



**CRA MEETING
ZEPHYRHILLS, FLORIDA**

**Monday, June 8, 2026
6:00 PM**

Please join the GoToMeeting
from your computer, tablet or smartphone:

<https://meet.goto.com/855960693>

or dial in using your phone:

+1 (646) 749-3122- Access Code: 855-960-693

(Please mute your phone unless you wish to speak on a specific item)

**Zephyrhills
City Hall**

**Council
Chambers**

Call to Order — Board Chair Jodi Wilkeson

Roll Call — City Clerk Ricardo Quiñones

1. BUSINESS ITEMS

- 1.1 CRA Meeting Minutes - May 11, 2026
 1. 05.11.2026 CRA Minutes
- 1.2 Commercial Improvement Grant - Trattoria Napoli Restaurant - Matthew Zappoli
 1. Trattoria Napoli 2
 2. trattoria Napoli 3
 3. SKM_C650i26060310430
 4. SKM_C650i26060310450
- 1.3 Presentation of 2025 CRA Audit - Annual Comprehensive Financial Report

2. CITIZEN COMMENTS

ADJOURN

*** PLEASE NOTE: This is a Public Meeting. Should any interested party seek to appeal any decisionmade by the Council with respect to any matter considered at such meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence upon which the appeal is to be based. F.S. 286.0105. If you are a person with a disability which requires reasonable accommodation in order to participate in this meeting, please contact the City Clerk at 813/780-0000 at least 48 hours prior to the public hearing. A.D.A. and F.S. 286.26.**

BUSINESS ITEMS 1.1

CRA Meeting Minutes - May 11, 2026

Issue:

The Community Redevelopment Agency held a regular meeting on May 11, 2026

Background:

Minutes from that meeting were prepared and are presented for the Board's review and approval.

Attachment(s):

1. 05.11.2026 CRA Minutes

Fiscal Impact:

N/A

Staff Recommendation:

Staff recommends approval.

COMMUNITY REDEVELOPMENT AGENCY MEETING

Page 1 of 1

A Regular CRA Meeting was held on May 11, 2026 at 6:00 PM in the Council Chambers of City Hall and Via GoToMeeting (646) 749-3122 - Access Code: 855-960-693. Board Chair Jodi Wilkeson, called the meeting to order at 6:00 PM

Roll call was taken. Present were members Lance Smith, Jodi Wilkeson, Kenneth Burgess and Steven Spina. City Manager William Poe and City Attorney Matthew Maggard were also present. Charles Proctor and Mayor Melonie Monson were not present.

Staff present: Public Works Director Shane LeBlanc, Building Official Calvin Switzer, Airport Manager Nathan Coleman, IT Director Mike Panak, CRA Director Gail Hamilton, Human Resources & Risk Management Director Sandra Amerson, Planning Director Rodney Corriveau, Historic Preservation Specialist Will McCaw, Finance Director Ted Beason, Public Information Officer Kevin Weiss, Lieutenant Nathan Gardner and Assistant City Clerk Eileen Mercado.

1. BUSINESS ITEMS

1.1 CRA Meeting Minutes -March 23, 2026

Lance Smith motioned to approve the March 23, 2026 CRA Meeting Minutes. Seconded by Kenneth Burgess. Motion passed unanimously.

1.2 CRA Meeting Minutes - April 27, 2026

Lance Smith motioned to approve the April 27, 2026, CRA Meeting Minutes. Seconded by Kenneth Burgess. Motion passed unanimously.

1.3 Shamar Gerald Residential Improvement Grant - 5114 16th Street

CRA Director Hamilton explained that the applicant is constructing a detached garage with installing Hardie siding on the structure. The total project cost was approximately \$15,000, with siding materials totaling \$4,234.10. The CRA grant request was for 50 percent of the material cost.

Hamilton advised that the project had been reviewed through the City's development process, including site plan review, and met all applicable setback and code requirements. She further noted that although the structure is larger than a typical residential garage, it is intended solely for personal use and not for commercial purposes. The applicant had worked closely with staff to ensure the building was appropriately located and screened from neighboring properties.

Board members discussed the location and visibility of the structure. Staff confirmed that the garage would not be visible from the street and complied with all applicable regulations.

Steven Spina motioned to approve the Residential Improvement Grant for 511416th Street in the amount of 50 percent of eligible siding material costs. Seconded by Lance Smith. Motion passed unanimously.

1.4 Happy Frame 38452 6th Ave Sign Grant

CRA Director Hamilton presented a grant request for reimbursement of half the cost of a new business sign, with the total sign cost estimated at \$542.89. Hamilton explained that consistent with CRA grant procedures, the business owner would be reimbursed after installation and successful completion of all required inspections.

Board discussion included the sign color scheme and whether other CRA assistance programs were available for exterior building improvements. Board members expressed support for the new business and welcomed the addition of a frame shop to the downtown district.

Steven Spina motioned to approve the Commercial Sign Grant for Happy Frame at 38452 6th Avenue in the amount of 50 percent of eligible sign costs. Seconded by Kenneth Burgess. Motion passed unanimously.

2. CITIZEN COMMENTS - None

The meeting adjourned at 6:06 PM

Submitted by Ricardo Quiñones (not present)

BUSINESS ITEMS 1.2

Commercial Improvement Grant - Trattoria Napoli Restaurant - Matthew Zappoli

Issue:

Applicant Matthew Zappoli is requesting a Commercial Improvement Grant for his new restaurant Trattoria Napoli, located at 5740 7th Street, previously Tubby Q's, in the amount of \$50,000.

Background:

The applicant, Mr. Matthew Zappoli, is investing \$121,831, which will include: hood and fire suppression system upgrades, a new walk-in cooler, electrical and plumbing upgrades, new bar build-out, pizza oven installation, interior build-out, landscaping and parking lot improvements, exterior painting and facade improvements and new signage. In addition to \$41,000 for a new roof and \$2500 in landscape irrigation.

This will be a full-service restaurant with a bar and pizza room. Hours of operation will be Thursday through Sunday for dinner.

Attachment(s):

1. Trattoria Napoli 2
2. trattoria Napoli 3
3. SKM_C650i26060310430
4. SKM_C650i26060310450

Fiscal Impact:

Funding for the Commercial Improvement Grant is provided in the approved CRA FY2025/2026 budget.

Staff Recommendation:

The grant application meets the criteria set forth in the Commercial Improvement Grant application therefore staff recommends approval.



TRATTORIA
NAPOLI

RISTORANTE ITALIANO

EST. 2026

TRATTORIA NAPOLI



TRATTORIA
1900
NAPOLI



COMMERCIAL IMPROVEMENT GRANT APPLICATION

City of Zephyrhills – Community Redevelopment Agency (CRA)
5335 8th Street, Zephyrhills, FL 33542 • (813) 780-0000 • www.ci.zephyrhills.fl.us/CRA
(CRA Use Only: Application No. _____ Date Received: _____)

Section 1 – Applicant Information

Applicant Name (Business or Individual): TANTOCIA NAPOLI
Contact Person: MATTHEW ZAPPOLI
Mailing Address: 37411 Mackenzie Drive
City: Zephyrhills State: FL Zip: 33540
Phone: 732-902-0573 Email: matthew.zappoli@gmail.com
Business Tax Receipt #: _____ (attach copy)

Section 2 – Property Information

Property Address of Proposed Improvements: 5740 7th Street
Property Parcel ID #: 11-26-21-0010-0260-0130
Property Owner Name: AR Ripa Investments LLC
Property Owner Mailing Address (if different): 9827 Denton Ave, Hudson FL 34667
Is the applicant the property owner? Yes No

If tenant, provide:

- Business Name: Bucket Eater LLC
- Lease Expiration Date: 4/22/31 + 2 five yr options
- Attach notarized letter of authorization from the property owner.

Section 3 – Project Description

Provide a brief description of the proposed improvements and project objectives:

Exterior paint, landscaping, parking lot installation
Bar build out, pizza oven installation, Hood system
replacement, AUSELL system upgrade, walk in cooler

Project Type (check all that apply): Electricians & plumbers to make replacement repairs
 Façade / Exterior Painting Awnings / Canopies Signage
 Windows / Doors Lighting Parking Lot
 Fire Suppression Grease Trap Interior (Food Service Only) Other: Hood Fire Suppression

jump right in



Section 4 – Project Details and Costs

Estimated Total Project Cost: \$ 121,831.03
Amount of Grant Funds Requested: \$ 50,000
Applicant Match (minimum one-to-one): \$ 50,000
Anticipated Start Date: 5-21-26
Anticipated Completion Date: 7-1-26
Licensed Contractor(s): EAST BAY CONSTRUCTION
Florida Contractor License #: CGC1540098

Section 5 – Attachments Checklist

Applicants must include the following with this application:

- Proof of Property Ownership or Notarized Owner Authorization Letter (if tenant).
- Copy of current City of Zephyrhills Business Tax Receipt.
- Proof that both City and County property taxes are current.
- At least three written estimates, bids, or proposals from licensed contractors for each type of improvement.
- Color photographs showing existing building conditions.
- Drawings, renderings, or material specifications for proposed improvements.
- Project schedule showing anticipated start and completion dates.
- Proof of contractor licensing and insurance.

Note: Incomplete applications will be returned without review. All attachments must be legible and submitted on standard letter-size paper.

Section 6 – Applicant Certification

I certify that the information provided in this application is true and accurate to the best of my knowledge. I understand that any work performed prior to CRA Board approval will invalidate this application and render the project ineligible for funding. I further understand that all improvements must comply with applicable City codes, permitting requirements, and CRA program conditions.

Signature of Applicant: Matthew Jappoli Date: 5-13-26

Printed Name: MATTHEW JAPPOLI

Signature of Property Owner (if applicable): _____ Date: _____

Printed Name: _____

For CRA Use Only

Application Received Date: _____

Reviewed By: _____

CRA Staff Review: _____ Date: _____

CRA Board Approval: Approved Denied Date: _____

CRA Signature: _____ Title: _____



LETTER OF AUTHORIZATION

5/13/2026

City of Zephyrhills Community Redevelopment Agency
5335 8th Street
Zephyrhills, FL 33542

RE: Authorization for Commercial Improvement Grant
Application

Property Address: 5740 7th Street, Zephyrhills, FL
Parcel ID: 11-26-21-0010-02600-0130

To Whom It May Concern,

I/We, AR Ripa Investments LLC, the legal owner(s) of the property located at 5740 7th Street, Zephyrhills, Florida 33542, hereby authorize Brick & Ember LLC, tenant and operator of Trattoria Napoli, to apply for and participate in the City of Zephyrhills Community Redevelopment Agency (CRA) Commercial Improvement Grant Program for improvements to the property.

As property owner, I/we acknowledge and approve the proposed improvements, which may include, but are not limited to:

- Exterior painting and façade improvements
- Landscaping and parking lot improvements
- Signage installation
- Interior restaurant improvements
- Bar build-out
- Pizza oven installation
- Hood and fire suppression system upgrades
- Electrical and plumbing upgrades
- Walk-in cooler and related food service improvements

I/We understand that the tenant may obtain permits, submit supporting documentation, and coordinate with the CRA and City officials as necessary for the completion of the

project.

This authorization does not transfer ownership rights and is solely for the purpose of permitting Brick & Ember LLC to pursue the CRA Commercial Improvement Grant application and related project approvals.

If you have any questions, please contact me/us directly.

Sincerely,

Authorized Representative
AR Ripa Investments LLC

Printed Name: Roumelia Ripa

Title: owner

Phone: 941-726-0340

Email: ROUMELIA@gmail.com

Date: 05/15/2020

STATE OF FLORIDA
COUNTY OF PASCO

The foregoing instrument was acknowledged before me by means of physical presence or online notarization this 15th day of May, 2026, by

_____, as authorized representative of AR Ripa Investments LLC, who is personally known to me or who has produced _____ as identification.

Notary Public, State of Florida



My Commission Expires: 09/15/2028

5/20/2026

To whom it may concern,

I, Matthew Zappoli, hereby state that an application for the Business Tax Receipt has been submitted to the appropriate authorities as part of the licensing and approval process for the business.

Please accept this statement as confirmation that the Business Tax receipt application is currently in process.

Sincerely,

A handwritten signature in cursive script, appearing to read "Matthew Zappoli".

Matthew Zappoli
Trattoria Napoli
5740 7th Street
Zephyrills, FL 33542

Application Status Inquiry

Below is a list of outstanding/pending applications.

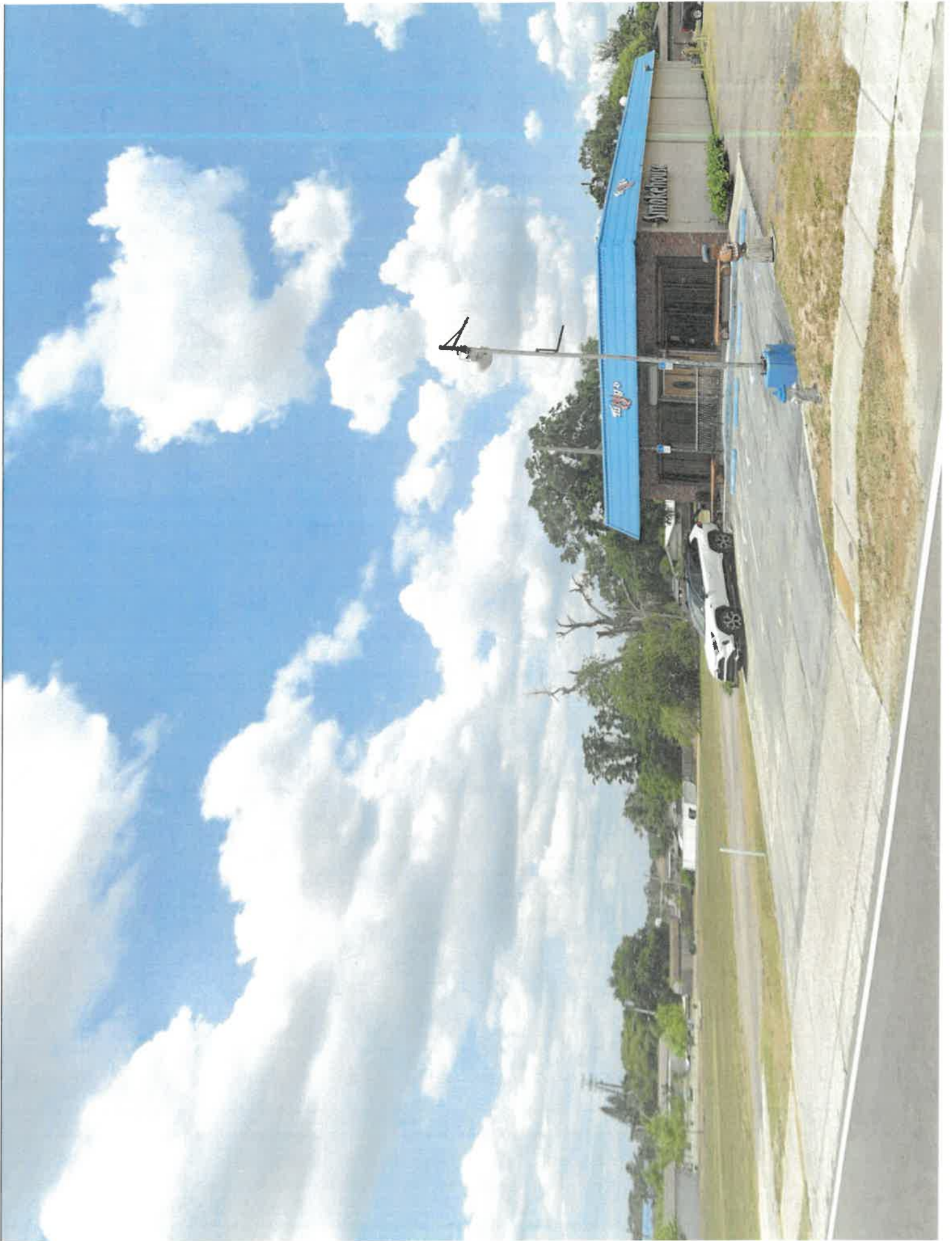
To provide additional documentation for your application select "Attach".

