

Firethorn

Community Development District

Meeting Agenda June 30, 2026

PFM Management Services LLC
2301 N.E. 37th Street
Fort Lauderdale, Florida 33308
Phone: (954) 658-4900

FIRETHORN

Community Development District

LOCATION: Artisan Lakes Clubhouse
4725 Los Robles Court
Palmetto, Florida 34221

DATE: June 30, 2026

TIME: 11:00 AM

MEETING AGENDA

Board of Supervisors

Tina Golub, Vice Chairman

Matt Sawyer, Assistant Secretary

Michael Piendel, Assistant Secretary

Corrin Godlevske, Assistant Secretary

James P. Ward, District Manager

2301 N.E. 37th Street

Fort Lauderdale, Florida 33308

wardj@pfm.com

Phone: (954) 658-4900

The Public is provided with two opportunities to speak during the meeting. The first time is on each agenda item, and the second time is at the end of the agenda, on any other matter not on the agenda. These are limited to three (3) minutes unless further time is granted by the Presiding Officer. All remarks shall be addressed to the Board as a body and not to any member of the Board or staff. Please state your name and the name of the entity represented (if applicable) and the item on the agenda to be addressed.

Pursuant to Florida Statutes 286.0105, if a person decided to appeal any decision made by the body with respect to any matter considered at such meeting, he or she will need a record of the proceedings, and for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes testimony and evidence upon which the appeal is to be based.

Meeting Link: <https://pfmcdd.webex.com/pfmcdd/j.php?MTID=m54b6b44d89ea70ee6f08b6fcd9f07e73>

✓ Phone: (844) 621-3956 Code: 2531 242 1790; Event Password: Jpward

JUNE, 2026

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AGENDA

1. Call to Order & Roll Call
2. Acceptance of the Resignation of Mr. Josh Tepper from Seat 4, which became effective May 19, 2026, whose term is set to expire November 2030. Discussion of individual to fill Seat 4.
 - I. Appointment of Individual to fill Seat 4;
 - II. Oath of Office;
 - III. Guide to the Sunshine Law and Code of Ethics for Public Employees
 - IV. Sample of E-filed Form 1 - Statement of Financial Interests. (Changes to the Law and filing requirements as of January 1, 2026).

Pages 7-42
3. Consideration of **Resolution 2026-10**, a Resolution of the Board of Supervisors re-designating the officers of the Firethorn Community Development District.

Pages 43-44
4. Minutes:
 - I. April 2, 2026 - Public Hearing and Regular Meeting.

Pages 45-48
5. Consideration of **Resolution 2026-11**, a Resolution of the Board of Supervisors Confirming and Approving the actions of the Chairman and District Staff regarding the Acquisition of certain Firethorn Phase 1B Improvements and Conveyance of Firethorn Phase 1B Utilities to Manatee County, Florida; and addressing severability and an effective date.

Pages 49-102
6. Consideration of **Resolution 2026-12**, a Resolution of the Board of Supervisors Approving the agreements with PFM Management Services LLC, and PFM Financial Advisors LLC; Authorizing the Chairperson to execute the agreements; providing general authorization; and addressing conflicts, severability, and an effective date.

Pages 103-148
7. Staff Reports.
 - I. District Attorney
 - II. District Engineer
 - III. District Manager
 - a) Supervisor of Elections Qualified Elector Report dated April 15, 2026.
 - b) **Important Meeting Dates for Fiscal Year 2026:**
 - June/July - Look for Commission on Ethics Email (Form 1 Financial Disclosure).
 - Next Meeting: **Thursday August 6, 2026** - Regular Meeting.
 - c) Financial Statements for period ending March 31, 2026 (unaudited).
 - d) Financial Statements for period ending April 30, 2026 (unaudited).

AGENDA

e) Financial Statements for the period ending May 31, 2026 (unaudited).

Pages 149-175

8. Supervisors' Requests.

9. Public Comments.

These are limited to three (3) minutes and individuals are permitted to speak on items not included in the agenda.

10. Adjournment.

Meeting Schedule - FY 2026

Thursday, October 2, 2025

Thursday, December 4, 2025

Thursday, February 5, 2026

Thursday, April 2, 2026

Thursday, June 4, 2026

Tuesday, June 30, 2026

Thursday, August 6, 2026

Thursday, November 6, 2025

Thursday, January 1, 2026
NO MEETING

Thursday, March 5, 2026

Thursday, May 7, 2026

Thursday, July 2, 2026
NO MEETING

Thursday, September 3, 2026

AGENDA

This portion of the agenda is provided for a more comprehensive explanation of the items for consideration by the Board of Supervisors during the meeting.

Item 2: The next item is administrative in nature and is to accept the Resignation of Mr. Josh Tepper from Seat 4, which became effective May 19, 2026, whose term is set to expire November 2030.

The District's Charter, Chapter 190 F.S. provides the mechanism for which to replace a member who has resigned. Essentially, the remaining members, by majority vote of the Board of Supervisors have the sole responsibility for filling the unexpired term of office of the resigning member. Once the Board appoints an individual to fill the seat, Mr. Ward will make arrangements to swear those individuals into office.

The newly appointed Board Member must file a Form 1 - Statement of Financial Interests, which must be filed with the Florida Commission on Ethics within thirty (30) days of being seated on this Board.

Additionally, if the newly appointed Board member currently sits as a member of any other Community Development District Board, they must amend their current Form 1 - Statement of Financial Interests to now include the Firethorn Community Development District. The amended form must be filed with the Florida Commission on Ethics within thirty (30) days of being seated on this Board of Supervisors.

Item 3: **Resolution 2026-10**, is a Resolution re-designating the officers of the Firethorn Community Development District. The following persons are appointed to the offices shown:

<u>OFFICE</u>	<u>NAME OF OFFICE HOLDER</u>
CHAIRPERSON	VACANT
VICE-CHAIRPERSON	TINA GOLUB
ASSISTANT SECRETARY	MICHAEL PIENDEL
ASSISTANT SECRETARY	CORRIN GODLEVSKE
ASSISTANT SECRETARY	MATT SAWYER
SECRETARY & TREASURER	JAMES P. WARD

Item 4: Minutes - April 2, 2026 - Public Hearing and Regular Meeting.

AGENDA

- Item 5: **Resolution 2026-11**, a Resolution of the Board of Supervisors Confirming and Approving the actions of the Chairman and District Staff regarding the Acquisition of certain Firethorn Phase 1B Improvements and Conveyance of Firethorn Phase 1B Utilities to Manatee County, Florida; and addressing severability and an effective date.
- Item 6: **Resolution 2026-12**, a Resolution of the Board of Supervisors Approving the agreements with PFM Management Services LLC, and PFM Financial Advisors LLC; Authorizing the Chairperson to execute the agreements; providing general authorization; and addressing conflicts, severability, and an effective date.
- Item 7: Staff Reports: Staff Reports are an opportunity to communicate to the Board of Supervisors on matters that did not require Board action or that did not appear on the Agenda and the Professional Staff deemed this to be of a matter that was to be brought to the attention for action or informational purposes of the Board of Supervisors before the ensuing Board of Supervisors Meeting.

From: [Josh Teppel](#)
To: [Cori Dissinger](#); [James Ward](#)
Subject: Board of Supervisors Firethorn
Date: Tuesday, April 14, 2026 8:43:55 AM

Dear Jim and Cori,

I hereby submit my resignation to the Firethorn Community Development District board of supervisors, to become effective May 19, 2026.

Thank you,
Josh Teppel

OATH OR AFFIRMATION OF OFFICE

I, _____, a citizen of the State of Florida and of the United States of America, and being an officer of the **Firethorn Community Development District** and a recipient of public funds as such officer, do hereby solemnly swear or affirm that I will support the Constitution of the United States and of the State of Florida, and will faithfully, honestly and impartially discharge the duties devolving upon me as a member of the Board of Supervisors of the **Firethorn Community Development District**, Manatee County, Florida.

Signature

Printed Name: _____

STATE OF FLORIDA
COUNTY OF _____

Sworn to (or affirmed) before me by means of ☐ Physical presence or ☐ online notarization this ____ day of _____, 2026, by _____, whose signature appears hereinabove, ☐ who is personally known to me or ☐ who produced _____ as identification.

NOTARY PUBLIC
STATE OF FLORIDA

Print Name: _____

My Commission Expires: _____

FLORIDA COMMISSION ON ETHICS



**GUIDE
to the
SUNSHINE AMENDMENT
and
CODE of ETHICS
for Public Officers and Employees**

2026

State of Florida COMMISSION ON ETHICS

Jon M. Philipson, Chair
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Linda Stewart
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Executive Director
P.O. Drawer 15709
Tallahassee, FL 32317-5709
www.ethics.state.fl.us
(850) 488-7864*

*Please direct all requests for information to this number.

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I. HISTORY OF FLORIDA'S ETHICS LAWS

Florida has been a leader among the states in establishing ethics standards for public officials and recognizing the right of citizens to protect the public trust against abuse. Our state Constitution was revised in 1968 to require a code of ethics, prescribed by law, for all state employees and non-judicial officers prohibiting conflict between public duty and private interests.

Florida's first successful constitutional initiative resulted in the adoption of the Sunshine Amendment in 1976, providing additional constitutional guarantees concerning ethics in government. In the area of enforcement, the Sunshine Amendment requires that there be an independent commission (the Commission on Ethics) to investigate complaints concerning breaches of public trust by public officers and employees other than judges.

The Code of Ethics for Public Officers and Employees is found in Chapter 112 (Part III) of the Florida Statutes. Foremost among the goals of the Code is to promote the public interest and maintain the respect of the people for their government. The Code is also intended to ensure that public officials conduct themselves independently and impartially, not using their offices for private gain other than compensation provided by law. While seeking to protect the integrity of government, the Code also seeks to avoid the creation of unnecessary barriers to public service.

Criminal penalties, which initially applied to violations of the Code, were eliminated in 1974 in favor of administrative enforcement. The Legislature created the Commission on Ethics that year "to serve as guardian of the standards of conduct" for public officials, state and local. Five of the Commission's nine members are appointed by the Governor, and two each are appointed by the President of the Senate and Speaker of the House of Representatives. No more than five Commission members may be members of the same political party, and none may be lobbyists, or hold any public employment during their two-year terms of office. A chair is selected from among the members to serve a one-year term and may not succeed himself or herself.

II. ROLE OF THE COMMISSION ON ETHICS

In addition to its constitutional duties regarding the investigation of complaints, the Commission:

- Renders advisory opinions to public officials;
- Prescribes forms for public disclosure;

- Prepares mailing lists of public officials subject to financial disclosure for use in distributing forms and notifying delinquent filers;
- Makes recommendations to disciplinary officials when appropriate for violations of ethics and disclosure laws, since it does not impose penalties;
- Administers the Executive Branch Lobbyist Registration and Reporting Law;
- Maintains financial disclosure filings of constitutional officers and state officers and employees; and,
- Administers automatic fines for public officers and employees who fail to timely file required annual financial disclosure.

III. THE ETHICS LAWS

The ethics laws generally consist of two types of provisions, those prohibiting certain actions or conduct and those requiring that certain disclosures be made to the public. The following descriptions of these laws have been simplified in an effort to provide notice of their requirements. Therefore, we suggest that you also review the wording of the actual law. Citations to the appropriate laws are in brackets.

The laws summarized below apply generally to all public officers and employees, state and local, including members of advisory bodies. The principal exception to this broad coverage is the exclusion of judges, as they fall within the jurisdiction of the Judicial Qualifications Commission.

Public Service Commission (PSC) members and employees, as well as members of the PSC Nominating Council, are subject to additional ethics standards that are enforced by the Commission on Ethics under Chapter 350, Florida Statutes. Further, members of the governing boards of charter schools are subject to some of the provisions of the Code of Ethics [Sec. 1002.33(26), Fla. Stat.], as are the officers, directors, chief executive officers and some employees of business entities that serve as the chief administrative or executive officer or employee of a political subdivision. [Sec. 112.3136, Fla. Stat.].

A. Prohibited Actions or Conduct

1. Stolen Valor

A candidate, an elected public officer, an appointed public officer, or a public employee may not, for the **purpose of material gain**, knowingly misrepresent their military service or a decoration, medal title, honor, awarded qualification or military occupational specialty from the Armed Forces of the United States.

Candidates, elected public officers, appointed public officers, and public employees are also prohibited, for the purpose of material gain, from knowingly making false statements or misrepresenting active service in the Armed Forces of the United States during a wartime era, regardless of whether there was a declared war, or service in combat operations in a warzone, including misrepresentations or false statement of being a prisoner of war.

A candidate elected public officer, appointed public officer or a public employee may not, for the purpose of material gain, wear the uniform or any medal or insignia authorized for use by members or veterans of the Armed Forces of the United States that he or she is not authorized to wear.

2. Solicitation and Acceptance of Gifts

Public officers, employees, local government attorneys, and candidates are prohibited from soliciting or accepting anything of value, such as a gift, loan, reward, promise of future employment, favor, or service, that is based on an understanding that their vote, official action, or judgment would be influenced by such gift. [Sec. 112.313(2), Fla. Stat.]

Persons required to file financial disclosure FORM 1 or FORM 6 (see Part III F of this brochure), and state procurement employees, are prohibited from soliciting any gift from a political committee, lobbyist who has lobbied the official or his or her agency within the past 12 months, or the partner, firm, employer, or principal of such a lobbyist or from a vendor doing business with the official's agency. [Sec. 112.3148, Fla. Stat.]

Persons required to file FORM 1 or FORM 6, and state procurement employees are prohibited from directly or indirectly accepting a gift worth more than \$100 from such a lobbyist, from a partner, firm, employer, or principal of the lobbyist, or from a political committee or vendor doing business with their agency. [Sec.112.3148, Fla. Stat.]

However, notwithstanding Sec. 112.3148, Fla. Stat., no Executive Branch lobbyist or principal shall make, directly or indirectly, and no Executive Branch agency official who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, any expenditure made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.] Typically, this would include gifts valued at less than \$100 that formerly were permitted under Section 112.3148, Fla. Stat. Similar rules apply to members and employees of the Legislature. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.]

Also, persons required to file Form 1 or Form 6, and state procurement employees and members of their immediate families, are prohibited from accepting any gift from a political committee. [Sec. 112.31485, Fla. Stat.]

3. Unauthorized Compensation

Public officers or employees, local government attorneys, and their spouses and minor children are prohibited from accepting any compensation, payment, or thing of value when they know, or with the exercise of reasonable care should know, that it is given to influence a vote or other official action. [Sec. 112.313(4), Fla. Stat.]

4. Misuse of Public Position

Public officers and employees, and local government attorneys are prohibited from **corruptly** using or attempting to use their official positions or the resources thereof to obtain a **special privilege or benefit** for themselves or others. [Sec. 112.313(6), Fla. Stat.]

5. Abuse of Public Position

Public officers and employees are prohibited from abusing their public positions in order to obtain a disproportionate benefit for themselves or certain others. [Article II, Section 8(h), Florida Constitution.]

6. Disclosure or Use of Certain Information

Public officers and employees and local government attorneys are prohibited from disclosing or using information not available to the public and obtained by reason of their public position, for the personal benefit of themselves or others. [Sec. 112.313(8), Fla. Stat.]

7. Solicitation or Acceptance of Honoraria

Persons required to file financial disclosure FORM 1 or FORM 6 (see Part III F of this brochure), and state procurement employees, are prohibited from **soliciting** honoraria related to their public offices or duties. [Sec. 112.3149, Fla. Stat.]

Persons required to file FORM 1 or FORM 6, and state procurement employees, are prohibited from knowingly **accepting** an honorarium from a political committee, lobbyist who has lobbied the person's agency within the past 12 months, or the partner, firm, employer, or principal of such a lobbyist, or from a vendor doing business with the official's agency. However, they may accept the payment of expenses related to an honorarium event from such individuals or entities, provided that the expenses are disclosed. See Part III F of this brochure. [Sec. 112.3149, Fla. Stat.]

Lobbyists and their partners, firms, employers, and principals, as well as political committees and vendors, are prohibited from **giving** an honorarium to persons required to file FORM 1 or FORM 6 and to state procurement employees. Violations of this law may result in fines of up to \$5,000 and prohibitions against lobbying for up to two years. [Sec. 112.3149, Fla. Stat.]

However, notwithstanding Sec. 112.3149, Fla. Stat., no Executive Branch or legislative lobbyist or principal shall make, directly or indirectly, and no Executive Branch agency official who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.] This may include honorarium event related expenses that formerly were permitted under Sec. 112.3149, Fla. Stat. Similar rules apply to members and employees of the Legislature. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.]

B. Prohibited Employment and Business Relationships

1. Doing Business With One's Agency

(a) A public employee acting as a purchasing agent, or public officer acting in an official capacity, is prohibited from purchasing, renting, or leasing any realty, goods, or services for his or her agency from a business entity in which the officer or employee or his or her spouse or child owns more than a 5% interest. [Sec. 112.313(3), Fla. Stat.]

(b) A public officer or employee, acting in a private capacity, also is prohibited from renting, leasing, or selling any realty, goods, or services to his or her own agency if the officer or employee is a state officer or employee, or, if he or she is an officer or employee of a political subdivision, to that subdivision or any of its agencies. [Sec. 112.313(3), Fla. Stat.]

2. Conflicting Employment or Contractual Relationship

(a) A public officer or employee is prohibited from holding any employment or contract with any business entity or agency regulated by or doing business with his or her public agency. [Sec. 112.313(7), Fla. Stat.]

(b) A public officer or employee also is prohibited from holding any employment or having a contractual relationship which will pose a frequently recurring conflict between the official's private interests and public duties or which will impede the full and faithful discharge of the official's public duties. [Sec. 112.313(7), Fla. Stat.]

(c) Limited exceptions to this prohibition have been created in the law for legislative bodies, certain special tax districts, drainage districts, and persons whose professions or occupations qualify them to hold their public positions. [Sec. 112.313(7)(a) and (b), Fla. Stat.]

3. Exemptions—Pursuant to Sec. 112.313(12), Fla. Stat., the prohibitions against doing business with one's agency and having conflicting employment may not apply:

(a) When the business is rotated among all qualified suppliers in a city or county.

(b) When the business is awarded by sealed, competitive bidding and neither the official nor his or her spouse or child have attempted to persuade agency personnel to enter the contract. NOTE: Disclosure of the interest of the official, spouse, or child and the nature of the business must be filed prior to or at the time of submission of the bid on Commission FORM 3A with the Commission on Ethics or Supervisor of Elections, depending on whether the official serves at the state or local level.

(c) When the purchase or sale is for legal advertising, utilities service, or for passage on a common carrier.

(d) When an emergency purchase must be made to protect the public health, safety, or welfare.

(e) When the business entity is the only source of supply within the political subdivision and there is full disclosure of the official's interest to the governing body on Commission FORM 4A.

(f) When the aggregate of any such transactions does not exceed \$500 in a calendar year.

(g) When the business transacted is the deposit of agency funds in a bank of which a county, city, or district official is an officer, director, or stockholder, so long as agency records show that the governing body has determined that the member did not favor his or her bank over other qualified banks.

(h) When the prohibitions are waived in the case of ADVISORY BOARD MEMBERS by the appointing person or by a two-thirds vote of the appointing body (after disclosure on Commission FORM 4A).

(i) When the public officer or employee purchases in a private capacity goods or services, at a price and upon terms available to similarly situated members of the general public, from a business entity which is doing business with his or her agency.

(j) When the public officer or employee in a private capacity purchases goods or services from a business entity which is subject to the regulation of his or her agency where the price and terms of the transaction are available to similarly situated members of the general public and the officer or employee makes full disclosure of the relationship to the agency head or governing body prior to the transaction.

4. Additional Exemptions

No elected public officer is in violation of the conflicting employment prohibition when employed by a tax exempt organization contracting with his or her agency so long as the officer is not directly or indirectly compensated as a result of the contract, does not participate in any way

in the decision to enter into the contract, abstains from voting on any matter involving the employer, and makes certain disclosures. [Sec. 112.313(15), Fla. Stat.]

5. Legislators Lobbying State Agencies

A member of the Legislature is prohibited from representing another person or entity for compensation during his or her term of office before any state agency other than judicial tribunals. [Art. II, Sec. 8(e), Fla. Const., and Sec. 112.313(9), Fla. Stat.]

6. Additional Lobbying Restrictions for Certain Public Officers and Employees

A statewide elected officer; a member of the legislature; a county commissioner; a county officer pursuant to Article VIII or county charter; a school board member; a superintendent of schools; an elected municipal officer; an elected special district officer in a special district with ad valorem taxing authority; or a person serving as a secretary, an executive director, or other agency head of a department of the executive branch of state government shall not lobby for compensation on issues of policy, appropriations, or procurement before the federal government, the legislature, any state government body or agency, or any political subdivision of this state, during his or her term of office. [Art. II Sec 8(f)(2), Fla. Const. and Sec. 112.3121, Fla. Stat.]

7. Employees Holding Office

A public employee is prohibited from being a member of the governing body which serves as his or her employer. [Sec. 112.313(10), Fla. Stat.]

8. Professional and Occupational Licensing Board Members

An officer, director, or administrator of a state, county, or regional professional or occupational organization or association, while holding such position, may not serve as a member of a state examining or licensing board for the profession or occupation. [Sec. 112.313(11), Fla. Stat.]

9. Contractual Services: Prohibited Employment

A state employee of the executive or judicial branch who participates in the decision-making process involving a purchase request, who influences the content of any specification or procurement standard, or who renders advice, investigation, or auditing, regarding his or her agency's contract for services, is prohibited from being employed with a person holding such a contract with his or her agency. [Sec. 112.3185(2), Fla. Stat.]

10. Local Government Attorneys

Local government attorneys, such as the city attorney or county attorney, and their law firms are prohibited from representing private individuals and entities before the unit of local government which they serve. A local government attorney cannot recommend or otherwise refer to his or her firm legal work involving the local government unit unless the attorney's contract authorizes or mandates the use of that firm. [Sec. 112.313(16), Fla. Stat.]

11. Dual Public Employment

Candidates and elected officers are prohibited from accepting public employment if they know or should know it is being offered for the purpose of influence. Further, public employment may not be accepted unless the position was already in existence or was created without the anticipation of the official's interest, was publicly advertised, and the officer had to meet the same qualifications and go through the same hiring process as other applicants. For elected public officers already holding public employment, no promotion given for the purpose of influence may be accepted, nor may promotions that are inconsistent with those given other similarly situated employees. [Sec. 112.3125, Fla. Stat.]

C. Restrictions on Appointing, Employing and Contracting with Relatives

1. Anti-Nepotism Law

A public official is prohibited from seeking for a relative any appointment, employment, promotion, or advancement in the agency in which he or she is serving or over which the official exercises jurisdiction or control. No person may be appointed, employed, promoted, or advanced in or to a position in an agency if such action has been advocated by a related public official who is serving in or exercising jurisdiction or control over the agency; this includes relatives of members of collegial government bodies. NOTE: This prohibition does not apply to school districts (except as provided in Sec. 1012.23, Fla. Stat.), community colleges and state universities, or to appointments of boards, other than those with land-planning or zoning responsibilities, in municipalities of fewer than 35,000 residents. Also, the approval of budgets does not constitute "jurisdiction or control" for the purposes of this prohibition. This provision does not apply to volunteer emergency medical, firefighting, or police service providers. [Sec. 112.3135, Fla. Stat.]

2. Additional Restrictions

A state employee of the executive or judicial branch or the PSC is prohibited from directly or indirectly procuring contractual services for his or her agency from a business entity of which a

relative is an officer, partner, director, or proprietor, or in which the employee, or his or her spouse, or children own more than a 5% interest. [Sec. 112.3185(6), Fla. Stat.]

