CRA MEETING
ZEPHYRHILLS, FLORIDA

Monday, August 28, 2023
5:00 PM

The CRA will maintain a quorum at the dais and host a GoToMeeting to allow the public to attend remotely.

Please join the GoToMeeting
from your computer, tablet or smartphone:
https://meet.goto.com/889633533
or dial in using your phone:
+1 (872) 240-3212 - Access Code: 889633533
(Please mute your phone unless you wish to speak on a specific item)

Zephyrhills City Hall **Council Chambers**

Call to Order – CRA Board Chairperson Kenneth M. Burgess, Jr.
Roll Call – City Clerk Lori Hillman

1. BUSINESS ITEMS
    - 1.1 Approval of July 24, 2023 Meeting Minutes
        1. M07-24-23 - CRA
    - 1.2 Residential Ownership Incentive Grant - Thomas - Velazques 5436 10th Street
        1. SKM_C650i18030211040
    - 1.3 Residential Ownership Incentive Grant - Edward Sealander - 5332 5th Street
        1. SKM_C650i18030311020
    - 1.4 Oakside Neighborhood Stormwater Ponds Fence Replacement
        1. SKM_C650i18030312340
    - 1.5 2023 Audit Engagement Letter No. 37-23-06 with Bodine Perry - One Year Extension for CRA Audit Services
        1. CRA Engage Letter 2023

2. CRA DIRECTOR'S REPORT

3. MAIN STREET ACTIVITY REPORT

4. 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.**

COMMUNITY REDEVELOPMENT AGENCY MEETING

A Regular Community Redevelopment Meeting was held on July 24, 2023 at 5:00 p.m. in the Council Chambers of City Hall and via GoToMeeting +1 (872) 240-3412 - Access Code: 527-601-373.

CRA Board Vice Chairperson Charles Proctor called the meeting to order at 5:08 p.m. Roll call was taken. Present were members Jodi Wilkeson, Steven F. Spina, Ph.D., Charles Proctor, Lance Smith and Mayor Melonie Bahr Monson. Kenneth Burgess was absent. City Manager William Poe and City Attorney Matthew Maggard were present.

Staff present: CRA Director Gail Hamilton, Police Chief Derek Brewer, Finance Director Ted Beason, Public Information Officer Kevin Weiss, IT Director Mike Panak, Finance Supervisor Jessica Carter, Main Street Coordinator Antwon Gildon and City Clerk Lori Hillman.

1. BUSINESS ITEMS

1.1 Approval of June 26, 2023 Meeting Minutes

Jodi Wilkeson moved to approve the June 26, 2023 Meeting Minutes. Seconded by Steve Spina. Motion passed unanimously, 4-0.

1.2 Approval of May 22, 2023 Meeting Minutes

Lance Smith moved to approve the May 22, 2023 Meeting Minutes. Seconded by Steve Spina. Motion passed unanimously, 4-0.

1.3 Approval of April 24, 2023 Meeting Minutes

Lance Smith moved to approve the April 24, 2023 Meeting Minutes. Seconded by Steve Spina. Motion passed unanimously.

1.4 Review of Tentative FY 2023-2024 CRA Budget

CRA Director Gail Hamilton narrated a PowerPoint presentation of the tentative CRA FY 2023-2024 Budget with Major Projects to include:

- Zephyr Park/Oakside Neighborhood Improvements - $150,000
  New aluminum fencing around stormwater ponds and neighborhood signage.

- Commercial & Residential Land Purchase - $240,000
  Buildings in the CRA are being demolished due to lack of maintenance. There are opportunities for the CRA to make land deals by acquiring property. Staff is working on a policy to purchase residential and commercial land for the CRA Board's approval to implement October 1, 2023.

- Clock Plaza Improvements - $250,000
  Consultant GAI will make recommendations to include Clock Plaza in the Master Plan for parks or address as economic development in the downtown area.

- Downtown Home Theater Rehab - $125,000
  Main Street received $1.25M in state appropriations funding for the restoration of the Home Theater. Council members and the Mayor will have one-on-one conversations with the City Manager.

- Sidewalks and Trails Design & Engineering - $250,000
  High priority sidewalks are currently being built that were identified in the CRA Sidewalk Master Plan. Mid-level and low priority identified sidewalks will be built in FY 23-24. The majority of the streets in the CRA will have at least one 6' sidewalk on one side of the street. The trail on 20th Street to 5th Avenue has not been addressed due to the right-of-way.

- 5th Avenue Hardscape - $150,000
  West side of US-301 to 1st Street will mirror the downtown area with pots, benches, trash receptacles, banners and new landscaping. FDOT and Pasco County are working on an agreement to transfer the road from the state to county. Staff is working with FDOT on an interlocal agreement.

- Entrance Signage - $100,000
  There are existing plans, multiple designs with pieces and parts that FDOT will accept and some that they will not accept. Staff will work with what FDOT will accept and the

City's new logo. The new branding is currently in process and the design for the entrance signs have not been approved.

- CRA Park Signage – Rebranding - $100,000
  Park signage within the CRA District will be updated with new branding.

- Public Art Downtown - $100,000
  Create an art plan.

CRA Director Gail Hamilton said the CRA budgeted $75,000 and Public Works budgeted $25,000 to fund the Parks Master Plan. The Little But Loud/Backyard Project was not included in the budget. Main Street is currently using the site for the Night Markets while staff entertains ideas on how to continue and grow the downtown area.

2. CRA DIRECTOR'S REPORT

CRA Director Gail Hamilton said staff is working with the Pasco County Property Appraiser and BGE to identify vacant properties within the CRA and a groundbreaking ceremony, "Community Day", for Hercules Park. The CRA Master Plan and Design Standards update will begin October 2023. New picnic tables were ordered for Clock Plaza and should arrive mid-September 2023. ABC Action News ran a story on the City sidewalks and neighborhood improvements. Main Street and the CRA partnered to provide an appreciation lunch for Public Works employees.

3. MAIN STREET ACTIVITY REPORT

Main Street Coordinator Antwon Gildon narrated a PowerPoint presentation. He said Main Street is at the end of the Summer Night Market series which was a great opportunity to showcase the City. The Car Show was a huge success; self-contained, great pathway, with no issues in the City Hall Employee Parking area. A combined committee meeting will be held August 8, 2023 to educate and share information to members. He attended the Main Street State Conference in Ocala last week and said his head is swimming with information. He said the successful cities had a buy in from Councilmembers, City Managers and Mayors and encouraged attendance to next year's conference.

4. CITIZEN COMMENTS

N/A

Submitted by Lori L. Hillman
Meeting Adjourned: 6:02 p.m.

Action Item

BUSINESS ITEMS 1.2

Residential Ownership Incentive Grant - Thomas - Velazques 5436 10th Street

Issue:

The CRA Board of Commissioners approve a Residential Ownership Incentive for Mr. Jonathan Thomas and Ms. Shaila Velazques in the amount of $5000 for a home located at 5436 10th Street.

Background:

The applicants, Mr. Jonathan Thomas and Ms. Shaila Velazquez, application provided in your back-up, will be purchasing a home located at 5436 10th Street. The grant's purpose is to incentivize home purchases within distressed neighborhoods as a catalyst to improve the owner occupancy rate. The applicants are aware the grant requires them to live and file homestead exemption on the property for 5 years. Should they not file homestead exemption, vacate property, sell or rent property within the 5year period, the entire grant amount will be due within 15 days of notice by the Zephyrhills CRA. Once Mr. Thomas and Ms. Velazquez close on property and provides the necessary information, staff will process the incentive. The goal is to increase owner occupancy rates within the CRA neighborhoods by providing this incentive program.

