



Ron DeSantis, Governor

Halsey Beshears, 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

ARCELLA, PAUL FRANCIS

CSR HEAVY CONSTRUCTION INC

90 SE 3RD CT

DEERFIELD BCH FL 33441

LICENSE NUMBER: CGC046079

EXPIRATION DATE: AUGUST 31, 2022

Always verify licenses online at MyFloridaLicense.com



Do not alter this document in any form.

This is your license. It is unlawful for anyone other than the licensee to use this document.



AMERICAN SPORTS BUILDERS ASSOCIATION

*Through Its Certification Board
Has Conferred Upon*

Paul Arcella

The Designation

CERTIFIED FIELD BUILDER

FOR EFFORTS TO RAISE THE PROFESSIONAL
STANDARDS OF FIELD CONSTRUCTION AND
FOR HAVING SUCCESSFULLY FULFILLED THE
CONDITIONS OF ELIGIBILITY AND PASSED THE
REQUIRED EXAMINATION.

In witness whereof we have set our hands on
this 14th day of October, 2019

Certification expires: December 31, 2022

Executive Director

Certification Chairman





AMERICAN SPORTS BUILDERS ASSOCIATION

Through Its Certification Board
Has Conferred Upon

Paul Arcella

The Designation

CERTIFIED TRACK BUILDER



FOR EFFORTS TO RAISE THE PROFESSIONAL
STANDARDS OF RUNNING TRACK CONSTRUCTION
AND FOR HAVING SUCCESSFULLY FULFILLED THE
CONDITIONS OF ELIGIBILITY AND PASSED THE
REQUIRED EXAMINATION.

In witness whereof we have set our hands on
this 3rd day of December, 2016

Certification valid for a period of 3 years.


Executive Vice President


Certification Chairman



This card acknowledges that the recipient has successfully completed:

10-hour Construction Safety and Health

This card issued to:

PAUL ARCELLA

Rocky Mazza

Trainer Name

9/15/2017

Date of Issue



813-994-1195

usfot outreach@health.usf.edu

OSHA recommends Outreach Training Courses as an orientation to occupational safety and health for workers. Participation is voluntary. Workers must receive additional training on specific hazards of their job. This course completion card does not expire.

Use or distribution of this card for fraudulent purposes, including false claims of having received training, may result in prosecution under 18 U.S.C. 1001. Potential penalties include substantial criminal fines, imprisonment up to 5 years, or both.

To verify this training scan the QR code with your mobile device.



Rev. 1/2016



20-006014484

This card acknowledges that the recipient has successfully completed:

10-hour Construction Safety and Health

This card issued to:

Timmy Johnson

Rocky Mazza

9/15/2016

Trainer Name

Date of Issue



813-994-1195

usfot outreach@health.usf.edu

OSHA recommends Outreach Training Courses as an orientation to occupational safety and health for workers. Participation is voluntary. Workers must receive additional training on specific hazards of their job. This course completion card does not expire.

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To verify this training scan the QR code with your mobile device.



Rev. 1/2016

Certificate of Completion

WESLEY BOWMAN

**Has Completed a Florida Department of
Transportation Approved Temporary Traffic
Control (TTC) Intermediate Course.**

02/25/2025

140

Jeremiah McCarthy

70674

Date Expires

FDOT Provider #

Instructor

Certificate #



Metro Florida Safety Council
Tri-County
Dade, Broward, Palm Beach,
metrofloridasafetycouncil.com
mlyons@metrofloridasafetycouncil.com



For more information about Temporary Traffic
Control (TTC) or to verify this certificate

www.motadmin.com

State of Florida

Department of State

I certify from the records of this office that CSR HEAVY CONSTRUCTION, INC. is a corporation organized under the laws of the State of Florida, filed on August 27, 1973.

The document number of this corporation is 433859.

I further certify that said corporation has paid all fees due this office through December 31, 2022, that its most recent annual report/uniform business report was filed on January 31, 2022, and that its status is active.

I further certify that said corporation has not filed Articles of Dissolution.

*Given under my hand and the
Great Seal of the State of Florida
at Tallahassee, the Capital, this
the Thirty-first day of January,
2022*



Samuel R. Bee
Secretary of State

Tracking Number: 0207604673CC

To authenticate this certificate, visit the following site, enter this number, and then follow the instructions displayed.

<https://services.sunbiz.org/Filings/CertificateOfStatus/CertificateAuthentication>

Business Tax Office150 NE 2nd Ave.