Press "Back" to return to the main menu.

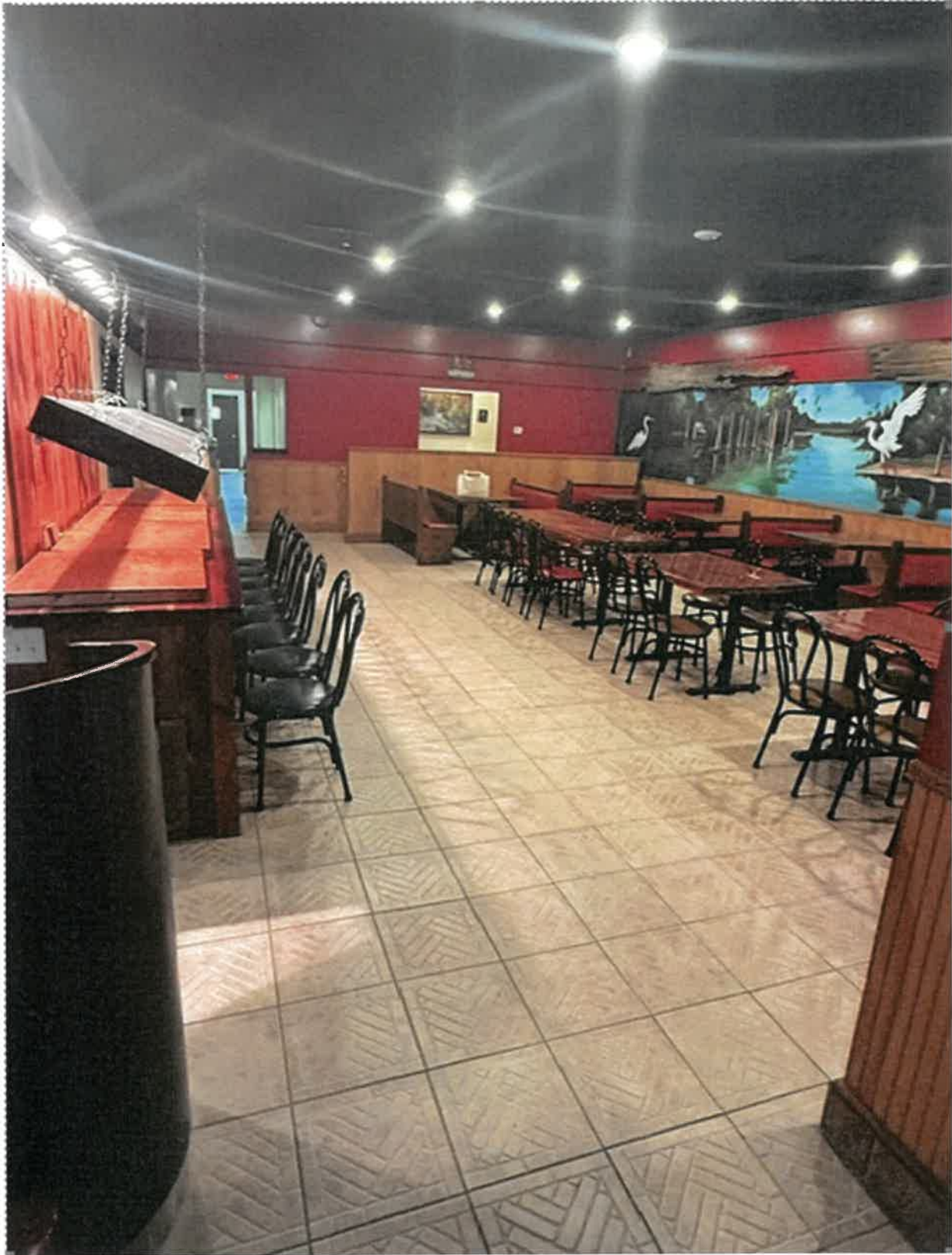
Status	License Type	Application Number	Application Name	Submission Date	License Number	Deficiencies	Notes	Attachments
Open	Permanent Food Service	1854634	Application for a Change of Ownership of an Existing Seating Establishment License (With or without Plan Review)	05/12/2026		<ol style="list-style-type: none"> 1. Application processing in progress. 2. Need Risk Assessment Modifier 3. Need inspect region code for LL address 4. Application processing in progress. 5. Variance needs transfer or removal 6. Application processing in progress. 7. Missing mod typ 3 modifier 		Attach

Online Applicants: If you have submitted an online application, we will evaluate the application to determine if you meet the eligibility requirements for examination and/or license. You will be notified in writing if we need any additional information or documentation. Your application will be considered complete only upon the department's receipt of all requested information, including validation of payment from your financial institution.

Brand/Label Registration: Thank you for submitting your online registration. The application shall be considered complete upon









TRATTORIA NAPOLI - BUILDING ALTERATIONS

5740 7TH STREET
ZEPHYRHILLS, FL 33542



TRATTORIA NAPOLI

5740 7TH STREET
ZEPHYRHILLS, FL, 33542



DINING ROOM INTERIOR CONCEPT



PIZZA ROOM INTERIOR CONCEPT



EXTERIOR / ENTRANCE CONCEPT

NO.	DATE	DESCRIPTION

NO.	DATE	ISSUE NOTE

Cover Sheet

A0.1

GENERAL SCOPE OF WORK:

1. REMOVE SELECTIVE INTERIOR WALLS PER THE DRAWINGS.
2. ALL INTERIOR WALLS HAVE BEEN DEEMED NON-LOAD BEARING PER THE STRUCTURAL REPORT.
3. ADD NEW BAR AREA AND NON-LOAD BEARING WALLS

Thru
1563 West Beach Blvd, Ste A
Tampa, Florida 33612
Phone 813-961-3075



May 15, 2026 ET26-0303

VIA EMAIL: bryant@eastbaybuild.com

TO: East Bay Construction
Bryant Bell
35726 Jefferson Ave
Dade City, FL 33523

RE: Engineering Letter – Load Bearing Wall Check
Address: 5740 7th Street
Zephyrhills, FL 33542

To Whom It May Concern,

A site visit was performed to evaluate the interior wall identified for removal within the kitchen area of the above-referenced building.

Based on a visual inspection of the accessible areas, including the attic space, the roof structure appears to consist of pre-engineered wood roof trusses spanning between the exterior bearing walls. No intermediate bearing condition was observed at the location of the evaluated wall.

Based on these observations, it is our professional opinion that the evaluated interior wall is not load-bearing for the primary roof structure.

This evaluation is based on a visual, non-destructive inspection of accessible areas at the time of the site visit. No visible signs of structural distress related to the evaluated condition were observed during the inspection.

Please refer to the attached photos for reference.

Should you have any questions, please feel free to contact me by phone (813) 961-3075 or email, jgunglerdo@beltengineering.com

Regards,
Joseph Guagliardo
Joseph Guagliardo, PE FL#80504
CA#29694



Structural Design – Inspections – Forensic – Consulting
Licensed in Florida, Georgia, Alabama, Mississippi, North Carolina, Virginia, Ohio, Pennsylvania, New Mexico & Texas
Fig. 1 of 3



Structural & Civil Engineering – Inspections – Consulting
1563 West Beach Boulevard, Suite A, Tampa, Florida 33612
Phone 813-961-3075 Fax 813-961-1031

PHOTOS & DOCUMENTS

The photos and documents below provide a representative sample of the observed conditions.



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www.beltengineering.com
Page 2 of 3



Structural & Civil Engineering – Inspections – Consulting
1563 West Beach Boulevard, Suite A, Tampa, Florida 33612
Phone 813-961-3075 Fax 813-961-1031

LIMITATIONS

The opinions expressed herein are based on the information collected during our assessment, our present understanding of the former site conditions, and our professional judgment in light of such information at the time of this Report. The Report is a professional opinion, and no warranty is expressed, implied, or made as to the conclusions, advice, and recommendations offered in this report. Belt reserves the right to update this Report should additional information become available. In expressing the opinions stated in this report, Belt has exercised a reasonable degree of care and skill ordinarily exercised by a reasonably prudent Engineer in the same community and in the same time frame given the same facts and circumstances.

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Page 3 of 3



TRATTORIA NAPOLI

5740 7TH STREET
ZEPHYRHILLS, FL 33542

REV.	DATE	DESCRIPTION

NO.	DATE	BLUE NOTE

Prepared by: **BRYANT BELL**
Date: **May 20, 2026**
Project ID: **25-08**

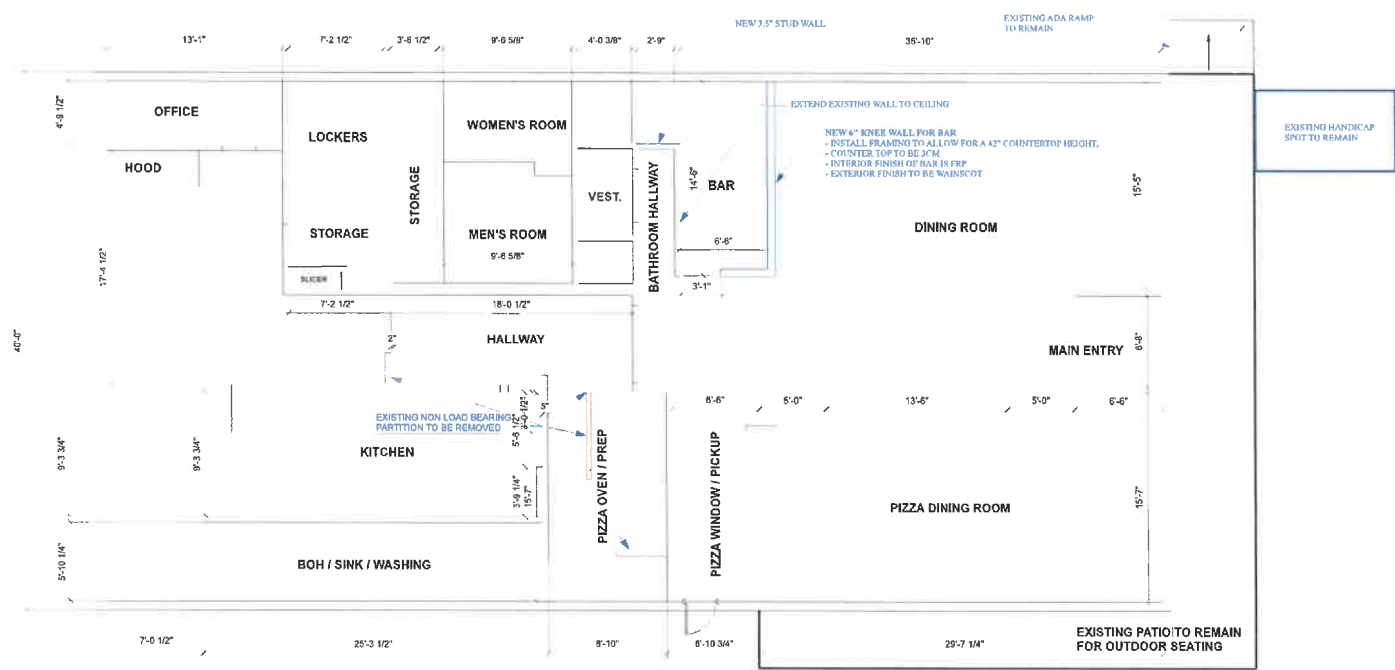
Index and Notes

A0.2



TRATTORIA NAPOLI

5740 7TH STREET
ZEPHYRHILLS, FL. 33542



1 FIRST FLOOR SCOPE OF WORK
Scale: 1/4" = 1'-0"

REV	DATE	DESCRIPTION

NO.	DATE	ISSUE NOTE

Project: TRATTORIA NAPOLI
 Architect: RYAN BELL
 Date: May 20, 2024
 Project #: 24-08
 Title: First Floor Plan
 Sheet #: A1.2



TRATTORIA NAPOLI

5740 7TH STREET
ZEPHYRHILLS, FL, 33562



1 LIQUOR SALES AREA
Scale: 1/8" = 1'-0"

REV	DATE	DESCRIPTION

NO.	DATE	ISSUE NO.

Prepared by: **BRYANT BELL**
 Date: **May 20, 2025**
 Project #: **25-06**

Sheet Title: **Liquor Sales Area**

Sheet No.: **A1.3**



Matthew Zappoli
(732) 902-1353
Tjdabrams44@gmail.com

RoofElite proposes to supply the labor and materials necessary to complete your roofing project
at:

5740 7th Street, Zephyrhills, FL 33542

Scope of Work:

- Tear off existing roof to expose bare decking (One layer of roofing membrane and one insulation layer included)
- Inspect decking for any signs of water and/or other damage and replace as needed (3 sheets of plywood included)
- Re-nail decking to code with 8D Ring Shank Nails
- Install new Pipe Boot Flashings & TPO Vents
- Install new code-approved Tapered Insulation over the entire roof deck and fasten with screws and plates
- Install 60 Mil TPO membrane on top of new insulation and fasten with screws and barbed seam plates in accordance with the manufacturer's specifications – Hot air weld all seams to ensure a water-tight seal
- Install Custom Drip Edge and Coping Caps around the perimeter of the TPO
- Clean the entire TPO membrane roof once installation is completed to remove any dirt and debris built up from foot traffic

This quote is for preliminary measures only, RoofElite cannot confirm price until roof core is performed and roof internals are measured

- RE LLC Will supply a **10 Year Workmanship Warranty** upon completion.
- RE LLC Will supply a **Manufacturer's Warranty** upon completion.
- RE LLC Will perform a **Wind Mitigation Inspection** upon completion.
- RE LLC Will take protective measures with parking lots, shrubbery, AC units, gutters and screened enclosures.
- RE LLC Will ensure the jobsite is in compliance with OSHA safety regulations.
- RE LLC Will sweep jobsite with magnets to collect nails upon completion and again at final walk through.