Attachment(s):

1. SKM_C650i18030211040

Fiscal Impact:

Funding for this program is included in the approved FY 2022/2023 CRA Budget.

Staff Recommendation:

Mr. Thomas and Ms. Velazquez's application meets all requirements for the grant, staff recommends approval.

ZEPHYRHILLS
COMMUNITY REDEVELOPMENT AGENCY

RESIDENTIAL OWNERSHIP INCENTIVE GRANT PROGRAM

Grant Application

1. Attach photo of the home and property.
2. Attach copy of applicant's photo identification, Florida Driver License, if more than one applicant please attach each applicant photo identification.
3. Attach copy of property information from Pasco County Property Appraiser

Name: Jonathan Andrew Breton Thomas and Shaila Esther Velazquez

Current Address: 141 E. Davis Blvd. Tampa, FL 33606

Home Phone: _____ Cell Phone: 813-442-1871 813-516-6889

Email: SJT.1345@gmail.com

Subject Property Address: 5436 10th St. Zephryhills, FL 33542

Parcel Identification Number 11-26-21-0010-13700-0190

By signing this application, I agree and certify the following:

a) I am 21 years of age or older.

b) I will hold title to this residence for a minimum of 5 years.

c) I will reside in the subject residence for a minimum of 5 years and claim homestead exemption as regulated by the Pasco County Property Appraiser.

d) I understand an encumbrance of $5000 will be placed on property for 5 years.

ZEPHYRHILLS
COMMUNITY REDEVELOPMENT AGENCY

RESIDENTIAL OWNERSHIP INCENTIVE GRANT PROGRAM
AFFIDAVIT

The qualified homebuyer / grant recipient must reside and claim homestead exemption on the subject property for a minimum of five (5) years from the date of the grant award. A lien will be placed on the subject property which will be removed automatically after fulfillment of the five (5) year occupancy requirement.
The lien will be filed by the City Clerk's office on the subject property within 30 business days from date of grant approval.

Should the grant recipient vacate the home prior to fulfilling the five (5) year occupancy requirement the grant recipient shall pay to the City of Zephyrhills CRA the grant amount of $5000 within 15 days of vacating property. Should grant amount not be repaid within 15 business days, owner will be considered in default and interest will accrue at 18% per annum.

All restoration must meet all applicable zoning and code requirements, CRA Design Guidelines and any other applicable requirements as determined by the City of Zephyrhills Planning Department. Zoning and CRA Design Guidelines will be based on a single family residential zoning category. If the applicable CRA and/or Historic Preservation (within designated areas) Guidelines are not met, upon notice by the Zephyrhills CRA the applicant will pay the entire $5000 grant back to the Zephyrhills CRA within 15 business days.

Funding is not guaranteed until written approval from the City of Zephyrhills CRA is received. The Residential Ownership Incentive Grant Program is not retroactive, extending in scope or effect to a prior time, should you purchase a home before applying to the grant program or do not file homestead exemption within 7 days of closing on property, the subject property will not be eligible for grant funds.

8/11/23
Date

Signature

Signature

e) I will be disqualified and grant funds revoked if I do not comply with applicable zoning requirements, design standards and/or guidelines.

f) If I fail to obtain homestead exemption, am found to be using the exemption fraudulently, or vacate property, I understand I will be required to repay the entire $5000 grant amount. Should grant amount not be repaid within 15 business days, owner will be considered in default and interest will accrue at 18% per annum.

g) I understand before funding is disbursed I will provide a copy of the property sale documents/closing statement, copy of the Warranty Deed, and copy of Homestead Exemption application from Pasco County Property Appraiser, within 7 days of Real Estate Closing.

h) I understand that I must provide a completed W-9 form and will be responsible for any applicable taxes from grant funding.

i) I understand the CRA Board of Commissioners reserves the right to deny an application at any time without cause.

j) I have read and understand the requirements of the grant program.

Jonathan Andrew Breton Thomas

Print Name

Signature

8/11/23

Date

Shaila Esther Velazquez

Print Name

Signature

Witness

Thank you,

Jonathan Thomas and Shaila Velazquez
Sent from my iPhone - please pardon the typos.

On Aug 11, 2023, at 9:53 AM, Gail Hamilton <GHamilton@ci.zephyrhills.fl.us> wrote:

Good Morning Mr. Thomas
I received your message and thought I would go ahead and send you the grant package in order for you to complete. All individuals who will be listed on the deed must sign the grant application as well as provide a copy of valid ID, please see attached instructions.

Parcel ID	11-26-21-0010-13700-0190 (Card: 1 of 1)
Classification	00100-Single Family

Mailing Address
N & B 3031 LLC
35764 HILLBROOK AVE
ZEPHYRHILLS, FL 33541-2514

Physical Address
5436 10TH STREET, ZEPHYRHILLS, FL 33542

Legal Description (First 200 characters)
See Plat for this Subdivision
CITY OF ZEPHYRHILLS PB 1 PG 54 LOTS 19 & 20 BLOCK 137

Jurisdiction
CITY OF ZEPHYRHILLS

Community Dev District
N/A

Property Value

Just Value	**$151,079**
Ag Land	$0
Land	$14,700
Building	$133,167
Extra Features	$3,212

	Non-School	School
Assessed	$151,079	$151,079
Homestead Exemption	-$0	-$0
Additional Exemptions	-$0	-$0
Taxable Value	**$151,079**	**$151,079**

Land Detail (Card: 1 of 1)

Line	Use	Description	Code	Zoning	Units	Type	Price	Condition	Value
1	0100R	SFR	LP2-1	00R4	8400.000	SF	$1.75	1.00	$14,700

Additional Land Information

Acres	Tax Area	FEMA Code	Subsidence Activity	Neighborhood Code(s)
0.19	30ZC	X	None Reported	ZHLH

View Sketch Building Information - Use 0100-Single Family Residential (Card: 1 of 1)

Year Built	1912	**Stories**	2.0
Exterior Wall 1	Above Average	**Exterior Wall 2**	None
Roof Structure	Gambrel	**Roof Cover**	Metal
Interior Wall 1	Drywall	**Interior Wall 2**	None
Flooring 1	Ceramic Clay Tile	**Flooring 2**	Carpet
Fuel		**Heat**	Forced Air - Ducted
A/C	Central	**Baths**	2.0

Line	Code	Description	Sq. Feet	Value
1	FOP01	FINISHED OPEN PORCH	220	$4,857
2	BAS01	LIVING AREA	848	$74,884
3	FUS01	FINISHED UPPER STORY	672	$53,426

Extra Features (Card: 1 of 1)

Line	Code	Description	Year	Units	Value
1	RUDU-M	UNFIN DETACH UTIL MT	2008	1	$2,325
2	RSWC	SIDEWALK CONCRETE	2019	320	$887

Sales History

Previous Owner: EBL AND ASSOCIATES LLC

Month/Year	Book/Page	Type	DOR Code	Condition	Amount
3/2022	10588 / 3468	Warranty Deed	01	I	$166,000
8/2019	9960 / 3884	Warranty Deed	01	I	$95,000
2/2019	9861 / 3933	Warranty Deed	01	I	$10,000
1/2015	9138 / 2022	Warranty Deed	11	I	$0
9/2008	7935 / 0947	Warranty Deed		I	$0
7/2007	7559 / 0745	Probate (Civil)		I	$0
7/2007	7559 / 0743	Order determining Homestead Real Estate		I	$0

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Action Item

BUSINESS ITEMS 1.3

Residential Ownership Incentive Grant - Edward Sealander - 5332 5th Street

Issue:

The CRA Board of Commissioners approve a Residential Ownership Incentive for Mr. Edward Sealander, home located at 5332 5th Street, in the amount of $5000.