D. Standards of Conduct for Officers and Employees of Entities Serving as Chief Administrative Officers of Political Subdivisions

The officers, directors, and chief executive officer of a business entity that is serving as the chief administrative or executive officer or employee of a political subdivision, and any employee of that business entity who is acting as the chief administrative or executive officer or employee of the political subdivision, are public officers and employees subject to the following standards of conduct:

- i. Section 112.313, and their “agency” is the political subdivision. However, the contract allowing the business entity to serve as the chief executive or administrative officer of the political subdivision is not deemed to violate the prohibitions against doing business with one’s own agency [Sec. 112.313(3), Fla. Stat.] and conflicting employment and contractual relationships [Sec. 112.313(7)(a), Fla. Stat.];
- ii. The Form 1 financial disclosure requirement for “local officers” [Sec. 112.3145, Fla. Stat.];
- iii. And the Form 9 and the Form 10 gift disclosure requirements for “reporting individuals” [Secs. 112.3148 & 112.3149, Fla. Stat.]. [Sec. 112.3136, Fla. Stat.]

E. Post Office Holding and Employment (Revolving Door) Restrictions

1. Lobbying by Former Legislators, Statewide Elected Officers, and Appointed State Officers

A member of the Legislature or a statewide elected or appointed state official is prohibited for two years following vacation of office from representing another person or entity for compensation before the government body or agency of which the individual was an officer or member. Former members of the Legislature are also prohibited for two years from lobbying the executive branch. [Art. II, Sec. 8(e), Fla. Const. and Sec. 112.313(9), Fla. Stat.]

2. Lobbying by Former State Employees

Certain employees of the executive and legislative branches of state government are prohibited from personally representing another person or entity for compensation before the agency with which they were employed for a period of two years after leaving their positions,

unless employed by another agency of state government. [Sec. 112.313(9), Fla. Stat.] These employees include the following:

(a) Executive and legislative branch employees serving in the Senior Management Service and Selected Exempt Service, as well as any person employed by the Department of the Lottery having authority over policy or procurement.

(b) Persons serving in the following position classifications: the Auditor General; the director of the Office of Program Policy Analysis and Government Accountability (OPPAGA); the Sergeant at Arms and Secretary of the Senate; the Sergeant at Arms and Clerk of the House of Representatives; the executive director and deputy executive director of the Commission on Ethics; an executive director, staff director, or deputy staff director of each joint committee, standing committee, or select committee of the Legislature; an executive director, staff director, executive assistant, legislative analyst, or attorney serving in the Office of the President of the Senate, the Office of the Speaker of the House of Representatives, the Senate Majority Party Office, the Senate Minority Party Office, the House Majority Party Office, or the House Minority Party Office; the Chancellor and Vice-Chancellors of the State University System; the general counsel to the Board of Regents; the president, vice presidents, and deans of each state university; any person hired on a contractual basis and having the power normally conferred upon such persons, by whatever title; and any person having the power normally conferred upon the above positions.

This prohibition does not apply to a person who was employed by the Legislature or other agency prior to July 1, 1989; who was a defined employee of the State University System or the Public Service Commission who held such employment on December 31, 1994; or who reached normal retirement age and retired by July 1, 1991. It does apply to OPS employees.

PENALTIES: Persons found in violation of this section are subject to the penalties contained in the Code (see **PENALTIES**, Part V) as well as a civil penalty in an amount equal to the compensation which the person received for the prohibited conduct. [Sec. 112.313(9)(a)5, Fla. Stat.]

3. 6-Year Lobbying Ban

For a period of six years after vacation of public position occurring on or after December 31, 2022, a statewide elected officer or member of the legislature shall not lobby for compensation on issues of policy, appropriations, or procurement before the legislature or any state government body or agency. [Art. II Sec 8(f)(3)a., Fla. Const. and Sec. 112.3121, Fla. Stat.]

For a period of six years after vacation of public position occurring on or after December 31, 2022, a person serving as a secretary, an executive director, or other agency head of a

department of the executive branch of state government shall not lobby for compensation on issues of policy, appropriations, or procurement before the legislature, the governor, the executive office of the governor, members of the cabinet, a department that is headed by a member of the cabinet, or his or her former department. [Art. II Sec 8(f)(3)b., Fla. Const. and Sec. 112.3121, Fla. Stat.]

For a period of six years after vacation of public position occurring on or after December 31, 2022, a county commissioner, a county officer pursuant to Article VIII or county charter, a school board member, a superintendent of schools, an elected municipal officer, or an elected special district officer in a special district with ad valorem taxing authority shall not lobby for compensation on issues of policy, appropriations, or procurement before his or her former agency or governing body. [Art. II Sec 8(f)(3)c., Fla. Const. and Sec. 112.3121, Fla. Stat.]

4. Additional Restrictions on Former State Employees

A former executive or judicial branch employee or PSC employee is prohibited from having employment or a contractual relationship, at any time after retirement or termination of employment, with any business entity (other than a public agency) in connection with a contract in which the employee participated personally and substantially by recommendation or decision while a public employee. [Sec. 112.3185(3), Fla. Stat.]

A former executive or judicial branch employee or PSC employee who has retired or terminated employment is prohibited from having any employment or contractual relationship for two years with any business entity (other than a public agency) in connection with a contract for services which was within his or her responsibility while serving as a state employee. [Sec.112.3185(4), Fla. Stat.]

Unless waived by the agency head, a former executive or judicial branch employee or PSC employee may not be paid more for contractual services provided by him or her to the former agency during the first year after leaving the agency than his or her annual salary before leaving. [Sec. 112.3185(5), Fla. Stat.]

These prohibitions do not apply to PSC employees who were so employed on or before Dec. 31, 1994.

5. Lobbying by Former Local Government Officers and Employees

A person elected to county, municipal, school district, or special district office is prohibited from representing another person or entity for compensation before the government body or agency of which he or she was an officer for two years after leaving office. Appointed officers and

employees of counties, municipalities, school districts, and special districts may be subject to a similar restriction by local ordinance or resolution. [Sec. 112.313(13) and (14), Fla. Stat.]

F. Voting Conflicts of Interest

State public officers are prohibited from voting in an official capacity on any measure which they know would inure to their own special private gain or loss. A state public officer who abstains, or who votes on a measure which the officer knows would inure to the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate, must make every reasonable effort to file a memorandum of voting conflict with the recording secretary in advance of the vote. If that is not possible, it must be filed within 15 days after the vote occurs. The memorandum must disclose the nature of the officer's interest in the matter.

No county, municipal, or other local public officer shall vote in an official capacity upon any measure which would inure to his or her special private gain or loss, or which the officer knows would inure to the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate. The officer must publicly announce the nature of his or her interest before the vote and must file a memorandum of voting conflict on Commission Form 8B with the meeting's recording officer within 15 days after the vote occurs disclosing the nature of his or her interest in the matter. However, members of community redevelopment agencies and district officers elected on a one-acre, one-vote basis are not required to abstain when voting in that capacity.

No appointed state or local officer shall participate in any matter which would inure to the officer's special private gain or loss, the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate, without first disclosing the nature of his or her interest in the matter. The memorandum of voting conflict (Commission Form 8A or 8B) must be filed with the meeting's recording officer, be provided to the other members of the agency, and be read publicly at the next meeting.

If the conflict is unknown or not disclosed prior to the meeting, the appointed official must orally disclose the conflict at the meeting when the conflict becomes known. Also, a written memorandum of voting conflict must be filed with the meeting's recording officer within 15 days of the disclosure being made and must be provided to the other members of the agency, with the disclosure being read publicly at the next scheduled meeting. [Sec. 112.3143, Fla. Stat.]

G. Disclosures

Conflicts of interest may occur when public officials are in a position to make decisions that affect their personal financial interests. This is why public officers and employees, as well as candidates who run for public office, are required to publicly disclose their financial interests. The disclosure process serves to remind officials of their obligation to put the public interest above personal considerations. It also helps citizens to monitor the considerations of those who spend their tax dollars and participate in public policy decisions or administration.

All public officials and candidates do not file the same degree of disclosure; nor do they all file at the same time or place. Thus, care must be taken to determine which disclosure forms a particular official or candidate is required to file.

The following forms are described below to set forth the requirements of the various disclosures and the steps for correctly providing the information in a timely manner.

1. FORM 1 - Limited Financial Disclosure

Who Must File:

Persons required to file FORM 1 include all state officers, local officers, candidates for local elective office, and specified state employees as defined below (other than those officers who are required by law to file FORM 6).

STATE OFFICERS include:

- 1) Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
- 2) Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding members of solely advisory bodies; but including judicial nominating commission members; directors of Enterprise Florida, Scripps Florida Funding Corporation, and CareerSource Florida, and members of the Council on the Social Status of Black Men and Boys; the Executive Director, governors, and senior managers of Citizens Property Insurance Corporation; governors and senior managers of Florida Workers' Compensation Joint Underwriting Association, board members of the Northeast Florida Regional Transportation Commission, and members of the board of Triumph Gulf Coast, Inc.; members of the board of Florida is for Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.

3) The Commissioner of Education, members of the State Board of Education, the Board of Governors, local boards of trustees and presidents of state universities, and members of the Florida Prepaid College Board.

LOCAL OFFICERS include:

1) Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.

2) Appointed members of the following boards, councils, commissions, authorities, or other bodies of any county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; a community college or junior college district board of trustees; a board having the power to enforce local code provisions; a planning or zoning board, board of adjustments or appeals, community redevelopment agency board, or other board having the power to recommend, create, or modify land planning or zoning within the political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; a pension board or retirement board empowered to invest pension or retirement funds or to determine entitlement to or amount of a pension or other retirement benefit.

3) Any other appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.

4) Persons holding any of these positions in local government: county or city manager; chief administrative employee or finance director of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$35,000 for the local governmental unit.

5) Members of governing boards of charter schools operated by a city or other public entity.

6) The officers, directors, and chief executive officer of a corporation, partnership, or other business entity that is serving as the chief administrative or executive officer or employee of a

political subdivision, and any business entity employee who is acting as the chief administrative or executive officer or employee of the political subdivision. [Sec. 112.3136, Fla. Stat.]

SPECIFIED STATE EMPLOYEE includes:

- 1) Employees in the Office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.
- 2) The following positions in each state department, commission, board, or council: secretary or state surgeon general, assistant or deputy secretary, executive director, assistant or deputy executive director, and anyone having the power normally conferred upon such persons, regardless of title.
- 3) The following positions in each state department or division: director, assistant or deputy director, bureau chief, assistant bureau chief, and any person having the power normally conferred upon such persons, regardless of title.
- 4) Assistant state attorneys, assistant public defenders, criminal conflict and civil regional counsel, assistant criminal conflict and civil regional counsel, public counsel, full-time state employees serving as counsel or assistant counsel to a state agency, judges of compensation claims, administrative law judges, and hearing officers.
- 5) The superintendent or director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.
- 6) State agency business managers, finance and accounting directors, personnel officers, grant coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.
- 7) The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.

What Must Be Disclosed:

FORM 1 requirements are set forth fully on the form. In general, this includes the reporting person's sources and types of financial interests, such as the names of employers and addresses of real property holdings. NO DOLLAR VALUES ARE REQUIRED TO BE LISTED. In addition, the form requires the disclosure of certain relationships with, and ownership interests in, specified types of businesses such as banks, savings and loans, insurance companies, and utility companies.

When to File:

CANDIDATES for elected local office must file FORM 1 or a verification of filing in EFDMS together with and at the same time they file their qualifying papers. Candidates for City Council or Mayor must file a Form 6 or a verification of filing in EFDMS.¹

STATE and LOCAL OFFICERS and SPECIFIED STATE EMPLOYEES are required to file disclosure by July 1 of each year. They also must file within thirty days from the date of appointment or the beginning of employment. Those appointees requiring Senate confirmation must file prior to confirmation.

Where to File:

File with the Commission on Ethics. [Sec. 112.3145, Fla. Stat.]

2. FORM 1F - Final Form 1 Limited Financial Disclosure

Beginning January 1, 2024, all Form 1 disclosures must be filed electronically through the Commission's electronic filing system. These disclosures are published and searchable by name or organization on the Commission's website.

FORM 1F is the disclosure form required to be filed within 60 days after a public officer or employee required to file FORM 1 leaves his or her public position. The form covers the disclosure period between January 1 and the last day of office or employment within that year.

3. FORM 2 - Quarterly Client Disclosure

The state officers, local officers, and specified state employees listed above, as well as elected constitutional officers, must file a FORM 2 if they or a partner or associate of their professional firm represent a client for compensation before an agency at their level of government.

A FORM 2 disclosure includes the names of clients represented by the reporting person or by any partner or associate of his or her professional firm for a fee or commission before agencies at the reporting person's level of government. Such representations do not include appearances in ministerial matters, appearances before judges of compensation claims, or representations on behalf of one's agency in one's official capacity. Nor does the term include the preparation and filing of forms and applications merely for the purpose of obtaining or transferring a license, so long as the issuance of the license does not require a variance, special consideration, or a certificate of public convenience and necessity.

¹ During the pendency of ongoing litigation, the Commission on Ethics is enjoined from enforcing the Form 6 requirement for mayors and elected members of municipal governing bodies, and they will have to file a CE Form 1 ("Statement of Financial Interest").

When to File:

This disclosure should be filed quarterly, by the end of the calendar quarter following the calendar quarter during which a reportable representation was made. FORM 2 need not be filed merely to indicate that no reportable representations occurred during the preceding quarter; it should be filed ONLY when reportable representations were made during the quarter.

Where To File:

File with the Commission on Ethics. [Sec. 112.3145(4), Fla. Stat.]

Beginning January 1, 2024, all Form 2 disclosures must be filed electronically through the Commission's electronic filing system. These disclosures are published and searchable by name or organization on the Commission's website.

4. FORM 6 - Full and Public Disclosure

Who Must File:

Persons required by law to file FORM 6 include all elected constitutional officers and candidates for such office; the mayor and members of the city council and candidates for these offices;¹ the Duval County Superintendent of Schools; judges of compensation claims (pursuant to Sec. 440.442, Fla. Stat.); members of the Florida Housing Finance Corporation Board and members of expressway authorities, transportation authorities (except the Jacksonville Transportation Authority), bridge authority, or toll authorities created pursuant to Ch. 348 or 343, or 349, or other general law.

What Must be Disclosed:

FORM 6 is a detailed disclosure of assets, liabilities, and sources of income over \$1,000 and their values, as well as net worth. Officials may opt to file their most recent income tax return in lieu of listing sources of income but still must disclose their assets, liabilities, and net worth.

In addition, the form requires the disclosure of certain relationships with, and ownership interests in, specified types of businesses such as banks, savings and loans, insurance companies, and utility companies.

¹ During the pendency of ongoing litigation, the Commission on Ethics is enjoined from enforcing the Form 6 requirement for mayors and elected members of municipal governing bodies, and they will have to file a CE Form 1 ("Statement of Financial Interest").

When and Where To File:

Officials must file FORM 6 annually by July 1 with the Commission on Ethics.

Beginning January 1, 2023, all Form 6 disclosures must be filed electronically through the Commission's electronic filing system. These disclosures will be published and searchable on the Commission's website.

CANDIDATES must register and use the electronic filing system to complete the Form 6, then print and file the disclosure with the officer before whom they qualify at the time of qualifying. [Art. II, Sec. 8(a) and (i), Fla. Const., and Sec. 112.3144, Fla. Stat.]

5. FORM 6F - Final Form 6 Full and Public Disclosure

This is the disclosure form required to be filed within 60 days after a public officer or employee required to file FORM 6 leaves his or her public position. The form covers the disclosure period between January 1 and the last day of office or employment within that year.

6. FORM 9 - Quarterly Gift Disclosure

Each person required to file FORM 1 or FORM 6, and each state procurement employee, must file a FORM 9, Quarterly Gift Disclosure, with the Commission on Ethics no later than the last day of any calendar quarter following the calendar quarter in which he or she received a gift worth more than \$100, other than gifts from relatives, gifts prohibited from being accepted, gifts primarily associated with his or her business or employment, and gifts otherwise required to be disclosed. FORM 9 NEED NOT BE FILED if no such gift was received during the calendar quarter.

Information to be disclosed includes a description of the gift and its value, the name and address of the donor, the date of the gift, and a copy of any receipt for the gift provided by the donor. [Sec. 112.3148, Fla. Stat.]

7. FORM 10 - Annual Disclosure of Gifts from Government Agencies and Direct-Support Organizations and Honorarium Event Related Expenses

State government entities, airport authorities, counties, municipalities, school boards, water management districts, and the South Florida Regional Transportation Authority, may give a gift worth more than \$100 to a person required to file FORM 1 or FORM 6, and to state procurement employees, if a public purpose can be shown for the gift. Also, a direct-support organization for a governmental entity may give such a gift to a person who is an officer or employee of that entity. These gifts are to be reported on FORM 10, to be filed by July 1.

The governmental entity or direct-support organization giving the gift must provide the officer or employee with a statement about the gift no later than March 1 of the following year. The

officer or employee then must disclose this information by filing a statement by July 1 that describes the gift and lists the donor, the date of the gift, and the value of the total gifts provided during the calendar year. The statements are filed with the Commission on Ethics. [Sec. 112.3148, Fla. Stat.]

In addition, a person required to file FORM 1 or FORM 6, or a state procurement employee, who receives expenses or payment of expenses related to an honorarium event from someone who is prohibited from giving him or her an honorarium, must disclose annually the name, address, and affiliation of the donor, the amount of the expenses, the date of the event, a description of the expenses paid or provided, and the total value of the expenses on FORM 10. The donor paying the expenses must provide the officer or employee with a statement about the expenses within 60 days of the honorarium event.

The disclosure must be filed by July 1, for expenses received during the previous calendar year. The statements are filed with the Commission on Ethics. [Sec. 112.3149, Fla. Stat.]

However, notwithstanding Sec. 112.3149, Fla. Stat., no executive branch or legislative lobbyist or principal shall make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. This may include gifts or honorarium event related expenses that formerly were permitted under Sections 112.3148 and 112.3149. [Sec. 112.3215, Fla. Stat.] Similar prohibitions apply to legislative officials and employees. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.] In addition, gifts, which include anything not primarily related to political activities authorized under ch. 106, are prohibited from political committees. [Sec. 112.31485 Fla. Stat.]

8. FORM 30 - Donor's Quarterly Gift Disclosure

As mentioned above, the following persons and entities generally are prohibited from giving a gift worth more than \$100 to a reporting individual (a person required to file FORM 1 or FORM 6) or to a state procurement employee: a political committee; a lobbyist who lobbies the reporting individual's or procurement employee's agency, and the partner, firm, employer, or principal of such a lobbyist; and vendors. If such person or entity makes a gift worth between \$25 and \$100 to a reporting individual or state procurement employee (that is not accepted in behalf of a governmental entity or charitable organization), the gift should be reported on FORM 30. The donor also must notify the recipient at the time the gift is made that it will be reported.

The FORM 30 should be filed by the last day of the calendar quarter following the calendar quarter in which the gift was made. If the gift was made to an individual in the legislative branch, FORM 30 should be filed with the Lobbyist Registrar. [See page 35 for address.] If the gift was to

any other reporting individual or state procurement employee, FORM 30 should be filed with the Commission on Ethics.

However, notwithstanding Section 112.3148, Fla. Stat., no executive branch lobbyist or principal shall make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. This may include gifts that formerly were permitted under Section 112.3148. [Sec. 112.3215, Fla. Stat.] Similar prohibitions apply to legislative officials and employees. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.] In addition, gifts from political committees are prohibited. [Sec. 112.31485, Fla. Stat.]

9. FORM 1X AND FORM 6X - Amendments to Form 1 and Form 6

These forms are provided for officers or employees to amend their previously filed Form 1 or Form 6.

IV. AVAILABILITY OF FORMS

Beginning January 1, 2024, LOCAL OFFICERS and EMPLOYEES, and OTHER STATE OFFICERS, and SPECIFIED STATE EMPLOYEES who must file FORM 1 annually must file electronically via the Commission's Electronic Financial Disclosure Management System (EFDMS). Paper forms will not be promulgated. Communications regarding the annual filing requirement will be sent via email to filers no later than June 1. Filers must maintain an updated email address in their User Profile in EFDMS.

ELECTED CONSTITUTIONAL OFFICERS and other officials who must file Form 6 annually, including City Commissioners and Mayors, must file electronically via the Commission's Electronic Financial Disclosure Management System (EFDMS).¹ Paper forms will not be promulgated. Communications regarding the annual filing requirement will be sent via email to filers no later than June 1. Filers must maintain an updated email address in their User Profile in EFDMS.

¹ During the pendency of ongoing litigation, the Commission on Ethics is enjoined from enforcing the Form 6 requirement for mayors and elected members of municipal governing bodies, and they will have to file a CE Form 1 ("Statement of Financial Interest").

V. PENALTIES

A. Non-criminal Penalties for Violation of the Sunshine Amendment and the Code of Ethics

There are no criminal penalties for violation of the Sunshine Amendment and the Code of Ethics. Penalties for violation of these laws may include: impeachment, removal from office or employment, suspension, public censure, reprimand, demotion, reduction in salary level, forfeiture of no more than one-third salary per month for no more than twelve months, a civil penalty not to exceed \$20,000, and restitution of any pecuniary benefits received, and triple the value of a gift from a political committee.

B. Penalties for Candidates

CANDIDATES for public office who are found in violation of the Sunshine Amendment or the Code of Ethics may be subject to one or more of the following penalties: disqualification from being on the ballot, public censure, reprimand, or a civil penalty not to exceed \$20,000, and triple the value of a gift received from a political committee.

C. Penalties for Former Officers and Employees

FORMER PUBLIC OFFICERS or EMPLOYEES who are found in violation of a provision applicable to former officers or employees or whose violation occurred prior to such officer's or employee's leaving public office or employment may be subject to one or more of the following penalties: public censure and reprimand, a civil penalty not to exceed \$20,000, and restitution of any pecuniary benefits received, and triple the value of a gift received from a political committee.

D. Penalties for Lobbyists and Others

An executive branch lobbyist who has failed to comply with the Executive Branch Lobbying Registration law (see Part VIII) may be fined up to \$5,000, reprimanded, censured, or prohibited from lobbying executive branch agencies for up to two years. Lobbyists, their employers, principals, partners, and firms, and political committees and committees of continuous existence who give a prohibited gift or honorarium or fail to comply with the gift reporting requirements for gifts worth between \$25 and \$100, may be penalized by a fine of not more than \$5,000 and a prohibition on lobbying, or employing a lobbyist to lobby, before the agency of the public officer or employee to whom the gift was given for up to two years. Any agent or person acting on behalf of a political committee giving a prohibited gift is personally liable for a civil penalty of up to triple the value of the gift.

Executive Branch lobbying firms that fail to timely file their quarterly compensation reports may be fined \$50 per day per report for each day the report is late, up to a maximum fine of \$5,000 per report.

E. Felony Convictions: Forfeiture of Retirement Benefits

Public officers and employees are subject to forfeiture of all rights and benefits under the retirement system to which they belong if convicted of certain offenses. The offenses include embezzlement or theft of public funds; bribery; felonies specified in Chapter 838, Florida Statutes; impeachable offenses; and felonies committed with intent to defraud the public or their public agency. [Sec. 112.3173, Fla. Stat.]

F. Automatic Penalties for Failure to File Annual Disclosure

Public officers and employees required to file either Form 1 or Form 6 annual financial disclosure are subject to automatic fines of \$25 for each day late the form is filed after September 1, up to a maximum penalty of \$1,500. [Sec. 112.3144 and 112.3145, Fla. Stat.]