The above work shall be performed in a professional manner for the sum of: \$ 41,300.00

Owner Approval:

If the buyer wishes to no longer receive the goods or services presented, buyer may cancel this agreement by providing written notice to RoofElite LLC in person, by mail or by e-mail. This notice must indicate that the buyer no longer wants the goods or services and must be delivered or post marked before midnight of the third day after the agreement is signed. Cancellation at a later date will result in the Buyer paying a fee of \$2,500.00 or 10% of the contracted price, whichever is greater. Both parties agree this is not a penalty and constitutes a fair and reasonable estimate of the value of the Contractor's services as described above. RoofElite also reserves the right to cancel the contract for any reason at any time.

Replacement Estimate

Item

TPO Roof Installation

Install TPO Roof System

Estimate subtotal

\$41,300.00

Noah Holsinger
RoofElite LLC
(813) 291-0694
noah@roof-elite.com



Summary

Please review and sign the proposal with any notes.

Replacement Estimate

\$41,300.00

Total

\$41,300.00

Customer notes

Matthew Zappoli

Date

Noah Holsinger

05/29/2026

Noah Holsinger, RoofElite LLC

Date

By signing this document you agree to the statement of works provided by RoofElite LLC and in accordance with any terms described within.

Noah Holsinger
RoofElite LLC
(813) 291-0694
noah@roof-elite.com





Estimate

EST-16
May 8, 2026

East Bay Construction
(813) 535-0079 • bryant@eastbaybuilds.com

Client	Project	Valid Until
Matt Zappoli (732) 902-1353	Trattoria Napoli - Buildout	

Project Summary

Address: 5740 7TH STREET, ZEPHYRHILLS, FL, 33542

Project budget based on the initial conversations and design for the renovation of Trattoria Napoli. Budget will be modified and reviewed with Owner and adjusted based on the specific scopes required.

Scope of Work

01	General Requirements	\$3,500.00
	Staffing / Supervision	\$3,500.00
	Onsite Supervision & Project Management	
02	Existing Conditions	\$4,850.00
	Demolition	\$2,800.00
	Selective demo and removal of existing quarry tile flooring at kitchen area (211 SF); Selective demo and removal of existing VCT/tile flooring at BOH, hallway, and prep areas (630 SF); Selective demo of 25 LF interior walls including cutting, removal, and staging debris for disposal; HEPA filters, poly, tape, and dust control consumables for interior demo	
	Floor Machine Rental	\$1,000.00
	Sunbelt Rentals	
	Demolition - Exterior Sign	\$50.00
	Demolition Waste / Dumpsters	\$1,000.00
	Dump fees/haul-off for flooring and wall demo debris; Disposal fees, dump charges, and debris handling consumables attributable to demo scope	

03	Concrete	\$6,555.00
	Epoxy Flooring & Prep	\$5,275.00
	Grind/prep concrete substrate at kitchen area to receive epoxy (211 SF). Patch floor as necessary, and provide kitchen grade epoxy flooring.	
	Floor preparation Kitchen Area	\$1,280.00
	Prep, scrape, and patch substrate	
06	Woods, Plastics, Composites	\$8,224.25
	Framing / Lumber Package - Bar Wall	\$420.00
	2x6 studs, treated bottom plates where required, top plates, and waste factor.	
	Interior Base and Case Trim	\$4,180.25
	Base Molding installation throughout BOH are where damaged base exists.	
	Framing - Bar Wall	\$2,624.00
	Frame new 30 LF 2x6 half-wall including layout, assembly, fastening to substrate, and basic rough openings as needed; Install blocking/backing for FRP, wainscoting, countertop supports, and device mounting; Concrete anchors, screws, nails, straps, and connectors for framing attachment and reinforcement; Plywood/backer panels where needed to support FRP/wainscot and provide a solid substrate	
	Framing - New Opening at Display Kitchen	\$1,000.00
	Framing materials and labor.	
07	Thermal and Moisture Protection	\$3,000.00
	Roofing	\$3,000.00
	Install new Roof Curb, flash openings, seal penetration as necessary.	
09	Finishes	\$14,675.00
	Bar Countertop	\$3,000.00
	Prime / Paint	\$11,675.00
	Prime & Paint Exterior	
10	Specialties	\$3,472.50
	Kitchen Area - FRP panel installation	\$1,500.00
	FRP Allowance based on Health Department Requirements	

Bar Area - FRP panel installation on interior face of bar	\$960.00
Install FRP panels on interior face of new bar (105 SF).	
Bar Area - FRP panels	\$262.50
FRP panels (105 SF) including waste factor.	
FRP trim pieces	\$500.00
H-mold, J-trim, inside/outside corners and accessories.	
FRP adhesives and sealants	\$250.00
FRP adhesive, silicone/sealant, rollers, and consumables.	
22 Plumbing	\$6,500.00
Plumbing Subcontractor	\$6,000.00
Install new water lines to bar, new gas lines to pizza oven and back prep kitchen.	
Plumbing Permit	\$500.00
23 HVAC	\$2,000.00
Allowance - Pizza Oven Permit / Installation	\$2,000.00
26 Electrical	\$7,565.00
Install 120V receptacles in new bar wall	\$1,000.00
Install 5 standard 120V receptacles in new bar wall including device installation and terminations.	
Branch circuit routing and rough-in to bar	\$960.00
Route wiring/conduit as needed from source to new bar receptacle locations including supports and protection.	
Power to New Heat Lamps	\$1,500.00
Power to new Kitchen Equipment in Main Kitchen Line	\$2,500.00
GFCI protection device	\$55.00
GFCI receptacle/breaker component allowance to meet code requirements near wet locations (as applicable).	
Signn Power	\$1,000.00
Run dedicated circuit for new Exterior Sign	

Electrical permit and inspections

\$550.00

Trade permit fees and required inspections for electrical scope.

Subtotal \$60,341.75

GC Fee \$6,034.18

Total: \$66,375.93

Allowances

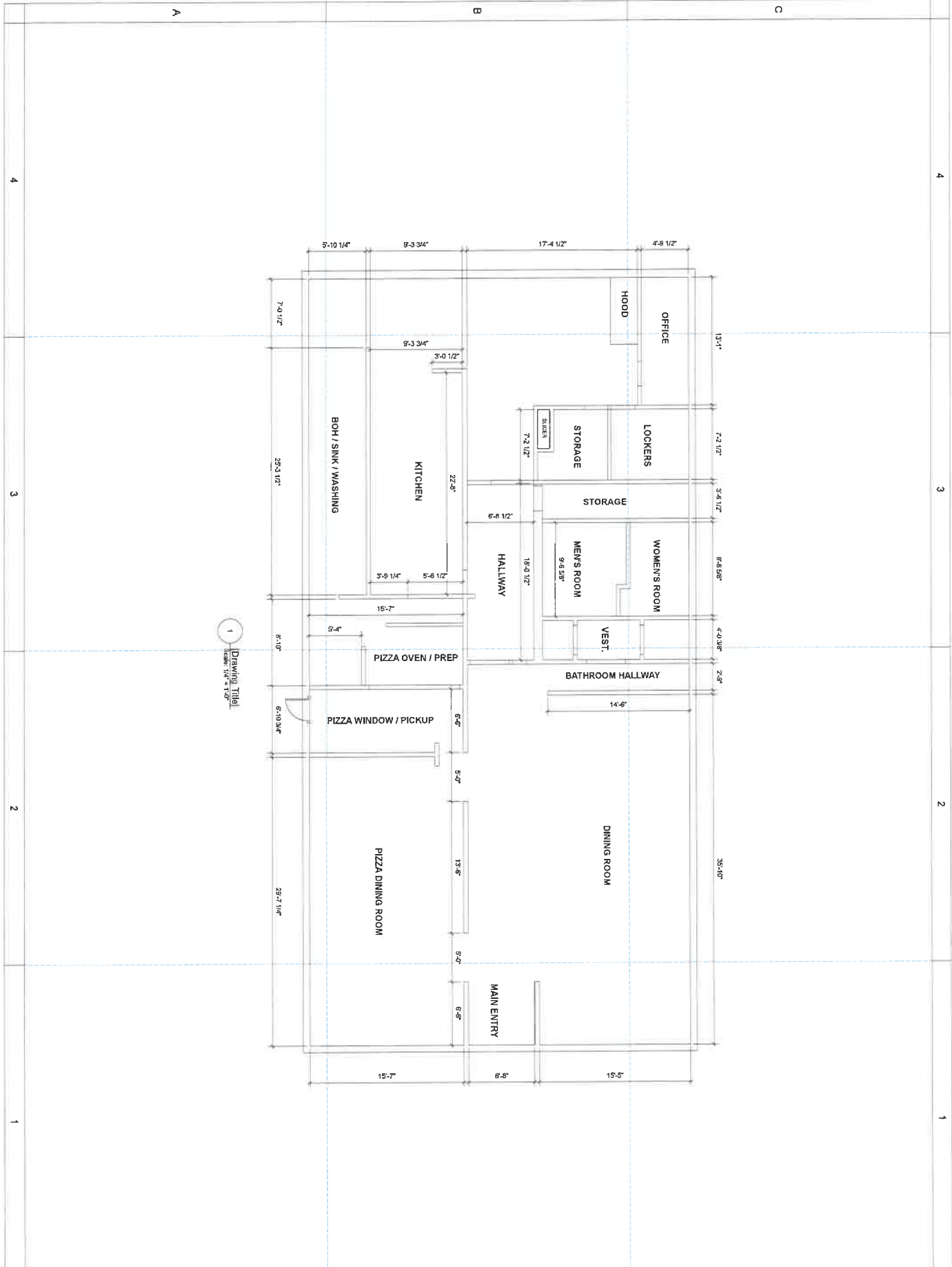
Code	Item	Amount
01a	Bar Countertop	\$3,000.00
	Kitchen Area - FRP panel installation	\$1,500.00
01	Allowance - Pizza Oven Permit / Installation	\$2,000.00

Total: \$6,500.00

Payment Schedule

Payment	%	Amount	Due Date
Payment 1 - Initial Materials Deposit	21.13%	\$25,000.00	May 18, 2026
Payment 2 - 50% Complete Payment	42.26%	\$50,000.00	
Payment 3 - Work Complete	32.54%	\$38,500.00	
Payment 4 - Punch List Complete (7 days after completion)	4.06%	-\$47,124.07	

- This Estimate is based on assumptions and conversations between Owner and East Bay.
- Only the areas / specific work identified are included.
- Owner can adjust the scope and budget as necessary.
- Scope does not include expanding the front porch.
- Scope includes new metal railing at the existing front porch.
- Owner to paint interior portions of the project not specified in the estimate.
- HVAC pricing for the pizza Oven installation is included as an allowance as we have not received pricing yet.
- Roofing is included only for the areas specified for the installation of the pizza oven exhaust fan.



1 Drawing Title
Scale: 1/4" = 1'-0"

TRATTORIA NAPOLI

5740 7TH STREET
ZEPHYRHILLS, FL, 33542



Project No.		
Client	XXXXXXXX XXXXXXXX XXXXXXXX	
Contract	XXXXXXXX	
NO.	DATE	ISSUE/NOTE
1	05/17/2018	Final/Complete
Prepared By: [Signature]		
Checked By: [Signature]		
Date: 05/17/2018		
Scale: 1/4" = 1'-0"		
Project Name: First Floor Plan		
Drawing No: A1.2		



WS-BL-4836-RFG-R right side flame model shown.

HEARTH CAPACITY

8" pizzas:	8
10" pizzas:	6
12" pizzas:	4
16" pizzas:	1-2

Assuming 5-minute cook times, the approximate maximum hourly production capacity can be calculated by multiplying the above numbers by 12. Cook times will also vary depending on "style" of pizza.

FEATURES

- Compact Footprint
- Visible Flame
- Low to Medium Production
- High-Temp Cooking
- 3-5 Minute Pizzas
- Left or Right Flame Standard

GUIDE TO MODEL NUMBERS

	Radiant Flame	Natural Gas	Liquid Propane
WS-BL-4836-RFG	X	-NG	-LP

Job Name	
Model	WS-BL-4836
Item#	

The Bistro 4836 oven features a door opening 24.5 inches wide x 7.5 inches high. The cooking area is 32 inches wide x 26 inches deep, resulting in a 5.8-square-foot cooking surface. A tensioned steel exoskeleton surrounding the hearth and dome perimeter ensures structural integrity and longevity. Wrapped in spun ceramic fiber insulation and requiring only a 1-inch side clearance to combustibles, the monolithic cast-ceramic hearth and monolithic dome rest on a black powder coat steel stand while the oven body is enclosed with stainless steel.

For maximum pizza production in this footprint, a left or right side flame is recommended.

The oven arrives completely assembled. However, using the optional Lifting System, the oven can be partially disassembled to fit through a 32-inch doorway—see the Installation and Operation Manual for details. It is ETL Listed, ready to install and is made in the USA.

Information about custom finishes, tools and accessories can be found online at: woodstone-corp.com.

FUEL CONFIGURATIONS

GAS-FIRED ONLY: Configured to burn either natural gas (NG) or liquid propane (LP).*

Note: Wood burning is not an option with this model.

RADIANT FLAME (RFG): Heated by an easily adjustable radiant flame (80,500 BTU/hr max. NG) located on the left or right side of the cooking chamber. User control ensures the ability to balance the oven's radiated top heat with the heat being conducted and radiated from the floor.

*Gas type must be specified at time of order.



t. 360.650.1111
tf. 800.988.8103
f. 360.650.1166

Wood Stone Corporation
1801 W. Bakerview Rd.
Bellingham, WA 98226 USA
info@woodstone-corp.com
woodstone-corp.com

REVISED: SUMMER 2022

An ongoing program of product improvement may require us to change specifications without notice.