Background:

The applicant, Mr. Edward Sealander, application provided in your back-up, will be purchasing a home located at 5332 5th Street. The grant's purpose is to incentivize home purchases within distressed neighborhoods as a catalyst to improve the owner occupancy rate. The applicant is aware the grant requires him to file for homestead exemption on the property for 5 years. Should Mr. Sealander not file for homestead exemption, or vacates the property, sells or rents the property within the 5 year period, the entire grant amount will be due and owing within 15 days of notice by the Zephyrhills CRA. Once Mr. Sealander completes real estate closing and provides the required information, staff will process the incentive. The goal is to increase owner occupancy rates within the CRA neighborhoods.

Attachment(s):

1. SKM_C650i18030311020

Fiscal Impact:

Funding for the Residential Ownership Incentive Grant Program is included in the approved FY 2022/2023 CRA Budget.

Staff Recommendation:

The application meets all grant requirements and staff recommends approval.

ZEPHYRHILLS
COMMUNITY REDEVELOPMENT AGENCY

RESIDENTIAL OWNERSHIP INCENTIVE GRANT PROGRAM

Grant Application

1. Attach photo of the home and property.
2. Attach copy of applicant's photo identification, Florida Driver License, if more than one applicant please attach each applicant photo identification.
3. Attach copy of property information from Pasco County Property Appraiser
4. Attach copy of W-9

Name: Edward Sealander

Current Address: 38807 Cambridge Drive Zephyrhills, FL 33540

Home Phone: 813-838-8182 Cell Phone: 813-838-8182

Email: edward.sealander@yahoo.com

Subject Property Address: 5332 5th Street, Zephyrhills, FL 33542

Parcel Identification Number 11-26-21-0010-12300-0230

By signing this application, I agree and certify the following:

a) I am 21 years of age or older.

b) I will hold title to this residence for a minimum of 5 years.

c) I will reside in the subject residence for a minimum of 5 years and claim homestead exemption as regulated by the Pasco County Property Appraiser.

d) I understand an encumbrance of $5000 will be placed on property for 5 years.

e) I will be disqualified and grant funds revoked if I do not comply with applicable zoning requirements, design standards and/or guidelines.

f) If I fail to obtain homestead exemption, am found to be using the exemption fraudulently, or vacate property, I understand I will be required to repay the entire $5000 grant amount. Should grant amount not be repaid within 15 business days, owner will be considered in default and interest will accrue at 18% per annum.

g) I understand before funding is disbursed I will provide a copy of the property sale documents/closing statement, copy of the Warranty Deed, and copy of Homestead Exemption application from Pasco County Property Appraiser, within 7 days of Real Estate Closing.

h) I understand that I must provide a completed W-9 form and will be responsible for any applicable taxes from grant funding.

i) I understand the CRA Board of Commissioners reserves the right to deny an application at any time without cause.

j) I have read and understand the requirements of the grant program.

Edward Sealander

Print Name

Print Name

Signature

Signature

8/4/23

Date

Witness

ZEPHYRHILLS
COMMUNITY REDEVELOPMENT AGENCY

RESIDENTIAL OWNERSHIP INCENTIVE GRANT PROGRAM
AFFIDAVIT

The qualified homebuyer / grant recipient must reside and claim homestead exemption on the subject property for a minimum of five (5) years from the date of the grant award. A lien will be placed on the subject property which will be removed automatically after fulfillment of the five (5) year occupancy requirement.
The lien will be filed by the City Clerk's office on the subject property within 30 business days from date of grant approval.

Should the grant recipient vacate the home prior to fulfilling the five (5) year occupancy requirement the grant recipient shall pay to the City of Zephyrhills CRA the grant amount of $5000 within 15 days of vacating property. Should grant amount not be repaid within 15 business days, owner will be considered in default and interest will accrue at 18% per annum.

All restoration must meet all applicable zoning and code requirements, CRA Design Guidelines and any other applicable requirements as determined by the City of Zephyrhills Planning Department. Zoning and CRA Design Guidelines will be based on a single family residential zoning category. If the applicable CRA and/or Historic Preservation (within designated areas) Guidelines are not met, upon notice by the Zephyrhills CRA the applicant will pay the entire $5000 grant back to the Zephyrhills CRA within 15 business days.

Funding is not guaranteed until written approval from the City of Zephyrhills CRA is received. The Residential Ownership Incentive Grant Program is not retroactive, extending in scope or effect to a prior time, should you purchase a home before applying to the grant program or do not file homestead exemption within 7 days of closing on property, the subject property will not be eligible for grant funds.

8/4/23
Date

Signature

Signature

Parcel ID	11-26-21-0010-12300-0230 (Card: 1 of 1)
Classification	00100-Single Family

Mailing Address
MEHLHORN TRUST
MEHLHORN RENE ARLENE TRUSTEE
PO BOX 808
ZEPHYRHILLS, FL 33539-0808

Physical Address
5332 5TH STREET, ZEPHYRHILLS, FL 33542

Legal Description (First 200 characters)
See Plat for this Subdivision
CITY OF ZEPHRYHILLS PB 1 PG 54 LOTS 23 & 24
BLK 123 OR 4578 PG 116 OR 8580 PG 1222

Jurisdiction
CITY OF ZEPHYRHILLS

Community Dev District
N/A

Property Value

Just Value		**$70,854**
Ag Land		$0
Land		$12,250
Building		$58,176
Extra Features		$428
	Non-School	**School**
Assessed	$63,140	$70,854
Homestead Exemption	-$0	-$0
Additional Exemptions	-$0	-$0
Taxable Value	**$63,140**	**$70,854**

Warning: A significant taxable value increase may occur when sold.
Click here for details and info. regarding the posting of exemptions.

Land Detail (Card: 1 of 1)

Line	Use	Description	Code	Zoning	Units	Type	Price	Condition	Value
1	0100R	SFR	LP2-1	00R3	7000.000	SF	$1.75	1.00	$12,250

Additional Land Information

Acres	Tax Area	FEMA Code	Subsidence Activity	Neighborhood Code(s)
0.16	30ZC	X	None Reported	ZHLH

View Sketch Building Information - Use 0100-Single Family Residential (Card: 1 of 1)

Year Built	1948	**Stories**	1.0
Exterior Wall 1	Above Average	**Exterior Wall 2**	None
Roof Structure	Gable or Hip	**Roof Cover**	Asphalt or Composition Shingle
Interior Wall 1	Wall Board or Wood Wall	**Interior Wall 2**	None
Flooring 1	Asphalt Tile	**Flooring 2**	Above Grade Concrete
Fuel		**Heat**	Forced Air - Ducted
A/C	Central	**Baths**	1.0

Line	Code	Description	Sq. Feet	Value
1	BAS01	LIVING AREA	666	$51,387
2	FSP01	FINISHED SCREENED PORCH	252	$6,790

Extra Features (Card: 1 of 1)

Line	Code	Description	Year	Units	Value
1	RDWSWC	DRVWAY/SIDEWALK CONC	1948	178	$88
2	RUDU-M	UNFIN DETACH UTIL MT	1983	1	$160
3	RCLFENCE	CHAIN LINK FENCE	2001	400	$180

Sales History

Previous Owner: HILL RENE A

Month/Year	Book/Page	Type	DOR Code	Condition	Amount
7/2011	8580 / 1222	Warranty Deed	11	I	$0
4/2001	4578 / 0116	Warranty Deed		I	$40,500
10/1998	4037 / 1447	Warranty Deed		I	$36,500
5/1993	3149 / 0935	Warranty Deed		I	$0
4/1993	3149 / 0937	Warranty Deed		I	$0

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Action Item

BUSINESS ITEMS 1.4

Oakside Neighborhood Stormwater Ponds Fence Replacement

Issue:

The CRA Commissioners approved a contract to replace the stormwater fences at 1st Street and 7th Avenue and 3rd Street and 7th Avenue.