The Commission must undertake an investigation of a public officer or employee who accrues the \$1,500 maximum fine and currently holds their filing position to determine if the failure to file was willful. If the Commission finds a willful failure to file, the only penalty that can be recommended, by law, is removal.

VI. ADVISORY OPINIONS

Conflicts of interest may be avoided by greater awareness of the ethics laws on the part of public officials and employees through advisory assistance from the Commission on Ethics.

A. Who Can Request an Opinion

Any public officer, candidate for public office, or public employee in Florida who is in doubt about the applicability of the standards of conduct or disclosure laws to himself or herself, or anyone who has the power to hire or terminate another public employee, may seek an advisory opinion from the Commission about himself or herself or that employee.

B. How to Request an Opinion

Opinions may be requested by letter presenting a question based on a real situation and including a detailed description of the situation. Opinions are issued by the Commission and are binding on the conduct of the person who is the subject of the opinion, unless material facts were omitted or misstated in the request for the opinion. Published opinions will not bear the name of the persons involved unless they consent to the use of their names; however, the request and

all information pertaining to it is a public record, made available to the Commission and to members of the public in advance of the Commission's consideration of the question.

C. How to Obtain Published Opinions

All of the Commission's opinions are available for viewing or download at its website:
www.ethics.state.fl.us.

VII. COMPLAINTS

A. Citizen Involvement

The Commission on Ethics cannot conduct investigations of alleged violations of the Sunshine Amendment or the Code of Ethics unless a person files a sworn complaint with the Commission alleging such violation has occurred, or a referral is received, as discussed below.

If you have knowledge that a person in government has violated the standards of conduct or disclosure laws described above, you may report these violations to the Commission by filing a sworn complaint on the form prescribed by the Commission and available for download at www.ethics.state.fl.us. The Commission may only investigate complaints based on personal knowledge or information other than hearsay. The Commission is unable to take action based on learning of such misdeeds through newspaper reports, telephone calls, or letters.

You can download a complaint form (FORM 50) from the Commission's website at www.ethics.state.fl.us, or contact the Commission office at the address or phone number shown on the inside front cover of this booklet.

B. Referrals

The Commission may accept referrals from: the Governor, the Florida Department of Law Enforcement, a State Attorney, or a U.S. Attorney.

C. Confidentiality

The complaint or referral, as well as all proceedings and records relating thereto, is confidential until the accused requests that such records be made public or until the matter reaches a stage in the Commission's proceedings where it becomes public. This means that unless the Commission receives a written waiver of confidentiality from the accused, the Commission is not free to release any documents or to comment on a complaint or referral to members of the public or press, so long as the complaint or referral remains in a confidential stage.

A COMPLAINT OR REFERRAL MAY NOT BE FILED WITH RESPECT TO A CANDIDATE ON THE DAY OF THE ELECTION, OR WITHIN THE 30 CALENDAR DAYS PRECEDING THE ELECTION DATE, UNLESS IT IS BASED ON PERSONAL INFORMATION OR INFORMATION OTHER THAN HEARSAY.

D. How the Complaint Process Works

Complaints which allege a matter within the Commission's jurisdiction are assigned a tracking number and Commission staff forwards a copy of the original sworn complaint to the accused within five working days of its receipt. Any subsequent sworn amendments to the complaint also are transmitted within five working days of their receipt. Amendments to complaints must be received within 60 days of the original complaint.

Once a complaint is filed, it goes through three procedural stages under the Commission's rules. The first stage is a determination of whether the allegations of the complaint are legally sufficient: that is, whether they indicate a possible violation of any law over which the Commission has jurisdiction. During the first stage, the Commission must also determine whether the allegation(s) in the complaint are based on personal knowledge or information other than hearsay. If the complaint is found not to be legally sufficient or the allegations are not based on personal knowledge or information other than hearsay, the Commission will order that the complaint be dismissed without investigation, and all records relating to the complaint will become public at that time.

If the complaint is found to be legally sufficient, a preliminary investigation will be undertaken by the investigative staff of the Commission. The second stage of the Commission's proceedings involves this preliminary investigation and a decision by the Commission as to whether there is probable cause to believe that there has been a violation of any of the ethics laws. If the Commission finds no probable cause to believe there has been a violation of the ethics laws, the complaint will be dismissed and will become a matter of public record. If the Commission finds probable cause to believe there has been a violation of the ethics laws, the complaint becomes public and usually enters the third stage of proceedings. This stage requires the Commission to decide whether the law was actually violated and, if so, whether a penalty should be recommended. At this stage, the accused has the right to request a public hearing (trial) at which evidence is presented, or the Commission may order that such a hearing be held. Public hearings usually are held in or near the area where the alleged violation occurred.

When the Commission concludes that a violation has been committed, it issues a public report of its findings and may recommend one or more penalties to the appropriate disciplinary body or official.

When the Commission determines that a person has filed a complaint with knowledge that the complaint contains one or more false allegations or with reckless disregard for whether the complaint contains false allegations, the complainant will be liable for costs plus reasonable attorney's fees incurred by the person complained against. The Department of Legal Affairs may bring a civil action to recover such fees and costs, if they are not paid voluntarily within 30 days.

E. Dismissal of Complaints At Any Stage of Disposition

The Commission may, at its discretion, dismiss any complaint at any stage of disposition should it determine that the public interest would not be served by proceeding further, in which case the Commission will issue a public report stating with particularity its reasons for the dismissal. [Sec. 112.324(12), Fla. Stat.]

F. Statute of Limitations

All sworn complaints alleging a violation of the Sunshine Amendment or the Code of Ethics must be filed with the Commission within five years of the alleged violation or other breach of the public trust. Time starts to run on the day AFTER the violation or breach of public trust is committed. The statute of limitations is tolled on the day a sworn complaint is filed with the Commission. If a complaint is filed and the statute of limitations has run, the complaint will be dismissed. [Sec. 112.3231, Fla. Stat.]

VIII. EXECUTIVE BRANCH LOBBYING

Any person who, for compensation and on behalf of another, lobbies an agency of the executive branch of state government with respect to a decision in the area of policy or procurement may be required to register as an executive branch lobbyist. Registration is required before lobbying an agency and is renewable annually. In addition, each lobbying firm must file a compensation report with the Commission for each calendar quarter during any portion of which one or more of the firm's lobbyists were registered to represent a principal. As noted above, no executive branch lobbyist or principal can make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 can knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.]

Executive branch departments, state universities, community colleges, and water management districts are prohibited from using public funds to retain an executive branch (or legislative branch) lobbyist, although these agencies may use full-time employees as lobbyists. [Sec. 11.062, Fla. Stat.]

Online registration and filing is available at www.floralobbyist.gov. Additional information about the executive branch lobbyist registration system may be obtained by contacting the Lobbyist Registrar at the following address:

Executive Branch Lobbyist Registration
Room G-68, Claude Pepper Building
111 W. Madison Street
Tallahassee, FL 32399-1425
Phone: 850/922-4990

IX. WHISTLE-BLOWER’S ACT

In 1986, the Legislature enacted a “Whistle-blower’s Act” to protect employees of agencies and government contractors from adverse personnel actions in retaliation for disclosing information in a sworn complaint alleging certain types of improper activities. Since then, the Legislature has revised this law to afford greater protection to these employees.

While this language is contained within the Code of Ethics, the Commission has no jurisdiction or authority to proceed against persons who violate this Act. Therefore, a person who has disclosed information alleging improper conduct governed by this law and who may suffer adverse consequences as a result should contact one or more of the following: the Office of the Chief Inspector General in the Executive Office of the Governor; the Department of Legal Affairs; the Florida Commission on Human Relations; or a private attorney. [Sec. 112.3187 - 112.31895, Fla. Stat.]

X. ADDITIONAL INFORMATION

As mentioned above, we suggest that you review the language used in each law for a more detailed understanding of Florida’s ethics laws. The “Sunshine Amendment” is Article II, Section 8, of the Florida Constitution. The Code of Ethics for Public Officers and Employees is contained in Part III of Chapter 112, Florida Statutes.

Additional information about the Commission’s functions and interpretations of these laws may be found in Chapter 34 of the Florida Administrative Code, where the Commission’s rules are published, and in The Florida Administrative Law Reports, which until 2005 published many of the Commission’s final orders. The Commission’s rules, orders, and opinions also are available at www.ethics.state.fl.us.

If you are a public officer or employee concerned about your obligations under these laws, the staff of the Commission will be happy to respond to oral and written inquiries by providing

information about the law, the Commission's interpretations of the law, and the Commission's procedures.

XI. TRAINING

Constitutional officers, elected municipal officers, commissioners of community redevelopment agencies (CRAs), commissioners of community development districts, and local officer of an independent special district are required to receive a total of four hours training, per calendar year, in the area of ethics, public records, and open meetings. The Commission on Ethics does not track compliance or certify providers. Officials indicate their compliance with the training requirement when they file their annual Form 1 or Form 6.

Visit the training page on the Commission's website for up-to-date rules, opinions, audio/video training, and opportunities for live training conducted by Commission staff.

MEMO

District Manager: James P. Ward
2301 Northeast 37th Street
Fort Lauderdale, Florida 33308
Phone: 954.658.4900
Email: Wardj@pfm.com

To: Board of Supervisors
From: James P. Ward
Date: June 1, 2026
Re: Commission on Ethics Electronic Financial Disclosure Management System (EFDMS), Financial Disclosure Forms and Required Ethics Training

Filing A Form 1

To access the Electronic Financial Disclosure Management System ("EFDMS"), visit the login page (<https://disclosure.floridaethics.gov/Account/Login>) and watch the instructional video for directions on how to register/confirm registration.

If you have filed a Form 1 before, click "I am a Filer" and follow the prompts.

Instructions, FAQs, and tutorials are available from the dashboard within EFDMS. Additional E-filing assistance is available Monday - Friday from 8:00 a.m. until 5:00 p.m. EST by contacting the Commission directly (850) 488-7864.

Chrome, Edge, or Firefox are the recommended browsers to use in the EFDMS website. If you are not using one of these browsers, you will be able to access the site, but the pages may not display or function as designed. The use of a mobile device for completing a form in EFDMS is strongly discouraged.

Ethics Training Requirements:

Pursuant to Section 112.3142, *Florida Statutes*, all Supervisors of a Community Development District organized and existing under the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, are required to complete four (4) hours of ethics training each calendar year. The four (4) hours of Ethics Training shall be allocated amongst the following categories:

- two (2) hours of ethics law,
- one (1) hour of Sunshine Law; and
- one (1) hour of Public Records law

Supervisors will report their 2026 training when they fill out their Form 1 (Statements of Financial Interests) for the year 2027 by checking a box confirming that they have completed the annual Ethics Training.

MEMO

Please note that the four (4) hours of the Ethics Training do not have to be completed all at once. *ETHICS TRAINING IS REQUIRED TO BE COMPLETED BY DECEMBER 31, 2026 FOR THE FORM 1 THAT IS FILED IN 2027.*

It is highly recommended that you keep a record of all ethics training used to satisfy the Ethics Training requirements. At present, there is no need to submit a certificate or letter of completion of Ethics Training. However, the Florida Commission on Ethics ("COE") advises that Supervisors maintain a record in the event they are asked to provide proof of completion of all Ethics Training.

Additionally, you may be solicited by a private organization (Florida Association of Special Districts) - to take their Ethics Training Course on their platform for which there is a fee. **You are NOT required to use their services nor pay the fees they charge.** There are several free online resources and links to resources that Supervisors might find helpful, including free training for the two (2) hour ethics portion and links to outside training(s) which can be used to satisfy the other categories of the Ethics Training. **You may take training from any source you choose.**

General Resource: Florida Commission on Ethics - [Training - Ethics \(state.fl.us\)](https://www.state.fl.us/ethics)

1. Free Training Programs:

Ethics law - The COE provides several free training videos (audio/visual or audio only) covering specific ethics law topics. Please note that two (hours" in the category of ethics law are required annually. Pursuant to CEO 13-15, "hours" may be measured in fifty (50) minute increments so you should ensure you satisfactorily complete sufficient programs to satisfy the two-hour ethics requirement if choosing a combination of training videos listed below.

- a. **State Ethics Laws for Constitutional Officers & Elected Municipal Officers:**
Note: Google Chrome web browser will not open - use another web browser.
[Video Tutorial](#)
- b. **Office of the Attorney General offers training on Sunshine Law and Public Records Law (22-page presentation - no audio):**
[23-page presentation - no audio](#)
- c. **Office of the Attorney General 2-hour Audio-only Presentation regarding Public Meetings and Public Records Law:**
[Audio presentation - no video](#)
- d. Ethics law, Sunshine law, and Public Records law - The Florida League of Cities offers a free four-hour online course which satisfies the annual requirement to attend two hours of ethics law, one hour of Sunshine law, and one hour of Public Records law. The course is available online 24/7 and may be paused and resumed at your convenience. Registration is required for this class; however, there is no registration fee.
[FLC Mandated Ethics Workshop](#)

2. Other Training Programs

- a. **Florida State University's Florida Institute of Government** offers a "4-Hour Ethics Course" which satisfies the annual requirement to attend two hours of ethics law, one hour of Sunshine law, and one hour of Public Records law. The course is available online 24/7 and may be paused and resumed at your convenience. The registration fee is \$79.00.
 - [4-Hour Ethics Course](#)
- b. **Florida Ethics Institute (FEI)** offers a 4-hour Florida Ethics & Open Government Master Class satisfies the state's annual ethics training requirement mandated by the Code of Ethics for Public Officers and Employees and applicable to elected municipal officers, constitution officers, and others. In accordance with the legal mandate the training consists of two hours of Ethics Law (covering Florida's ethics laws and Art. II, s. 8, Fla. Const.), one hour of Sunshine Law (Ch. 286, F.S.), and one hour of Public Records Law (Ch. 119, F.S.) education. The cost is \$75.00.
 - www.floridaethics.org/courses/florida-ethics-law-4-hour-course

RESOLUTION 2026-10

A RESOLUTION DESIGNATING CERTAIN OFFICERS OF THE FIRETHORN COMMUNITY DEVELOPMENT DISTRICT; PROVIDING FOR SEVERABILITY AND INVALID PROVISIONS; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

WHEREAS, the Firethorn Community Development District ("District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Manatee County, Florida, and:

WHEREAS, pursuant to Chapter 190, *Florida Statutes*, the Board of Supervisors ("Board") shall organize by election of its members as Chairperson and by directing a Secretary, and such other officers as the Board may deem necessary; and

WHEREAS, the Board of Supervisors of the Firethorn Community Development District desire to appoint the below recited person(s) to the specified offices.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE FIRETHORN COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. DESIGNATION OF OFFICERS OF THE DISTRICT. The following persons are appointed to the offices shown.

<u>OFFICE</u>	<u>NAME OF OFFICE HOLDER</u>
CHAIRPERSON	VACANT
VICE-CHAIRPERSON	TINA GOLUB
ASSISTANT SECRETARY	MICHAEL PIENDEL
ASSISTANT SECRETARY	CORRIN GODLEVSKE
ASSISTANT SECRETARY	MATT SAWYER
SECRETARY & TREASURER	JAMES P. WARD

SECTION 2. SEVERABILITY AND INVALID PROVISIONS. If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

SECTION 3. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 4. PROVIDING FOR AN EFFECTIVE DATE. This Resolution shall become effective immediately upon passage.

PASSED AND ADOPTED by the Board of Supervisors of the Firethorn Community Development District, Manatee County, Florida on this 30th day of June 2026.

ATTEST:

**FIRETHORN COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

, Chairperson

The Regular Meeting of the Board of Supervisors of the Firethorn Community Development District was held on Thursday, April 2, 2026 at the Artisan Lakes Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221. It began at 2:30 p.m. and was presided over by Mr. Josh Tepper, Chairperson, and Cori Dissinger representing JPWard and Associates, LLC.

Mr. Dissinger asked if there were any additions, corrections, or deletions to the Minutes; hearing none, he called for a motion.

On MOTION made by Matt Sawyer, seconded by Corrin Godlevske, and with all in favor, the February 5, 2026 Regular Meeting Minutes were approved.

On MOTION made by Matt Sawyer, seconded by Tina Golub, and with all in favor, the February 18, 2026 Regular Meeting Minutes were approved.

FOURTH ORDER OF BUSINESS

FISCAL YEAR 2027 BUDGET

I. Public Comment and Testimony

Mr. Dissinger asked if there were any members of the public present in person, or on audio or video with questions regarding the Fiscal Year 2027 budget; there were none. He noted there were no members of the public present in person or on audio or video. He closed the public hearing.

II. Board Comment

Mr. Dissinger asked if there were any Board questions; there were none.

III. Consideration of Resolution 2026-6, a Resolution of the Board of Supervisors adopting the Annual Appropriation and Budget for Fiscal Year 2027

Mr. Dissinger called for a motion to approve the budget beginning October 1, 2026 and ending on September 30, 2027.

On MOTION made by Matt Sawyer, seconded by Josh Tepper, and with all in favor, Resolution 2026-6 was adopted, and the Chair was authorized to sign.

b) FISCAL YEAR 2027 IMPOSING SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL, PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE

I. Public Comment and Testimony

Mr. Dissinger asked if there were any members of the public present in person, or on audio or video with questions; there were none. He noted there were no members of the public present in person or on audio or video. He closed the public hearing.

II. Board Comment

Mr. Dissinger noted Resolution 2026-7 set the assessment rate for the general fund and adopted an assessment roll. He asked if there were any questions; there were none.

III. Consideration of Resolution 2026-7, a Resolution of the Board of Supervisors imposing special assessments, and certifying an assessment roll

Mr. Dissinger called for a motion.

On MOTION made by Matt Sawyer, seconded by Josh Tepper, and with all in favor, Resolution 2026-7 was adopted, and the Chair was authorized to sign.

IV. Consideration of Resolution 2026-8, a Resolution of the Board of Supervisors establishing an operation and maintenance assessment cap for notice purposes only

Mr. Dissinger stated Resolution 2026-8 established a cap rate. He explained mailed notice would be required if the assessment rate ever went above the cap rate. He asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Josh Tepper, seconded by Matt Sawyer, and with all in favor, Resolution 2026-8 was adopted, and the Chair was authorized to sign.

FIFTH ORDER OF BUSINESS**Consideration of Resolution 2026-9****Consideration of Resolution 2026-9, a resolution of the Board of Supervisors designating dates, time, and location for regular meetings of the Board of Supervisors for Fiscal Year 2027**

Mr. Dissinger noted the meeting dates, time and location would remain the same. He asked if there were any questions.

Mr. Matt Sawyer asked for the meeting calendar invites to be sent out for the whole year.

On MOTION made by Matt Sawyer, seconded by Josh Tepper, and with all in favor, Resolution 2026-9 was adopted, and the Chair was authorized to sign.

SIXTH ORDER OF BUSINESS**Staff Reports****I. District Attorney**

Mr. Jere Earlywine: We are working on that right-of-way agreement with the County. That's out for signature now. I am happy to answer any questions. There were none.

II. District Engineer

No report.

III. District Manager**a) Important Meeting dates for fiscal year 2026**

- **NEXT MEETING: Thursday, May 7, 2026**

b) Financial Statements for period ending January 31, 2026 (unaudited)**c) Financial Statements for period ending February 28, 2026 (unaudited)**

No report.

SEVENTH ORDER OF BUSINESS**Supervisor's Requests**

There were no Supervisor's requests.

EIGHTH ORDER OF BUSINESS**Public Comments**

There were no public comments.

NINTH ORDER OF BUSINESS**Adjournment**

Mr. Dissinger adjourned the meeting at approximately 2:41 p.m.

**On MOTION made by Matt Sawyer, seconded by Josh
Tepper, and with all in favor, the Meeting was adjourned.**

Firethorn Community Development District

James P. Ward, Secretary

Josh Tepper, Chairperson

RESOLUTION 2026-11

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE FIRETHORN COMMUNITY DEVELOPMENT DISTRICT CONFIRMING AND APPROVING THE ACTIONS OF THE CHAIRMAN AND DISTRICT STAFF REGARDING THE ACQUISITION OF CERTAIN FIRETHORN PHASE 1B IMPROVEMENTS AND CONVEYANCE OF FIRETHORN PHASE 1B UTILITIES TO MANATEE COUNTY, FLORIDA; AND ADDRESSING SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Firethorn Community Development District ("District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes* ("Act"); and

WHEREAS, the Act authorizes the District to construct, acquire, operate, and maintain public infrastructure improvements; and

WHEREAS, the District has adopted an improvement plan for the planning, design, acquisition, construction, and installation of certain infrastructure improvements, facilities, and services within and without the boundaries of the District and specifically relating to the area known as Firethorn Phase 1B, which plan is detailed in the *Master Engineer's Report*, dated February 2025 ("Capital Improvement Program"); and

WHEREAS, the District has authorized an *Acquisition Agreement*, dated March 6, 2025, with Taylor Morrison of Florida, Inc. ("Developer") which sets forth the process by which the District may acquire the improvements comprising the Capital Improvement Program; and

WHEREAS, the Developer has advanced, funded, commenced, and completed certain Firethorn Phase 1B improvements ("Improvements"), including but not limited to utilities ("Utilities"), located within the plat known as *Firethorn Phase 1B*, as recorded in Plat Book 89, Pages 1 - 42, of the Official Records of Manatee County, Florida; and

WHEREAS, the District desires to confirm and approve all actions of the District Chairman and District Staff regarding the acquisition of the Improvements and subsequent conveyance of the Utilities to the County.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE FIRETHORN COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The acquisition of the Improvements, the execution of documents relating to such acquisition of the Improvements, the conveyance of the Utilities to the County, and all actions taken in the furtherance of the acquisition and conveyance of the Improvements, are hereby declared and affirmed as being in the best interests of the District and are hereby approved and confirmed by the Board.

SECTION 2. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

**FIRETHORN COMMUNITY DEVELOPMENT DISTRICT
RESOLUTION 2026-11**

June 30, 2026

PASSED AND ADOPTED by the Board of Supervisors of the Firethorn Community Development District, Manatee County, Florida, this 30th day of June 2026.

ATTEST:

**FIRETHORN COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

, Chairperson

Exhibit A: Firethorn Phase 1B Improvements Acquisition Package

March 12, 2025

Firethorn Community Development District
c/o James P. Ward, District Manager
JP Ward & Associates, LLC
2301 NE 37th Street
Fort Lauderdale, Florida 33308

RE: Letter Agreement for Acquisition of Firethorn Phase IB Improvements

Dear Jim,

Pursuant to the *Acquisition Agreement (Master Project)*, dated March 6, 2025 ("**Acquisition Agreement**"), you are hereby notified that Taylor Morrison of Florida, Inc. ("**Developer**") has completed and wishes to sell ("**Sale**") to the Firethorn Community Development District ("**District**") certain improvements ("**Improvements**"), and all as described in **Exhibit A** attached hereto. Subject to the terms of the Acquisition Agreement, the following terms govern the proposed Sale:

- As consideration for the Sale, and subject to the terms of the Acquisition Agreement, the District agrees to pay from bond proceeds the amount identified in **Exhibit A** attached hereto, which represents the actual cost of constructing and/or creating the Improvements. Subject to the terms of the Acquisition Agreement, this amount will be processed by requisition and paid to Developer upon availability of bond proceeds.
- Notwithstanding anything to the contrary herein, certain amounts, as identified in **Exhibit A**, may still be owed to contractors (balance to finish & retainage) and Developer agrees to ensure that all punch list and/or other open items necessary to complete the Improvements are completed and to timely make payment for all remaining amounts owed under the contract, and to ensure that no liens are placed on the Improvements. Subject to the terms of the Acquisition Agreement, and with respect to any punch list items, the District may pay the Developer upon completion of such items, upon the availability of bond proceeds and upon proof of payment by the Developer to the Contractor of the remaining amounts.
- The Developer agrees, at the direction of the District, to assist with the transfer of any permits or similar approvals, as well as other work product, necessary for the operation of the Improvements, and to provide any maintenance bonds or other forms of security required by the County for turnover of the roadways and/or utilities (which comprise a portion of the Improvements) to the County.