Rev.	Description	Date	DWG By	Request By
0	Sales Order	5-5-26	MarkM	JackieVZ

UPON DRAWING APPROVAL, PLEASE CHECK BOX TO CONFIRM DESIRED GAS TYPE AND SIGN:

NATURAL GAS (NG)

CUSTOMER SIGNATURE:

Handwritten Signature

Optional Finishes Legend

	Stainless Steel		1/2" Backerboard
	Painted Steel, Black		Galvanized Steel
	Powder Coat, Black		1/4" Backerboard
	Custom Powder Coat		

Note: Some Finish Options May Not Be Available Depending On Product Model

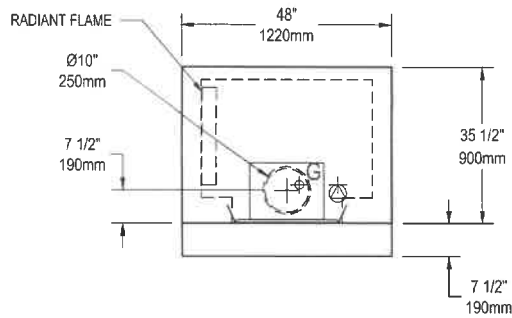
Oven Model: WS-BL-4836-RFG-L

Options Shown In General Arrangement

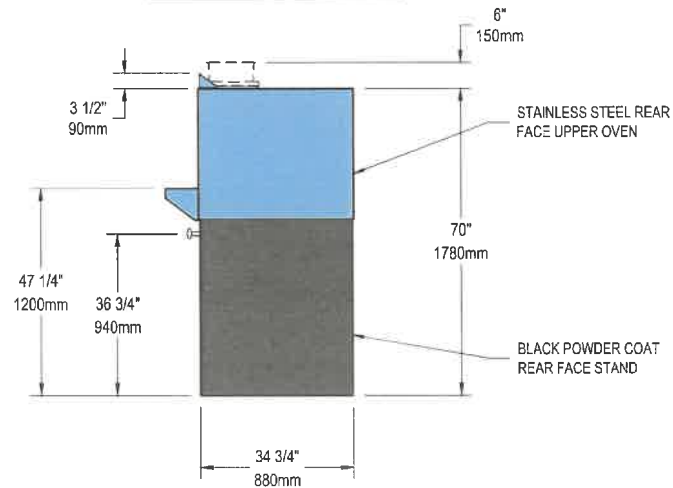
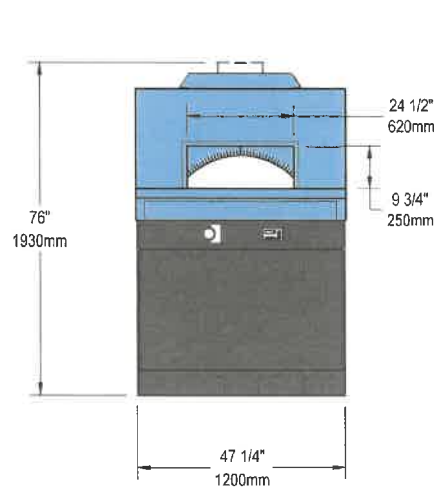
- Standard Surface Finishes
- Stainless Steel Mantel

G ⌀ 3/4 NPT, 80,500 BTU Natural Gas

⊕ 120 VAC, 2 A



RIGHT SIDE SHOWN, LEFT SIDE SIMILAR



Job Name: Trattoria Napoli

An Ongoing Program Of Product Improvements May Require Us To Change Specifications Without Notice
LINEAR TOLERANCES ± 1/2" / ± 10mm UNLESS NOTED OTHERWISE

THE INFORMATION CONTAINED IN THIS DRAWING IS THE SOLE PROPERTY OF WOOD STONE CORPORATION ANY REPRESENTATION OR USE IN PART OR AS A WHOLE WITHOUT THE WRITTEN PERMISSION OF WOOD STONE IS PROHIBITED.

WOOD STONE

Bellingham, WA 360/650-1111 www.woodstone-corp.com

Bistro 4836
General Arrangement

SHEET: 1 of 1

AUTH: markm

DWG #: 1A21211-RFG-L

DATE: 5/5/2026

REV:

0

\\woodstone.net\dfs\CAD\Ovens\0_General_Arrangement\Bistro WS-BL\Commercial\4836\Bound\Trattoria_Napoli_BL-4836-1A21211-RFG-L-0.dwg



To: TRATTORIA NAPOLI (d/c 02)
5740 7TH STREET
ZEPHYRHILLS, FL 33542

Project: TRATTORIA NAPOLI
5740 7TH STREET
ZEPHYRHILLS, FL 33542

From: John LoPresti
Edward Don & Company
11500 Miramar Pkwy.
Suite 600
Miramar, FL 33025
(813)810-5757

Customer #: 0001337530_02

Table with 5 columns: Item, Qty, Description, Sell, Sell Total. Row 1: 1 ea STONE HEARTH OVEN, GAS, Wood Stone Model No. WS-BL-4836-RFG-L, \$21,087.06, \$21,087.06. Includes detailed description of the oven and installation notes.

What are you looking for?

plus FREE Trial Available! Unlock Free Shipping > **plus** Earn 3% Back' & Save on Plus >

WebstaurantStore > Janitorial Supplies > Restroom Supplies > Commercial Toilets & Urinals > American Standard Maybrook 6581001.020 Vitreous China Washout Universal Urinal with Top Spud Inlet - 0.125 to 1.0 GPF

American Standard Maybrook 6581001.020 Vitreous China Washout Universal Urinal with Top Spud Inlet - 0.125 to 1.0 GPF

Item #: 76A6581001020 MFR #: 6581001.020

Leave a review | 1 answered question



Ships free with **plus**

Only **\$169.99/Each**

1

plus Earn up to \$5.10 back (510 points) with a [Webstaurant Rewards Visa®](#) Credit Card Apply

Add to Wish List ▾

Quick Shipping
Usually ships in **1 business day** ?

Product Overview

- ✓ Made of elegant white vitreous china
- ✓ 3/4" top spud inlet
- ✓ Includes a wall hanger for convenient installation

Height	18 Inches
Finish	White
Flow Rate	0.125 - 1 GPF
Installation Type	Wall Mounted
Style	Manual
Type	Urinals

⚠ Attention CA Residents: Prop 65 Warning >

Questions & Answers

Looking For Specific Info?

Get quick answers to product questions with our AI-powered search.

Ask

By using this AI-powered search, you agree to our [Terms of Use](#) and [Privacy Policy](#).

Frequently Asked Questions From Customers

Does this item have any additional agency approvals and certifications?

There are a wide range of regulations that govern plumbing code! We attempt to list any current certification marks with an official logo on the product page for your convenience. However, additional approvals, codes, and standards this product adheres to may be listed on the product specsheet.



Need Parts & Accessories?

Show replacement parts and accessories for American Standard 6581001.020 today!

[Find Parts for this Item](#)

Resources and Downloads for American Standard 6581001.020



Specsheet



Instructions



Warranty

What are you looking for?

plus FREE Trial Available! Unlock Free Shipping > **plus** Earn 3% Back* & Save on Plus >

WebstaurantStore > Janitorial Supplies > Restroom Supplies > Commercial Toilets & Urinals > Sloan 8029.8013 ADA Elongated Floor-Mounted Toilet with Pressure-Assisted Tank - 1.6 GPF

Sloan 8029.8013 ADA Elongated Floor-Mounted Toilet with Pressure-Assisted Tank - 1.6 GPF

Item #: 50980298013 MFR #: 80298013

★★★★★ Read 1 review | Ask a question



Ships discounted with **plus**

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\$387.69/Each

1 Add to Cart

plus Earn up to \$11.63 back (1,163 points) with a **Webstaurant Rewards Visa®** Credit Card

Apply

Add to Wish List ▾

Height: ADA Height

Flow Rate: 1.6 GPF

Usually Ships in **5-6 Business Days** from manufacturer
Lead times vary based on manufacturer stock

Height: 29 5/8"

Rim Height: 17"

This Item Ships via Common Carrier. For more information and tips to help your delivery go smoothly, click [here](#).

Because this item is not stocked in our warehouse, processing, transit times and stock availability will vary. If you need your items by a certain date, please contact us prior to placing your order. Expedited shipping availability may vary. We cannot guarantee that this item can be cancelled off of the order or returned once it is placed.

Sloan 80298013 Specs

Quantity	1/Each
Shipping Weight	112 lb.
Width	18 1/4 Inches
Depth	30 3/8 Inches
Height	29 5/8 Inches
Rim Height	17 Inches
Features	ADA Compliant
Finish	White
Flow Rate	1.6 GPF
Installation Type	Floor Mounted
Style	Manual
Toilet Bowl Shape	Elongated
Type	Toilets

⚠ Attention CA Residents: Prop 65 Warning >



ADA Compliant

This item meets criteria established by the Americans with Disabilities Act (ADA).

Questions & Answers

Looking For Specific Info?

Get quick answers to product questions with our AI-powered search.

Ask about this product

Submit

By using this AI-powered search, you agree to our [Terms of Use](#) and [Privacy Policy](#).



Need Parts & Accessories?

Show replacement parts and accessories for Sloan 80298013 today!

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Resources and Downloads for Sloan 80298013

Commercial Toilets & Urinals

134 Products

Toilet and Urinal Parts and Accessories

748 Products

Commercial Bathroom Sinks

96 Products

Restroom Cleaning Chemicals

150 Products

Handicap Bathroom Accessories

414 Products

Toilet Seat Covers, Dispensers, and Combination

64 Products

Commercial Paper and Tissues

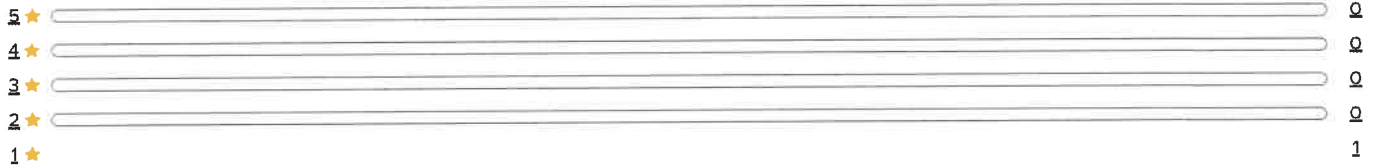
67 Products

Customer Reviews

1.0



1 Customer Reviews



Frequently Mentioned

flush bought busy fun great manufacturer nightmare nothing restaurant support

Leave a review of this product!

Customers can receive promotional credit when they post reviews.

[Write your own review](#)

Sort By

Most Helpful

[Show Filters](#)

Showing 1 of 1 review



Kenneth S.

Posted on 04/26/2025

Verified Purchase

Height: ADA Height

Flow Rate: 1.6 GPF

This toilet has been nothing but a nightmare since we bought it. The manufacturer was worthless with support. It leaks when you flush it, when it will actually flush. Great fun in a busy restaurant.

Was this review helpful?

Thank you for your review, Kenneth! We would like to gather more information about your experience with this floor-mounted toilet. A Customer Solutions Representative will contact you soon!



BILL TO
 BRICK & EMBER LLC
 5740 7TH ST
 ZEPHYRHILLS, FL 33542 USA

ESTIMATE	ESTIMATE DATE
328015729	May 14, 2026

JOB ADDRESS
 TRATTORI NEPOLI
 5740 7th Street
 Zephyrhills, FL 33542 USA

Job: 11540

ESTIMATE DETAILS

quote - walk in freezer: 4-28-26 Mstreet Inspected and started the walk in freezer. Found the low pressure control bad. Found the thermostat bad. Bypassed to allow the unit to run. System cooled properly. Started a defrost and the heaters operated properly. Returned to a freeze cycle and the fan delay operated properly. Unit dropped to 3°. Found the small unit at the walk in cooler entrance with no cover over the condensing unit. Started system. Found the thermostat bad. Bypassed to allow the unit to run. Found the condenser fan motor bad. Monitored operation a short time and the refrigerant pressures appear to be normal however the condenser fan will need to be repaired to verify proper operation. Started the main walk in cooler. Found the thermostat bad. Bypassed to allow the unit to run. Found the condenser fan not running. Replaced the motor capacitor to return fan motor to operation. Unit had slightly high head pressure. The condensing unit is on the ground on the dirt. Possible dirty coil causing the high pressure. No quote needed per Matt. Need to pick up needed 3 thermostats, low pressure switch, have a condensing unit cover fabricated, return and install and clean the condenser coil.

5-5-26 Mstreet. Picked up supplies. Returned to location and installed new thermostats on both cooler evaporators. Install a new condenser fan motor on the small cooler condensing unit. Installed a cover over the condensing unit. Installed a new low pressure switch on the freezer condenser, but it still needs to be adjusted. Determined the small cooler condensing unit is operating normally, however the evaporator fan starts slowly and may need to be replaced. Blew out the big cooler condensing coil and monitored operation. Determined the system is low on refrigerant. Refrigerant type is not labeled. Will need to recover refrigerant, vacuum and properly charge with R-407C.

5-11-26 Mstreet. Returned and removed what refrigerant remained in the big cooler system. Owner was previously informed that the pressure switches have been bypassed on this system. The thermostat controls the compressor power. There is a solenoid valve in the system, but does not control the compressor. While the system pressures were low I installed service port T's. Vacuumed system and changed with R-407C. Found the high side service port on the evaporator leaking. Port had a cap with no rubber seal. Installed new caps. Left unit running for owner to monitor operation. Will send quote for properly wiring the pressure switches and the solenoid valve back into the system.

SERVICE	DESCRIPTION	QTY	PRICE	TOTAL
1	Incurred Service for work already completed	1.00	\$5,116.24	\$5,116.24

2	Regular Labor	3.00	\$135.00	\$405.00
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Materials

MATERIAL	DESCRIPTION	QUANTITY	YOUR PRICE	YOUR TOTAL
1	Contactor 240V 3Pole 30A	1.00	\$151.00	\$151.00
2	high pressure switch	1.00	\$86.00	\$86.00
3	low pressure switch	1.00	\$86.00	\$86.00

#	DESCRIPTION	TOTAL
1	Trip Charge	\$135.00

POTENTIAL SAVINGS	\$0.00
SUB-TOTAL	\$5,979.24
FLORIDA 6%	\$358.75
PASCO 1%	\$59.79
TOTAL	\$6,397.78

Thank you for choosing Caspers Service Company

CUSTOMER AUTHORIZATION

I hereby authorize Caspers Service Company to complete the above work in the amount of \$6,397.78 to be performed with the knowledge that this an estimate and can be changed.

ALL QUOTES ARE SUBJECT TO A 10% VARIANCE AT TIME OF INVOICING. SHIPPING TBD AND QUOTES ARE VALID FOR 7 DAYS. AFTER QUOTED REPAIR, FURTHER DIAGNOSTIC MAY BE NEEDED.