Background:

The Purchasing Department received three quotes to replace the chain-link fencing at the two stormwater ponds in the Oakside Neighborhood. The low bidder was Acme Fencing of Zephyrhills, 1st Street and 7th Avenue Stormwater Pond- Remove existing damaged fence, install 389'- 6' high EFF-20/ 3 rail flat top commercial grade aluminum picket fence powder-coated black, specifications included in back-up, labor and material: $17,960.
3rd Street and 7th Avenue Stormwater Pond - Remove old existing fence, install 396'-6' high EFF-20/3 rail flat top commercial grade aluminum picket fence powder-coated black, specifications included in back-up, labor and material $18,435. Total Cost for both Oakside Neighborhood Stormwater Ponds: $36,395
The project was intended for the 2023/2024 Budget but the CRA has funding in the 2022/2023 budget to complete work on phase 1 of the total project. In the next budget year, will add landscaping and neighborhood signage.

Attachment(s):

1. SKM_C650i18030312340

Fiscal Impact:

Funding for the Stormwater Pond Fence Replacement is included in the FY 2022/2023 CRA Budget.

Staff Recommendation:

Staff recommends approval of new black powder coated aluminum 6' picket fence for the 2 stormwater ponds in the Oakside Neighborhood.

Acme Fence

"Your PVC Specialists"

ACME FENCE
5840 1ST ST
Zephyrhills, Florida 33542
813-779-7795 813-973-0826 888-779-8553 fax
WWW.getfencenow.com
acmefence@yahoo.com
LICENSE # 11795

08/16/2023

PROPOSAL/CONTRACT

Customer Information:

CITY OF ZEPHYRHILLS
3RD ST & 7TH AVE
Zephyrhills, Florida 33542

Job Information:

KAREN MILLER
KMILLER@CI.ZEPHYRHILLS.FL.US
813-780-0000 EXT.3536

Notes:

- REMOVE OLD FENCE & HAUL AWAY

396' 6' ELITE EFF-20 3 RAIL FLAT TOP BLACK

6' H X 6' 3/4" W PANELS

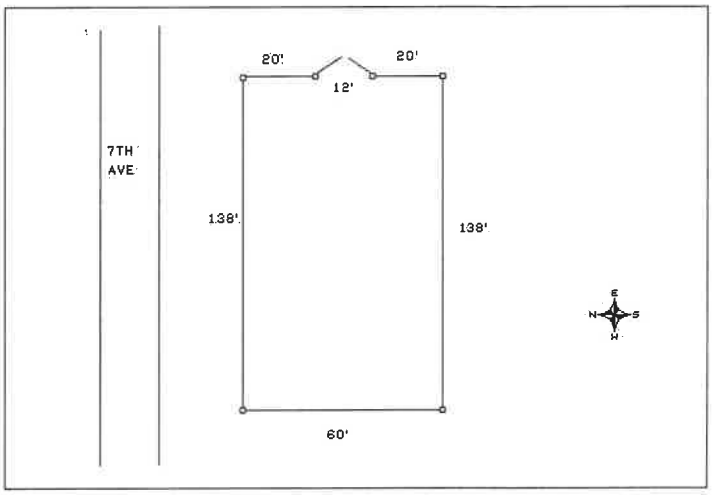
1 1/8" X 1 3/4" RAILS

3/4" X 3/4" PICKETS

2 1/2" X 8' LINES, AND CORNER POST
60#S CONCRETE

3" X 8' GATE POST .125 WALL
90#S CONCRETE

1 12 FOOT WELDED DOUBLE GATE



ACME FENCE agrees to guarantee above fence to be free from defects on workmanship of installation to the original owner. See Labor warranty for post-completion warranty. Manufacturers guarantee products for lifetime to original owners. Warranties do not extend coverage for damaged caused by use other than which the product was designed for: Negligence, Alteration, Misuse, Accident, Abuse, Vandalism or Acts Of God.

ACME FENCE shall advise the customer as to local zoning regulations but the responsibility for complying with said regulations shall rest with the customer. ACME FENCE will obtain any required permits. ACME FENCE under no circumstance assumes any responsibility concerning property lines or in any way guarantee their accuracy. If property pins cannot be located it is recommended that the customer have the property surveyed.

ACME FENCE will assume the responsibility for having underground public utilities located and marked. ACME FENCE assumes no responsibility for unmarked sprinkler lines, or any other unmarked buried lines or objects. The customer will assume all liability for any damage caused by directing ACME FENCE to dig in the immediate vicinity of known utilities.

ACME FENCE requires a 15% deposit with signed contract,and is NON-REFUNDABLE IF CONTRACT IS CANNCELED BY THE CUSTOMER, ONCE THE MATERIAL IS ORDERED. The final billing will be based on the actual footage of fencing built and the work performed. Adjustments for material used on this job and adjustments for labor will be charged or credited at the currently established rates. Additional charges for any extra work not covered in this contract that was requested by the customer will also be added. The balance of this contract along with any additional charges will become payable upon completion of work.

A late fee of $25.00 will be applied to the balance if not paid within 2 days after completion of work, and every 2 days after until paid in full. All materials will remain the property of ACME FENCE until balance is paid in full. The customer agrees to pay all interest and any costs incurred in the collection of this debt.

Credit Card Convenience fee 3% on Mastercard, visa. 4% on AMEX/Discover.