[CONTINUED ON FOLLOWING PAGE]

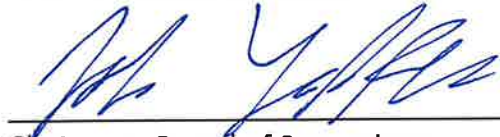
If the District is in agreement with the terms stated herein, please execute this letter agreement in the space below and proceed with the necessary steps to effect the Sale.

Sincerely,

Agreed to by:

TAYLOR MORRISON OF FLORIDA, INC., a
Florida corporation

**FIRETHORN COMMUNITY
DEVELOPMENT DISTRICT**



Chairman, Board of Supervisors



Name: Michael Brendel

Title: Land Development Director

EXHIBIT A
Description of Firethorn Phase 1B Improvements¹

Wastewater Improvements — All wastewater lines, including but not limited to all pipes, structures, fittings, valves, pumps, laterals, force mains, service leads, tees, manholes, gate valves, lift stations, equipment and appurtenances hereto, within or upon Rowhouse Court, Commons Avenue, Sawmill Street, Camelot Court, Steward Avenue, Stable Place, Cornerstone Way and Blueberry Drive (Public Rights-of-Way), Tracts R-3 and R-4 (Private Right of Way – THOA, P.U.E. and P.D.E.), and all “Public Utility Easements,” each as identified in the plat known as *Firethorn Phase 1B*, recorded in Plat Book 89, Pages 1 – 42, of the Official Records of Manatee County, Florida.

Potable Water Improvements — All potable water lines, including but not limited to all pipes, structures, fittings, valves, pumps, laterals, water mains, service leads, tees, fire hydrants, blowoff valves assemblies, equipment and appurtenances thereto, within or upon Rowhouse Court, Commons Avenue, Sawmill Street, Camelot Court, Steward Avenue, Stable Place, Cornerstone Way and Blueberry Drive (Public Rights-of-Way), Tracts R-3 and R-4 (Private Right of Way – THOA, P.U.E. and P.D.E.), and all “Public Utility Easements,” each as identified in the plat known as *Firethorn Phase 1B*, recorded in Plat Book 89, Pages 1 – 42, of the Official Records of Manatee County, Florida.

Irrigation Improvements — All irrigation lines, including but not limited to all pipes, structures, fittings, valves, pumps, laterals, services, tees, equipment and appurtenances hereto, in each case located within or upon Rowhouse Court, Commons Avenue, Sawmill Street, Camelot Court, Steward Avenue, Stable Place, Cornerstone Way and Blueberry Drive (Public Rights-of-Way) Tracts R-3 and R-4 (Private Right of Way – THOA, P.U.E. and P.D.E.), and all “Public Utility Easements,” each as identified in the plat known as *Firethorn Phase 1B*, recorded in Plat Book 89, Pages 1 – 42, of the Official Records of Manatee County, Florida.

Roadway Improvements - All public roads, pavement, curbing and other physical improvements, including related earthwork, within or upon rights-of-way designated Rowhouse Court, Commons Avenue, Sawmill Street, Camelot Court, Steward Avenue, Stable Place, Cornerstone Way and Blueberry Drive (Public Rights-of-Way), each as identified in the plat known as *Firethorn Phase 1B*, recorded in Plat Book 89, Pages 1 – 42, of the Official Records of Manatee County, Florida.

Drainage & Surface Water Management — All drainage and surface water management systems, including but not limited to lakes, ponds, water control structures, pipes, storm drainage culverts, curb inlets, grate inlets, mitered end sections, junction box, earthwork manipulation, and other water conveyance structures, as well as all catch-basins and related stormwater facilities, located within Rowhouse Court, Commons Avenue, Sawmill Street, Camelot Court, Steward Avenue, Stable Place, Cornerstone Way and Blueberry Drive (Public Rights-of-Way), Tracts R-3 and R-4 (Private Right of Way – THOA, P.U.E. and P.D.E.), Tracts B-17, B-18, B-19, B-20, B-21, B-22, B-23 B-24, B-25, B-26, B-27, B-28, B-29, B-30, B-31, B-32, B-33, B-34, B-35, B-36, B-37, B-38, B-39, B-40, B-42, B-43, B-44, B-45, B-46, B-47, B-48, B-50, B-51, B-52, B-53, B-54, B-55, B-56, and B-57 (Common, Drainage, Fence, Landscape, Sign and Wall), Tract B-49 (Common,

¹ The Phase 1B Improvements were constructed in subphases identified as Subphases 1B1, 1B2, 1B3, 1B 5, 1B 6, 1B7 and 1B 8. Subphases 1B1, 1B2, 1B3, 1B5, 1B6 and 1B7 are all substantially complete. Subphases 1B4 and 1B8 are not yet substantially complete. That said, any remaining work on all subphases will be completed by the Developer pursuant to the *Letter Agreement for Acquisition* and the *Completion Agreement (2025 Bonds)*, both entered into between the District and the Developer.

Drainage, Fence, Landscape, Sign and Wall and Public Drainage Easement), Tract B-58 (Common, Drainage, Fence, Landscape, Sign and Wall and Amenity Area), Tracts C-7, C-10, C-11, C-12, C-13, C-15 (Wetland, Wetland Buffer and Native Habitat Preservation), Tracts C-8, C-9 and C-14 (Wetland and Wetland Buffer Area), Tracts D-12, D-13, D-14, D-15, D-16, D-17, D-18 and D-19 (Pond, Drainage Area and Public Drainage Easement), all “Public Drainage Easements,” and all “Drainage and Access Easements,” each as identified in the plat known as *Firethorn Phase IB*, recorded in Plat Book 89, Pages 1 – 42, of the Official Records of Manatee County, Florida.

Offsite Improvements - All wastewater lines, including but not limited to all pipes, structures, fittings, valves, pumps, laterals, force mains, service leads, tees, manholes, gate valves, lift stations, equipment and appurtenances hereto, all potable water lines, including but not limited to all pipes, structures, fittings, valves, pumps, laterals, water mains, service leads, tees, fire hydrants, blowoff valves assemblies, equipment and appurtenances thereto, all irrigation lines, including but not limited to all pipes, structures, fittings, valves, pumps, laterals, services, tees, equipment and appurtenances hereto, all public roads, pavement, curbing and other physical improvements, including related earthwork, and all drainage and surface water management systems, including but not limited to lakes, ponds, water control structures, pipes, storm drainage culverts, curb inlets, grate inlets, mitered end sections, junction box, earthwork manipulation, and other water conveyance structures, as well as all catch-basins and related stormwater facilities, located within or upon Firewalk Trail and Cornerstone Lane as identified in plat known as *Firethorn Phase IA*, as recorded in Plat Book 86, Pages 120 – 145, of the Official Records of Manatee County, Florida, each as identified in the plat known as *Firethorn Phase IB*, recorded in Plat Book 89, Pages 1 – 42, of the Official Records of Manatee County, Florida.

Work Product—Any and all site plans, construction and development drawings, plans and specifications, documents, surveys, engineering and soil reports and studies, licenses, permits, zoning approvals, entitlements, building permits, demolition and excavation permits, curb cut and right-of-way permits, utility permits, drainage rights, bonds, and similar or equivalent private and governmental documents of every kind and character whatsoever pertaining or applicable to or in any way connected with the development, construction, and ownership of the above-referenced Improvements.

	CDD Eligible Items Amount	Paid to Date (Less Retainage)	Balances Owed to Contractor (Including Retainage)
Drainage	\$2,099,231.01	\$1,609,294.73	\$489,936.28
Earthwork	\$1,620,000.00	\$1,458,000.00	\$162,000.00
Irrigation	\$723,648.25	\$473,370.75	\$250,277.50
Paving	\$3,847,536.39	\$1,476,791.13	\$2,370,745.26
Water	\$1,543,774.00	\$940,572.45	\$603,201.55
Sanitary Sewer	\$1,407,061.15	\$1,212,556.57	\$194,504.58
Offsite Improvements	\$1,434,396.01	\$464,585.71	\$969,810.30
TOTAL:	\$12,675,646.81	\$7,635,171.34	\$5,040,475.47

**CORPORATE DECLARATION AND AGREEMENT
[FIRETHORN PHASE IB IMPROVEMENTS]**

Taylor Morrison of Florida, Inc., a Florida corporation ("**Developer**"), the developer of certain lands within the Firethorn Community Development District ("**District**"), a special purpose unit of local government established pursuant to Chapter 190, *Florida Statutes*, does hereby certify:

1. Developer is the developer of certain lands within the District.
2. The District's *Master Engineer's Report*, dated February 2025, as supplemented from time to time (together, "**Engineer's Report**") describes certain public infrastructure improvements that the District intends to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, or maintain pursuant to Chapter 190, *Florida Statutes*.
3. Developer has expended funds to develop and/or acquire certain of the public infrastructure improvements described in the Engineer's Report and more specifically described in **Exhibit A**. The attached **Exhibit A** accurately identifies certain of those improvements that have been completed to date and states the amounts that Developer has spent on those improvements. Notwithstanding anything to the contrary herein, certain amounts are still owed to contractors and Developer agrees to timely make payment for all remaining amounts owed, and to ensure that no liens are placed on the property.
4. Developer acknowledges that the District intends to rely on this Declaration for purposes of acquiring the infrastructure improvements identified in **Exhibit A**.

[CONTINUED ON FOLLOWING PAGE]

**SIGNATURE PAGE TO CORPORATE DECLARATION AND AGREEMENT
[FIRETHORN PHASE IB IMPROVEMENTS]**

Executed this 10 day of March, 2026.

TAYLOR MORRISON OF FLORIDA, INC.



Name: Michael Piendel

Title: Land Development Director

STATE OF Florida
COUNTY OF Hillsborough

The foregoing instrument was sworn and subscribed to before me by means of ☒ physical presence or ☐ online notarization this 10 day of March, 2026, by Michael Piendel as Land Development Director of **TAYLOR MORRISON OF FLORIDA, INC.**, and with authority to execute the foregoing on behalf of the entity(ies) identified above, and who appeared before me this day in person, and who is either personally known to me, or produced N/A as identification.



(NOTARY SEAL)


NOTARY PUBLIC, STATE OF Florida

Name: Ashley Overbaugh
(Name of Notary Public, Printed,
Stamped or Typed as Commissioned)

Exhibit A – Description of Firethorn Phase IB Improvements

EXHIBIT A
Description of Firethorn Phase 1B Improvements¹

Wastewater Improvements — All wastewater lines, including but not limited to all pipes, structures, fittings, valves, pumps, laterals, force mains, service leads, tees, manholes, gate valves, lift stations, equipment and appurtenances hereto, within or upon Rowhouse Court, Commons Avenue, Sawmill Street, Camelot Court, Steward Avenue, Stable Place, Cornerstone Way and Blueberry Drive (Public Rights-of-Way), Tracts R-3 and R-4 (Private Right of Way – THOA, P.U.E. and P.D.E.), and all “Public Utility Easements,” each as identified in the plat known as *Firethorn Phase 1B*, recorded in Plat Book 89, Pages 1 – 42, of the Official Records of Manatee County, Florida.

Potable Water Improvements — All potable water lines, including but not limited to all pipes, structures, fittings, valves, pumps, laterals, water mains, service leads, tees, fire hydrants, blowoff valves assemblies, equipment and appurtenances thereto, within or upon Rowhouse Court, Commons Avenue, Sawmill Street, Camelot Court, Steward Avenue, Stable Place, Cornerstone Way and Blueberry Drive (Public Rights-of-Way), Tracts R-3 and R-4 (Private Right of Way – THOA, P.U.E. and P.D.E.), and all “Public Utility Easements,” each as identified in the plat known as *Firethorn Phase 1B*, recorded in Plat Book 89, Pages 1 – 42, of the Official Records of Manatee County, Florida.

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¹ The Phase 1B Improvements were constructed in subphases identified as Subphases 1B1, 1B2, 1B3, 1B 5, 1B 6, 1B7 and 1B 8. Subphases 1B1, 1B2, 1B3, 1B5, 1B6 and 1B7 are all substantially complete. Subphases 1B4 and 1B8 are not yet substantially complete. That said, any remaining work on all subphases will be completed by the Developer pursuant to the *Letter Agreement for Acquisition* and the *Completion Agreement (2025 Bonds)*, both entered into between the District and the Developer.

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	CDD Eligible Items Amount	Paid to Date (Less Retainage)	Balances Owed to Contractor (Including Retainage)
Drainage	\$2,099,231.01	\$1,609,294.73	\$489,936.28
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Paving	\$3,847,536.39	\$1,476,791.13	\$2,370,745.26
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Sanitary Sewer	\$1,407,061.15	\$1,212,556.57	\$194,504.58
Offsite Improvements	\$1,434,396.01	\$464,585.71	\$969,810.30
TOTAL:	\$12,675,646.81	\$7,635,171.34	\$5,040,475.47

ACKNOWLEDGMENT AND RELEASE
[FIRETHORN PHASE IB IMPROVEMENTS]

THIS ACKNOWLEDGMENT AND RELEASE (“Release”) is made the ____ day of _____, 2025, by **Rusty Plumbing Co., Inc.**, having offices located at 2180 Cornell Street, Manatee, Florida 34237 (**“Contractor”**), in favor of the **Firethorn Community Development District (“District”)**, which is a local unit of special-purpose government situated in Manatee County, Florida, and having offices at c/o James P. Ward, District Manager, JP Ward & Associates, LLC, 2301 NE 37th Street, Ft. Lauderdale, Florida 33308.

RECITALS

WHEREAS, pursuant to that certain *Authorizing Addendum #1 – Firethorn 1 – To Master Agreement for Land Development Services (“Contract”)* dated April 7, 2024, and between Contractor and Taylor Morrison of Florida, Inc., a Florida corporation (**“Developer”**), Contractor has constructed for Developer certain infrastructure improvements, as described in **Exhibit A (“Improvements”)**; and

WHEREAS, Developer may in the future convey certain Improvements to the District and for that purpose has requested Contractor to confirm the release of all restrictions on the District’s right to use and rely upon the Improvements; and

WHEREAS, Contractor has agreed to the release of any such restrictions.

NOW, THEREFORE, for and in consideration of mutual promises and obligations, the receipt and sufficiency of which are hereby acknowledged, Contractor provides the following acknowledgment and release:

SECTION 1. GENERAL. The recitals so stated above are true and correct and by this reference are incorporated as a material part of this Release.

SECTION 2. ACQUISITION OF IMPROVEMENTS. Contractor acknowledges that the District is in the process of acquiring or has acquired the Improvements constructed by Contractor in connection with the Contract, from Developer, and accordingly, the District has the unrestricted right to rely upon the terms of the Contract for same.

SECTION 3. WARRANTY. Contractor hereby expressly acknowledges the District’s right to enforce the terms of the Contract, including any warranties provided therein and to rely upon and enforce any other warranties provided under Florida law.

SECTION 4. CERTIFICATE OF PAYMENT. Except as set forth herein, Contractor hereby acknowledges that it has been fully compensated for its services and work related to completion of the Improvements. Contractor further certifies that, except as set forth herein, no outstanding requests for payment exist related to the Improvements, including any payments to

subcontractors, materialmen, suppliers or otherwise, and that there is no disagreement as to the appropriateness of payment made for the Improvements. Except as set forth herein, this document shall constitute a final waiver and release of lien for any payments due to Contractor by Developer or District for the Improvements.

SECTION 5. EFFECTIVE DATE. This Release shall take effect upon execution.

RUSTY PLUMBING CO., INC.

By: _____
Its: _____

STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization, this ____ day of _____, 2025, by _____, as _____ of _____ who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.

NOTARY PUBLIC, STATE OF FLORIDA

(NOTARY SEAL)

Name: _____
(Name of Notary Public, Printed, Stamped or
Typed as Commissioned)

EXHIBIT A
Description of Firethorn Phase 1B Improvements¹

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TOTAL:	\$12,675,646.81	\$7,635,171.34	\$5,040,475.47

**DISTRICT ENGINEER'S CERTIFICATE
[FIRETHORN PHASE IB IMPROVEMENTS]**

November 10, 2025

Board of Supervisors
Firethorn Community Development District

Re: Firethorn Phase IB Improvements

Ladies and Gentlemen:

The undersigned, a representative of Atwell, LLC, ("**District Engineer**"), as engineer for the Firethorn Community Development District ("**District**"), hereby makes the following certifications in connection with the District's acquisition of improvements, as further described in **Exhibit A**, and in a "**Bill of Sale**" dated on or about the same date as this certificate. For good and valuable consideration, the sufficiency and receipt of which are hereby acknowledged, the undersigned, an authorized representative of the District Engineer, hereby certifies that:

1. The District Engineer has inspected the improvements and has further reviewed certain documentation relating to the same, including but not limited to, the Bill of Sale, agreements, invoices, plans, as-builts, and other documents.
2. The improvements are within the scope of the District's *Master Engineer's Report*, dated February 2025, as supplemented from time to time, and are therefore part of the District's Capital Improvement Program.
3. Based on limited site inspections and record drawing information provided by the Project Surveyor, the improvements were installed in accordance with their specifications, and are capable of performing the functions for which they were intended.
4. The total costs associated with the improvements are as set forth in the Bill of Sale. Such costs are equal to or less than each of the following:(i) what was actually paid by the Developer to create and/or construct the improvements, and (ii) the reasonable fair market value of the improvements.
5. All known plans, permits and specifications necessary for the operation and maintenance of the improvements are complete and on file with the District, and have been transferred, or are capable of being transferred, to the District for operations and maintenance responsibilities.
6. With this document, I hereby certify that it is appropriate at this time for the District to acquire the improvements.

Executed this 20TH day of NOVEMBER, 2025.

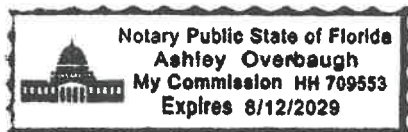

VICTOR BARBOSA, P.E.
Atwell, LLC
Florida Registration No. 66548
District Engineer

STATE OF FLORIDA
COUNTY OF Hillsborough

The foregoing instrument was sworn and subscribed before me by means of ☒ physical presence or ☐ online notarization, this 20 day of November, 2025, by Victor Barbosa as Associate Director of Atwell, LLC who appeared before me this day in person, and who is either personally known to me, or produced N/A as identification.


NOTARY PUBLIC, STATE OF FLORIDA

(NOTARY SEAL)



Name: Ashley Overbaugh
(Name of Notary Public, Printed, Stamped or
Typed as Commissioned)

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**BILL OF SALE AND LIMITED ASSIGNMENT
[FIRETHORN PHASE IB IMPROVEMENTS]**

THIS BILL OF SALE AND LIMITED ASSIGNMENT is made as of this 10 day of March, 2025, by and between **TAYLOR MORRISON OF FLORIDA, INC.**, a Florida corporation with a mailing address of 4900 North Scottsdale Road, Suite 2000, Scottsdale, Arizona 85251 ("**Grantor**"), and for good and valuable consideration, to it paid by the **FIRETHORN COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes* ("**District**" or "**Grantee**") whose address is c/o James P. Ward, District Manager, JP Ward & Associates, LLC, 2301 NE 37th Street, Ft. Lauderdale, Florida 33308.

(Wherever used herein the terms "Grantor" and "Grantee" include all of the parties to this instrument and their respective successors and assigns.)

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Grantor and Grantee, intending to be legally bound, do hereby agree as follows:

1. Grantor hereby transfers, grants, conveys, and assigns to Grantee all right, title and interest of Grantor, if any, in and to the following property (together, "**Property**") as described below to have and to hold for Grantee's own use and benefit forever:

- a) All of the improvements and work product identified in **Exhibit A**; and
- b) All of the right, title, interest, and benefit of Grantor, if any, in, to and under any and all contracts, guaranties, affidavits, warranties, bonds, claims, lien waivers, and other forms of indemnification, given heretofore and with respect to the construction, installation, or composition of the improvements described in **Exhibit A**.

2. Grantor hereby covenants that: (i) Grantor is the lawful owner of the Property; (ii) the Property is free from any liens or encumbrances and the Grantor covenants to timely address any such liens or encumbrances if and when filed; (iii) Grantor has good right to sell the Property; and (iv) the Grantor will warrant and defend the sale of the Property hereby made unto the Grantee against the lawful claims and demands of all persons claiming by, through or under the Grantor.

3. Without waiving any of the rights against third parties granted herein, the Property is being conveyed to the District in its as-is condition, without representation or warranty of any kind from Grantor. The District agrees that Grantor shall not be responsible or liable to the District for any defect, errors, or omissions in or relating to the development and/or entitlement of, or construction of improvements on or related to, the Property, latent or otherwise, or on account of any other conditions affecting the Property, as the District is purchasing the Property, "**AS IS, WHERE IS, AND WITH ALL FAULTS**". The District, on its own behalf and on behalf of anyone claiming by, through or under the District and on behalf of it

successors and assigns, to the maximum extent permitted by applicable law, irrevocably and unconditionally waives, releases, discharges and forever acquits the Grantor from any and all claims, loss, costs, expense or judgments of any nature whatsoever known or unknown, suspected or unsuspected, fixed or contingent, which the District may now or hereafter have, own, hold or claim to have, own or hold, or at any time heretofore may have had, owned, held or claimed to have, own or hold, against Grantor, its affiliates, successors and assigns, relating to this letter agreement, the transaction contemplated hereby, and/or the Property, including, without limitation, the physical condition of the Property, the environmental condition of the Property, the entitlements for the Property, any hazardous materials that may be on or within the Property and any other conditions existing, circumstances or events occurring on, in, about or near the Property whether occurring before, after or at the time of transfer of the Property. Grantor shall not be liable for any damages whatsoever, including but not limited to special, direct, indirect, consequential, or other damages resulting or arising from or relating to the ownership, use, condition, location, development, maintenance, repair, or operation of the Property.

4. The Grantor represents that it has no knowledge of any latent or patent defects in the Property, and hereby assigns, transfers and conveys to the Grantee any and all rights against any and all firms or entities which may have caused any latent or patent defects, including, but not limited to, any and all warranties and other forms of indemnification.

5. By execution of this document, the Grantor affirmatively represents that it has the contractual right, consent and lawful authority of any and all forms to take this action in this document and in this form. Nothing herein shall be construed as a waiver of Grantee's limitations on liability as provided in Section 768.28, *Florida Statutes*, and other statutes and law.

[CONTINUED ON FOLLOWING PAGE]

WHEREFORE, the foregoing Bill of Sale and Limited Assignment is hereby executed and delivered on the date first set forth above.

Signed, sealed and delivered by:

WITNESS

TAYLOR MORRISON OF FLORIDA, INC.

By: 
Name: Amy H.

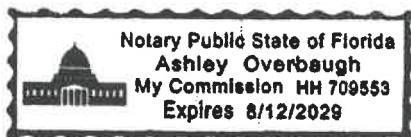
By: 
Name: Michael Piendel
Title: Land Development Director

By: 
Name: Joncarlo Rojas

STATE OF FLORIDA

COUNTY OF Hillsborough

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization, this 10 day of March, 2026, by Michael Piendel, as Land Development Director of Taylor Morrison of Florida, Inc., who appeared before me this day in person, and who is either personally known to me, or produced N/A as identification.