Sign here

Date



Mr. Handyman
Land O lakes, FL, 34638
(813) 867-3728

Estimate 227231274
Job 108930
Estimate Date 5/13/2026
Technician Joe G
Customer PO

Billing Address
Bricks&EmberLLC
5740 7th Street
Zephyrhills, FL 33542 USA

Job Address
Bricks&EmberLLC
5740 7th Street
Zephyrhills, FL 33542 USA

Estimate Details

Install hurricane shutters (all): Mr Handyman will Drill holes and install dowels and screws for hurricane panels then temporarily install panels and then remove panels

Mr Handyman responsible for materials

Service #	Description	Quantity	Your Price	Your Total
estimate disclaimer	Mr. Handyman is a certified General Contractor Lic#CGC1513681, fully insured and background checked. All technicians are full-time employees with more than 15 years of experience.	1.00	\$0.00	\$0.00
	Disclaimer: This estimate is based on visual inspection only. Any unforeseen damages could change the scope of work which will be discussed with customer prior to proceed. Customer understands that texture and paint may not match 100% the existing one.			
	This estimate is based on day time hours, unless otherwise specified.			
Estimated Labor Charge	Estimated Labor Charge	1.00	\$1,200.00	\$1,200.00

Materials

Material	Description	Quantity	Your Price	Your Total
MH.VSMU.700.002	Standard Inventory items and shop supplies from service vehicles	1.00	\$30.15	\$30.15
MH.PO.700.003	Materials for Project	1.00	\$2,335.84	\$2,335.84
#	Description			Total
MHM.CC.003.01	Convenience fee for credit/debit card usage = 3%			\$106.98
			Sub-Total	\$3,672.97
			Tax	\$0.00
			Total	\$3,672.97

Thank you for choosing Mr. Handyman - A Neighborly Company
To explore all our Home Improvement and Repair Services visit: MrHandyman.com
Or for additional home services, visit our trusted family of brands at: Neighborly.com

Mr. Handyman Service Technicians are covered by General Liability, Workers' Compensation, and are fully bonded. Mr. Handyman bills a minimum of one hour, then bills per project. Customer agrees to pay the agreed upon rate immediately following the completion of the service or a part of it at the end of each day if the project is a multiple days job.

Billable hours include all productive labor normally associated with the agreed-upon job assignment. This labor is inclusive of, but not limited to, the following:

- Loading and unloading tools and equipment at the beginning and end of each day
- Planning, discussing, and/or problem-solving the work to be completed
- Purchasing and picking-up materials
- Normal handling, measuring, cutting, and fitting
- Keeping a record of time spent on a job
- Regular clean-up of debris and equipment due to faulty or incorrect materials

If payment is not made upon completion of the job and payment is not tendered within 30 days, interest will accrue at the rate of 1.5%



Caspers Service Company
 6845 Maple Lane
 Tampa, FL 33610

BILL TO
 BRICK & EMBER LLC
 5740 7TH ST
 ZEPHYRHILLS, FL 33542 USA

ESTIMATE 328526787	ESTIMATE DATE May 26, 2026
------------------------------	--------------------------------------

JOB ADDRESS
 TRATTORI NEPOLI
 5740 7th Street
 Zephyrhills, FL 33542 USA

Job:

ESTIMATE DETAILS

Pizza Oven Installation - Oven Install Only: Caspers Service Company shall receive the customer-purchased Wood Stone Bistro Series 4836 oven at our warehouse, inspect the shipment for visible freight damage, and coordinate delivery to the project location. Upon delivery to the site, CSC shall uncrate the oven, move the unit into the designated installation area, set the oven in place, level the unit, and prepare it for final utility connection.

CSC shall connect the oven to the contractor-supplied gas pipe valve located at the oven installation point (provided utilities are within 3ft of final location). Existing gas valve and gas piping shall be provided by others and must be properly sized, installed, tested, and ready for connection prior to CSC mobilizing for installation. CSC shall not be responsible for modifying, extending, resizing, or pressure testing the building gas piping system unless specifically added by written change order.

Exhaust system, grease duct/chimney, rooftop fan, roof curb, roof penetration, roof flashing/dry-in, fire wrap or rated enclosure if required, final ventilation design, and all exhaust-related code compliance shall be provided by others. Finish work, façade, trim, millwork, wall finishes, ceiling finishes, and any modifications required around the oven are also by others.

CSC shall return after the required utilities and exhaust system are completed by others to perform manufacturer startup procedures, verify basic oven operation, and confirm the unit is operating at the time of startup. Any additional trips required due to incomplete gas, electrical, exhaust, access, or site readiness conditions shall be billed separately.

SERVICE	DESCRIPTION	QTY	PRICE	TOTAL
1	FLAT RATE: Level 1 Receive and Warehouse (multiplier based on weight)	1.00	\$560.00	\$560.00
2	FLAT RATE: Level 2 Delivery to Site (multiplier based on weight)	1.00	\$405.00	\$405.00
3	FLAT RATE: Level 4 White Glove Installation. Includes uncrating, leveling, peeling plastics,	1.00	\$2,045.00	\$2,045.00

To:
 TRATTORIA NAPOLI (d/c 02)
 5740 7TH STREET
 ZEPHYRHILLS, FL 33542

Project:
 TRATTORIA NAPOLI
 5740 7TH STREET
 ZEPHYRHILLS, FL 33542

From:
 John LoPresti
 Edward Don & Company
 11500 Miramar Pkwy.
 Suite 600
 Miramar , FL 33025
 (813)810-5757

Customer #: 0001337530_02

Item	Qty	Description	Sell	Sell Total
1	1 ea	STONE HEARTH OVEN, GAS	\$21,087.06	\$21,087.06



Wood Stone Model No. WS-BL-4836-RFG-L
 Bistro Stone Hearth Oven, radiant gas flame on left side, 39" w x 27" d hearth, (8) 8", (6) 10", (4) 12" or (2) 16" pizza capacity, monolithic cast-ceramic floor & dome create "deep heat sink", stainless steel upper body and mantel, black PC steel base, 10" OD flue collar, ETL-Sanitation, 80,500 BTU
 Dimensions 71.5(h) x 47.75(w) x 42.75(d)

1 ea RECEIVING AND INSTALL RESPONSIBILITIES YOU are responsible for receiving, unloading, and installing the equipment. This includes hiring and scheduling the necessary equipment and staff for offloading upon delivery. Heavy-duty equipment is typically required due to the weight and size of the ovens. Special rigging services and equipment may be needed for installation. For the required equipment for unloading the truck GO TO: <https://woodstone-corp.com/unloading-moving/> or call the factory.

WE typically have the Truckers call the Site Contact 24-48 hours before delivery so that the site can arrange for any special equipment to be on site when the oven(s) arrive.

ALL INSTALLATION Including receiving, warehousing, consolidation, delivery, assembly, set in place, leveling, final connections, decorative facades, and testing is BY OTHERS.

1 ea SHIPPING FOB Bellingham, Washington 98226. Wood Stone transfers ownership of the goods to the buyer once freight has been loaded on the truck in Bellingham.

Regarding Freight Estimates: We strive to get you the best value and pricing on freight from our preferred carriers with experience with our specialized equipment. Estimates are not binding as final dimensions and weights will affect the final shipping cost, as well as any special handling, expediting or delivery address changes.

Item	Qty	Description	Sell	Sell Total
		Prices may change due to carrier availability and other factors at the time of shipment. For this reason, do not list freight amounts on your Purchase Order.		
	1 ea	TECHNICAL START-UP FOR OVENS Technical Start Up by Wood Stone Authorized Service Agent for OVENS Included. This includes basic inspection of completed mechanical hook-ups to the oven, verification of incoming gas pressure to the oven, verification of burner pressures and proper function of oven components, verification that ventilation is functioning, and a check of basic oven function.		
		This technical startup does not include initial oven heat-up (which should be performed by customer after the technical start-up), in depth ventilation troubleshooting, certification of duct materials or compliance to ventilation codes, ventilation air balancing, or operational training. This covers labor for work on the oven only; any corrections to external piping, electrical, ventilation is by others. Corrections for improper modifications to the oven are not covered under this start-up. Return trips to verify installation corrections, or due to installation or customer not being ready are not covered. No liability for oven issues or damages, including as a result of improper oven installation or ventilation, is assumed by Wood Stone as a result of this technical start-up. Wood Stone Start-up does not include travel over 50 miles or two hours, overtime, and holiday charges which shall be at the expense of the purchaser.		
	1 ea	WARRANTY One year parts and labor. See the Installation Manuals for more details. All Installation Manuals are available on our website: www.woodstone-corp.com, under Resources / Tool Kit.		
	1 ea	Natural gas		
	1 ea	120v/50/60/1-ph, 2.0 amps, direct wire		
	1 ea	Mantel, stainless steel, square corners, standard		
	1 ea	Field Facade, factory prepared for field application for tile		
	1 ea	WS-TL-SET-GAS-S Short Tool Set, for gas ovens, includes (1) utility peel, (1) brush set and (1) bubble hook, For Models: 3030, 4343, 4836	\$839.39	\$839.39
2	1 ea	PASTA COOKER, GAS Rosito Bisani Model No. CPG1 HIGH BTU High BTU Single Pasta Cooker, gas, 12 gallon water chamber, dual burners, stainless steel grate, automatic pilot, top mount water faucet for continuous clean water flow, low water safety cut-off, stainless steel construction, insulation on all sides, adjustable stainless steel legs, 80,000 BTU, cETLus, Manufactured by DESCO div. Di ILSA s.p.a, Made in Italy Dimensions 45(h) x 15.75(w) x 37.25(d)	\$4,922.85	\$4,922.85



item	Qty	Description	Sell	Sell Total
	1 ea	1 year defective parts & labor warranty		
	1 ea	Natural gas		
	1 st	1/6 BSKT SET 1/6 Size Circular Pasta Basket Set, stainless steel, non slip grip (set of 6), standard		
	1 ea	Tariff Surcharge	\$393.83	\$393.83
	1 ea	T&S Brass HG-2C-36 Safe-T-Link Gas Connector Hose, 1/2" connection, 36" hose, stainless steel braiding with extruded coating, 1/2" male x 1/2" male, (2) 90° elbows, 125,000 BTU/ hr minium flow capacity	\$71.41	\$71.41
3	1 ea	MIXER, SPIRAL DOUGH AMPTO Model No. TS44MD Ampto Spiral Dough Mixer, 97 lbs. dough capacity, 66 lbs. flour capacity, 2-speed, with automatic speed change, 55-quart (52 Lts.) stainless steel fixed non-removable bowl, chain transmission system & gear motor, emergency stop & bowl guard switch, (4) casters, 3 HP, 220V/60-50Hz/1ph, 12 amps, Made in Italy Dimensions 30.31(h) x 33.46(w) x 20.86(d)	\$4,110.79	\$4,110.79
	1 ea	1 Year parts & labor warranty (US only), standard		



Merchandise	\$31,425.33
Freight	\$3,000.00
Tax 7.5%	\$2,581.90
Total	\$37,007.23

IMPORTANT NOTICE: Never trust wiring instructions or ACH or other banking information sent via email. Cyber criminals are hacking email accounts and sending emails with fake wiring instructions and bank information. These emails are convincing and sophisticated. Always independently confirm wiring instructions and ACH or other banking information in person or via a telephone call to a trusted and verified phone number. Never wire or transfer money without double-checking that the wiring instructions and ACH or other banking information are correct.

This quote is for product only and final billing will include freight, taxes, and any vendor special charges related to this order. Customer specifically acknowledges and accepts such additional charges upon acceptance of this quote. To the extent that these charges are not incorporated into the Customer's purchase order, Customer agrees to accept responsibility notwithstanding any purchase order language to the contrary. ****Pricing valid for 14 days from time of quote; provided, however, that we reserve the right to adjust pricing at any time to reflect the impact of tariffs, duties, or similar governmental charges imposed after the date of this proposal. Any such adjustments will be calculated in good faith to ensure fair allocation of the increased costs. We will provide notice of any such adjustments along with documentation supporting the adjustment.****

Acceptance: Matthew Zappoli Date: 5-4-26
Printed Name: MATTHEW ZAPPOLI
Project Grand Total: \$37,007.23

WebstaurantStore

Sales Invoice

Order Number	User ID	Date Ordered
125513806	5889429	5/12/2026 at 3:15 AM

Bill To	Ship To	Shipping Method
Matthew Zappoli Matthew Zappoli 37411 Mackenzie Drive Zephyrhills, FL 33540	Matthew Zappoli 37411 Mackenzie Drive Zephyrhills, FL 33540	Common Carrier

Your Contact	Customer PO	Customer Phone
help@webstaurantstore.com		1 732 902 1353

Item Number	Description	Unit Price	QTY	Est. Tax	Total
600EBT2436D	Regency 24" x 36" 16 Gauge Type 304 Stainless Steel Enclosed Base Table with Sliding Doors and Adjustable Midshelf	\$679.00	1	\$47.53	\$726.53
600PTSD2460	Regency 16-Gauge Type 304 Stainless Steel Pass-Through Shelf with Overshelf - 24" x 60"	\$1.169.00	2	\$163.66	\$2,501.66
600EBT2460R	Regency 24" x 60" 16 Gauge Type 304 Stainless Steel Enclosed Base Sliding Door Table with Drawers	\$1.139.00	2	\$159.46	\$2,437.46
423SW60TLHA	ServIt 60" Lighted Strip Warmer with Single Toggle Control - 120V, 1.750W	\$309.99	4	\$86.80	\$1,326.76
178SSPPT3K	Avantco SSPPT-3K 94" 1 Door Refrigerated Pizza Prep Table with 4 Drawers	\$3,999.00	2	\$559.86	\$8,557.86
645ICC62NI	Rational iCombi Classic Single 6-Full Size Natural Gas Combi Oven - 208/240V, 1 Phase	\$15,349.00	1	\$970.94	\$16,319.94
600TSB3072S	Regency 30" x 72" 16-Gauge Stainless Steel Commercial Work Table with 4" Backsplash and Undershelf	\$342.49	2	\$47.95	\$732.93
600T1824G	Regency 18" x 24" 18-Gauge 304 Stainless Steel Commercial Work Table with Galvanized Legs and Undershelf	\$116.99	2	\$16.38	\$250.36
178UBB4GHC	Avantco UBB-4G-HC 90" Black Counter Height Glass Door Back Bar Refrigerator with LED Lighting	\$1,879.00	1	\$131.53	\$2,010.53
600IB2424S	Regency Spec Line 24" x 24" Underbar Ice Bin - 77 lb.	\$619.00	2	\$86.66	\$1,324.66
600GRSU2324	Regency Stainless Steel Flat Top Glass Rack Storage Unit - 23" x 24"	\$486.49	1	\$34.05	\$520.54
673VTKIT1	VersaTile Remote WiFi-Enabled Walk-In / Refrigeration Temperature Monitoring Kit for VersaHub Platform	\$109.99	1	\$7.70	\$117.69
510HG4D48K	T&S HG-4D-48K Safe-T-Link Quick Disconnect 48" Yellow Coated Steel Gas Appliance Connector Hose with 1 FreeSpin Fitting and Installation Kit - 3/4" NPT	\$119.99	4	\$33.60	\$513.56
519KSM8990CU	KitchenAid KSM8990CU Contour Silver 8 Qt. Bowl Lift Countertop Mixer with Standard Accessories - 120V, 1 3/10 hp	\$919.00	1	\$64.33	\$983.33
649R2NCLR	Robot Coupe R2NCLR Combination Food Processor with 3 Qt. / 3 Liter Clear Bowl, Continuous Feed & 2 Discs - 1 hp	\$1,699.00	1	\$118.93	\$1,817.93
96562826	Vitamix 62826 Vita-Prep 3 3 hp Blender with 64 oz. Container - 120V	\$540.55	1	\$37.84	\$578.39
600TSSB3096S	Regency Spec Line 30" x 96" 14 Gauge Stainless Steel Commercial Work Table with 4" Backsplash and Undershelf	\$729.00	1	\$51.03	\$780.03
RAT5T	Rational Door Hinging Option: Right-Sided Door Hinges (Standard)	\$0.00	1	\$0.00	\$0.00
64599992211	Rational Certified Installation Program: iCombi Tabletop Gas Installation	\$1,225.00	1	\$85.75	\$1,310.75
64587201560	Rational Installation Kit: Rational 8720.1560US Installation Kit for Model 61, 62, and 101 Gas Combi Ovens	\$654.00	1	\$45.78	\$699.78