Deerfield Beach, FL 33441

Phone: (954)480-4333

E-mail: web.btr@deerfield-beach.com

Deerfield Beach
Florida**Business Tax Receipt License**

2021-2022

License Number: 22-00000346**Date Issued: 7/14/2021****Expires: 9/30/2022**C.S.R. HEAVY CONSTRUCTION INC
P.O. BOX 179

DEERFIELD BEACH FL 33443

Classification: GENERAL CONTRACTOR'S OFFICE
Business Location: 90 SE 3 CT
Service(s): OFFICE: 1 LIC'D CONTRACTOR
Control Number: 0025302

Tax Amount: \$ 58.80	Add. Fees: \$ 265.68	Penalty: \$ 0.00	Total Amount Paid: \$324.48
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Notice: This Tax Receipt becomes **NULL** and **VOID** if ownership, business name, or address changed. Business owner must apply to Business Tax Office for Transfer.

Detach and retain for your records***** Business Tax Receipt *******2021-2022**

- This Business Tax Receipt represents proof of payment of your Business Tax Fee for the period of October 1st to September 30th. Please exercise diligence in maintaining this receipt.
- Once you have obtained a Deerfield Beach Business Tax Receipt, you will be sent a renewal notice each year beginning July 1st, (90 days prior to expiration) to the address listed on the Receipt. Please check all Receipt information and report any errors to us immediately. The City may impose fines and penalties for failure to renew this Receipt.
- Your current Receipt shall be posted so that it is able to be viewed by anyone upon entering your place of business.
- If you change your business name, ownership or location, you must apply for a new Tax Receipt.
- If you have more than one location, you must obtain a Receipt for each location.
- For information on signage regulations, visit the City's website at www.deerfield-beach.com/signage.

Increase traffic to your business by participating in the City's Recycling Rewards Program!

Residents who recycle on a regular basis are accumulating points to be redeemed for rewards at participating businesses to claim discounts and gift certificates. Participating businesses see increased traffic from this program and those that have a commercial recycling account serviced by the City receive additional rewards.

To learn how to have your business become a Rewards Partner, please contact Recycling Perks at infor@recyclingperks.com. For Information on how to set up a commercial recycling account, contact the City's Recycling Division at 954-480-4454.

This Receipt does not represent an endorsement or certification of the business listed herein by the City of Deerfield Beach.

BROWARD COUNTY LOCAL BUSINESS TAX RECEIPT

115 S. Andrews Ave., Rm. A-100, Ft. Lauderdale, FL 33301-1895 - 954-831-4000
VALID OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022

DBA:
Business Name: CSR HEAVY CONSTRUCTION INC

Receipt #: 180-6149
Business Type: GENERAL CONTRACTOR (GENERAL CONTRACTOR)

Owner Name: PAUL FRANCIS ARCELLA
Business Location: 90 SE 3 CT
DEERFIELD BEACH

Business Opened: 03/18/2005
State/County/Cert/Reg: CGC046079
Exemption Code:

Business Phone: 954-421-1264

Rooms Seats Employees Machines Professionals

For Vending Business Only						
Number of Machines:				Vending Type:		
Tax Amount	Transfer Fee	NSF Fee	Penalty	Prior Years	Collection Cost	Total Paid
27.00	0.00	0.00	0.00	0.00	0.00	27.00

THIS RECEIPT MUST BE POSTED CONSPICUOUSLY IN YOUR PLACE OF BUSINESS

THIS BECOMES A TAX RECEIPT

WHEN VALIDATED

This tax is levied for the privilege of doing business within Broward County and is non-regulatory in nature. You must meet all County and/or Municipality planning and zoning requirements. This Business Tax Receipt must be transferred when the business is sold, business name has changed or you have moved the business location. This receipt does not indicate that the business is legal or that it is in compliance with State or local laws and regulations.

Mailing Address:

PAUL FRANCIS ARCELLA
P O BOX 179
DEERFIELD BEACH, FL 33441

Receipt #1CP-20-00007266
Paid 07/14/2021 27.00
07/13/2021 Effective Date

2021 - 2022

BROWARD COUNTY LOCAL BUSINESS TAX RECEIPT

CSR Heavy Construction, Inc.

Financial Statements
and Supplementary Information
(Reviewed)
For the Year Ended August 31, 2021



INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
CSR Heavy Construction, Inc.

We have reviewed the accompanying financial statements of CSR Heavy Construction, Inc. (the "Company"), which comprise the balance sheet as of August 31, 2021, and the related statements of income and retained earnings, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility 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 the financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.



