CPA firm will be retained.

\$ 12,000

Accounting

This segment provides for clerical and accounting at anticipated fees of \$44,400. Services to be provided, pursuant to engagements are:

- a) Preparation for and attendance at the meetings of the Board of Supervisors of the District, as needed.
- b) Such additional services as are pertinent to the above duties, as requested by the Board of Supervisors.
- c) Assistance with preparation and administration of budget.
- d) Monthly recurring accounting functions.
- e) Year end financial reporting to the State of Florida.
- f) Assisting District's Auditor in the preparation of the annual audit and financial statements.
- g) Monthly assessment collections and accounts payable.
- h) Additional services provided.

\$ 44,400

COQUINA WATER CONTROL DISTRICT

Notes to Proposed Operating Budget

Fiscal Year 2022-2023

Office

Accounting supplies, stationary, bank checks and miscellaneous other supplies necessary in the day-to-day operations as well as telephone.

\$ 8,000

Field Budget:

Personal Services

Salaries, payroll taxes, health, disability and dental insurance, and FRS contribution.

\$562,900

Engineering

The engineering allocation is anticipated to cover the Engineer's attendance at District meetings and in providing engineering services of a general nature, such as maintaining the South Florida Water Management District criteria and assisting District personnel on a general basis.

\$ 20,000

Insurance

Insurance costs is expected to approximate \$36,000 for the following coverage:

General Liability, Workers Comp & Contingencies \$ 46,000

Water Control Plan

Estimated costs of design implementation, construction, administrative, engineering and legal fees, contingencies, and includes the semiannual payments for equipment purchases.

\$250,000

**REGULAR MEETING MINUTES
OF THE
BOARD OF SUPERVISORS OF
COQUINA WATER CONTROL DISTRICT
AUGUST 11, 2022**

Pursuant to published Notice, the Board of Supervisors of Coquina Water Control District (the "District") held its regular meeting on Thursday, August 11, 2022, at the District office, located at 17429 NW 242nd Street, Okeechobee, Florida 34972.

Present at the meeting was Supervisor, David Law, Supervisor, Mitch Teardo, and Supervisor, Michael Vincent.

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.

Mr. Vincent stated they had to let an employee go because he had become a liability for the district. *Mr. Vincent made a motion to hire Mr. Sensaboy's step-son, to replace that employee. Mr. Law seconded that motion and same was unanimously passed.* Although the employee handbook states family members of current employees cannot be hired, Mrs. Fralix spoke with the labor attorney who stated as long as the board agrees to hire a family member of a current employee, they can vote to do so.

Mr. Vincent stated the district Engineer will be leaving & we need to publish an ad for a new engineer. Mr. Sensaboy also has a list of local engineers and Tonya will contact each of them to request a quote.

ACCOUNTANT'S REPORT

Mrs. Williams was not present.

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).

SECRETARY'S REPORT

Mrs. Schumacher stated the insurance for dental needs to be changed because the current plan does not have any local dentists as providers. Accordingly, the cost for a new plan will either increase to \$24.11 per employee, which covers fifty percent or it will increase to \$34 per person, which covers eighty percent (see attached copy of plans). The board discussed same and agreed to go with the plan that increases \$34 per employee.

Mrs. Schumacher reached out to the company who we have the gps devices through & they offer a camera that can be placed inside the vehicles. The board discussed same and agreed to put this matter on hold for now.

SUPERINTENDENT'S REPORT

Mr. Sensaboy stated Mr. Law asked him to ask Cheryl what we currently owe on our equipment & it is \$90,900.00. Cheryl's advice is to not payoff that equipment right now but wait until the end of the year and see where we stand at that time. She recommends putting a down payment on the new equipment. Mr. Sensaboy received a quote from John Deere for the new side boom mower (see attached). The down payment required is ten percent (10%). *The board discussed same and Mr. Law made a motion to purchase the new John Deere side boom mower. Mr. Vincent seconded that motion and same was unanimously passed.*

PUBLIC COMMENTS

Mr. Davis Laprada asked the board about placing shell rock on his road. Mrs. Schumacher stated the majority of the neighbors on that road do not want shell rock on their road but rather want to keep it a grass road. The board discussed same and agreed to shape the road and put out grass seed.

APPROVAL OF MINUTES & WARRANTS

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

The next regular board meeting is scheduled for September 8, 2022 at 6:30 p.m.. This meeting was adjourned at 7:35 p.m..