Quote

05/15/2026

Project:
 Trattoria Napoli
 5740 7th St
 Zephyrhills, FL 33542

From:
 Fabian Enterprises
 Jake McNamara
 4208 W.Dr. Martin Luther King Jr.
 Blvd.
 Tampa, FL 33614-7602
 (813)876-8787
 8138768787 (Contact)

Job Reference Number: 2183

Item	Qty	Description	Sell	Sell Total
1	1 ea	IMMERSION HAND MIXER Robot Coupe Model No. CMP400VV CMP400VV - Compact Power Mixer, hand held, 73 liter processing capacity, 16" stainless steel shaft, removable stainless steel knife & mixer blade, splash guard, ergonomically shaped handle, includes: (1) stainless steel wall support & (1) blade disassembly tool, variable speed 5,000 - 10,000 RPM, 420 watts, 120v/60/1-ph, NEMA 5-15P, cETLus, ETL-Sanitation	\$1,008.42	\$1,008.42
	1 ea	1 year replacement warranty		
			ITEM TOTAL:	\$1,008.42
4	1 ea	RANGE, 36", 6 OPEN BURNERS Southbend (Middleby) Model No. S36D USED****S-Series Restaurant Range, gas, 36", (6) 28,000 BTU open burners, (1) standard oven, snap action thermostat, removable cast iron grate tops & crumb drawer, hinged lower valve panel, includes (1) rack, stainless steel front, sides, shelf, 4" front rail & 6" adjustable legs, 203,000 BTU, CSA, NSF	\$1,500.00	\$1,500.00
	1 ea	Standard one year limited warranty (range)		
	1 ea	Gas type to be specified		
			ITEM TOTAL:	\$1,500.00
6	1 ea	WORKTOP COOK STAND REFRIGERATOR Beverage Air Model No. WTRCS36HC USED****Worktop Cook Stand Refrigerator, one-section, 36"W, 5.64 cu. ft., (2) drawers, top drawer holds (2) 12" x 20" x 6" pans per drawer & bottom drawer holds (2) 12" x 20" x 6" pans per drawer (NOT included), fire-proof stainless steel top, front & sides (no heat shield required), full marine drip guard, aluminum interior, side-mounted self-contained refrigeration, R290 Hydrocarbon refrigerant, 1/6 HP, cULus, UL EPH Classified, UL-Sanitation	\$2,400.00	\$2,400.00

Initial: _____

Page 1 of 4

Item	Qty	Description	Sell	Sell Total
	1 ea	115v/60/1-ph, 1.7 amps, cord with NEMA 5-15P		
	1 ea	Compressor located on right, standard		
	1 st	00C31S073A 3" Casters, plate (2 braked), for WTFCS & WTRCS series (set of 4), standard		
		ITEM TOTAL:		\$2,400.00
9	1 ea	PIZZA PREPARATION REFRIGERATOR Beverage Air Model No. DP93HC USED****Pizza Top Refrigerated Counter, three-section, 93"W, 31.5 cu. ft., (3) doors, (6) shelves, (4) full size pan top capacity, stainless steel top with refrigerated pan rail, 19" cutting board, stainless steel front, sides, top, aluminum interior, side-mounted self-contained refrigeration, R290 Hydrocarbon refrigerant, 1/2 HP, cULus, UL EPH Classified, UL-Sanitation	\$2,600.00	\$2,600.00
	1 ea	115v/60/1-ph, 7.8 amps, NEMA 5-15P		
	1 ea	Compressor located on right, standard		
	1 ea	3" Casters, (2) locking, standard		
		ITEM TOTAL:		\$2,600.00
13	1 ea	RANGE, 60", 6 BURNERS, 24" GRIDDLE Southbend (Middleby) Model No. 4601DD-2G (MIDDLEBY ESSENTIALS ITEM) Ultimate Restaurant Range, gas, 60", (6) non-clog burners, standard grates, (1) 24" griddle, standing pilot, (2) standard ovens with battery spark ignition, includes (1) rack per oven, 22-1/2" flue riser with shelf, stainless steel front, sides, shelf & 6" adjustable legs, 336,000 BTU, cCSAus, CSA Flame, CSA Star, NSF	\$6,700.00	\$6,700.00
	1 ea	Domestic Shipping, inside of North America		
	1 ea	Standard one year limited warranty (range)		
	1 ea	Specify Gas Type		
	1 ea	Griddle to the left		
	1 ea	NOTE: 22.5" high flue riser, with heavy duty shelf, standard		
		ITEM TOTAL:		\$6,700.00
14	1 ea	CHAR-ROCK BROILER Royal Range of California Model No. RCB-36 Heavy Duty Charbroiler, gas, countertop, 36", lava rock, (3) H-type cast iron burner, manual controls, compact heavy gauge chassis, stainless steel sides & front valve cover, fully welded removeable and replaceable interior fire box, 120,000 BTU, cCSAus, CSA-Sanitation	\$2,400.00	\$2,400.00
	1 ea	Limited two-year parts and one-year labor warranty, standard		
	1 ea	Gas type to be specified		
		ITEM TOTAL:		\$2,400.00
15	1 ea	MEAT GRINDER Vollrath Model No. 40744	\$1,560.11	\$1,560.11

Item	Qty	Description	Sell	Sell Total
		Meat Grinder, bench style, #22 attachment hub, approximately 528-lbs capacity per hour, stainless steel pan & housing, chute inside diameter 2-1/4", reverse switch, sausage stuffer & feed sticks included, 1-1/2 hp, 110v/60/1-ph, cord & NEMA 5-15P, 8.0 amps, includes #22 grinder knife & 1/8" & 5/16" grinder plates, ETL, NSF, model# MIN0022 (Refer to vollrathfoodservice.com for full warranty policy)		
	1 ea	1 year parts & labor warranty		
			ITEM TOTAL:	\$1,560.11
19	1 ea	MEAT SLICER Bizerba Model No. GSP H I 150 USED****Manual Heavy Duty Illuminated Safety Slicer, 13" blade, 8-safety interlocks, seamless anodized aluminum construction, high carriage 25° incline towards operator, 40° gravity feed, thumb guard 5.8" W, removable pusher-plate, remote sharpener with spring-loaded dial, slice thickness 0-0.94", 1/2 HP, 120v/60/1-ph, 3.5 amps, 0.4kW, cord with NEMA 5-15P, ETL-Sanitation, UL-157 gaskets & seals, cETLus, DGUV safety tested	\$1,600.00	\$1,600.00
			ITEM TOTAL:	\$1,600.00
20	1 ea	RANGE, 48", 8 OPEN BURNERS Southbend (Middleby) Model No. 4481DC USED****Ultimate Restaurant Range, gas, 48", (8) non-clog burners, standard grates, standing pilot, (1) standard oven with battery spark ignition, (1) cabinet base, includes (1) rack, 22-1/2" flue riser with shelf, stainless steel front, sides, shelf & 6" adjustable legs, 309,000 BTU, CSA, NSF	\$2,700.00	\$2,700.00
			ITEM TOTAL:	\$2,700.00
22	1 ea	BLAST CHILLER FREEZER, REACH-IN Electrolux Professional Model No. 727742 USED****Blast chiller freezer	\$2,800.00	\$2,800.00
			ITEM TOTAL:	\$2,800.00
24	1 ea	FOOD PACKAGING MACHINE VacMaster Model No. VP210 USED****VacMaster™ VP210 Chamber Vacuum Sealer, countertop, 10.25" removable seal bar with double seal wire, 11-1/4" x 15-1/4" x 5" chamber, easy-to-use digital control panel, vacuum & seal, seal time, & pressure indicator, 10-99 seconds cycle time, heavy-duty transparent lid, stainless steel body, 2-cylinder piston pump, includes filler plates, user guide & (60) assorted chamber pouches, 110v/60/1-ph	\$1,800.00	\$1,800.00
			ITEM TOTAL:	\$1,800.00
26	1 ea	HOTPLATE, COUNTERTOP, GAS Jade Range (Middleby) Model No. JHP-312 USED****Supreme™ Hotplate, countertop, gas, 12", (3) 27,500 BTU	\$1,000.00	\$1,000.00



19651 Bruce B Downs Blvd
 Ste C1
 Tampa, FL 33647
 (813) 575-3838

ESTIMATE

EST-9847

<https://www.fastsigns.com/2160-new-tampa-wesley-ch>

Payment Terms: Cash Customer

Created Date: 4/30/2026

DESCRIPTION: QTY 1 / SET / 60" HALO LIT LOGO / 12" FRONT & HALO LIT LETTERS / FLUSH MOUNT

Bill To: Trattoria Napoli
 TBD
 Zephyrhills, FL 33546
 US

Pickup At: FASTSIGNS of Wesley Chapel
 19651 Bruce B Downs Blvd
 Ste C1
 Tampa, FL 33647
 US

Requested By: Idania Reyes
 Email: littlesiren@gmail.com

Salesperson: Derek Mills

NO.	Product Summary	QTY	UNIT PRICE	AMOUNT
1	QTY 1 / SET / 60" HALO LIT LOGO / 12" FRONT & HALO LIT LETTERS / FLUSH MOUNT	1	\$7,700.00	\$7,700.00
2	TECHNICAL SURVEY	1	\$275.00	\$275.00
3	ENGINEERING & PERMIT	1	\$890.00	\$890.00
4	INSTALLATION	1	\$1,790.00	\$1,790.00

Subtotal:	\$10,655.00
Taxes:	\$733.50
Grand Total:	\$11,388.50
Deposit Required:	\$5,694.25

Please NOTE:

A 50% deposit is required on all orders over \$150 if credit terms have not yet been established for your company. Orders under \$150 require full payment in advance. Design proofs will only be sent after deposits are received. Most proofs are sent within 1-2 days after an order is placed. A sales associate will make you aware if your project requires additional design time. If you do not receive a proof within this time, please contact your sales representative to make sure we've sent it to the correct address. Design charges are included in your estimate. Additional charges may apply if royalty-free artwork and/or multiple proof revisions are required during the design process.

FINE PRINT...PLEASE READ CAREFULLY: We appreciate the opportunity to provide you with outstanding signage products and service. This estimate is valid for 60 days from estimate date listed. Acceptance of this FASTSIGNS of Wesley Chapel (FSWC) estimate, whether verbal, email or with monetary deposit, constitutes all of the following: the conversion of this estimate into an invoice purchase contract for exactly, and only, the custom products and services contained herein; that this contract can only be cancelled in writing (not email) received within 5 business days of acceptance date; purchaser agrees to forfeit all deposit money paid regardless of work level begun or completed at the discretion of FSWC; that any verbal discussions regarding details and/or change to this contract do not apply to altering this contract; that any email discussion regarding details and/or changes to this contract without direct FSWC written response and acknowledgment are not valid and do not apply to altering this contract. Thank you.



Ron DeSantis, Governor

Melanie S. Griffin, Secretary



**STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

CONSTRUCTION INDUSTRY LICENSING BOARD
THE GENERAL CONTRACTOR HEREIN IS CERTIFIED UNDER THE
PROVISIONS OF CHAPTER 489, FLORIDA STATUTES



MORRIS, DANIEL MICHAEL
EAST BAY CUSTOM CONSTRUCTION, LLC
36736 JEFFERSON AVENUE
DADE CITY FL 33523

LICENSE NUMBER: CGC1540098

EXPIRATION DATE: AUGUST 31, 2026

Always verify licenses online at MyFloridaLicense.com

ISSUED: 01/28/2026

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BUSINESS ITEMS 1.3

Presentation of 2025 CRA Audit - Annual Comprehensive Financial Report

Issue:

The CRA Board approve the 2025 annual audit.

Background:

The CRA conducts an annual audit for Board approval.

Attachment(s):

1. Draft 6.4 CRA FY2025_For Board Packet

Fiscal Impact:

Funding for the annual audit is provided in the 2025/2026 approved budget.

Staff Recommendation:

Staff recommends approval.

**ZEPHYRHILLS COMMUNITY REDEVELOPMENT AGENCY
(A COMPONENT UNIT OF THE CITY OF ZEPHYRHILLS, FLORIDA)**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED SEPTEMBER 30, 2025

**ZEPHYRHILLS COMMUNITY REDEVELOPMENT AGENCY
(A COMPONENT UNIT OF THE CITY OF ZEPHYRHILLS, FLORIDA)
CRA LEADERSHIP
SEPTEMBER 30, 2025**

CRA BOARD OF COMMISSIONERS

Steven F. Spina, PhD	Chairperson
Jodi Wilkeson	Vice-Chairperson
Lance Smith	Board Member
Kenneth Burgess, Jr.	Board Member
Charles E. Proctor	Board Member
Melonie Bahr Monson	Mayor City of Zephyrhills

APPOINTED OFFICIALS

William C. Poe Jr.	City Manager
Gail Hamilton	CRA Director

**ZEPHYRHILLS COMMUNITY REDEVELOPMENT AGENCY
 (A COMPONENT UNIT OF THE CITY OF ZEPHYRHILLS, FLORIDA)
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INDEPENDENT AUDITORS' REPORT

Board of Commissioners
Zephyrhills Community Redevelopment Agency
Zephyrhills, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and the major fund of the Zephyrhills Community Redevelopment Agency (CRA), a component unit of the City of Zephyrhills, Florida as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the CRA's basic financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the CRA as of September 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the CRA and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the CRA's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the CRA's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the CRA's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated REPORT DATE on our consideration of the CRA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the CRA's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the CRA's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

Lakeland, Florida
REPORT DATE

**ZEPHYRHILLS COMMUNITY REDEVELOPMENT AGENCY
(A COMPONENT UNIT OF THE CITY OF ZEPHYRHILLS, FLORIDA)
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2025**

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of Zephyrhills Community Redevelopment Agency (the CRA).