(NOTARY SEAL)


NOTARY PUBLIC, STATE OF FLORIDA

Name: Ashley Overbaugh
(Name of Notary Public, Printed, Stamped or
Typed as Commissioned)

EXHIBIT A
Description of Firethorn Phase 1B Improvements¹

Wastewater Improvements — All wastewater lines, including but not limited to all pipes, structures, fittings, valves, pumps, laterals, force mains, service leads, tees, manholes, gate valves, lift stations, equipment and appurtenances hereto, within or upon Rowhouse Court, Commons Avenue, Sawmill Street, Camelot Court, Steward Avenue, Stable Place, Cornerstone Way and Blueberry Drive (Public Rights-of-Way), Tracts R-3 and R-4 (Private Right of Way – THOA, P.U.E. and P.D.E.), and all “Public Utility Easements,” each as identified in the plat known as *Firethorn Phase 1B*, recorded in Plat Book 89, Pages 1 – 42, of the Official Records of Manatee County, Florida.

Potable Water Improvements — All potable water lines, including but not limited to all pipes, structures, fittings, valves, pumps, laterals, water mains, service leads, tees, fire hydrants, blowoff valves assemblies, equipment and appurtenances thereto, within or upon Rowhouse Court, Commons Avenue, Sawmill Street, Camelot Court, Steward Avenue, Stable Place, Cornerstone Way and Blueberry Drive (Public Rights-of-Way), Tracts R-3 and R-4 (Private Right of Way – THOA, P.U.E. and P.D.E.), and all “Public Utility Easements,” each as identified in the plat known as *Firethorn Phase 1B*, recorded in Plat Book 89, Pages 1 – 42, of the Official Records of Manatee County, Florida.

Irrigation Improvements — All irrigation lines, including but not limited to all pipes, structures, fittings, valves, pumps, laterals, services, tees, equipment and appurtenances hereto, in each case located within or upon Rowhouse Court, Commons Avenue, Sawmill Street, Camelot Court, Steward Avenue, Stable Place, Cornerstone Way and Blueberry Drive (Public Rights-of-Way) Tracts R-3 and R-4 (Private Right of Way – THOA, P.U.E. and P.D.E.), and all “Public Utility Easements,” each as identified in the plat known as *Firethorn Phase 1B*, recorded in Plat Book 89, Pages 1 – 42, of the Official Records of Manatee County, Florida.

Roadway Improvements - All public roads, pavement, curbing and other physical improvements, including related earthwork, within or upon rights-of-way designated Rowhouse Court, Commons Avenue, Sawmill Street, Camelot Court, Steward Avenue, Stable Place, Cornerstone Way and Blueberry Drive (Public Rights-of-Way), each as identified in the plat known as *Firethorn Phase 1B*, recorded in Plat Book 89, Pages 1 – 42, of the Official Records of Manatee County, Florida.

Drainage & Surface Water Management — All drainage and surface water management systems, including but not limited to lakes, ponds, water control structures, pipes, storm drainage culverts, curb inlets, grate inlets, mitered end sections, junction box, earthwork manipulation, and other water conveyance structures, as well as all catch-basins and related stormwater facilities, located within Rowhouse Court, Commons Avenue, Sawmill Street, Camelot Court, Steward Avenue, Stable Place, Cornerstone Way and Blueberry Drive (Public Rights-of-Way), Tracts R-3 and R-4 (Private Right of Way – THOA, P.U.E. and P.D.E.), Tracts B-17, B-18, B-19, B-20, B-21, B-22, B-23 B-24, B-25, B-26, B-27, B-28, B-29, B-30, B-31, B-32, B-33, B-34, B-35, B-36, B-37, B-38, B-39, B-40, B-42, B-43, B-44, B-45, B-46, B-47, B-48, B-50, B-51, B-52, B-53, B-54, B-55, B-56, and B-57 (Common, Drainage, Fence, Landscape, Sign and Wall), Tract B-49 (Common,

¹ The Phase 1B Improvements were constructed in subphases identified as Subphases 1B1, 1B2, 1B3, 1B 5, 1B 6, 1B7 and 1B 8. Subphases 1B1, 1B2, 1B3, 1B5, 1B6 and 1B7 are all substantially complete. Subphases 1B4 and 1B8 are not yet substantially complete. That said, any remaining work on all subphases will be completed by the Developer pursuant to the *Letter Agreement for Acquisition* and the *Completion Agreement (2025 Bonds)*, both entered into between the District and the Developer.

Drainage, Fence, Landscape, Sign and Wall and Public Drainage Easement), Tract B-58 (Common, Drainage, Fence, Landscape, Sign and Wall and Amenity Area), Tracts C-7, C-10, C-11, C-12, C-13, C-15 (Wetland, Wetland Buffer and Native Habitat Preservation), Tracts C-8, C-9 and C-14 (Wetland and Wetland Buffer Area), Tracts D-12, D-13, D-14, D-15, D-16, D-17, D-18 and D-19 (Pond, Drainage Area and Public Drainage Easement), all “Public Drainage Easements,” and all “Drainage and Access Easements,” each as identified in the plat known as *Firethorn Phase IB*, recorded in Plat Book 89, Pages 1 – 42, of the Official Records of Manatee County, Florida.

Offsite Improvements - All wastewater lines, including but not limited to all pipes, structures, fittings, valves, pumps, laterals, force mains, service leads, tees, manholes, gate valves, lift stations, equipment and appurtenances hereto, all potable water lines, including but not limited to all pipes, structures, fittings, valves, pumps, laterals, water mains, service leads, tees, fire hydrants, blowoff valves assemblies, equipment and appurtenances thereto, all irrigation lines, including but not limited to all pipes, structures, fittings, valves, pumps, laterals, services, tees, equipment and appurtenances hereto, all public roads, pavement, curbing and other physical improvements, including related earthwork, and all drainage and surface water management systems, including but not limited to lakes, ponds, water control structures, pipes, storm drainage culverts, curb inlets, grate inlets, mitered end sections, junction box, earthwork manipulation, and other water conveyance structures, as well as all catch-basins and related stormwater facilities, located within or upon Firewalk Trail and Cornerstone Lane as identified in plat known as *Firethorn Phase IA*, as recorded in Plat Book 86, Pages 120 – 145, of the Official Records of Manatee County, Florida, each as identified in the plat known as *Firethorn Phase IB*, recorded in Plat Book 89, Pages 1 – 42, of the Official Records of Manatee County, Florida.

Work Product—Any and all site plans, construction and development drawings, plans and specifications, documents, surveys, engineering and soil reports and studies, licenses, permits, zoning approvals, entitlements, building permits, demolition and excavation permits, curb cut and right-of-way permits, utility permits, drainage rights, bonds, and similar or equivalent private and governmental documents of every kind and character whatsoever pertaining or applicable to or in any way connected with the development, construction, and ownership of the above-referenced Improvements.

	CDD Eligible Items Amount	Paid to Date (Less Retainage)	Balances Owed to Contractor (Including Retainage)
Drainage	\$2,099,231.01	\$1,609,294.73	\$489,936.28
Earthwork	\$1,620,000.00	\$1,458,000.00	\$162,000.00
Irrigation	\$723,648.25	\$473,370.75	\$250,277.50
Paving	\$3,847,536.39	\$1,476,791.13	\$2,370,745.26
Water	\$1,543,774.00	\$940,572.45	\$603,201.55
Sanitary Sewer	\$1,407,061.15	\$1,212,556.57	\$194,504.58
Offsite Improvements	\$1,434,396.01	\$464,585.71	\$969,810.30
TOTAL:	\$12,675,646.81	\$7,635,171.34	\$5,040,475.47

This instrument was prepared by and
upon recording should be returned to:

(This space reserved for Clerk)

Jere Earlywine, Esq.
Kutak Rock LLP
107 W College Avenue
Tallahassee, Florida 32301

SPECIAL WARRANTY DEED
[FIRETHORN PHASE IB]

THIS SPECIAL WARRANTY DEED is made to be effective as of the 10 day of March
2026, by and between:

TAYLOR MORRISON OF FLORIDA, INC., a Florida corporation with a mailing
address of 4900 North Scottsdale Road, Suite 2000, Scottsdale, Arizona 85251
("**Grantor**"); and

FIRETHORN COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-
purpose government established pursuant to Chapter 190, *Florida Statutes*, and
whose mailing address is c/o JPWard & Associates, LLC, 2301 Northeast 37th street,
Fort Lauderdale, Florida 33308 ("**Grantee**").

SPECIAL WARRANTY GRANT OF FEE TITLE

WITNESS THAT GRANTOR, for good and valuable consideration in hand paid by Grantee,
the receipt and sufficiency whereof are hereby acknowledged, grants, bargains and conveys to
Grantee forever, all of the right, title, interest, claim and demand which the Grantor have in and
to the following described lot, piece or parcel of land, situate, lying and being in the County of
Manatee, State of Florida, and more particularly below ("**Property**"):

**TRACTS C-7, C-10, C-11, C-12, C-13, C-15 (WETLAND, WETLAND BUFFER AND
NATIVE HABITAT PRESERVATION), TRACTS C-8, C-9 AND C-14 (WETLAND AND
WETLAND BUFFER AREA), TRACTS D-12, D-13, D-14, D-15, D-16, D-17, D-18 AND
D-19 (POND, DRAINAGE AREA AND PUBLIC DRAINAGE EASEMENT), FIRETHORN
PHASE IB, AS RECORDED IN PLAT BOOK 89, PAGES 1 – 42, OF THE OFFICIAL
RECORDS OF MANATEE COUNTY, FLORIDA.**

TOGETHER with all of the tenements, hereditaments and appurtenances thereto
belonging or in anywise appertaining, and to have and to hold the same in fee simple forever.
Such conveyance is subject to all matters of record; however, reference hereto shall not operate
to re-impose the same.

The Grantor hereby covenants with said Grantee that the Grantor is lawfully seized of said land in fee simple and that the Grantor has good right and lawful authority to sell and convey said land. Further, the Grantor hereby warrant the title to said land and will defend the same against the lawful claims of all persons or entities whomsoever claiming by, through or under Grantor, but against none other. Additionally, the Grantor warrants that it has complied with the provisions of Section 196.295, *Florida Statutes*.

RESERVATION OF EASEMENT

GRANTOR hereby reserves unto itself and its successors and assigns, and Grantee by acceptance hereby gives and grants unto Grantor and its successors and assigns, non-exclusive easements for ingress and egress over, upon and across the Property, together with the rights to install, maintain, repair, plant, mow, cultivate, irrigate, improve and care for all drainage, hardscaping, landscaping, irrigation, wetland and related improvements, and the right to maintain, repair and replace and improve any improvements now or hereafter located on the Property; provided, however, that Grantor's reservation of rights hereunder shall not be deemed to impose any obligations on Grantor's to maintain, repair or replace any part of the Property or improvements located thereon.

[CONTINUED ON FOLLOWING PAGE]

IN WITNESS WHEREOF, Grantor has caused these presents to be executed to be effective as of the day and year first above written.

WITNESS

TAYLOR MORRISON OF FLORIDA, INC.

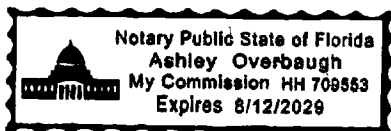
By: 
Name: Amy He
Address: 10150 Highland Manor Dr. Suite 450
Tampa, FL 33610

By: 
Name: Michael Piendel
Title: Land Development Director

By: 
Name: Tancuska Rojas
Address: 10150 Highland Manor Dr. Suite 450
Tampa, FL 33610

STATE OF Florida
COUNTY OF Hillsborough

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization, this 10 day of March, 2026, by Michael Piendel, as Land Development Director of Taylor Morrison of Florida, Inc., who appeared before me this day in person, and who is either personally known to me, or produced N/A as identification.



(NOTARY SEAL)


NOTARY PUBLIC, STATE OF Florida

Name: Ashley Overbaugh
(Name of Notary Public, Printed, Stamped or Typed as Commissioned)

Note to Examiner: This instrument evidences a conveyance of an interest in unencumbered real estate as a gift and is exempt from Florida documentary stamp tax pursuant to Rule 12B-4.014(2)(a), Florida Administrative Code.

This instrument was prepared by and
upon recording should be returned to:

Jere Earlywine, Esq.
Kutak Rock LLP
107 W College Avenue
Tallahassee, Florida 32301

(This space reserved for Clerk)

**EASEMENT AGREEMENT
[FIRETHORN PHASE IB]**

This **EASEMENT AGREEMENT** ("**Agreement**") is made and entered into this 10th day of March, 2026, 2025, by and among:

Taylor Morrison of Florida, Inc., a Florida corporation with a mailing address of 4900 North Scottsdale Road, Suite 2000, Scottsdale, Arizona 85251 ("**Developer**"); and

Firethorn Community Association, Inc., a Florida not-for-profit corporation, whose address is 10210 Highland Manor Drive, Suite 400A, Tampa, Florida 33610 ("**Community Association**"); and

Firethorn Townhomes Homeowners Association, Inc., a Florida not-for-profit corporation, whose address is 10210 Highland Manor Drive, Suite 400A, Tampa, Florida 33610 ("**Townhomes Association**," and together with the Community Association, "**Association**," and together with Developer, "**Grantor**"); and

Firethorn Community Development District, a community development district formed pursuant to Chapter 190, Florida Statutes, whose address is c/o James P. Ward, District Manager, JP Ward & Associates, LLC, 2301 Northeast 37th Street, Fort Lauderdale, Florida 33308. ("**District**" or "**Grantee**").

WITNESSETH

WHEREAS, the District was established pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended ("**Act**"), and is validly existing under the Constitution and laws of the State of Florida; and

WHEREAS, the Act authorizes the District to plan, finance, construct, install, operate and/or maintain certain infrastructure, including, but not limited to, stormwater ponds, irrigation improvements, and other improvements and uses within the boundaries of the District; and

WHEREAS, Grantor desires to formally grant to, and/or clarify the terms of, the District easements over the properties being more particularly described herein (collectively, "**Easement Areas**") for the purposes more particularly described herein; and

WHEREAS, Grantor and District acknowledge that use of the Easement Areas is necessary for District to carry out its essential purpose; and

WHEREAS, the District has requested that Grantor grant to the District a perpetual easement over the Easement Areas and Grantor is agreeable to granting such an easement on the terms and conditions set forth herein.

NOW, THEREFORE, for good and valuable consideration and the mutual covenants of the parties, the receipt and sufficiency of which are hereby acknowledged, the parties hereby agree as follows:

1. RECITALS. The foregoing recitals are true and correct and by this reference are incorporated as a material part of this Easement Agreement.

2. GRANT OF EASEMENT. Grantor hereby grants – to the extent of Developer’s Community Association’s and Townhome Association’s, respective interests, if any – to the District, its successors, and assigns, in perpetuity, non-exclusive easements over, upon, under, through, and across the lands identified below (“**Easement Areas**”) to have and to hold the same unto the District, its successors and assigns forever for the following purposes (collectively, “**Easement**”):

The District shall have and is hereby granted a perpetual, non-exclusive easement for purposes of ingress and egress, and the construction, installation, use, maintenance, repair, reconstruction, and replacement by the District of District improvements (including but not limited to stormwater, irrigation, street lights, conduit, etc.) located within **Tracts R-3 and R-4 (Private Right of Way – THOA, P.U.E. and P.D.E.), Tracts B-17, B-18, B-19, B-20, B-21, B-22, B-23 B-24, B-25, B-26, B-27, B-28, B-29, B-30, B-31, B-32, B-33, B-34, B-35, B-36, B-37, B-38, B-39, B-40, B-42, B-43, B-44, B-45, B-46, B-47, B-48, B-50, B-51, B-52, B-53, B-54, B-55, B-56, and B-57 (Common, Drainage, Fence, Landscape, Sign and Wall), Tract B-49 (Common, Drainage, Fence, Landscape, Sign and Wall and Public Drainage Easement), Tract B-58 (Common, Drainage, Fence, Landscape, Sign and Wall and Amenity Area), all “Public Drainage Easements,” and all “Drainage and Access Easements,” and all “Public Utility Easements,” in each case as identified on the plat entitled *FIRETHORN PHASE IB*, as recorded in Plat Book 89, Pages 1 – 42, of the Official Records of Manatee County, Florida.**

3. INCONSISTENT USE. Grantor agrees and covenants that it shall not grant or exercise any rights in the Easement Areas inconsistent with, or which unreasonably interfere with, the rights herein accorded to the District. Further, no permanent improvements shall be placed within Easement Areas that interfere with the rights granted hereunder.

4. DEFAULT. A default by any party under this Easement Agreement shall entitle the other party to all remedies available at law or in equity, which may include but not be limited to the right of actual damages, injunctive relief and/or specific performance.

5. ENFORCEMENT OF AGREEMENT. In the event that either the District or any owner of property upon which the Easement Areas are located seeks to enforce this Easement Agreement by court proceedings or otherwise, then the prevailing party shall be entitled to recover all fees and costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution or appellate proceedings.

6. CONTROLLING LAW. This Easement Agreement shall be construed, interpreted and controlled according to the laws of the State of Florida.

7. PUBLIC RECORDS. Grantor understands and agrees that all documents of any kind provided to the District or to District Staff in connection with this Easement Agreement are public records and are to be treated as such in accordance with Florida law.

8. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Easement Agreement shall not affect the validity or enforceability of the remaining portions of this Easement Agreement, or any part of this Easement Agreement not held to be invalid or unenforceable.

9. BINDING EFFECT. This Easement Agreement and all of the provisions of this Easement Agreement shall inure to the benefit of and be binding upon the parties set forth herein and their respective successors and permitted assigns, and the agents, employees, invitees, tenants, subtenants, licensees, lessees, mortgagees in possession and independent contractors thereof, as a covenant running with and binding upon the Easement Areas.

10. AUTHORIZATION. By execution below, the undersigned represent that they have been duly authorized by the appropriate body or official of their respective entity to execute this Easement Agreement, and that each party has complied with all the requirements of law and has full power and authority to comply with the terms and provisions of this instrument.

11. AMENDMENTS. Amendments to and waivers of the provisions contained in this Easement Agreement may be made only by an instrument in writing which is executed by all parties hereto.

12. ENTIRE AGREEMENT. This instrument shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of this Easement Agreement.

13. COUNTERPARTS. This instrument may be executed in any number of counterparts, each of which, when executed and delivered, shall constitute an original, and such counterparts together shall constitute one and the same instrument. Signature and acknowledgment pages, if

any, may be detached from the counterparts and attached to a single copy of this document to physically form one document.

IN WITNESS WHEREOF, the parties have caused this instrument to be executed by their duly authorized officers effective as of the day and year first above written.

WITNESSES:

TAYLOR MORRISON OF FLORIDA, INC.

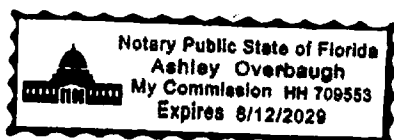
Amy He
Print Name: Amy He
Address: 10150 Highland Manor Dr. Suite 450
Tampa, FL 33610

Michael Piendel
By: Michael Piendel
Its: Land Development Director

Joscarlo Rojas
Print Name: Joscarlo Rojas
Address: 10150 Highland Manor Dr. Suite 450
Tampa, FL 33610

STATE OF FLORIDA
COUNTY OF Hillsborough

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization this 10 day of March, 2026, by Michael Piendel as Land Dev Director of Taylor Morrison of Florida, Inc., who appeared before me this day in person, and who is either personally known to me, or produced N/A as identification.



[notary seal]

Ashley Overbaugh
(Official Notary Signature)
Name: Ashley Overbaugh
Personally Known Personally known
OR Produced Identification N/A
Type of Identification N/A

[CONTINUED ON FOLLOWING PAGE]

[SIGNATURE PAGE FOR EASEMENT AGREEMENT]

WITNESS

FIRETHORN COMMUNITY DEVELOPMENT
DISTRICT

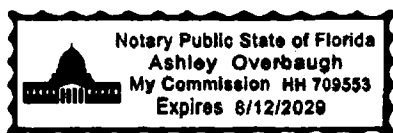
Amy He
Print Name: Amy He
Address: 10150 Highland Manor Dr. Suite 450
Tampa, FL 33610

Josh Pepper
Name: Josh Pepper
Title: Chairperson

Jancarlo Rojas
Print Name: Jancarlo Rojas
Address: 10150 Highland Manor Dr. Suite 450
Tampa, FL 33610

STATE OF FLORIDA
COUNTY OF Hillsborough

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization, this 10 day of March, 2026, by Josh Pepper, as Chairperson of Firethorn Community Development District, who appeared before me this day in person, and who is either personally known to me, or produced N/A as identification.



(NOTARY SEAL)

Ashley Overbaugh
NOTARY PUBLIC, STATE OF FLORIDA

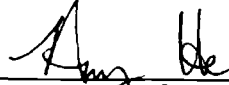
Name: Ashley Overbaugh
(Name of Notary Public, Printed, Stamped or Typed as
Commissioned)

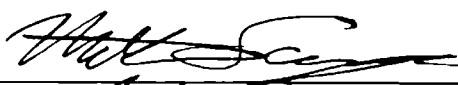
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[SIGNATURE PAGE FOR EASEMENT AGREEMENT]

WITNESS

FIRETHORN COMMUNITY ASSOCIATION, INC.


Print Name: Amy He
Address: 10150 Highland Manor Dr. Suite 450
Tampa, FL 33610

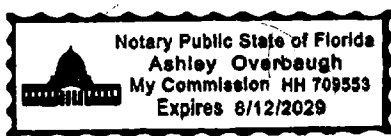

Name: Matt Sawyer
Title: President


Print Name: Joncarlo Rojas
Address: 10150 Highland Manor Dr. Suite 450
Tampa, FL 33610

STATE OF FLORIDA

COUNTY OF Hillsborough

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization, this 10 day of March, 2026, by Matt Sawyer, as President of Firethorn Community Association, who appeared before me this day in person, and who is either personally known to me, or produced N/A as identification.



(NOTARY SEAL)


NOTARY PUBLIC, STATE OF FLORIDA

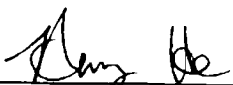
Name: Ashley Overbaugh
(Name of Notary Public, Printed, Stamped or Typed as Commissioned)

[CONTINUED ON FOLLOWING PAGE]

[SIGNATURE PAGE FOR EASEMENT AGREEMENT]

WITNESS

FIRETHORN TOWNHOMES HOMEOWNERS
ASSOCIATION, INC.


Print Name: Amy He
Address: 10150 Highland Manor Dr. Suite 450
Tampa, FL 33610

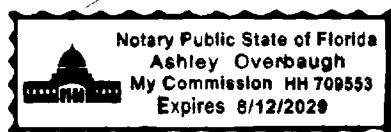

Name: Matt Sawyer
Title: President


Print Name: Joncarlo Rojas
Address: 10150 Highland Manor Dr. Suite 450
Tampa, FL 33610

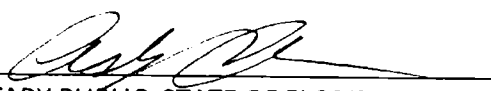
STATE OF FLORIDA

COUNTY OF Hillsborough

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization, this 10 day of March, 2026, by Matt Sawyer, as President of Firethorn Townhomes Homeowners Association, Inc who appeared before me this day in person, and who is either personally known to me, or produced N/A as identification.