KEEFE McCULLOUGH

Fort Lauderdale, Florida
February 1, 2022

CSR Heavy Construction, Inc.
Balance Sheet
(Reviewed)
August 31, 2021

Assets:

Current assets:

Cash and cash equivalents		\$	676,150
Contract receivables			801,040
Contract assets:			
Conditional retainage receivable			388,202
Revenue earned in excess of amounts received or receivable			<u>169,792</u>
Total current assets			2,035,184

Property and equipment, at cost:

Machinery and equipment	\$	2,652,515	
Transportation equipment		759,528	
Building and improvements		398,046	
Office equipment		<u>12,011</u>	
		3,822,100	
Less accumulated depreciation		<u>(3,054,299)</u>	
		767,801	
Land		<u>237,793</u>	1,005,594

Other assets:

Loans to officers and employees	\$	470,769	
Deposits		<u>13,535</u>	<u>484,304</u>
Total assets			\$ <u><u>3,525,082</u></u>

The accompanying notes to financial statements are an integral part of these statements.
Subject to the accompanying independent accountant's review report.

CSR Heavy Construction, Inc.
Balance Sheet
(Reviewed)
August 31, 2021

Liabilities:

Current liabilities:

Accounts payable, subcontractor retainage payable, and accrued expenses	\$	716,482
Income tax payable		20,221
Current portion of debt		195,023
Contract liability - Payments received or receivable in excess of revenues earned		<u>139,094</u>
Total current liabilities		1,070,820

Long-term liabilities:

Debt, less current portion		<u>504,278</u>
Total liabilities		1,575,098

Stockholders' Equity:

Capital stock, \$1 par value, 800 shares of common stock authorized, 600 issued and outstanding	\$	600	
Additional paid-in capital		900	
Retained earnings		<u>2,072,484</u>	
		<u>2,073,984</u>	
Less 200 shares of treasury stock, at cost		<u>(124,000)</u>	<u>1,949,984</u>
Total liabilities and stockholder's equity	\$		<u><u>3,525,082</u></u>

The accompanying notes to financial statements are an integral part of these statements.
Subject to the accompanying independent accountant's review report.

CSR Heavy Construction, Inc.
Statement of Income and Retained Earnings
(Reviewed)
For the Year Ended August 31, 2021

Contract Revenues Earned		\$ 10,687,907
Cost of Revenues Earned		<u>8,752,858</u>
Gross profit		1,935,049
General and Administrative Expenses, including provision for depreciation of \$ 217,798		<u>1,822,430</u>
Income from operations		112,619
Other Income (Expense):		
Interest income	\$ 77	
Interest expense	<u>(22,362)</u>	<u>(22,285)</u>
Income before provision for income taxes		90,334
Provision for Income Taxes		<u>22,581</u>
Net income		67,753
Retained Earnings, September 1, 2020		<u>2,004,731</u>
Retained Earnings, August 31, 2021		<u>\$ 2,072,484</u>

The accompanying notes to financial statements are an integral part of these statements.
 Subject to the accompanying independent accountant's review report.

CSR Heavy Construction, Inc.
Statement of Cash Flows
(Reviewed)
For the Year Ended August 31, 2021

Cash Flows from Operating Activities:

Net income	\$ 67,753
Adjustments to reconcile net income to net cash provided by (used in) operating activities:	
Provision for depreciation	217,798
(Increase) decrease in assets:	
Contract receivables	91,521
Conditional retainage receivable	(192,875)
Revenue earned in excess of amounts received or receivable	(70,429)
Deposits	(4,865)
Increase (decrease) in liabilities:	
Accounts payable, subcontractor retainage payable, and accrued expenses	96,128
Income tax payable	(41,782)
Payments received or receivable in excess of revenues earned	<u>(231,757)</u>
Net cash provided by (used in) operating activities	(68,508)

Cash Flows From Investing Activities:

Purchases of property and equipment	\$ <u>(10,344)</u>
Net cash provided by (used in) investing activities	(10,344)

Cash Flows from Financing Activities:

Principal payments on debt	\$ (185,369)
Loans made to officers and employees	(39,428)
Payments on loans to officers and employees	<u>22,656</u>
Net cash provided by (used in) financing activities	<u>(202,141)</u>
Net increase (decrease) in cash and cash equivalents	(280,993)

Cash and Cash Equivalents, September 1, 2020	<u>957,143</u>
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Cash and Cash Equivalents, August 31, 2021	<u>\$ <u>676,150</u></u>
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Subject to the accompanying independent accountant's review report.