Contract Amount: $ 18435.00

Down Payment: $ _____

Balance Upon Completion: $ 18435.00

Approved & Accepted for Customer:

_____ _____
Customer Date

Accepted for ACME FENCE:

_____ _____
Salesperson Date

CITY OF ZEPHYRHILLS

FENCE QUOTES

PROJECT LOCATION: Stormwater Pond – ~~2nd~~ 3RD Street & 7th Avenue

SCOPE: Contractor to furnish materials and labor for installation of fencing at the above location. Elite Fence Products Commercial Grade or equivalent. In addition:

- Remove existing damaged fence and haul away
- Install 400' of 6' high EFF-20-3 rail flat top commercial grade aluminum picket fence powder coated black. All post to be set into concrete.
- Install (1) 6' high x 12' wide double drive swing gates.
- Fence Specifications:

  -Rail: 1 1/8" x 1/3/4"
  -Post: 2 ½ x 8'
  -Pickets: ¾" x ¾"
  -Gate Frame: Welded
  -Color: Powder coated black

Contractor Name: Post R US INC DBA Acme Fence
Address: 5844 1st St.
Phone: 813-779-7795
Email: acmefence@yahoo.com

Proposal Number: _____ Valid for: 5 Days
Terms: _____

Price: 18,435.00 (Labor & Materials)

Exclusions: _____

_____

Signature: _____

City Acceptance: _____

Acme Fence
"Your PVC Specialists"

ACME FENCE
5840 1ST ST
Zephyrhills, Florida 33542
813-779-7795 813-973-0826 888-779-8553 fax
WWW.getfencenow.com
acmefence@yahoo.com
LICENSE # 11795

08/16/2023

PROPOSAL/CONTRACT

Customer Information:

CITY OF ZEPHYRHILLS
1ST & 7TH AVE
Zephyrhills, Florida 33542

Job Information:

KAREN MILLER
KMILLER@CI.ZEPHYRHILLS.FL.US
813-780-0000 EXT 3536

Notes:

- REMOVE OLD FENCE & HAUL AWAY

389' ELITE EFF-20 3 RAIL FLAT TOP BLACK

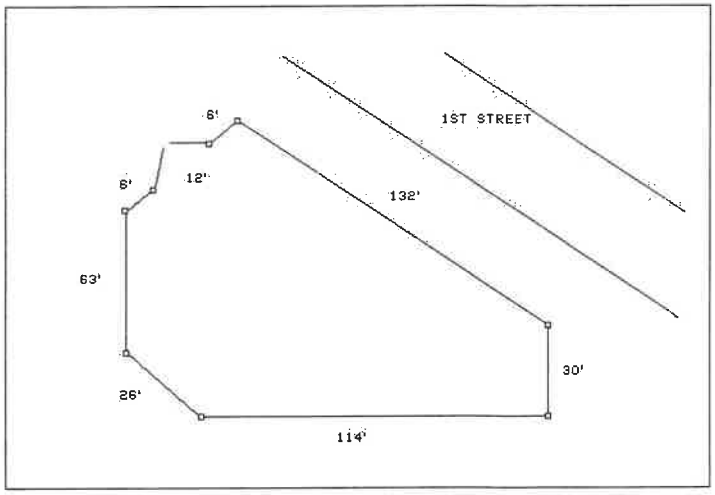
1 1/8" X 1 3/4" RAILS

3/4" X 3/4" PICKETS

2 1/2" X 8' LINES, AND CORNER POST
60#S CONCRETE

3" X 8' .125 WALL GATE POST
90#S CONCRETE

1 12 FOOT WELDED DOUBLE GATE



ACME FENCE agrees to guarantee above fence to be free from defects on workmanship of installation to the original owner. See Labor warranty for post-completion warranty. Manufacturers guarantee products for lifetime to original owners. Warranties do not extend coverage for damaged caused by use other than which the product was designed for: Negligence, Alteration, Misuse, Accident, Abuse, Vandalism or Acts Of God.

ACME FENCE shall advise the customer as to local zoning regulations but the responsibility for complying with said regulations shall rest with the customer. ACME FENCE will obtain any required permits. ACME FENCE under no circumstance assumes any responsibility concerning property lines or in any way guarantee their accuracy. If property pins cannot be located it is recommended that the customer have the property surveyed.

ACME FENCE will assume the responsibility for having underground public utilities located and marked. ACME FENCE assumes no responsibility for unmarked sprinkler lines, or any other unmarked buried lines or objects. The customer will assume all liability for any damage caused by directing ACME FENCE to dig in the immediate vicinity of known utilities.

ACME FENCE requires a 15% deposit with signed contract,and is NON-REFUNDABLE IF CONTRACT IS CANNCELED BY THE CUSTOMER, ONCE THE MATERIAL IS ORDERED. The final billing will be based on the actual footage of fencing built and the work performed. Adjustments for material used on this job and adjustments for labor will be charged or credited at the currently established rates. Additional charges for any extra work not covered in this contract that was requested by the customer will also be added. The balance of this contract along with any additional charges will become payable upon completion of work.

A late fee of $25.00 will be applied to the balance if not paid within 2 days after completion of work, and every 2 days after until paid in full. All materials will remain the property of ACME FENCE until balance is paid in full. The customer agrees to pay all interest and any costs incurred in the collection of this debt.

Credit Card Convenience fee 3% on Mastercard, visa. 4% on AMEX/Discover.

Contract Amount: $ 17960.00

Down Payment: $ _____

Balance Upon Completion: $ 17960.00

Approved & Accepted for Customer:

_____ _____
Customer Date

Accepted for ACME FENCE:

_____ _____
Salesperson Date

CITY OF ZEPHYRHILLS

FENCE QUOTES

PROJECT LOCATION: Stormwater Pond – 1st Street & 7th Avenue

SCOPE: Contractor to furnish materials and labor for installation of fencing at the above location. Elite Fence Products Commercial Grade or equivalent. In addition:

- Remove existing damaged fence and haul away
- Install 400' of 6' high EFF-20-3 rail flat top commercial grade aluminum picket fence powder coated black. All post to be set into concrete.
- Install (1) 6' high x 12' wide double drive swing gates.
- Fence Specifications:

  -Rail: 1 1/8" x 1/3/4"
  -Post: 2 ½ x 8'
  -Pickets: ¾" x ¾"
  -Gate Frame: Welded
  -Color: Powder coated black

Contractor Name: Post R US INC DBA Acme Fence
Address: 5844 1st St
Phone: 813-779-7795
Email: acmefence@yahoo.com

Proposal Number: _____ Valid for: 5 Days
Terms: _____

Price: 17,960.00 (Labor & Materials)

Exclusions: _____

_____

Signature: _____

City Acceptance: _____

Contractor	Street Address	City/State/Zip	Phone Number	Email	Proposal #	1st St-7th Av	3rd St-7th Av	Exclusions
Keeler Fence	30630 Darby Road	Dade City, FL 33525	727-967-4159	keelerinc@gmail.com	KF080723	$20,140.00	$21,153.00	Enngineering, Unmarked Private Utilities, Obstructions in Fence Line
Alford Construction	PO Box 1145	Mango, FL 33550	813-876-0681	aalford@alfordconstruction.com	Decline	-0-	-0-	No Fencing. They do FDOT Guardrail, Handrail and Attenuators
All-Rite Fence Services	867 Bloomingdale Ave #6271	Brandon, FL 33508	813-423-1875	myoldfence@gmail.com	No Submittal			
Acme Fence/Post R Us	5844 1st Street	Zephyrhills, FL 33542	813-779-7795	acmefence@yahoo.com	Contract-No Number	$17,960.00	$18,435.00	
New Tampa Fence	24727 SR 54	Lutz, FL 33559	813-423-2383	newtampafence@gmail.com	No Submittal			
Danielle Fence	4855 SR 60W	Mulberry, FL 33860	863-425-3182 x1297	rsmith@daniellefence.net		$20,307.50	$21,922.00	

CRA Meeting
August 28, 2023

Action Item

BUSINESS ITEMS 1.5

2023 Audit Engagement Letter No. 37-23-06 with Bodine Perry - One Year Extension for CRA Audit Services

Issue:
Authorizing Bodine Perry PLLC to conduct the CRA's 2023 Fiscal Year Audit.