(NOTARY SEAL)


NOTARY PUBLIC, STATE OF FLORIDA

Name: Ashley Overbaugh
(Name of Notary Public, Printed, Stamped or Typed as Commissioned)

BILL OF SALE
[FIRETHORN PHASE IB ROADWAY IMPROVEMENTS]

KNOW ALL MEN BY THESE PRESENTS, that **FIRETHORN COMMUNITY DEVELOPMENT DISTRICT**, a special purpose unit of local government established under Chapter 190, *Florida Statutes*, whose address is c/o James P. Ward, District Manager, JP Ward & Associates, LLC, 2301 NE 37th Street, Ft. Lauderdale, Florida 33308 ("SELLER"), for and in consideration of the sum of Ten Dollars (\$10.00) and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, from **MANATEE COUNTY, FLORIDA**, a political subdivision of the State of Florida, whose address is Post Office Box 1000, Bradenton, Florida 34206 ("COUNTY") has granted, bargained, sold, transferred, conveyed and delivered to the COUNTY, its executors, administrators, successors and assigns forever, the following:

Roadway Improvements - All public roads, pavement, curbing and other physical improvements, including related earthwork, within or upon rights-of-way designated Rowhouse Court, Commons Avenue, Sawmill Street, Camelot Court, Steward Avenue, Stable Place, Cornerstone Way and Blueberry Drive (Public Rights-of-Way), each as identified on the plat entitled *Firethorn Phase IB*, as recorded in Plat Book 89, Pages 1 – 42, of the Official Records of Manatee County, Florida.

All on the property described in Exhibit "A", attached hereto and made a part hereof, situate, lying and being in the County of Manatee, State of Florida.

TO HAVE AND TO HOLD the same unto the COUNTY, its executors, administrators, successors and assigns forever. The COUNTY shall have all rights and title to the above-described personal property.

AND the SELLER hereby covenants to and with the COUNTY and assigns that SELLER is the lawful owner of the said personal property; that said personal property is free from all liens and encumbrances; that SELLER has good right and lawful authority to sell said personal property; and that SELLER fully warrants title to said personal property and shall defend the same against the lawful claims and demands of all persons whomever.

[CONTINUED ON FOLLOWING PAGE]

**SIGNATURE PAGE TO BILL OF SALE
[FIRETHORN PHASE IB IMPROVEMENTS]**

IN WITNESS WHEREOF, the SELLER has hereunto set its hand and seal, by and through its duly authorized representatives, this 10 day of March, 2026.

WITNESSES:

**FIRETHORN COMMUNITY DEVELOPMENT
DISTRICT**

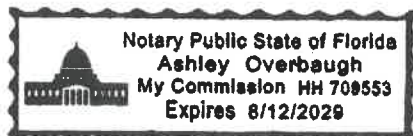
Signature: 
Print Name: Amy He

By: 
Its: Chairperson

Signature: 
Print Name: Jancarlo Rojas

STATE OF FLORIDA
COUNTY OF Hillsborough

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization, this 10 day of March, 2026, by Josh Tepper as Chairperson, of Firethorn Community Development District, a special purpose unit of local government established under Chapter 190, *Florida Statutes*, on behalf of the District. They are personally known to me or have produced N/A as identification.



Signature of Notary Public


Ashley Overbaugh

Name Typed, Printed or Stamped

Commission No.: HH 709553

My Commission Expires: 08.12.2029

SIGNATURE PAGE TO BILL OF SALE
[FIRETHORN PHASE IB IMPROVEMENTS]

WHEREFORE, the County and Seller have executed this Bill of Sale as of this _____ day
of _____, 2025.

**MANATEE COUNTY, a political
subdivision of the State of Florida**

By: Board of County Commissioners

By: _____
County Administrator

STATE OF: Florida
COUNTY OF: Manatee

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐
online notarization, this _____ day of _____, 2025, by _____ (County
Administrator) for and on behalf of the Manatee County Board of County Commissioners **who is**
personally known to me or has produced N/A as identification.

NOTARY PUBLIC Signature

Printed Name

BILL OF SALE
FIRETHORN PHASE IB (SUBPHASES IB-6 AND IB-7)

KNOW ALL MEN BY THESE PRESENTS, that Firethorn Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes whose address is c/o James P. Ward & Associates, LLC, 2301 Northeast 37th Street, Fort Lauderdale, FL 33330 (hereinafter referred to as SELLER), for and in consideration of the sum of Ten and No Dollars (\$10.00) and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, from Manatee County, Florida, a political subdivision of the State of Florida, whose address is Post Office Box 1000, Bradenton, Florida 34206 (hereinafter referred to as COUNTY) has granted, bargained, sold, transferred, conveyed and delivered to the COUNTY, its executors, administrators, successors and assigns forever, the following Firethorn Phase IB (Subphases IB-6 and IB-7) (Project Name):

1. All wastewater lines, pipes, valves, pumps, laterals, force mains, tees, bends, joints, lift stations, facilities, equipment, and appurtenances thereto, including but not limited to [Ph. IB-6: 420 LF of 8" PVC Sewer, 3 Manholes and Ph. IB-7: 954 LF of 8" PVC Sewer, 2 Manholes], located within or upon that certain real property owned by the SELLER and described below; [and]

2. All potable water lines, pipes, valves, pumps, laterals, tees, bends, joints, facilities, equipment and appurtenances thereto, including but not limited to [Ph. IB-6: 39 LF of 2" PVC, 281 LF of 4" WM, 434 LF of 6" PVC WM and Ph. IB-7: 1,193 LF of 6" PVC WM, 64 LF 6" DIP WM] located within or upon that certain real property owned by the SELLER and described below; [and]

All on the property described in Exhibit "A" and Exhibit "B", attached hereto and made a part hereof, situate, lying and being in the County of Manatee, State of Florida.

TO HAVE AND TO HOLD the same unto the COUNTY, its executors, administrators, successors and assigns forever. The COUNTY shall have all rights and title to the above described personal property.

AND the SELLER hereby covenants to and with the COUNTY and assigns that SELLER is the lawful owner of the said personal property; that said personal property is free from all liens and encumbrances; that SELLER has good right and lawful authority to sell said personal property; and that SELLER fully warrants title to said personal property and shall defend the same against the lawful claims and demands of all persons whomever.

IN WITNESS WHEREOF, the SELLER has hereunto set its hand and seal, by and through its duly authorized representatives, this 10 day of March, 2026.

Signed, sealed and delivered in the presence
of Witnesses:

Amy He
Print name: Amy He

Joucarlo Rojas
Print name: Joucarlo Rojas

Firethorn Community Development District
a Community Association

By: Josh Tepper
Print Name: Josh Tepper
as its: Chairperson

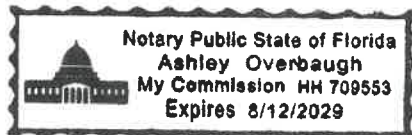
10210 Highland Manor Dr. Suite 400A
Postal Address
Tampa FL 33610
City State Zip

(Signature of two witnesses or secretary required by law)

STATE OF FLORIDA

COUNTY OF ~~MANATEE~~ Hillsborough

The foregoing instrument was acknowledged before me by means of [☒] physical presence or [☐] online notarization this 10 day of March, 2026, by Josh Tepper as Chairperson, of Firethorn Community Development District, a special purpose unit of local government established under Chapter 190, *Florida Statutes*, on behalf of the District. They are personally known to me or have produced N/A as identification.



Ashley Overbaugh
NOTARY PUBLIC Signature
Ashley Overbaugh
Printed Name

WHEREFORE, the County and Developer and/or CDD have executed this Bill of Sale as of this _____ day of _____, 20__.

**MANATEE COUNTY, a political
subdivision of the State of Florida**

By: Board of County Commissioners

By: _____
County Administrator

STATE OF: Florida

COUNTY OF: Manatee

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization this _____ day of _____, 2025, by **Charlie Bishop** (County Administrator) for and on behalf of the Manatee County Board of County Commissioners **who is personally known to me** or has produced N/A as identification

NOTARY SEAL:

NOTARY PUBLIC Signature

Printed Name

Exhibit "A"
Legal Description

A PORTION OF TRACTS 1 AND 16, BLOCK 3, AND TRACTS 1 THROUGH 16, BLOCK 4, LYING IN SECTION 4, TOWNSHIP 33 SOUTH, RANGE 19 EAST, ALSO A PORTION OF TRACTS 1 THROUGH 6, BLOCK 3, LYING IN SECTION 3, TOWNSHIP 33 SOUTH, RANGE 19 EAST, ALL BEING A PART OF UNIT NO. 1 OF MANATEE RIVER FARMS, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 6, PAGE 45, OF THE PUBLIC RECORDS OF MANATEE COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE SOUTHEAST CORNER OF SAID SECTION 4; RUN, THENCE ALONG THE EAST BOUNDARY THEREOF, N.00°37'06"E., A DISTANCE OF 30.00 FEET TO A POINT ON THE NORTHERLY RIGHT-OF-WAY LINE OF BUCKEYE ROAD; THENCE ALONG SAID NORTHERLY RIGHT-OF-WAY, N.89°43'08"W., A DISTANCE OF 1039.83 FEET TO THE POINT OF BEGINNING; CONTINUE THENCE ALONG AFORESAID NORTHERLY RIGHT-OF-WAY, N.89°43'08"W., A DISTANCE OF 829.91 FEET; THENCE N.00°16'53"E., A DISTANCE OF 256.21 FEET; THENCE NORTHWESTERLY, 175.09 FEET ALONG THE ARC OF A TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 176.21 FEET AND A CENTRAL ANGLE OF 56°55'49" (CHORD BEARING N.28°11'01"W., 167.97 FEET); THENCE N.54°06'05"W., A DISTANCE OF 34.04 FEET; THENCE WESTERLY, 48.67 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 179.50 FEET AND A CENTRAL ANGLE OF 15°32'03" (CHORD BEARING N.75°21'15"W., 48.52 FEET); THENCE N.00°26'18"E., A DISTANCE OF 72.63 FEET; THENCE NORTHWESTERLY, 94.25 FEET ALONG THE ARC OF A TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 60.00 FEET AND A CENTRAL ANGLE OF 90°00'00" (CHORD BEARING N.44°33'42"W., 84.85 FEET); THENCE N.89°33'42"W., A DISTANCE OF 92.25 FEET; THENCE S.51°42'25"W., A DISTANCE OF 16.64 FEET; THENCE S.40°49'21"W., A DISTANCE OF 72.17 FEET; THENCE SOUTHWESTERLY, 16.28 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 30.00 FEET AND A CENTRAL ANGLE OF 31°06'04" (CHORD BEARING S.56°22'23"W., 16.09 FEET); THENCE S.71°55'25"W., A DISTANCE OF 68.42 FEET; THENCE WESTERLY, 16.47 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 30.00 FEET AND A CENTRAL ANGLE OF 31°26'54" (CHORD BEARING S.87°38'52"W., 16.26 FEET); THENCE N.76°37'41"W., A DISTANCE OF 73.10 FEET; THENCE WESTERLY, 10.12 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 30.00 FEET AND A CENTRAL ANGLE OF 19°20'02" (CHORD BEARING N.66°57'41"W., 10.08 FEET); THENCE N.57°17'40"W., A DISTANCE OF 56.71 FEET; THENCE NORTHWESTERLY, 10.25 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 30.00 FEET AND A CENTRAL ANGLE OF 19°35'08" (CHORD BEARING N.47°30'06"W., 10.21 FEET); THENCE N.37°42'32"W., A DISTANCE OF 37.67 FEET; THENCE NORTHERLY, 31.45 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 30.00 FEET AND A CENTRAL ANGLE OF 60°03'46" (CHORD BEARING N.07°40'39"W., 30.03 FEET); THENCE N.22°21'14"E., A DISTANCE OF 18.11 FEET; THENCE S.78°35'08"W., A DISTANCE OF 8.90 FEET; THENCE WESTERLY, 30.15 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 30.00 FEET AND A CENTRAL ANGLE OF 57°34'58" (CHORD BEARING N.72°37'24"W., 28.90 FEET); THENCE N.43°49'55"W., A DISTANCE OF 35.03 FEET; THENCE NORTHERLY, 24.83 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 30.00 FEET AND A CENTRAL ANGLE OF 47°24'52" (CHORD BEARING N.20°07'29"W., 24.12 FEET); THENCE N.03°34'57"E., A DISTANCE OF 34.65 FEET; THENCE NORTHERLY, 8.14 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 30.00 FEET AND A CENTRAL ANGLE OF 15°32'40" (CHORD BEARING N.11°21'17"E., 8.11 FEET); THENCE N.19°07'37"E., A DISTANCE OF 27.95 FEET; THENCE N.09°53'30"W., A DISTANCE OF 88.94 FEET; THENCE NORTHERLY, 17.72 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 30.00 FEET AND A CENTRAL ANGLE OF 33°50'55" (CHORD BEARING N.07°01'58"E., 17.47 FEET); THENCE N.00°16'59"E., A DISTANCE OF 121.06 FEET; THENCE EASTERLY, 56.52 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 1975.00 FEET AND A CENTRAL ANGLE OF 01°38'23" (CHORD BEARING S.83°18'16"E., 56.52 FEET); THENCE

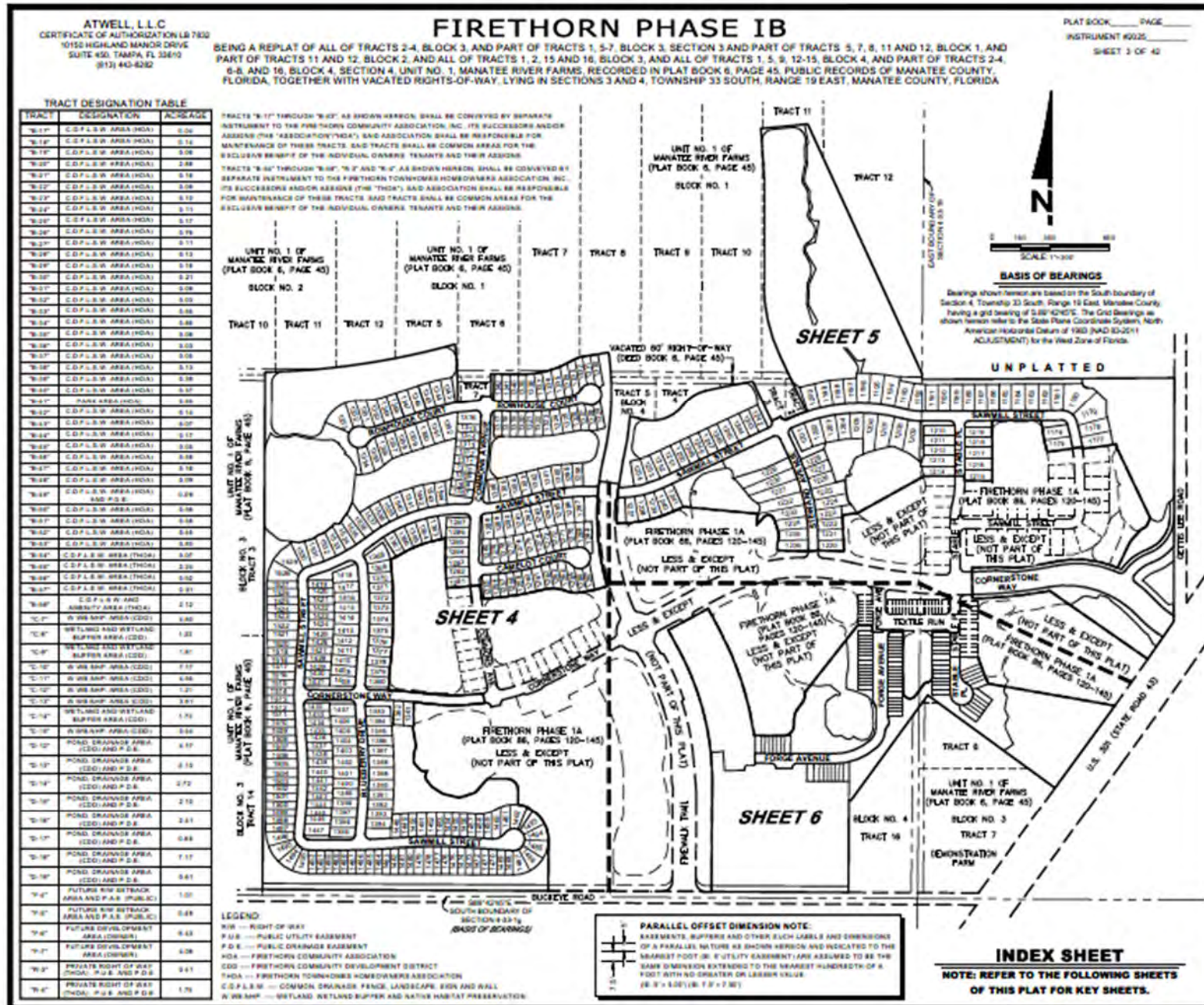
EASTERLY, 305.15 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 1125.00 FEET AND A CENTRAL ANGLE OF 15°32'29" (CHORD BEARING N.89°44'41"E., 304.22 FEET); THENCE N.08°01'34"W., A DISTANCE OF 50.00 FEET; THENCE WESTERLY, 291.59 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 1075.00 FEET AND A CENTRAL ANGLE OF 15°32'29" (CHORD BEARING S.89°44'41"W., 290.70 FEET); THENCE WESTERLY, 189.97 FEET ALONG THE ARC OF A REVERSE CURVE TO THE LEFT HAVING A RADIUS OF 2025.00 FEET AND A CENTRAL ANGLE OF 05°22'30" (CHORD BEARING N.85°10'20"W., 189.90 FEET); THENCE NORTHERLY, 136.76 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 1544.50 FEET AND A CENTRAL ANGLE OF 05°04'24" (CHORD BEARING N.03°42'28"E., 136.72 FEET); THENCE NORTHERLY, 508.57 FEET ALONG THE ARC OF A REVERSE CURVE TO THE LEFT HAVING A RADIUS OF 2455.50 FEET AND A CENTRAL ANGLE OF 11°52'01" (CHORD BEARING N.00°18'40"E., 507.66 FEET); THENCE NORTHERLY, 20.55 FEET ALONG THE ARC OF A COMPOUND CURVE TO THE LEFT HAVING A RADIUS OF 205.50 FEET AND A CENTRAL ANGLE OF 05°43'50" (CHORD BEARING N.08°29'16"W., 20.55 FEET); THENCE N.66°44'36"E., A DISTANCE OF 33.55 FEET; THENCE EASTERLY, 248.81 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 604.50 FEET AND A CENTRAL ANGLE OF 23°34'57" (CHORD BEARING N.68°43'50"E., 247.05 FEET); THENCE N.68°18'57"E., A DISTANCE OF 20.65 FEET; THENCE SOUTHERLY, 256.04 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 2145.00 FEET AND A CENTRAL ANGLE OF 06°50'21" (CHORD BEARING S.01°21'52"E., 255.88 FEET); THENCE N.85°12'58"E., A DISTANCE OF 170.00 FEET; THENCE SOUTHERLY, 67.45 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 1975.00 FEET AND A CENTRAL ANGLE OF 01°57'24" (CHORD BEARING S.05°45'44"E., 67.44 FEET); THENCE EASTERLY, 313.97 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 1455.00 FEET AND A CENTRAL ANGLE OF 12°21'49" (CHORD BEARING N.81°49'09"E., 313.36 FEET); THENCE EASTERLY, 121.98 FEET ALONG THE ARC OF A REVERSE CURVE TO THE RIGHT HAVING A RADIUS OF 200.00 FEET AND A CENTRAL ANGLE OF 34°56'37" (CHORD BEARING S.86°53'27"E., 120.09 FEET); THENCE EASTERLY, 83.14 FEET ALONG THE ARC OF A REVERSE CURVE TO THE LEFT HAVING A RADIUS OF 150.00 FEET AND A CENTRAL ANGLE OF 31°45'30" (CHORD BEARING S.85°17'53"E., 82.08 FEET); THENCE N.78°49'22"E., A DISTANCE OF 64.22 FEET; THENCE N.73°52'30"E., A DISTANCE OF 65.37 FEET; THENCE NORTHERLY, 538.70 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 1300.00 FEET AND A CENTRAL ANGLE OF 23°44'32" (CHORD BEARING N.04°15'14"W., 534.85 FEET); THENCE S.82°22'58"E., A DISTANCE OF 100.00 FEET; THENCE SOUTHERLY, 200.00 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 1200.00 FEET AND A CENTRAL ANGLE OF 09°32'57" (CHORD BEARING S.02°50'33"W., 199.77 FEET); THENCE EASTERLY, 299.85 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 655.00 FEET AND A CENTRAL ANGLE OF 26°13'45" (CHORD BEARING N.78°03'04"E., 297.24 FEET); THENCE N.64°56'12"E., A DISTANCE OF 50.80 FEET; THENCE S.84°41'30"E., A DISTANCE OF 383.44 FEET; THENCE S.17°24'11"W., A DISTANCE OF 22.82 FEET; THENCE S.05°16'04"W., A DISTANCE OF 24.15 FEET; THENCE S.03°03'52"W., A DISTANCE OF 10.95 FEET; THENCE N.45°34'37"E., A DISTANCE OF 16.28 FEET; THENCE N.41°44'14"E., A DISTANCE OF 38.83 FEET; THENCE EASTERLY, 60.38 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 30.00 FEET AND A CENTRAL ANGLE OF 115°19'17" (CHORD BEARING S.80°36'07"E., 50.69 FEET); THENCE S.22°56'29"E., A DISTANCE OF 25.03 FEET; THENCE SOUTHERLY, 3.45 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 30.00 FEET AND A CENTRAL ANGLE OF 06°34'49" (CHORD BEARING S.19°39'04"E., 3.44 FEET); THENCE S.16°21'40"E., A DISTANCE OF 52.46 FEET; THENCE SOUTHERLY, 14.57 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 30.00 FEET AND A CENTRAL ANGLE OF 27°49'04" (CHORD BEARING S.02°27'08"E., 14.42 FEET); THENCE S.11°27'24"W., A DISTANCE OF 33.22 FEET; THENCE S.01°13'52"W., A DISTANCE OF 36.92 FEET; THENCE S.87°56'59"E., A DISTANCE OF 156.49 FEET; THENCE N.83°31'51"E., A DISTANCE OF 50.56 FEET; THENCE S.87°56'59"E., A DISTANCE OF 130.00 FEET; THENCE N.02°03'01"E., A DISTANCE OF 3.82 FEET; THENCE NORTHERLY, 179.89 FEET ALONG THE ARC OF A TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 1155.00 FEET AND A CENTRAL ANGLE OF 08°55'26" (CHORD BEARING N.02°24'42"W., 179.71 FEET); THENCE N.83°07'35"E., A DISTANCE OF 76.33 FEET; THENCE N.60°59'39"E., A DISTANCE OF 386.45 FEET; THENCE N.89°40'04"E., A DISTANCE OF 206.69 FEET; THENCE S.00°00'00"E., A DISTANCE OF 23.65