The statement of net position presents financial information on all of the CRA's assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the CRA is improving or deteriorating.

The statement of activities presents information showing how the CRA's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

The basic financial statements also include notes that provide required disclosures and other information necessary to gather the full meaning of the material presented in the statements.

The government-wide financial statements listed above distinguish functions of the CRA that are principally supported by ad-valorem taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The CRA's activities are classified as governmental activities.

The government-wide financial statements include only the activities of the CRA. However, the CRA is considered a blended component unit of the City and, as such, the financial information of the CRA is included in the City's financial statements for each fiscal year.

The government-wide financial statements can be found by referencing the table of contents of this report.

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The CRA uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The CRA is accounted for as a governmental fund.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the CRA's near-term financing requirements.

**ZEPHYRHILLS COMMUNITY REDEVELOPMENT AGENCY
(A COMPONENT UNIT OF THE CITY OF ZEPHYRHILLS, FLORIDA)
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2025**

Fund Financial Statements (Continued)

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the CRA's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The CRA adopts an annual appropriated budget. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with the budget.

The governmental fund financial statements can be found by referencing the table of contents of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Government-Wide Financial Analysis

Statement of Net Position

As noted earlier, net position may serve over time as a useful indicator of the CRA's financial position. In the case of the CRA, assets exceeded liabilities by \$2.8 million as of the close of the most recent fiscal year, an increase of \$1.1 million in comparison with the prior year.

The following table reflects a summary of the statement of net position for the current and prior year:

Government-Wide Financial Analysis

SUMMARY OF NET POSITION

	2025	2024
ASSETS		
Current Assets	\$ 2,864,072	\$ 1,804,703
 LIABILITIES		
Total Liabilities	24,279	44,675
 NET POSITION		
Restricted for Community Redevelopment	\$ 2,839,793	\$ 1,760,028

**ZEPHYRHILLS COMMUNITY REDEVELOPMENT AGENCY
(A COMPONENT UNIT OF THE CITY OF ZEPHYRHILLS, FLORIDA)
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2025**

Statement of Activities

The following table reflects the statement of activities for the current and prior year:

	<u>2025</u>	<u>2024</u>
REVENUES		
Property Taxes	\$ 1,337,786	\$ 999,142
Miscellaneous Revenue	-	618
Investment Income	213,009	197,031
Total Revenues	<u>1,550,795</u>	<u>1,196,791</u>
EXPENSES		
Economic Environment	343,289	278,953
Community Redevelopment	127,741	300,799
Total Expenses	<u>471,030</u>	<u>579,752</u>
CHANGE IN NET POSITION	1,079,765	617,039
Net Position - Beginning of Year	<u>1,760,028</u>	<u>1,142,989</u>
NET POSITION - END OF YEAR	<u>\$ 2,839,793</u>	<u>\$ 1,760,028</u>

Fiscal year 2025 activities increased the CRA's net position by \$1.1 million. This change resulted from an increase in tax increment financing revenues in the current year due to an increase in property values within the CRA District and the fact that the CRA did not spend all their appropriated funds.

**ZEPHYRHILLS COMMUNITY REDEVELOPMENT AGENCY
(A COMPONENT UNIT OF THE CITY OF ZEPHYRHILLS, FLORIDA)
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2025**

Financial Analysis of the CRA's Funds

Governmental Funds

The focus of the CRA's *governmental funds* is to provide information on *near-term* inflows, outflows, and balances of *spendable resources*. Such information is useful in assessing the CRA's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The CRA's fund balance of \$2.8 million is restricted for redevelopment projects within the CRA district.

Property taxes totaling \$1.3 million represented approximately 86% of all revenues. The CRA's fund balance increased by \$1.1 million in the current year. The increase in tax increment financing revenues received by the CRA in the current year resulted from increased property values within the CRA district.

Capital Assets and Debt Administration

At September 30, 2025, the CRA did not own capital assets.

At September 30, 2025, the CRA had no long-term debt.

Budgetary Highlights

An annual budget is prepared for the CRA and approved by the Board. The legal level of control is maintained at the fund level. Budget appropriations may not be legally exceeded on a fund basis. Appropriations lapse at the end of the fiscal year. The budget is adopted on a basis consistent with generally accepted accounting principles.

Economic Factors and Future Developments

The CRA will continue to plan projects and infrastructure improvements that align with its redevelopment priorities for the designated district. The CRA will continue to implement the community's shared development goals through its redevelopment strategies and critical tasks.

Request for Information

This financial information is designed to present users with a general overview of the CRA's finances for all those with an interest in its finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Community Redevelopment Agency located at City Hall, 5335 8th Street, Zephyrhills, FL 33542.

**ZEPHYRHILLS COMMUNITY REDEVELOPMENT AGENCY
(A COMPONENT UNIT OF THE CITY OF ZEPHYRHILLS, FLORIDA)
STATEMENT OF NET POSITION
SEPTEMBER 30, 2025**

ASSETS

Cash and Cash Equivalents	\$ 2,864,072
Total Assets	2,864,072

LIABILITIES

Accounts Payable	18,560
Accrued Liabilities	5,719
Total Liabilities	24,279

NET POSITION

Restricted for Community Redevelopment	\$ 2,839,793
--	--------------

See accompanying Notes to Financial Statements.

**ZEPHYRHILLS COMMUNITY REDEVELOPMENT AGENCY
(A COMPONENT UNIT OF THE CITY OF ZEPHYRHILLS, FLORIDA)
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2025**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Changes in Net Position</u>
Governmental Activities:		
General Government	\$ (343,289)	\$ (343,289)
Community Redevelopment	(127,741)	(127,741)
Total Governmental Activities	<u>\$ (471,030)</u>	<u>(471,030)</u>
General Revenues:		
Taxes		1,337,786
Investment Income		213,009
Total General Revenues		<u>1,550,795</u>
CHANGES IN NET POSITION		1,079,765
Net Position - Beginning of Year		<u>1,760,028</u>
NET POSITION - END OF YEAR		<u><u>\$ 2,839,793</u></u>

See accompanying Notes to Financial Statements.

**ZEPHYRHILLS COMMUNITY REDEVELOPMENT AGENCY
(A COMPONENT UNIT OF THE CITY OF ZEPHYRHILLS, FLORIDA)
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025**

ASSETS

Cash and Cash Equivalents	\$ 2,864,072
Total Assets	<u>\$ 2,864,072</u>

LIABILITIES FUND BALANCE

LIABILITIES

Accounts Payable	\$ 18,560
Accrued Liabilities	5,719
Total Liabilities	<u>24,279</u>

FUND BALANCE

Restricted for Community Redevelopment	<u>2,839,793</u>
Total Liabilities and Fund Balance	<u>\$ 2,864,072</u>

See accompanying Notes to Financial Statements.

**ZEPHYRHILLS COMMUNITY REDEVELOPMENT AGENCY
(A COMPONENT UNIT OF THE CITY OF ZEPHYRHILLS, FLORIDA)
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2025**

REVENUES	
Taxes	\$ 1,337,786
Investment Income	213,009
Total Revenues	1,550,795
 EXPENDITURES	
Current:	
General Government	343,289
Community Redevelopment	127,741
Total Expenditures	471,030
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,079,765
NET CHANGE IN FUND BALANCE	1,079,765
Fund Balance - Beginning of Year	1,760,028
FUND BALANCE - END OF YEAR	\$ 2,839,793

See accompanying Notes to Financial Statements.

**ZEPHYRHILLS COMMUNITY REDEVELOPMENT AGENCY
(A COMPONENT UNIT OF THE CITY OF ZEPHYRHILLS, FLORIDA)
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The CRA was created on March 9, 1998, by Ordinance number 688 of the City of Zephyrhills, Florida (the City), pursuant to Florida Statute 163.387. The purpose of the CRA is to establish redevelopment priorities for the designated community redevelopment area. Since the City is financially accountable for the activities of the CRA, its governing board is the same, and its relationship to the CRA is significant. The City approves the budget, provides funding and performs all accounting functions for the CRA. The CRA is considered to be a blended component unit in the City's financial statements, where it is also reported as a major special revenue fund.

The CRA has determined there are no component units that meet criteria for inclusion in the CRA's financial statements.

Financial Statements

These financial statements are presented for the purpose of complying with state law, specifically Florida Statutes, Section 163.387(8)(a), which requires separate audited financial statements for each Community Redevelopment Agency that has revenues or expenditures that exceed \$100,000.

Basis of Presentation

GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenditures/expenses of either fund category and (or) the governmental and enterprise combined) for the determination of major funds. The CRA has used GASB Statement No. 34 minimum criteria for major fund determination.

The accounts of the CRA are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures or expenses as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Currently, the CRA has only one fund, the General Fund. The General Fund is the general operating fund of the CRA. It is considered to be a major fund. It is used to account for all financial resources and expenditures.

**ZEPHYRHILLS COMMUNITY REDEVELOPMENT AGENCY
(A COMPONENT UNIT OF THE CITY OF ZEPHYRHILLS, FLORIDA)
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the CRA. The CRA only has governmental activities and does not engage in any business-type activity. Direct expenses are those that are clearly identifiable with a specific function or segment. General revenues include ad valorem taxes and interest income. Fund financial statements are presented for the CRA's General Fund.

The statement of activities demonstrates the degree to which the direct expenses are given function are offset by program revenues. Direct expenses are those clearly identifiable with a specific function. Program revenues consist of grants and contributions that are restricted to meeting operational or capital requirements of a particular function. Payments received from taxes, insurance proceeds and other items not properly included as program revenues are reported as general revenues.

Separate financial information is provided for the governmental funds.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government wide-financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue when all eligibility requirements imposed by the grantor have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the CRA considers property tax revenues to be available if they are collected within 60 days of the end of the current period. Grants, intergovernmental revenues, charges for services, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Budgets and Budgetary Data

An annual budget is prepared for all funds of the City, including the CRA. The City follows these procedures in establishing the budgetary data reflected in the financial statements.

The City Manager submits to the City Council a proposed operating budget for the ensuing fiscal year. It contains proposed expenditures and the means to finance them, including a proposed property tax millage rate.

**ZEPHYRHILLS COMMUNITY REDEVELOPMENT AGENCY
(A COMPONENT UNIT OF THE CITY OF ZEPHYRHILLS, FLORIDA)
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgets and Budgetary Data (Continued)

Public hearings are conducted to obtain taxpayer comments on the proposed budget and property tax millage rate.

The budget and property tax millage rate are approved by the City Council in September.

The City Council must approve budget amendments that affect revenue accounts or appropriations in more than one department. Expenditures may not exceed legal appropriations at the department level. Appropriations lapse at year-end. All budget amounts presented in the accompanying financial statements and supplemental information have been adjusted for revisions as approved by City Council during the year.

Formal budgetary integration is employed as a management control device during the year for the governmental funds.

Budgets for the governmental funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America.

Incremental Property Tax Revenue

The CRA's primary source of revenue is tax-increment funding. This revenue is computed by applying the respective tax rates for the City and Pasco County (County) multiplied by the increased value of property tax located within the boundaries of the redevelopment areas of the CRA in excess of the base property value.

The tax levy is established prior to October 1 of each year and the Pasco County Property Appraiser incorporates the millages established by the City and County into the total tax levy. All property is reassessed according to its fair value on January 1 of each year. All taxes are due and payable on November 1 (levy date) of each year or as soon thereafter as the assessment roll is certified and delivered to the Tax Collector. All unpaid taxes become delinquent on April 1 following the year in which they are assessed. Discounts are allowed for early payment at the rate of 4% in the month of November, 3% in the month of December, 2% in the month of January, and 1% in the month of February. The taxes paid in March are without discount.

Delinquent taxes on real property bear interest of up to 18% per year. On or prior to June 1 following the tax year, certificates are sold for all delinquent taxes on real property. Application for a tax deed on any unredeemed tax certificates may be made by the certificate holder after a period of two years. Unsold certificates are held by the County.

Assets, Liabilities, and Fund Equity

The CRA participates in the City's pooled cash and investment portfolio. The City utilizes a consolidated cash pool to account for cash, cash equivalents, and investments of all City funds, including CRA funds, other than those that are required by ordinance to be physically segregated. The consolidated cash pool concept allows each participating fund to benefit from the economies of scale and improved yield that are inherent to a larger investment pool. Formal accounting records detail the individual equities of the participating funds.

**ZEPHYRHILLS COMMUNITY REDEVELOPMENT AGENCY
(A COMPONENT UNIT OF THE CITY OF ZEPHYRHILLS, FLORIDA)
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Fund Equity (Continued)

The City considers all highly liquid investments (including restricted assets), with a maturity of three months or less when purchased, to be cash equivalents. The majority of the City's pooled investments have the general characteristics of demand deposits, in that additional funds may be deposited at any time and funds may be withdrawn at any time without prior notice or penalty. Therefore, all of the pooled investments, regardless of their maturities, are considered cash equivalents.

The City participates in the Florida Prime (formerly known as the Local Government Surplus Funds Trust Fund Investment Pool) operated by the Florida State Board of Administration. Florida Prime is considered a 2a-7 like external investment pool in accordance with GASB Statement No. 79 and is reported at amortized cost, which approximates fair value.

Investments

Investments are reported at fair value. Investments in mutual fund type securities are valued at the net asset value of the fund based on the underlying assets held in the funds. The fair value of an investment is the amount that could reasonably be expected to be received for it in a current sale between a willing buyer and a willing seller, other than in a forced or liquidation sale.

Payroll-Related Expenses and Liabilities

The employees that manage or are involved in day-to-day operations of the CRA are employees of the City. Per an agreement with the City, the CRA is charged an administrative fee related to those employees. Payroll-related activity for the year ended September 30, 2025, can be found in the City's audited financial statements.

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the CRA or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Fund Balances

In fund financial statements, the governmental fund reports fund classifications that comprise a hierarchy based primarily on the extent to which the CRA is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Under GASB 54 requirements, fund balance is reported as five possible components – nonspendable, restricted, committed, assigned, and unassigned.

Nonspendable

This component includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

**ZEPHYRHILLS COMMUNITY REDEVELOPMENT AGENCY
(A COMPONENT UNIT OF THE CITY OF ZEPHYRHILLS, FLORIDA)
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balances (Continued)

Restricted

This component includes amounts reported as restricted when constraints placed on the use of the resources are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed

This component includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority. Such amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.