Background:
Bodine Perry PLLC has audited the City for a number of years and has offered to continue their audit engagement for one year. The staff recommends continuation of the engagement at the proposed price of $5,400 for the CRA. Bodine Perry completed the 2022 audit on time to meet the Florida Auditor General's June 30 deadline. They worked well with the staff, examining our records and accommodating our schedules.

Attachment(s):
1. CRA Engage Letter 2023

Fiscal Impact:
Budgeted for Fiscal Year 2024 - $5,400

Staff Recommendation:
The staff recommends approval of Bodine Perry PLLC engagement letter.

6930 Gall Boulevard, Suite 200
Zephyrhills, FL 33542

813.788.2155
BodinePerry.com

Audit Engagement Letter

August 22, 2023

To the Board of Commissioners
Zephyrhills Community Development Agency
5335 8th Street
Zephyrhills, FL 33542

We are pleased to confirm our understanding of the services we are to provide Zephyrhills Community Development Agency (Zephyrhills CRA) for the year ended September 30, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Zephyrhills CRA as of and for the year ended September 30, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Zephyrhills CRA's basic financial statements. Such information, 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. As part of our engagement, we will apply certain limited procedures to Zephyrhills CRA's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding 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 will 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. The following RSI is required by U.S. generally accepted accounting principles (GAAP) and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis

2) Budgetary Comparison Schedules

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 *Governmental Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with Government Auditing Standards.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of Zephyrhills CRA and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste and abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our planning:

According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

At the beginning of our Engagement with a client, our policy is to describe the manner in which we will bill for services and disbursements. We believe that a clear understanding of those matters helps maintain a harmonious professional relationship. We encourage you to consider the matters set forth in this Engagement Letter and the attached and incorporated Standard Terms and Conditions of Engagement, and to raise with is any questions that you may have now or later about its contents. Your agreement to this Engagement Letter constitutes your acceptance of, and agreement to, the attached and incorporated Standard Terms and Conditions of Engagement. We may provide you with a questionnaire or other documents requesting specific information. completing those forms will assist us in making sure you are well served for a reasonable fee. We will not be obligated to verify the information you provide to us; however, we may request from you additional clarification of some information.

Audit Procedures–Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider to be relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures–Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Zephyrhills CRA's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of Zephyrhills CRA in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure the appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to objectives discussed in the Audit Scope and Objectives section of this letter. this responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions or recommendations, as well as your planned corrective action, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will locate any documents selected by us for testing.

We will provide copies of our reports to Zephyrhills CRA; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Bodine Perry and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Zephyrhills CRA or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purpose of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Bodine Perry personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Zephyrhills CRA. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the parties contesting the audit finding got guidance prior to destroying the audit documentation.

Marci Reutimann, CPA, is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately December 1, 2023, and to issue our reports no later than April 30, 2024.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed $5,400. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of Zephyrhills CRA's financial statements. Our report will be addressed to The Board of Commissioners of Zephyrhills CRA. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during the audit we become aware that Zephyrhills CRA is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to Zephyrhills CRA and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know.

If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Bodine Perry PLLC

RESPONSE:

This letter correctly sets forth the understanding of Zephyrhills CRA.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

6930 Gall Boulevard, Suite 200
Zephyrhills, FL 33542

813.788.2155
BodinePerry.com

Standard Terms and Conditions of Engagement

Introduction. We appreciate your decision to retain Bodine Perry PLLC (the "Firm"). The purpose of this attachment is to explain our relationship with you, and to set forth our Terms and Conditionsof Engagement. We urge you to call us any time that you have a question relating to any of these matters. We strive to have satisfied clients and your satisfaction is very important to us. Your agreement to the Engagement Letter to which these Terms and Conditions of Engagement are attached constitutes your acceptance of the following terms and conditions. Certain terms not otherwise defined in these Standard Terms and Conditions of Engagement have the meanings ascribed to them in the Engagement Letter to which these Standard Terms and Conditions of Engagement are attached.

Scope of Engagement. You may limit or expand the scope of our Engagement from time to time, provided that any substantial expansion must first be agreed to by us in writing. If our services are extendedto other matters for you, the provisions of the Engagement Letter and these Standard Terms and Conditionsof Engagement will apply to those matters unless some other mutual understanding is set forth in writing.

Statements of Account; Payment; Delinquency. You will receive periodic statements of account detailing work performed on your behalf, unless sooner requested by you. Payment of any fees will be duewithin thirty (30) days of the fee for services account statement date. Amounts not paid within thirty (30)days from the invoice date will be subject to a late payment charge of 1.5% per month (18% per year). Inthe unlikely event of a serious delinquency in payment for our services, you will be responsible for attorneys' fees and costs should collection activities become necessary, plus interest at the highest rate permissibleunder Florida law.

Hourly Rates. Unless stated otherwise in the Engagement Letter, our fees services will be based in part upon the amount of time required at our standard billing rates for the personnel working on the engagement. A full schedule of our current fee rates is available upon request. Our hourly rates are subjectto review and adjustment from time to time. Any changes in hourly rates are applied only on a prospective basis. Our CPA's, accountants and other personnel will record time spent on your behalf in one-tenth hourincrements.

Out of Pocket Expenses, Etc. You will be responsible for our out-of-pocket expenses and disbursements made on your behalf and our internal charges (which may represent or include allocationsof fixed costs and may exceed direct costs) for certain support activities, including filing fees, wire charges,and internal charges for certain items (which may reflect an allocation of fixed cost). For purposes ofillustration rather than limitation, our internal charges typically cover such items as international long distance telephone calls, messenger and delivery services (including overnight delivery services and postage), printing and data services, virtual data rooms, allocated and/or billed costs for computer research or database access, results and related services and charges, and photocopying or printing materials sentto you or third parties or required for our use.

Reimbursement Related to Compliance with Subpoenas, Etc. In the event that we receive a subpoena or other legal process in an action or proceeding in which the Firm is not a party, which subpoena or other legal process seeks testimony, documents or information related to the services provided pursuant to this Engagement Letter, you agree to reimburse us for all costs and expenses (including reasonable legalfees and costs) associated with providing such testimony, documents or information, including any timeexpended at the Firm's then-standard rates. You also agree to pay any and all expenses that we incur(including, without limitation, reasonable legal fees and any time expended at the Firm's then-standard rates), incurred in connection with efforts to protect any communications as privileged.

Termination of Engagement. You shall have the right to terminate the Firm's services at any time, and the Firm shall have the right to resign at any time, subject in either case to payment for all charges incurred to the date of termination or resignation. In the event you or the Firm exercises the right to terminatethe Firm's services, such termination shall be in writing and shall be effective upon delivery by mail, overnight mail or e-mail transmission. Any termination of this Engagement will release the Firm from any obligation to complete or file your return. Unless the Firm's Engagement is sooner terminated by the Firm or you, the Firm's Engagement shall end upon the earlier of (i) delivery of the final work product for which the Firm has been engaged, or (ii) where applicable, filing of the final work product for which the Firm has been engaged; provided, however, to the extent that the services provided in accordance with this Engagement Letter cover more than one audit, tax or fiscal year, each such year for which such services are provided shall constitute a separate and distinct Engagement, with each Engagement ending on the earlier of (a) delivery of the final work product for which the Firm has been engaged, or (b) where applicable,filing of the final work product for which the Firm has been engaged. In the event no final work product is delivered or filed, the Engagement shall end on the later of (1) if services are for a specific calendar/tax year, the last date of the tax year for which the services were provided, (2) the last date on which the serviceswere provided, or (3) date on which the last invoice for the services was issued, not including any subsequent account payable reminder, revised bill, or other communications concerning completed services.