FEET; THENCE N.90°00'00"E., A DISTANCE OF 140.00 FEET; THENCE N.00°00'00"W., A DISTANCE OF 305.47 FEET; THENCE N.89°40'04"E., A DISTANCE OF 249.71 FEET; THENCE S.08°18'06"E., A DISTANCE OF 101.86 FEET; THENCE S.14°52'22"E., A DISTANCE OF 62.68 FEET; THENCE N.81°44'51"E., A DISTANCE OF 180.00 FEET; THENCE SOUTHERLY, 9.38 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 925.00 FEET AND A CENTRAL ANGLE OF 00°34'51" (CHORD BEARING S.07°57'44"E., 9.38 FEET); THENCE N.82°19'42"E., A DISTANCE OF 172.51 FEET; THENCE S.08°41'21"E., A DISTANCE OF 17.42 FEET; THENCE S.25°25'26"E., A DISTANCE OF 395.86 FEET; THENCE S.25°35'15"W., A DISTANCE OF 38.29 FEET; THENCE SOUTHWESTERLY, 18.80 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 30.00 FEET AND A CENTRAL ANGLE OF 35°54'30" (CHORD BEARING S.43°32'30"W., 18.50 FEET); THENCE S.61°29'45"W., A DISTANCE OF 20.33 FEET; THENCE S.42°17'24"W., A DISTANCE OF 69.19 FEET; THENCE SOUTHWESTERLY, 25.25 FEET ALONG THE ARC OF A TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 85.00 FEET AND A CENTRAL ANGLE OF 17°01'24" (CHORD BEARING S.33°46'42"W., 25.16 FEET); THENCE S.25°16'00"W., A DISTANCE OF 136.38 FEET; THENCE WESTERLY, 10.57 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 580.00 FEET AND A CENTRAL ANGLE OF 01°02'40" (CHORD BEARING N.67°06'46"W., 10.57 FEET); THENCE WESTERLY, 307.47 FEET ALONG THE ARC OF A COMPOUND CURVE TO THE LEFT HAVING A RADIUS OF 520.00 FEET AND A CENTRAL ANGLE OF 33°52'41" (CHORD BEARING N.84°34'27"W., 303.01 FEET); THENCE WESTERLY, 208.52 FEET ALONG THE ARC OF A REVERSE CURVE TO THE RIGHT HAVING A RADIUS OF 2430.00 FEET AND A CENTRAL ANGLE OF 04°55'00" (CHORD BEARING S.80°56'43"W., 208.46 FEET); THENCE N.86°08'36"W., A DISTANCE OF 99.02 FEET; THENCE WESTERLY, 124.22 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 2414.00 FEET AND A CENTRAL ANGLE OF 02°56'54" (CHORD BEARING S.87°11'22"W., 124.20 FEET); THENCE S.01°20'11"E., A DISTANCE OF 156.00 FEET; THENCE EASTERLY, 394.16 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 2570.00 FEET AND A CENTRAL ANGLE OF 08°47'15" (CHORD BEARING N.84°16'12"E., 393.77 FEET); THENCE S.55°08'54"E., A DISTANCE OF 606.31 FEET TO A POINT ON THE NORTHWESTERLY RIGHT-OF-WAY OF STATE ROAD 43; THENCE ALONG SAID NORTHWESTERLY RIGHT-OF-WAY, SOUTHWESTERLY, 289.01 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 22850.32 FEET AND A CENTRAL ANGLE OF 00°43'29" (CHORD BEARING S.35°12'51"W., 289.01 FEET); THENCE N.80°09'28"W., A DISTANCE OF 651.88 FEET; THENCE N.22°11'31"W., A DISTANCE OF 112.49 FEET; THENCE NORTHERLY, 31.07 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 150.00 FEET AND A CENTRAL ANGLE OF 11°51'59" (CHORD BEARING N.16°15'34"W., 31.01 FEET); THENCE N.90°00'00"W., A DISTANCE OF 142.43 FEET; THENCE N.00°00'00"W., A DISTANCE OF 112.78 FEET; THENCE NORTHWESTERLY, 39.27 FEET ALONG THE ARC OF A TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 25.00 FEET AND A CENTRAL ANGLE OF 90°00'00" (CHORD BEARING N.45°00'00"W., 35.36 FEET); THENCE N.90°00'00"W., A DISTANCE OF 65.00 FEET; THENCE S.00°00'00"E., A DISTANCE OF 232.74 FEET; THENCE SOUTHWESTERLY, 53.21 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 35.00 FEET AND A CENTRAL ANGLE OF 87°06'12" (CHORD BEARING S.43°33'06"W., 48.23 FEET); THENCE SOUTHWESTERLY, 12.05 FEET ALONG THE ARC OF A REVERSE CURVE TO THE LEFT HAVING A RADIUS OF 13.50 FEET AND A CENTRAL ANGLE OF 51°07'44" (CHORD BEARING S.61°32'21"W., 11.65 FEET); THENCE S.35°58'29"W., A DISTANCE OF 73.54 FEET; THENCE WESTERLY, 87.98 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 35.00 FEET AND A CENTRAL ANGLE OF 144°01'31" (CHORD BEARING N.72°00'46"W., 66.58 FEET); THENCE N.00°00'00"W., A DISTANCE OF 312.21 FEET; THENCE N.90°00'00"W., A DISTANCE OF 103.00 FEET; THENCE S.00°00'00"E., A DISTANCE OF 10.67 FEET; THENCE N.90°00'00"W., A DISTANCE OF 53.00 FEET; THENCE N.00°00'00"E., A DISTANCE OF 35.28 FEET; THENCE N.90°00'00"W., A DISTANCE OF 74.00 FEET; THENCE S.38°12'26"W., A DISTANCE OF 405.35 FEET; THENCE SOUTHWESTERLY, 43.23 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 50.00 FEET AND A CENTRAL ANGLE OF 49°32'21" (CHORD BEARING S.24°56'11"W., 41.90 FEET); THENCE SOUTHERLY, 34.22 FEET ALONG THE ARC OF A REVERSE CURVE TO THE RIGHT HAVING A RADIUS OF 55.00 FEET AND A CENTRAL ANGLE OF 35°38'42" (CHORD BEARING S.17°59'22"W., 33.67 FEET); THENCE S.35°48'43"W., A DISTANCE OF 51.20 FEET; THENCE SOUTHERLY, 46.72 FEET ALONG THE ARC OF A TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 75.00 FEET AND A CENTRAL ANGLE OF 35°41'29" (CHORD BEARING S.17°57'59"W., 45.97 FEET); THENCE S.00°07'15"W., A DISTANCE OF 32.17 FEET; THENCE

SOUTHWESTERLY, 86.55 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 55.00 FEET AND A CENTRAL ANGLE OF $90^{\circ}09'37''$ (CHORD BEARING $S.45^{\circ}12'03''W.$, 77.89 FEET); THENCE $N.89^{\circ}43'08''W.$, A DISTANCE OF 147.02 FEET; THENCE NORTHERLY, 567.65 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 1620.00 FEET AND A CENTRAL ANGLE OF $20^{\circ}04'36''$ (CHORD BEARING $N.18^{\circ}10'09''W.$, 564.76 FEET); THENCE $N.28^{\circ}12'27''W.$, A DISTANCE OF 122.82 FEET; THENCE $S.61^{\circ}47'33''W.$, A DISTANCE OF 230.00 FEET; THENCE $S.28^{\circ}12'27''E.$, A DISTANCE OF 122.82 FEET; THENCE SOUTHERLY, 691.13 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 1390.00 FEET AND A CENTRAL ANGLE OF $28^{\circ}29'18''$ (CHORD BEARING $S.13^{\circ}57'48''E.$, 684.03 FEET); THENCE $S.00^{\circ}16'52''W.$, A DISTANCE OF 556.32 FEET TO THE POINT OF BEGINNING.

CONTAINING 95.078 ACRES, MORE OR LESS.

Exhibit "B" Plat Index Sheet



BILL OF SALE
FIRETHORN PHASE IB (SUBPHASES IB-3)

KNOW ALL MEN BY THESE PRESENTS, that Firethorn Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes whose address is c/o James P. Ward & Associates, LLC, 2301 Northeast 37th Street, Fort Lauderdale, FL 33330 (hereinafter referred to as SELLER), for and in consideration of the sum of Ten and No Dollars (\$10.00) and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, from Manatee County, Florida, a political subdivision of the State of Florida, whose address is Post Office Box 1000, Bradenton, Florida 34206 (hereinafter referred to as COUNTY) has granted, bargained, sold, transferred, conveyed and delivered to the COUNTY, its executors, administrators, successors and assigns forever, the following Firethorn Phase IB (Subphases IB-3) (Project Name):

1. All wastewater lines, pipes, valves, pumps, laterals, force mains, tees, bends, joints, lift stations, facilities, equipment, and appurtenances thereto, including but not limited to [4,372 LF of 8" PVC Force Main and 20 Manholes], located within or upon that certain real property owned by the SELLER and described below; [and]

2. All potable water lines, pipes, valves, pumps, laterals, tees, bends, joints, facilities, equipment and appurtenances thereto, including but not limited to [40 LF of 2" HPDE WM, 1,130 LF of 4" HDPE WM, 878 LF of 6" PVC WM, 1,954 LF 8" PVC WM, 848 LF 12" PVC WM.] located within or upon that certain real property owned by the SELLER and described below; [and]

All on the property described in Exhibit "A" and Exhibit "B", attached hereto and made a part hereof, situate, lying and being in the County of Manatee, State of Florida.

TO HAVE AND TO HOLD the same unto the COUNTY, its executors, administrators, successors and assigns forever. The COUNTY shall have all rights and title to the above described personal property.

AND the SELLER hereby covenants to and with the COUNTY and assigns that SELLER is the lawful owner of the said personal property; that said personal property is free from all liens and encumbrances; that SELLER has good right and lawful authority to sell said personal property; and that SELLER fully warrants title to said personal property and shall defend the same against the lawful claims and demands of all persons whomever.

IN WITNESS WHEREOF, the SELLER has hereunto set its hand and seal, by and through its duly authorized representatives, this 10 day of March, 2026.

Signed, sealed and delivered in the presence
of Witnesses:

Amy He
Print name: Amy He

Toucarlo Rojas
Print name: Toucarlo Rojas

Firethorn Community Development District
a Community Association

By: Josh Tepper
Print Name: Josh Tepper
as its: Chairperson

10210 Highland Manor Dr. Suite 4001
Postal Address
Tampa FL 33610
City State Zip

(Signature of two witnesses or secretary required by law)

STATE OF FLORIDA
COUNTY OF MANATEE Hillsborough

The foregoing instrument was acknowledged before me by means of [☒] physical presence or [] online notarization this 10 day of March, 2026, by Josh Tepper as Chairperson, of Firethorn Community Development District, a special purpose unit of local government established under Chapter 190, *Florida Statutes*, on behalf of the District. They are personally known to me or have produced N/A as identification.

Ashley Overbaugh
NOTARY PUBLIC Signature
Ashley Overbaugh
Printed Name

WHEREFORE, the County and Developer and/or CDD have executed this Bill of Sale as of this _____ day of _____, 20__.

**MANATEE COUNTY, a political
subdivision of the State of Florida**

By: Board of County Commissioners

By: _____
County Administrator

STATE OF: Florida

COUNTY OF: Manatee

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization this _____ day of _____, 2025, by **Charlie Bishop** (County Administrator) for and on behalf of the Manatee County Board of County Commissioners **who is personally known to me** or has produced N/A as identification

NOTARY SEAL:

NOTARY PUBLIC Signature

Printed Name

Exhibit "A"
Legal Description

A PORTION OF TRACTS 1 AND 16, BLOCK 3, AND TRACTS 1 THROUGH 16, BLOCK 4, LYING IN SECTION 4, TOWNSHIP 33 SOUTH, RANGE 19 EAST, ALSO A PORTION OF TRACTS 1 THROUGH 6, BLOCK 3, LYING IN SECTION 3, TOWNSHIP 33 SOUTH, RANGE 19 EAST, ALL BEING A PART OF UNIT NO. 1 OF MANATEE RIVER FARMS, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 6, PAGE 45, OF THE PUBLIC RECORDS OF MANATEE COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE SOUTHEAST CORNER OF SAID SECTION 4; RUN, THENCE ALONG THE EAST BOUNDARY THEREOF, N.00°37'06"E., A DISTANCE OF 30.00 FEET TO A POINT ON THE NORTHERLY RIGHT-OF-WAY LINE OF BUCKEYE ROAD; THENCE ALONG SAID NORTHERLY RIGHT-OF-WAY, N.89°43'08"W., A DISTANCE OF 1039.83 FEET TO THE POINT OF BEGINNING; CONTINUE THENCE ALONG AFORESAID NORTHERLY RIGHT-OF-WAY, N.89°43'08"W., A DISTANCE OF 829.91 FEET; THENCE N.00°16'53"E., A DISTANCE OF 256.21 FEET; THENCE NORTHWESTERLY, 175.09 FEET ALONG THE ARC OF A TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 176.21 FEET AND A CENTRAL ANGLE OF 56°55'49" (CHORD BEARING N.28°11'01"W., 167.97 FEET); THENCE N.54°06'05"W., A DISTANCE OF 34.04 FEET; THENCE WESTERLY, 48.67 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 179.50 FEET AND A CENTRAL ANGLE OF 15°32'03" (CHORD BEARING N.75°21'15"W., 48.52 FEET); THENCE N.00°26'18"E., A DISTANCE OF 72.63 FEET; THENCE NORTHWESTERLY, 94.25 FEET ALONG THE ARC OF A TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 60.00 FEET AND A CENTRAL ANGLE OF 90°00'00" (CHORD BEARING N.44°33'42"W., 84.85 FEET); THENCE N.89°33'42"W., A DISTANCE OF 92.25 FEET; THENCE S.51°42'25"W., A DISTANCE OF 16.64 FEET; THENCE S.40°49'21"W., A DISTANCE OF 72.17 FEET; THENCE SOUTHWESTERLY, 16.28 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 30.00 FEET AND A CENTRAL ANGLE OF 31°06'04" (CHORD BEARING S.56°22'23"W., 16.09 FEET); THENCE S.71°55'25"W., A DISTANCE OF 68.42 FEET; THENCE WESTERLY, 16.47 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 30.00 FEET AND A CENTRAL ANGLE OF 31°26'54" (CHORD BEARING S.87°38'52"W., 16.26 FEET); THENCE N.76°37'41"W., A DISTANCE OF 73.10 FEET; THENCE WESTERLY, 10.12 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 30.00 FEET AND A CENTRAL ANGLE OF 19°20'02" (CHORD BEARING N.66°57'41"W., 10.08 FEET); THENCE N.57°17'40"W., A DISTANCE OF 56.71 FEET; THENCE NORTHWESTERLY, 10.25 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 30.00 FEET AND A CENTRAL ANGLE OF 19°35'08" (CHORD BEARING N.47°30'06"W., 10.21 FEET); THENCE N.37°42'32"W., A DISTANCE OF 37.67 FEET; THENCE NORTHERLY, 31.45 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 30.00 FEET AND A CENTRAL ANGLE OF 60°03'46" (CHORD BEARING N.07°40'39"W., 30.03 FEET); THENCE N.22°21'14"E., A DISTANCE OF 18.11 FEET; THENCE S.78°35'08"W., A DISTANCE OF 8.90 FEET; THENCE WESTERLY, 30.15 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 30.00 FEET AND A CENTRAL ANGLE OF 57°34'58" (CHORD BEARING N.72°37'24"W., 28.90 FEET); THENCE N.43°49'55"W., A DISTANCE OF 35.03 FEET; THENCE NORTHERLY, 24.83 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 30.00 FEET AND A CENTRAL ANGLE OF 47°24'52" (CHORD BEARING N.20°07'29"W., 24.12 FEET); THENCE N.03°34'57"E., A DISTANCE OF 34.65 FEET; THENCE NORTHERLY, 8.14 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 30.00 FEET AND A CENTRAL ANGLE OF 15°32'40" (CHORD BEARING N.11°21'17"E., 8.11 FEET); THENCE N.19°07'37"E., A DISTANCE OF 27.95 FEET; THENCE N.09°53'30"W., A DISTANCE OF 88.94 FEET; THENCE NORTHERLY, 17.72 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 30.00 FEET AND A CENTRAL ANGLE OF 33°50'55" (CHORD BEARING N.07°01'58"E., 17.47 FEET); THENCE N.00°16'59"E., A DISTANCE OF 121.06 FEET; THENCE EASTERLY, 56.52 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 1975.00 FEET AND A CENTRAL ANGLE OF 01°38'23" (CHORD BEARING S.83°18'16"E., 56.52 FEET); THENCE EASTERLY, 305.15 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 1125.00 FEET AND A CENTRAL ANGLE OF 15°32'29" (CHORD BEARING

N.89°44'41"E., 304.22 FEET); THENCE N.08°01'34"W., A DISTANCE OF 50.00 FEET; THENCE WESTERLY, 291.59 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 1075.00 FEET AND A CENTRAL ANGLE OF 15°32'29" (CHORD BEARING S.89°44'41"W., 290.70 FEET); THENCE WESTERLY, 189.97 FEET ALONG THE ARC OF A REVERSE CURVE TO THE LEFT HAVING A RADIUS OF 2025.00 FEET AND A CENTRAL ANGLE OF 05°22'30" (CHORD BEARING N.85°10'20"W., 189.90 FEET); THENCE NORTHERLY, 136.76 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 1544.50 FEET AND A CENTRAL ANGLE OF 05°04'24" (CHORD BEARING N.03°42'28"E., 136.72 FEET); THENCE NORTHERLY, 508.57 FEET ALONG THE ARC OF A REVERSE CURVE TO THE LEFT HAVING A RADIUS OF 2455.50 FEET AND A CENTRAL ANGLE OF 11°52'01" (CHORD BEARING N.00°18'40"E., 507.66 FEET); THENCE NORTHERLY, 20.55 FEET ALONG THE ARC OF A COMPOUND CURVE TO THE LEFT HAVING A RADIUS OF 205.50 FEET AND A CENTRAL ANGLE OF 05°43'50" (CHORD BEARING N.08°29'16"W., 20.55 FEET); THENCE N.66°44'36"E., A DISTANCE OF 33.55 FEET; THENCE EASTERLY, 248.81 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 604.50 FEET AND A CENTRAL ANGLE OF 23°34'57" (CHORD BEARING N.68°43'50"E., 247.05 FEET); THENCE N.68°18'57"E., A DISTANCE OF 20.65 FEET; THENCE SOUTHERLY, 256.04 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 2145.00 FEET AND A CENTRAL ANGLE OF 06°50'21" (CHORD BEARING S.01°21'52"E., 255.88 FEET); THENCE N.85°12'58"E., A DISTANCE OF 170.00 FEET; THENCE SOUTHERLY, 67.45 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 1975.00 FEET AND A CENTRAL ANGLE OF 01°57'24" (CHORD BEARING S.05°45'44"E., 67.44 FEET); THENCE EASTERLY, 313.97 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 1455.00 FEET AND A CENTRAL ANGLE OF 12°21'49" (CHORD BEARING N.81°49'09"E., 313.36 FEET); THENCE EASTERLY, 121.98 FEET ALONG THE ARC OF A REVERSE CURVE TO THE RIGHT HAVING A RADIUS OF 200.00 FEET AND A CENTRAL ANGLE OF 34°56'37" (CHORD BEARING S.86°53'27"E., 120.09 FEET); THENCE EASTERLY, 83.14 FEET ALONG THE ARC OF A REVERSE CURVE TO THE LEFT HAVING A RADIUS OF 150.00 FEET AND A CENTRAL ANGLE OF 31°45'30" (CHORD BEARING S.85°17'53"E., 82.08 FEET); THENCE N.78°49'22"E., A DISTANCE OF 64.22 FEET; THENCE N.73°52'30"E., A DISTANCE OF 65.37 FEET; THENCE NORTHERLY, 538.70 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 1300.00 FEET AND A CENTRAL ANGLE OF 23°44'32" (CHORD BEARING N.04°15'14"W., 534.85 FEET); THENCE S.82°22'58"E., A DISTANCE OF 100.00 FEET; THENCE SOUTHERLY, 200.00 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 1200.00 FEET AND A CENTRAL ANGLE OF 09°32'57" (CHORD BEARING S.02°50'33"W., 199.77 FEET); THENCE EASTERLY, 299.85 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 655.00 FEET AND A CENTRAL ANGLE OF 26°13'45" (CHORD BEARING N.78°03'04"E., 297.24 FEET); THENCE N.64°56'12"E., A DISTANCE OF 50.80 FEET; THENCE S.84°41'30"E., A DISTANCE OF 383.44 FEET; THENCE S.17°24'11"W., A DISTANCE OF 22.82 FEET; THENCE S.05°16'04"W., A DISTANCE OF 24.15 FEET; THENCE S.03°03'52"W., A DISTANCE OF 10.95 FEET; THENCE N.45°34'37"E., A DISTANCE OF 16.28 FEET; THENCE N.41°44'14"E., A DISTANCE OF 38.83 FEET; THENCE EASTERLY, 60.38 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 30.00 FEET AND A CENTRAL ANGLE OF 115°19'17" (CHORD BEARING S.80°36'07"E., 50.69 FEET); THENCE S.22°56'29"E., A DISTANCE OF 25.03 FEET; THENCE SOUTHERLY, 3.45 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 30.00 FEET AND A CENTRAL ANGLE OF 06°34'49" (CHORD BEARING S.19°39'04"E., 3.44 FEET); THENCE S.16°21'40"E., A DISTANCE OF 52.46 FEET; THENCE SOUTHERLY, 14.57 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 30.00 FEET AND A CENTRAL ANGLE OF 27°49'04" (CHORD BEARING S.02°27'08"E., 14.42 FEET); THENCE S.11°27'24"W., A DISTANCE OF 33.22 FEET; THENCE S.01°13'52"W., A DISTANCE OF 36.92 FEET; THENCE S.87°56'59"E., A DISTANCE OF 156.49 FEET; THENCE N.83°31'51"E., A DISTANCE OF 50.56 FEET; THENCE S.87°56'59"E., A DISTANCE OF 130.00 FEET; THENCE N.02°03'01"E., A DISTANCE OF 3.82 FEET; THENCE NORTHERLY, 179.89 FEET ALONG THE ARC OF A TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 1155.00 FEET AND A CENTRAL ANGLE OF 08°55'26" (CHORD BEARING N.02°24'42"W., 179.71 FEET); THENCE N.83°07'35"E., A DISTANCE OF 76.33 FEET; THENCE N.60°59'39"E., A DISTANCE OF 386.45 FEET; THENCE N.89°40'04"E., A DISTANCE OF 206.69 FEET; THENCE S.00°00'00"E., A DISTANCE OF 23.65 FEET; THENCE N.90°00'00"E., A DISTANCE OF 140.00 FEET; THENCE N.00°00'00"W., A DISTANCE OF 305.47 FEET; THENCE N.89°40'04"E., A DISTANCE OF 249.71 FEET; THENCE