Assigned

This component is used to report the government's intent to use the amount for a specific purpose but are neither restricted, nor committed.

Unassigned

This component is the residual classification for the general fund. This amount represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

When an expenditure is incurred for purposes for which both restricted and unrestricted resources are available, the CRA considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the CRA considers the amount to have been spent first out of committed funds, then assigned funds and finally unassigned funds, as needed.

The City Council establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the City Council through adoption or amendment of the budget as intended for specific purpose (such as the purchase of fixed assets, construction, debt service, or for other purposes).

**ZEPHYRHILLS COMMUNITY REDEVELOPMENT AGENCY
(A COMPONENT UNIT OF THE CITY OF ZEPHYRHILLS, FLORIDA)
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The CRA has no items that meet this reporting criteria.

In addition to liabilities, the statement of financial position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The CRA has no items that meet this reporting criteria.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2 CASH AND CASH EQUIVALENTS

Cash and cash equivalents as of September 30, 2025, consisted of:

Statement of Net Position:

Equity in Pooled Cash and Cash Equivalents	<u>\$ 2,864,072</u>
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These funds are a part of the City's pooled cash funds. The City maintains an investment policy managing pooled cash and investments. Further information on the City's pooled cash and investments can be found in the notes to the annual financial statements of the City.

**ZEPHYRHILLS COMMUNITY REDEVELOPMENT AGENCY
(A COMPONENT UNIT OF THE CITY OF ZEPHYRHILLS, FLORIDA)
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

NOTE 2 CASH AND CASH EQUIVALENTS (CONTINUED)

Custodial Credit Risk

For an investment, custodial credit risk is the risk that in the event of the failure of the counterparty, the CRA will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

All deposit accounts of the City are placed in banks that qualify as a public depository, as required by law (Florida Security for Public Deposits Act, Chapter 280, Florida Statutes). Chapter 280 of the Florida Statutes provides that qualified public depositories must maintain eligible collateral having a market value equal to 25% of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held by the depository during the twelve months immediately preceding the date of any computation of the balance. As such, the depository is not required to hold collateral in the City's name, nor specify which collateral is held for the City's benefit.

The Public Depository Security Trust Fund, as created under the laws of the state of Florida, would be required to pay the City for any deposits not covered by depository insurance or collateral pledged by the depository as previously described. Florida Statutes and the City's investment policy authorize the City to use interest bearing time deposits, savings accounts, and money market accounts in qualified public depositories. All deposits are entirely insured or collateralized pursuant to Florida's public deposits program.

Investments in Local Government Investment Pools

The City invests funds throughout the year with Florida PRIME, an investment pool administered by the State Board of Administration (SBA), under the regulatory oversight of the state of Florida. Investments in Florida PRIME are made pursuant to Chapter 125.31, Florida Statutes. The investments are not categorized because they are not evidenced by securities that exist in physical or book entry form. Throughout the year and as of September 30, 2025, Florida PRIME contained certain floating and adjustable-rate securities which were indexed based on the prime rate and/or one- and three-month London Interbank Offered Rates (LIBOR) rates. These investments represented 18.20% of the Florida PRIME's portfolio at September 30, 2025.

Florida PRIME meets all of the necessary criteria to elect to measure all of the investments in Florida PRIME at amortized cost, which approximates fair value.

The weighted average days to maturity (WAM) of Florida PRIME as of September 30, 2025 was 47 days. Next interest rate reset dates for floating securities are used in the calculation of the WAM. The weighted average life (WAL) of the Florida PRIME at September 30, 2025 was 73 days. Investments in Florida PRIME must carry an "AAAm" rating from Standard and Poor's. On September 30, 2025, Standard and Poor's Ratings Services assigned the Florida PRIME an "AAAm" principal stability funding rating.

**ZEPHYRHILLS COMMUNITY REDEVELOPMENT AGENCY
(A COMPONENT UNIT OF THE CITY OF ZEPHYRHILLS, FLORIDA)
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

NOTE 2 CASH AND CASH EQUIVALENTS (CONTINUED)

Investments in Local Government Investment Pools (Continued)

With regard to redemption gates, Chapter 218.409(8)(a), Florida Statutes, states that “The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the executive director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the Trustees, the Joint Legislative Auditing Committee, and the Investment Advisory Council. The Trustees shall convene an emergency meeting as soon as practicable from the time the executive director has instituted such measures and review the necessity of those measures. If the Trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the executive director until the Trustees are able to meet to review the necessity for the moratorium. If the Trustees agree with such measures, the Trustees shall vote to continue the measures for up to an additional 15 days. The Trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the Trustees exceed 15 days.”

With regard to liquidity fees, Florida Statute 218.409(4) provides authority for the SBA to impose penalties for early withdrawal, subject to disclosure in the enrollment materials of the amount and purpose of such fees. At present, no such disclosure has been made.

As of September 30, 2025, there were no redemption fees, maximum transaction amounts, or any other requirements that serve to limit a participant’s daily access to 100% of their account value.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City coordinates its investment maturities to closely match cash flow needs and has generally restricted the maximum investment term to less than five years from the purchase date. As of September 30, 2025, Investments and related level of risk were as follows:

Credit Risk

Credit risk is the risk that an insurer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The City diversifies its investments by security type and institution and limits holdings in any type of investment with any one issuer. The City’s investment policy minimizes credit risk by limiting the maximum percentage that may be invested in any one entity or instrument at any one time.

**ZEPHYRHILLS COMMUNITY REDEVELOPMENT AGENCY
(A COMPONENT UNIT OF THE CITY OF ZEPHYRHILLS, FLORIDA)
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

NOTE 2 CASH AND CASH EQUIVALENTS (CONTINUED)

Credit Risk (Continued)

Presented below is the actual rating as of September 30, 2025, for each type of investment in securities.

<u>Investment Type</u>	<u>S&P/Moody's Rating</u>	<u>Fair Value</u>
SBA Florida PRIME	AAAm	\$ 2,864,072
Total		<u>\$ 2,864,072</u>

Concentration of Credit Risk

Assets are to be diversified to control the risk of loss resulting from concentration of assets in a specific maturity, issue, instruments, deals, or bank through which the investments are bought and sold.

No investments in any one issuer exceeds 5% of the total investments.

Foreign Currency Risk

The CRA is not exposed to any foreign currency risk.

NOTE 3 TAX INCREMENT FINANCING REVENUE

The CRA is primarily funded through tax increment financing revenue. The tax increment revenue is calculated by applying the adopted millage rate to the increase in the current year taxable assessed valuations within the designated CRA districts, using the year in which the CRA was established as the “base year”. The City and the County are required to contribute 95% of the incremental property taxes levied each year not to exceed 30 years from the base year.

NOTE 4 CONTINGENCIES

The CRA is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions, and natural disasters. The CRA is insured through the City’s self-insurance program for general liability, worker’s compensation, health, directors and officers, and property damage. The City has maintained levels of insurance coverage during the current year. There are no material general liability claims related to the CRA.

**ZEPHYRHILLS COMMUNITY REDEVELOPMENT AGENCY
(A COMPONENT UNIT OF THE CITY OF ZEPHYRHILLS, FLORIDA)
BUDGETARY COMPARISON SCHEDULE – GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2025**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Ad Valorem City	\$ 607,968	\$ 607,968	\$ 607,968	\$ -
Ad Valorem County	740,028	740,028	729,818	(10,210)
Total Taxes	<u>1,347,996</u>	<u>1,347,996</u>	<u>1,337,786</u>	<u>(10,210)</u>
Miscellaneous:				
Main Street Reimbursement	1,000	1,000	-	(1,000)
Interest Income	100,000	100,000	213,009	113,009
Total Miscellaneous	<u>101,000</u>	<u>101,000</u>	<u>213,009</u>	<u>112,009</u>
Total Revenues	<u>1,448,996</u>	<u>1,448,996</u>	<u>1,550,795</u>	<u>101,799</u>
EXPENDITURES				
Current:				
Economic Environment:				
Personnel Services	142,908	142,908	141,661	1,247
Professional Services	102,502	145,897	154,895	(8,998)
Contractual Services	81,000	81,000	5,900	75,100
Promotional Activities	50,000	50,000	2,210	47,790
Supplies	2,650	2,650	4,955	(2,305)
Telephone and Communications	10,000	10,000	2,518	7,482
Training and Dues	4,000	4,000	1,587	2,413
Incentives	300,000	300,000	5,000	295,000
Building Facade Grants	200,000	200,000	16,677	183,323
Miscellaneous	8,900	8,900	7,886	1,014
Community Redevelopment:				
Contributions of Capital Assets to City	1,898,000	1,912,522	127,741	1,784,781
Total Expenditures	<u>2,799,960</u>	<u>2,857,877</u>	<u>471,030</u>	<u>2,386,847</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,350,964)</u>	<u>(1,408,881)</u>	<u>1,079,765</u>	<u>2,488,646</u>
Fund Balance - Beginning of Year	<u>1,350,964</u>	<u>1,408,881</u>	<u>1,760,028</u>	<u>351,147</u>
FUND BALANCE - END OF YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,839,793</u></u>	<u><u>\$ 2,839,793</u></u>

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Commissioners
Zephyrhills Community Redevelopment Agency
Zephyrhills, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of the Zephyrhills Community Redevelopment Agency (CRA), a component unit of The City of Zephyrhills, Florida as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the CRA's basic financial statements, and have issued our report thereon dated REPORT DATE .

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the CRA's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the CRA's internal control. Accordingly, we do not express an opinion on the effectiveness of the CRA's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the CRA's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the CRA's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the CRA's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

Lakeland, Florida
REPORT DATE

MANAGEMENT LETTER

Board of Commissioners
Zephyrhills Community Redevelopment Agency
Zephyrhills, Florida

Report on the Financial Statements

We have audited the financial statements of the Zephyrhills Community Redevelopment Agency (CRA), a component unit of The City of Zephyrhills, Florida as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated REPORT DATE.

Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated REPORT DATE, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. There were no recommendations made in the preceding financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. Information regarding the specific legal authority for the entity is contained in Note 1 to the financial statements.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the CRA has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions(s) met. In connection with our audit, we determined that the CRA did not meet any of the conditions described in Section 218.503(1), *Florida Statutes*.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the CRA. It is management's responsibility to monitor the CRA's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)(2), Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Property Assessed Clean Energy (PACE) Programs

Section 10.554(1)(i)6.a., Rules of the Auditor General, requires a statement as to whether a PACE program authorized pursuant to Section 163.081 or Section 163.082, Florida Statutes, operated in the CRA's geographical boundaries. A PACE program did not operate within the CRA's geographical boundaries during the fiscal year under audit.

Special District Component Units

Section 10.554(1)(i)5.c., Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit, within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), *Florida Statutes*. The CRA has no component units.

Specific Information (unaudited)

As required by Section 218.39(3)(c), *Florida Statutes*, and Section 10.554(1)(i)7, Rules of the Auditor General, the Zephyrhills Community Redevelopment Agency reported:

- a. The total number of district employees compensated in the last pay period of the district's fiscal year was one.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year was 10.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency was \$91,170.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency was \$197,945.
- e. Each construction project with a total cost of at least \$65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported and total expenditures for such project was \$-0-.

Specific Information (unaudited) (Continued)

- f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes. See the accompanying Budgetary Comparison Schedule – General Fund.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or fraud, waste, or abuse, that has occurred, or is likely to have occurred, that has an effect on the financial statements that is less than material, but which warrants the attention of those charged with governance. Matters identified in our audit are reported in the Independent Accountants' Report on our testing of compliance with Sections 163.387(6) and (7), *Florida Statutes*.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, federal and other granting agencies, the CRA's Board of Directors and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

Lakeland, Florida
REPORT DATE

INDEPENDENT ACCOUNTANTS' REPORT

Board of Commissioners
Zephyrhills Community Redevelopment Agency
Zephyrhills, Florida

We have examined the Zephyrhills Community Redevelopment Agency's (CRA) compliance with Section 218.415, *Florida Statutes*, regarding the investment of public funds, and Sections 163.387(6) and (7), *Florida Statutes*, regarding community redevelopment agencies, during the year ended September 30, 2025. Management of the CRA is responsible for the CRA's compliance with the specified requirements. Our responsibility is to express an opinion on the CRA's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the CRA complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the CRA complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to this engagement.

Our examination does not provide a legal determination on the CRA's compliance with specified requirements.

Our examination disclosed one instance of noncompliance with Sections 163.387(6)(b), *Florida Statutes*, regarding community redevelopment agencies during the year ended September 30, 2025. The CRA did not submit an adopted budget to the Board of County Commissioners within ten days of adoption, as required by Florida Statute 163.387(6)(b). The instance of noncompliance is detailed in the attached schedule of findings.

In our opinion, except for the noncompliance described in the preceding paragraph, the CRA complied, in all material respects, with Section 218.415, *Florida Statutes*, regarding the investment of public funds and Sections 163.387(6) and (7), *Florida Statutes*, regarding community development agencies during the year ended September 30, 2025.

Board of Commissioners
Zephyrhills Community Redevelopment Agency

This report is intended solely for the information and use of the CRA, the City of Zephyrhills, Florida and the Auditor General, State of Florida, and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

Lakeland, Florida
REPORT DATE

**ZEPHYRHILLS COMMUNITY REDEVELOPMENT AGENCY
SCHEDULE OF FINDINGS AND RESPONSES
SEPTEMBER 30, 2025**

Finding 2025-001 Compliance with CRA Statutes

Type of Finding: Noncompliance with Budgetary Requirements

Condition: The CRA did not submit its adopted annual budget to the board of county commissioners within ten days after adoption.

Criteria or Specified Requirement: Section 163.387(6)(b), *Florida Statutes*, requires that a community redevelopment agency created by a municipality shall submit its annual budget to the board of county commissioners for the county in which the agency is located within ten days after the adoption of such budget and submit amendments of its annual budget to the board of county commissioners within ten days after the adoption date of the amended budget.

Effect: The CRA was not in compliance with the budgetary requirements of Section 163.387(6)(b), *Florida Statutes*.

Cause: The CRA did not have procedures in place to ensure timely submission of the adopted budget to the county.

Repeat Finding: This was not a finding in the prior year.

Recommendation: We recommend management establish procedures to ensure the CRA's adopted annual budget, and any amendments thereto, are submitted to the board of county commissioners for the county in which the CRA is located within ten days of adoption, as prescribed by Section 163.387(6)(b), *Florida Statutes*.

Views of responsible officials and planned corrective actions: Management acknowledges the condition and plans to implement additional procedures to ensure timely submission of the adopted annual budget to the board of county commissioners.