Employment of Staff. You acknowledge that the Firm has made substantial investments in recruiting, screening, and training its employees and professional staff. In the event you hire, employ, or engage an employee or member of the Firm's professional staff during the term of our Engagement, or within twenty-four (24) months after termination of this Agreement for any reason, and such hiring, employment or engagement is without the Firm's prior written consent (which the Firm shall be entitled to withhold in its exclusive discretion), you agree to pay a fee equal to the annual compensation most recentlypaid to the individual by the Firm. Such fee is payable when the employee accepts the position.

No Investigation for Discovery of Defalcations or Other Irregularities. You hereby acknowledge andagree that you are expressly not relying on us to investigate the character, background, solvency or creditworthiness of persons with whom you may be dealing, or to advise you about changes in the law thatmight affect you, unless otherwise specified in the Engagement Letter. You additionally agree that the Firm's work in connection with the preparation of the tax return(s) does not include any procedures designedto discover defalcations, embezzlement, fraud or other irregularities, should any exist, and that our Firm shall not be relied upon to disclose errors, fraudulent reporting, misappropriation of assets or illegal acts that may have occurred. You agree that you shall be exclusively responsible for preventing and detecting fraud. Any tax and informational returns prepared by our Firm will be prepared solely from information provided to us by you without verification by us, although we may ask you for clarification or additional data.

Information Discovered Regarding Prior-Year Returns. In the event that, during the course of the Firm's Engagement, we discover information that affects prior-year tax returns, we will make you aware of these facts. However, the Firm shall not be responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, you agree to contact us to discuss the best resolution of the issue, including, without limitation, the preparation by our Firm of appropriate amendedreturns as a separate Engagement.

Client Responsibilities; Necessary Information. You agree to cooperate fully with us. You also agree to pay our statements for services and expenses in accordance with this Engagement Letter. You hereby agree that you and any other entities affiliated with you will furnish us promptly with all information that we deem to be reasonably required to perform the services described in our Engagement Letter, including financial statements from qualified accountants and auditors, as appropriate, and documents prepared by other CPA's and/or accountants engaged or employed by you in connection with prior or other matters. You agree and acknowledge that the accuracy and completeness of any tax return, information return or document prepared by us is dependent upon your conveyance to us of all material facts and information necessary. You hereby represent and warrant that any material, information, reports and financial statements, whether rendered orally or in writing, furnished by you or your behalf is and will be accurate, and that we may rely on the truth or accuracy of such information without investigation. You agree and acknowledge that you shall: (i) be responsible for the safeguarding of assets, the proper recording of transactions in the books of accounts, the substantial accuracy of the financial records, and the full and accurate disclosure to us of all relevant facts affecting any return(s); (ii) have final responsibility for any tax return prepared by the Firm and, therefore, the appropriate person(s) (in the case of a business entity, the owners, directors, officers, managers, etc. as applicable) should review the return carefully before an authorized officer approves, signs or files it; (iii) be responsible for assuming all management responsibilities, and for overseeing any services we provide by designating an individual who possesses suitable skill, knowledge, or experience; (iv) be responsible for evaluating the adequacy and results of the services performed and accepting responsibility for the results of the Firm's services; (v) be responsible for providing to us all information necessary for us to identify all states and non-U.S. jurisdictions (if any) in which you transact business and/or derive income; and (vi) be responsible for any required documentation of expenses and deductions for travel, entertainment, gift, and business usage of vehicles and computers, for which documentation we as a matter of course rely on your representations to us.

Other State Filing Requirements. In the event we file no state tax return, or we file one or more state tax returns, we are under no duty to review the information you provide to determine whether you may have a filing obligation with any state or another state, as the case may be. If we become aware of any other filing requirement, we will inform you of the obligation and may prepare the appropriate returns at your request as a separate engagement for professional services.

Non-U.S. Returns. In the event you have derived income from a non-U.S. jurisdiction, we will use the income information that you provide to calculate any applicable federal or state foreign tax credit or other affected federal or state income tax items. However, you shall be responsible for meeting any non-U.S. income tax or other non-U.S. reporting requirements.

Information Returns for Non-U.S. Interests and Activities. In the event you have a financial interest in, or signature authority over, any non-U.S. financial account having an aggregate value exceeding $10,000 at any time during the calendar year, you are responsible for providing our Firm with all the information necessary to prepare and file a Report of Foreign Bank and Financial Accounts (FBAR) (FinCen Form 114). In addition, the Internal Revenue Service requires other information returns on certain foreign interests or activities. You are responsible for providing our Firm with all the information necessary to prepare and file such information returns, including, without limitation, regarding any non-U.S. corporations, partnerships or other entities owned by you (in whole or in part), any beneficial interests held by you in non-U.S. trusts, and any gifts received by you from any non-U.S. person or trust.

Communication with the Firm; Client Portal. Our Firm communicates with its clients by personal contact, telephone, mail, fax, e-mail, text messaging, file management sites/virtual data rooms and other means and methods. You should be aware that communication by e-mail and other electronic means of communication is not a secure means of communication and it is possible that others may have access to our and your communications by these methods. If you have confidentiality concerns about communicationby e-mail or other communication methods and prefer not to utilize one or more such methods ofcommunication, please let us know and we will respect your wishes. Unless we are notified otherwise, you hereby confirm that we are authorized to send communications to the above-captioned e-mail address and such other e-mail and telephone numbers from which we receive communications from you. The Firm may transmit or receive information through other electronic means, including through the Firm's secure portal.You agree to at all times comply with the terms of use of the Firm's portal and shall only permit authorized users to access information through the portal. In the event that you create one or more user accounts to access documents transmitted through the portal, you agree to notify the Firm to disable any user accountfor which an individual(s) is no longer authorized to access client information transmitted through the Firm'sclient portal.

Files. During the course of Engagement, we will provide you with copies of documents that we receive or generate on your behalf, other than handwritten notes and documents that you send to us. Please keep these documents, as they will be tendered to you as your copy of the file. At the conclusion ofthe Engagement, if requested, we will return to you any original documents that you provided to us that were not previously returned to you. For various reasons, including the minimization of unnecessary storage expenses, we reserve the right to destroy or otherwise dispose of such documents or other materials retained by us seven (7) years after the termination of the Engagement, in accordance with the Firm's document retention policies. All work papers prepared in conjunction with this Engagement are confidential and are the sole property of the Firm.

Client Information and Confidentiality. In accordance with the AICPA Code of Professional Conductand applicable federal, state and local rules, the Firm will not disclose your confidential client information without your consent, except that the Firm shall be permitted to disclose confidential client information: (i) to any government agency or regulatory body to the extent and in the form or manner necessary or required to comply with any rule, regulation or order of such government agency or regulatory order, or (ii) pursuant to subpoena or other legal process. The Firm utilizes appropriate safeguards, policies and procedures to maintain the confidentiality of confidential client information. In the event that the Firm uses third-party service providers to assist in providing professional services, the Firm may share confidential client information with these service providers. The Firm requires that such third-party service providers utilize appropriate safeguards and procedures to protect confidential client information. You hereby consent to disclosure of confidential client information to third-party service providers for the purpose of the third-partyservice provider assisting with the services provided pursuant to this Engagement Letter.