NO OXFORD

Quote ID: 41146-2 | Rating Region: Okeechobee
 Effective Date: 07/01/22

in case of network

Plan	Plan 1	Plan 2	Plan 3	Plan 4
Work Benefits	UnitedHealthcare	UnitedHealthcare	UnitedHealthcare	UnitedHealthcare
Plan Name	PN52	P0202	H0202	P3437
Type	DPP0	DPP0	DPP0	DPP0
Network Reimbursement	National Options PPO 20	National Options PPO 20	National Options PPO 20	National Options PPO 20
Employer Paid	MAC	MAC	MAC	MAC
50/50	50/50	50/50	50/50	50/50
150/150	150/150	150/150	150/150	150/150
100%/100%	100%/100%	100%/100%	100%/100%	100%/100%
80%/80%	80%/80%	80%/80%	80%/80%	80%/80%
50%/50%	50%/50%	50%/50%	50%/50%	50%/50%
Basic (in/out)	50%/0%	50%/0%	50%/0%	50%/0%
-Major (in/out)	50%/0%	50%/0%	50%/0%	50%/0%
Period for Major Service	none	none	none	none
Maximum	endo in basic	endo in basic	basic	endo in basic
Maximum	\$1,500	\$1,000	\$1,000	\$1,500
Perf	N/A	N/A	N/A	N/A
Perf	0%	0%	0%	0%
Perf	0	0	0	0
Perf	N/A	N/A	N/A	N/A
Perf	N/A	N/A	N/A	N/A
Network Benefits	See SBC	See SBC	See SBC	See SBC
Enrollment	10			
Rate	\$24.11	\$31.39	\$32.72	\$34.90
Rate	\$48.22	\$62.78	\$65.44	\$69.81
Rate	\$53.54	\$69.09	\$72.03	\$76.83
Rate	\$81.57	\$105.51	\$109.99	\$117.32
Rate	\$241.10	\$313.90	\$327.20	\$349.00
Rate	\$2,893.20	\$3,766.80	\$3,926.40	\$4,188.00
Rate	N/A	N/A	N/A	N/A
Rate	N/A	N/A	N/A	N/A
Rate	Emp 50%	Emp 50%	Emp 50%	Emp 50%
Rate	\$120.55	\$0.00	\$156.95	\$0.00
Rate	\$0.00	\$0.00	\$163.60	\$0.00
Rate	\$0.00	\$0.00	\$174.50	\$0.00

ina Water Control District, Inc.
 Timothy Craig / Farm Bureau Insurance

Quote ID: 41146-2 | Rating Region: Okeechobee
 Effective Date: 07/01/22

Plan	Plan 5	Plan 6	Plan 7	Plan 8
Work Benefits	UnitedHealthcare	UnitedHealthcare	UnitedHealthcare	UnitedHealthcare
Plan Name	PE330	5P182	X3437	1P322
Type	DPP0	DPP0	DPP0	DPP0
Network Reimbursement	National Options PPO 20	National Options PPO 20	National Options PPO 20	National Options PPO 30
Employer Paid	MAC	MAC	MAC	MAC
50/50	50/50	50/50	50/50	50/50
150/150	150/150	150/150	150/150	150/150
100%/100%	100%/100%	100%/100%	100%/100%	100%/100%
80%/80%	80%/80%	80%/80%	80%/80%	80%/80%
50%/50%	50%/50%	50%/50%	50%/50%	50%/50%
Basic (in/out)	50%/0%	50%/0%	50%/0%	50%/0%
-Major (in/out)	50%/0%	50%/0%	50%/0%	50%/0%
Period for Major Service	none	none	none	none
Maximum	endo in basic	endo in basic	basic	endo in basic
Maximum	\$1,500	\$1,000	\$1,000	\$1,500
Perf	N/A	N/A	N/A	N/A
Perf	0%	0%	0%	0%
Perf	0	0	0	0
Perf	N/A	N/A	N/A	N/A
Network Benefits	See SBC	See SBC	See SBC	See SBC
Enrollment	10			
Rate	\$24.11	\$31.39	\$32.72	\$34.90
Rate	\$48.22	\$62.78	\$65.44	\$69.81
Rate	\$53.54	\$69.09	\$72.03	\$76.83
Rate	\$81.57	\$105.51	\$109.99	\$117.32
Rate	\$241.10	\$313.90	\$327.20	\$349.00
Rate	\$2,893.20	\$3,766.80	\$3,926.40	\$4,188.00
Rate	N/A	N/A	N/A	N/A
Rate	N/A	N/A	N/A	N/A
Rate	Emp 50%	Emp 50%	Emp 50%	Emp 50%
Rate	\$120.55	\$0.00	\$156.95	\$0.00
Rate	\$0.00	\$0.00	\$163.60	\$0.00
Rate	\$0.00	\$0.00	\$174.50	\$0.00

Quote Id: 27236102

Prepared For:

Coquina Water Management District



Attn: Butch Sensaboy

Prepared By: **Chet Pluskot**

Everglades Equipment Group
820 Highway 98 North
Okeechobee, FL 34972

Tel: 863-763-1921

Mobile Phone: 863-634-7057

Fax: 863-763-4094

Email: cpluskot@evergladesfarmequipment.com

Date: 11 August 2022

Offer Expires: 31 August 2022

Confidential

Quote Id: 27236102

ENERGREEN ALPHA

Hours:	0			Suggested List
Stock Number:				\$ 255,000.00
				Selling Price
				\$ 255,000.00
Code	Description	Qty	Unit	Extended
ALPHA	ENERGREEN ALPHA 33' BOOM MOWER	1	\$ 255,000.00	\$ 255,000.00
	Suggested Price			\$ 255,000.00
	Customer Discounts			
	Customer Discounts Total		\$ 0.00	\$ 0.00
Total Selling Price				\$ 255,000.00