Preparation and Disclosure Standards. The Internal Revenue Code and Treasury Regulations impose certain preparation and disclosure standards with non-compliance penalties on both the preparer of a tax return and on the taxpayer. To avoid exposure to these penalties, it may be necessary in some cases to make certain disclosures to you and/or in the tax return concerning positions taken on the return that do not meet these standards. The Firm will advise you if the Firm identifies such a situation, and the Firm will discuss those tax positions that may increase the risk of exposure to penalties and any recommended disclosures with you before completing the preparation of the return. If the Firm concludes that we are obligated to disclose a position and you refuse to permit the disclosure, the Firm reserves the right to withdraw from the Engagement. Likewise, where we disagree about the obligation to disclose a position, you also have a right to choose another professional to prepare your return. In either event, you agree to compensate us for our services to the date of withdrawal. Our Engagement with you will terminateupon our withdrawal.

Limited Authorization to Discuss Return with Internal Revenue Service. In general, the Internal Revenue Service permits you to authorize us to discuss, on a limited basis, aspects of your return for one year after the return's due date, if such return was prepared by us. Your consent to such a discussion is evidenced by checking a box on the return. Unless you inform us otherwise, we will check that box authorizing the Internal Revenue Service to discuss your return with us. The fees for our Engagement do not include responding to inquiries or information requests from the Internal Revenue Service.

Audits and Examinations. In the event that one or more tax returns prepared by us on your behalfis selected for review, audit or examination by federal, state or local taxing authorities, you may be requested to produce documents, records, or other evidence to substantiate items of income and deductionshown on a tax return. Any proposed adjustments by federal, state or local taxing authorities are subject to certain rights of appeal. In the event of a tax review, audit or examination, we will be available, upon request, to represent you. However, such additional services are not included in the fees for the preparation of the tax return(s).

Tax and Business Planning. In the event our Engagement entails tax and/or business planning, wemay provide to you our opinion, advice or impression of the merits of an investment. In such event, however, our Firm's opinion, advice or impressions may not be relied upon for making the ultimate investment decision unless we so indicate in writing.

Confidential, Final and Binding Arbitration of Disputes. It is our goal to maintain at all times a constructive and positive relationship with you in regard to the matter described above and on future mattersin which we may perform services (the Engagement Letter and these incorporated Standard Terms and Conditions of Engagement are intended to cover such future matters as well). In the event that you disagreewith any of our account statements or have any other concern about our services or the results achieved, you should notify us immediately. We will attempt to resolve any such disagreement in a fair and amicablemanner. However, should a dispute arise between us, we believe that a prompt and fair resolution is in theinterest of all concerned. To this end, if any controversy or claim arises out of or relating to this Engagement Letter or any services provided by us to you in connection with the above described matter or any other matters (including, without limitation, malpractice claims and fee disputes), and such controversy or claim cannot be resolved through mutual agreement, we both waive any right to bring a court action or to have ajury trial and agree that the dispute shall be submitted to final, confidential and binding arbitration to be conducted in Collier County, Florida before the American Arbitration Association ("AAA") in accordance withthe Commercial Arbitration Rules of the AAA. This arbitration provision will survive termination of our relationship and this Engagement Letter. You also acknowledge that you understand the consequences ofagreeing to binding arbitration and that you have had the opportunity to discuss these consequences with other counsel.

NOTICE: THIS AGREEMENT CONTAINS PROVISIONS REQUIRING ARBITRATION OF FEE DISPUTES. BEFORE YOU SIGN THIS AGREEMENT YOU SHOULD CONSIDER CONSULTING WITH COUNSEL ABOUT THE ADVISABILITY OF MAKING AN AGREEMENT WITH MANDATORY ARBITRATION REQUIREMENTS. ARBITRATION PROCEEDINGS ARE WAYS TO RESOLVE DISPUTES WITHOUT USE OF THE COURT SYSTEM. BY ENTERING INTO AGREEMENTS THAT REQUIRE ARBITRATION AS THE WAY TO RESOLVE FEE DISPUTES, YOU GIVE UP (WAIVE) YOUR RIGHT TO GO TO COURT TO RESOLVE THOSE DISPUTES BY A JUDGE OR JURY. THESE ARE IMPORTANT RIGHTS THAT SHOULD NOT BE GIVEN UP WITHOUT CAREFUL CONSIDERATION.

Indemnification. You agree to indemnify and hold harmless the Firm and our personnel for any time expended, expenses (including reasonable legal fees and costs), costs and/or losses incurred in connection with any lawsuit or other legal or regulatory action or proceeding involving or relating to the services under this letter, whether or not such costs and/or losses are due to the negligence of the Firm, provided that such indemnification shall not apply where such expenses or losses are determined to have been caused by the Firm's gross negligence or willful misconduct. You also agree to indemnify and hold harmless the Firm and our personnel from and against any liability and costs relating to the Firm's services under this Engagement, which liability and costs are attributable to any misrepresentations by you and/or your agents.

Limitation of Liability. In recognition of the relative risks and benefits of this Engagement Letter to both the Firm and the Client, we agree that, to the fullest extent permitted by law, the Firm's maximum liability for damages relating to the services provided pursuant to this Engagement Letter shall be limited to the fees paid for the service or work product giving rise to liability. In no event shall the Firm or its personnel be liable to client for any consequential, incidental, indirect, punitive or special damages in connection with claims arising out of or related to this Engagement Letter or the services described herein, including any amount for loss of profit, data or goodwill, whether or not the likelihood of such loss or damage was contemplated.

Miscellaneous. The Standard Terms and Conditions of Engagement, together with the Engagement Letter, constitute our entire understand and agreement with respect to the terms of our Engagement and supersedes any prior understandings and agreements, written or oral. Any exhibit or schedule to the Engagement Letter, including without limitation the Schedule of Services, is hereby incorporated into, and made a part of, the Engagement Letter. Your agreement to this Engagement constitutes your acceptance of both the Engagement Letter and the attached and incorporated Standard Terms and Conditions of Engagement. If any of them is unacceptable to you, please advise us now so that we can resolve any differences and proceed with a clear, complete and consistent understanding of our relationship. If any provision of our Engagement Letter or these incorporated Standard Terms and Conditions of Engagement is held by a court of competent jurisdiction to be invalid, void or unenforceable (in whole or part), the remainder of the provisions shall remain in full force any effect, and to the greatest extent permissible. The Engagement Letter may only be amended in writing by the parties hereto. The Engagement Letter may be executed in counterparts, each of which will be deemed an original, but all of which together will be deemed to be one and the same agreement. Counterparts may be delivered via facsimile, e-mail (including PDF or any electronic signature complying with the U.S. federal ESIGN Act of 2000, e.g., www.docusign.com) or other transmission method, and any counterpart so delivered will be deemed to have been duly and validly delivered and be valid and effective for all purposes. The Engagement Letter and these Standard Terms and Conditions of Engagement shall not be amended, unless in writing and signed by authorized representatives of all parties. The signatories to the Engagement Letter represent and warrant that such person is lawfully authorized and empowered to execute the Engagement Letter on behalf of the party on whose behalf such person is signing, and that upon execution, the Engagement Letter will be binding upon such party, without any further approval, ratification, or other action. The Firm and the Client agree that they do not intend to provide contractual rights to any other person, and that the Engagement Letter shall not give rise to, or be deemed to give rise to, any third-party beneficiaries.