S.08°18'06"E., A DISTANCE OF 101.86 FEET; THENCE S.14°52'22"E., A DISTANCE OF 62.68 FEET; THENCE N.81°44'51"E., A DISTANCE OF 180.00 FEET; THENCE SOUTHERLY, 9.38 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 925.00 FEET AND A CENTRAL ANGLE OF 00°34'51" (CHORD BEARING S.07°57'44"E., 9.38 FEET); THENCE N.82°19'42"E., A DISTANCE OF 172.51 FEET; THENCE S.08°41'21"E., A DISTANCE OF 17.42 FEET; THENCE S.25°25'26"E., A DISTANCE OF 395.86 FEET; THENCE S.25°35'15"W., A DISTANCE OF 38.29 FEET; THENCE SOUTHWESTERLY, 18.80 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 30.00 FEET AND A CENTRAL ANGLE OF 35°54'30" (CHORD BEARING S.43°32'30"W., 18.50 FEET); THENCE S.61°29'45"W., A DISTANCE OF 20.33 FEET; THENCE S.42°17'24"W., A DISTANCE OF 69.19 FEET; THENCE SOUTHWESTERLY, 25.25 FEET ALONG THE ARC OF A TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 85.00 FEET AND A CENTRAL ANGLE OF 17°01'24" (CHORD BEARING S.33°46'42"W., 25.16 FEET); THENCE S.25°16'00"W., A DISTANCE OF 136.38 FEET; THENCE WESTERLY, 10.57 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 580.00 FEET AND A CENTRAL ANGLE OF 01°02'40" (CHORD BEARING N.67°06'46"W., 10.57 FEET); THENCE WESTERLY, 307.47 FEET ALONG THE ARC OF A COMPOUND CURVE TO THE LEFT HAVING A RADIUS OF 520.00 FEET AND A CENTRAL ANGLE OF 33°52'41" (CHORD BEARING N.84°34'27"W., 303.01 FEET); THENCE WESTERLY, 208.52 FEET ALONG THE ARC OF A REVERSE CURVE TO THE RIGHT HAVING A RADIUS OF 2430.00 FEET AND A CENTRAL ANGLE OF 04°55'00" (CHORD BEARING S.80°56'43"W., 208.46 FEET); THENCE N.86°08'36"W., A DISTANCE OF 99.02 FEET; THENCE WESTERLY, 124.22 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 2414.00 FEET AND A CENTRAL ANGLE OF 02°56'54" (CHORD BEARING S.87°11'22"W., 124.20 FEET); THENCE S.01°20'11"E., A DISTANCE OF 156.00 FEET; THENCE EASTERLY, 394.16 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 2570.00 FEET AND A CENTRAL ANGLE OF 08°47'15" (CHORD BEARING N.84°16'12"E., 393.77 FEET); THENCE S.55°08'54"E., A DISTANCE OF 606.31 FEET TO A POINT ON THE NORTHWESTERLY RIGHT-OF-WAY OF STATE ROAD 43; THENCE ALONG SAID NORTHWESTERLY RIGHT-OF-WAY, SOUTHWESTERLY, 289.01 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 22850.32 FEET AND A CENTRAL ANGLE OF 00°43'29" (CHORD BEARING S.35°12'51"W., 289.01 FEET); THENCE N.80°09'28"W., A DISTANCE OF 651.88 FEET; THENCE N.22°11'31"W., A DISTANCE OF 112.49 FEET; THENCE NORTHERLY, 31.07 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 150.00 FEET AND A CENTRAL ANGLE OF 11°51'59" (CHORD BEARING N.16°15'34"W., 31.01 FEET); THENCE N.90°00'00"W., A DISTANCE OF 142.43 FEET; THENCE N.00°00'00"W., A DISTANCE OF 112.78 FEET; THENCE NORTHWESTERLY, 39.27 FEET ALONG THE ARC OF A TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 25.00 FEET AND A CENTRAL ANGLE OF 90°00'00" (CHORD BEARING N.45°00'00"W., 35.36 FEET); THENCE N.90°00'00"W., A DISTANCE OF 65.00 FEET; THENCE S.00°00'00"E., A DISTANCE OF 232.74 FEET; THENCE SOUTHWESTERLY, 53.21 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 35.00 FEET AND A CENTRAL ANGLE OF 87°06'12" (CHORD BEARING S.43°33'06"W., 48.23 FEET); THENCE SOUTHWESTERLY, 12.05 FEET ALONG THE ARC OF A REVERSE CURVE TO THE LEFT HAVING A RADIUS OF 13.50 FEET AND A CENTRAL ANGLE OF 51°07'44" (CHORD BEARING S.61°32'21"W., 11.65 FEET); THENCE S.35°58'29"W., A DISTANCE OF 73.54 FEET; THENCE WESTERLY, 87.98 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 35.00 FEET AND A CENTRAL ANGLE OF 144°01'31" (CHORD BEARING N.72°00'46"W., 66.58 FEET); THENCE N.00°00'00"W., A DISTANCE OF 312.21 FEET; THENCE N.90°00'00"W., A DISTANCE OF 103.00 FEET; THENCE S.00°00'00"E., A DISTANCE OF 10.67 FEET; THENCE N.90°00'00"W., A DISTANCE OF 53.00 FEET; THENCE N.00°00'00"E., A DISTANCE OF 35.28 FEET; THENCE N.90°00'00"W., A DISTANCE OF 74.00 FEET; THENCE S.38°12'26"W., A DISTANCE OF 405.35 FEET; THENCE SOUTHWESTERLY, 43.23 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 50.00 FEET AND A CENTRAL ANGLE OF 49°32'21" (CHORD BEARING S.24°56'11"W., 41.90 FEET); THENCE SOUTHERLY, 34.22 FEET ALONG THE ARC OF A REVERSE CURVE TO THE RIGHT HAVING A RADIUS OF 55.00 FEET AND A CENTRAL ANGLE OF 35°38'42" (CHORD BEARING S.17°59'22"W., 33.67 FEET); THENCE S.35°48'43"W., A DISTANCE OF 51.20 FEET; THENCE SOUTHERLY, 46.72 FEET ALONG THE ARC OF A TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 75.00 FEET AND A CENTRAL ANGLE OF 35°41'29" (CHORD BEARING S.17°57'59"W., 45.97 FEET); THENCE S.00°07'15"W., A DISTANCE OF 32.17 FEET; THENCE SOUTHWESTERLY, 86.55 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 55.00 FEET AND A CENTRAL ANGLE OF 90°09'37" (CHORD BEARING

S.45°12'03"W., 77.89 FEET); THENCE N.89°43'08"W., A DISTANCE OF 147.02 FEET; THENCE NORTHERLY, 567.65 FEET ALONG THE ARC OF A NON-TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 1620.00 FEET AND A CENTRAL ANGLE OF 20°04'36" (CHORD BEARING N.18°10'09"W., 564.76 FEET); THENCE N.28°12'27"W., A DISTANCE OF 122.82 FEET; THENCE S.61°47'33"W., A DISTANCE OF 230.00 FEET; THENCE S.28°12'27"E., A DISTANCE OF 122.82 FEET; THENCE SOUTHERLY, 691.13 FEET ALONG THE ARC OF A TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 1390.00 FEET AND A CENTRAL ANGLE OF 28°29'18" (CHORD BEARING S.13°57'48"E., 684.03 FEET); THENCE S.00°16'52"W., A DISTANCE OF 556.32 FEET TO THE POINT OF BEGINNING.

CONTAINING 95.078 ACRES, MORE OR LESS.

Exhibit “B” Plat Index Sheet

ATWELL, L.L.C.
 CERTIFICATE OF AUTHORIZATION LB 7832
 10150 HIGHLAND MANOR DRIVE
 SUITE 400, TAMPA, FL 33610
 (813) 442-6282

FIRETHORN PHASE 1B

BEING A REPLAT OF ALL OF TRACTS 2-4, BLOCK 3, AND PART OF TRACTS 1, 5-7, BLOCK 3, SECTION 3 AND PART OF TRACTS 5, 7, 8, 11 AND 12, BLOCK 1, AND PART OF TRACTS 11 AND 12, BLOCK 2, AND ALL OF TRACTS 1, 2, 15 AND 16, BLOCK 3, AND ALL OF TRACTS 1, 5, 9, 12-15, BLOCK 4, AND PART OF TRACTS 2-4, 6-8 AND 16, BLOCK 4, SECTION 4, UNIT NO. 1, MANATEE RIVER FARMS, RECORDED IN PLAT BOOK 6, PAGE 45, PUBLIC RECORDS OF MANATEE COUNTY, FLORIDA, TOGETHER WITH VACATED RIGHTS-OF-WAY LYING IN SECTIONS 3 AND 4, TOWNSHIP 33 SOUTH, RANGE 19 EAST, MANATEE COUNTY, FLORIDA

PLAT BOOK _____ PAGE _____
 INSTRUMENT #0025 _____
 SHEET 3 OF 42

TRACT DESIGNATION TABLE

TRACT	DESIGNATION	ACRES
78.11	C.D.P.L.B.W. AREA (INDV)	0.26
78.12	C.D.P.L.B.W. AREA (INDV)	0.14
78.13	C.D.P.L.B.W. AREA (INDV)	0.06
78.14	C.D.P.L.B.W. AREA (INDV)	2.89
78.15	C.D.P.L.B.W. AREA (INDV)	0.16
78.16	C.D.P.L.B.W. AREA (INDV)	0.08
78.17	C.D.P.L.B.W. AREA (INDV)	0.10
78.18	C.D.P.L.B.W. AREA (INDV)	0.11
78.19	C.D.P.L.B.W. AREA (INDV)	0.12
78.20	C.D.P.L.B.W. AREA (INDV)	0.17
78.21	C.D.P.L.B.W. AREA (INDV)	0.16
78.22	C.D.P.L.B.W. AREA (INDV)	0.11
78.23	C.D.P.L.B.W. AREA (INDV)	0.12
78.24	C.D.P.L.B.W. AREA (INDV)	0.17
78.25	C.D.P.L.B.W. AREA (INDV)	0.16
78.26	C.D.P.L.B.W. AREA (INDV)	0.11
78.27	C.D.P.L.B.W. AREA (INDV)	0.12
78.28	C.D.P.L.B.W. AREA (INDV)	0.17
78.29	C.D.P.L.B.W. AREA (INDV)	0.16
78.30	C.D.P.L.B.W. AREA (INDV)	0.11
78.31	C.D.P.L.B.W. AREA (INDV)	0.12
78.32	C.D.P.L.B.W. AREA (INDV)	0.17
78.33	C.D.P.L.B.W. AREA (INDV)	0.16
78.34	C.D.P.L.B.W. AREA (INDV)	0.11
78.35	C.D.P.L.B.W. AREA (INDV)	0.12
78.36	C.D.P.L.B.W. AREA (INDV)	0.17
78.37	C.D.P.L.B.W. AREA (INDV)	0.16
78.38	C.D.P.L.B.W. AREA (INDV)	0.11
78.39	C.D.P.L.B.W. AREA (INDV)	0.12
78.40	C.D.P.L.B.W. AREA (INDV)	0.17
78.41	C.D.P.L.B.W. AREA (INDV)	0.16
78.42	C.D.P.L.B.W. AREA (INDV)	0.11
78.43	C.D.P.L.B.W. AREA (INDV)	0.12
78.44	C.D.P.L.B.W. AREA (INDV)	0.17
78.45	C.D.P.L.B.W. AREA (INDV)	0.16
78.46	C.D.P.L.B.W. AREA (INDV)	0.11
78.47	C.D.P.L.B.W. AREA (INDV)	0.12
78.48	C.D.P.L.B.W. AREA (INDV)	0.17
78.49	C.D.P.L.B.W. AREA (INDV)	0.16
78.50	C.D.P.L.B.W. AREA (INDV)	0.11
78.51	C.D.P.L.B.W. AREA (INDV)	0.12
78.52	C.D.P.L.B.W. AREA (INDV)	0.17
78.53	C.D.P.L.B.W. AREA (INDV)	0.16
78.54	C.D.P.L.B.W. AREA (INDV)	0.11
78.55	C.D.P.L.B.W. AREA (INDV)	0.12
78.56	C.D.P.L.B.W. AREA (INDV)	0.17
78.57	C.D.P.L.B.W. AREA (INDV)	0.16
78.58	C.D.P.L.B.W. AREA (INDV)	0.11
78.59	C.D.P.L.B.W. AREA (INDV)	0.12
78.60	C.D.P.L.B.W. AREA (INDV)	0.17
78.61	C.D.P.L.B.W. AREA (INDV)	0.16
78.62	C.D.P.L.B.W. AREA (INDV)	0.11
78.63	C.D.P.L.B.W. AREA (INDV)	0.12
78.64	C.D.P.L.B.W. AREA (INDV)	0.17
78.65	C.D.P.L.B.W. AREA (INDV)	0.16
78.66	C.D.P.L.B.W. AREA (INDV)	0.11
78.67	C.D.P.L.B.W. AREA (INDV)	0.12
78.68	C.D.P.L.B.W. AREA (INDV)	0.17
78.69	C.D.P.L.B.W. AREA (INDV)	0.16
78.70	C.D.P.L.B.W. AREA (INDV)	0.11
78.71	C.D.P.L.B.W. AREA (INDV)	0.12
78.72	C.D.P.L.B.W. AREA (INDV)	0.17
78.73	C.D.P.L.B.W. AREA (INDV)	0.16
78.74	C.D.P.L.B.W. AREA (INDV)	0.11
78.75	C.D.P.L.B.W. AREA (INDV)	0.12
78.76	C.D.P.L.B.W. AREA (INDV)	0.17
78.77	C.D.P.L.B.W. AREA (INDV)	0.16
78.78	C.D.P.L.B.W. AREA (INDV)	0.11
78.79	C.D.P.L.B.W. AREA (INDV)	0.12
78.80	C.D.P.L.B.W. AREA (INDV)	0.17
78.81	C.D.P.L.B.W. AREA (INDV)	0.16
78.82	C.D.P.L.B.W. AREA (INDV)	0.11
78.83	C.D.P.L.B.W. AREA (INDV)	0.12
78.84	C.D.P.L.B.W. AREA (INDV)	0.17
78.85	C.D.P.L.B.W. AREA (INDV)	0.16
78.86	C.D.P.L.B.W. AREA (INDV)	0.11
78.87	C.D.P.L.B.W. AREA (INDV)	0.12
78.88	C.D.P.L.B.W. AREA (INDV)	0.17
78.89	C.D.P.L.B.W. AREA (INDV)	0.16
78.90	C.D.P.L.B.W. AREA (INDV)	0.11
78.91	C.D.P.L.B.W. AREA (INDV)	0.12
78.92	C.D.P.L.B.W. AREA (INDV)	0.17
78.93	C.D.P.L.B.W. AREA (INDV)	0.16
78.94	C.D.P.L.B.W. AREA (INDV)	0.11
78.95	C.D.P.L.B.W. AREA (INDV)	0.12
78.96	C.D.P.L.B.W. AREA (INDV)	0.17
78.97	C.D.P.L.B.W. AREA (INDV)	0.16
78.98	C.D.P.L.B.W. AREA (INDV)	0.11
78.99	C.D.P.L.B.W. AREA (INDV)	0.12
79.00	C.D.P.L.B.W. AREA (INDV)	0.17
79.01	C.D.P.L.B.W. AREA (INDV)	0.16
79.02	C.D.P.L.B.W. AREA (INDV)	0.11
79.03	C.D.P.L.B	

RESOLUTION 2026-12

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE FIRETHORN COMMUNITY DEVELOPMENT DISTRICT APPROVING THE AGREEMENTS WITH PFM MANAGEMENT SERVICES LLC, AND PFM FINANCIAL ADVISORS LLC; AUTHORIZING THE CHAIRPERSON TO EXECUTE THE AGREEMENTS; PROVIDING GENERAL AUTHORIZATION; AND ADDRESSING CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

RECITALS

WHEREAS, the Firethorn Community Development District ("**District**") is a local unit of special-purpose government creating and existing pursuant to [Chapter 190, Florida Statutes](#), being situated entirely within Manatee County, Florida; and

WHEREAS, the Board of Supervisors of the District ("**Board**") has previously entered into that certain District Management Services Agreement, effective as of January 14, 2025 ("Agreement") between the District and J P Ward and Associates LLC, attached hereto as **Exhibit A**, for District Management Services; and

WHEREAS, effective as of May 1, 2026, JP Ward and Associates LLC, has been acquired by PFM Management Services LLC; and

WHEREAS, the District desires to approve the District Management Agreement with PFM Management Services LLC, attached hereto as **Exhibit B**, and the Financial Advisory Contract with PFM Financial Advisors LLC, Attached hereto as **Exhibit C**; and

WHEREAS, the District desires to authorize the Chairperson, in connection with the recommendation of District Staff, to finalize, and execute the District Management Agreement and the Financial Advisory Contract on the District's behalf.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE FIRETHORN COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. FINDINGS. The recitals as stated above are true and correct and by this reference are incorporated into and form a material part of this Resolution.

SECTION 2. EXECUTION OF AGREEMENT AND CONTRACT. The Chairperson is authorized to execute the District Management Agreement and the Financial Advisory Contract at a time to be determined by the Chairperson.

SECTION 3. CONFLICTS. If any provision of this Resolution is held to be in conflict with another resolution of the District, the resolutions shall be read to harmony to the extent possible,

and, otherwise, the terms of this Resolution shall control with respect to the subject matter addressed herein.

SECTION 4. SEVERABILITY AND INVALID PROVISIONS. If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

SECTION 5. PROVIDING FOR AN EFFECTIVE DATE. This Resolution shall become effective immediately upon passage.

PASSED AND ADOPTED by the Board of Supervisors of the Firethorn Community Development District, Manatee County, Florida, this 30th day of June 2026.

ATTEST:

**FIRETHORN COMMUNITY DEVELOPMENT
DISTRICT**

James P. Ward, Secretary

Name: _____, Chairperson

Exhibit A: J P Ward and Associates LLC District Management Services Agreement
Exhibit B: PFM Management Services LLC District Management Agreement
Exhibit C: PFM Financial Advisors LLC Financial Advisory Contract

Exhibit A:

J P Ward and Associates LLC District Management Services Agreement

***AGREEMENT FOR SERVICES Between
Firethorn Community Development District
and JPWARD and Associates, LLC***

THIS AGREEMENT, made and entered into on this 14th day of January, 2025, by and between the River Landing Community Development District, hereinafter referred to as "DISTRICT", and the firm of ***JPWARD and Associates, LLC***, hereinafter referred to as "MANAGER", whose address is 2301 N.E. 37th Street, Fort Lauderdale, Florida 33308.

WITNESSETH:

WHEREAS, the DISTRICT desires to employ the services of the MANAGER for the purpose of providing management, financial and accounting services for the Firethorn Community Development District, as required to meet the needs of the District during the contract period; and

WHEREAS, the MANAGER desires to assist the DISTRICT with such matters,

NOW, THEREFORE, in consideration of the mutual covenants and agreements expressed herein the parties agree as follows:

1. The DISTRICT hereby engages the MANAGER for the services and fees described in Exhibit A, attached hereto and incorporated by reference herein.
2. The DISTRICT agrees to compensate the MANAGER in accordance with the fee schedule set forth in Exhibit A, which amount shall be payable in equal monthly installments at the beginning of each month, and may be amended annually as evidenced by the budget adopted by the Board. The total and cumulative amount of this contract shall not exceed the amount of funds annually budgeted for these services. In addition, the DISTRICT agrees to compensate MANAGER for reimbursable expenses incurred during the course of performance of this contract, including, but not limited to, out-of-pocket expenses for travel, express mail, computerized research, word processing charges, long distance telephone, postage, photocopying, courier and computer services.
3. Subject to the provisions for termination as set forth below, the term of this Agreement shall begin on January 14, 2024. The Agreement may be terminated as follows:
 - a) upon notice by the DISTRICT for "good cause", which shall include misfeasance, malfeasance, nonfeasance or dereliction of duties by MANAGER, unless Paragraph "C" of this section applies.
 - b) upon the dissolution or court-declared invalidity of the DISTRICT; or
 - c) by either party, for any reason, upon 60 days written notice provided; however, should this Agreement be terminated, MANAGER will take all reasonable and necessary actions

***AGREEMENT FOR SERVICES Between
Firethorn Community Development District
and JPWARD and Associates, LLC***

to transfer all the books and records of the DISTRICT in his possession in an orderly fashion to the DISTRICT or its designee.

4. The MANAGER shall devote such time as is necessary to complete the duties and responsibilities assigned to the MANAGER under this Agreement.
5. The signature on this Agreement by the MANAGER shall act as the execution of a truth-in-negotiation certificate certifying that the wage rates and costs used to determine the compensation provided for in the Agreement are accurate, complete and current as of the date of this Agreement.
6. The MANAGER represents that it presently has no interest and shall acquire no interest, either direct or indirect, which would conflict in any manner with the performance of services required hereunder, as provided for in the standard set forth in Section 112.311, Florida Statutes. The MANAGER further represents that no person having any interest shall be employed for said performance.
7. The MANAGER shall promptly notify the DISTRICT in writing by certified mail of all potential conflicts of interest for any prospective business association, interest or other circumstance which may influence or appear to influence the MANAGER'S judgment or quality of services being provided hereunder. Such written notification shall identify the prospective business association, interest or circumstance, the nature of work that the MANAGER may undertake and request an opinion of the DISTRICT as to whether the association, interest or circumstance would, in the opinion of the DISTRICT, constitute a conflict of interest if entered into by the MANAGER. The DISTRICT agrees to notify the MANAGER of its opinion by certified mail within thirty (30) days of receipt of notification by the MANAGER. If, in the opinion of the DISTRICT, the prospective business association, interest or circumstance would not constitute a conflict of interest by the MANAGER, the DISTRICT shall so state in its opinion and the association, interest, or circumstance shall not be deemed in conflict of interest with respect to services provided to the DISTRICT by the MANAGER under the terms of this Contract. This Agreement does not prohibit the MANAGER from performing services for any other special purpose taxing DISTRICT, and such assignment shall not constitute a conflict of interest under this Agreement.
8. The MANAGER warrants and represents that all of its employees are treated equally during employment without regard to race, color, physical handicap, religion, sex, age or national origin.
9. The MANAGER hereby represents and warrants that it has and will continue to conduct its business activities in a professional manner and that all services shall be performed by skilled and competent personnel to the highest professional standards.

***AGREEMENT FOR SERVICES Between
Firethorn Community Development District
and JPWARD and Associates, LLC***

10. The DISTRICT acknowledges that the MANAGER is not an attorney and may not render legal advice or opinions. Although the MANAGER may participate in the accumulation of information necessary for use in documents required by the DISTRICT in order to finalize any particular matters, such information shall be verified by the DISTRICT as to its correctness; provided, however, that the DISTRICT shall not be required to verify the correctness of any information originated by the MANAGER or the correctness of any information originated by the MANAGER which the MANAGER has used to formulate its opinions and advice given to the DISTRICT.
11. This Agreement shall be governed by the laws of the State of Florida. Any and all legal action necessary to enforce the Agreement will be held in Manatee County. No remedy herein conferred upon any party is intended to be exclusive of any other remedy and each and every such remedy shall be cumulative and shall be in addition to every other remedy given hereunder or now or hereafter existing at law or in equity or by statute or otherwise. No single or partial exercise by any party of any right, power, or remedy hereunder shall preclude any other or further exercise thereof.

In any action brought by either party for the enforcement of the obligations of the other party, the prevailing party shall be entitled to recover reasonable attorney's fees.

12. All notices required in this Agreement shall be sent by U.S. Mail, Overnight Service, such as Federal Express or such other service as may be available for overnight delivery or by electronic mail (e-mail), and if sent to the DISTRICT shall be sent to:

Firethorn Community Development District
Attention: Mr. _____
Chairman, Board of Supervisor's
3922 Coconut Palm Drive, Suite 108
Tampa, Florida 33619

With a copy to:
District Counsel
Attention: Mr. Jere Earlywine
KUTAK ROCK LLP
107 West College Ave
Tallahassee, Florida 32301

**AGREEMENT FOR SERVICES Between
Firethorn Community Development District
and JPWARD and Associates, LLC**

And if sent to the MANAGER:

JPWard and Associates LLC

Attention: Mr. James P. Ward

2301 Northeast 37th Street

Fort Lauderdale, Florida 33308

Either party may change the address for notice purposes pursuant to this Agreement by sending notice to the address noted herein or such other address if the parties address has been changed subsequent to the date of this Agreement.

13. The foregoing terms and conditions constitute the entire Agreement between the parties hereto and any representation not contained herein shall be null and void and no force and effect. Further this Agreement may be amended only in writing upon mutual consent of the parties hereto.
14. No amendments and/or modifications of this Agreement shall be valid unless in writing and signed by each of the parties. This agreement shall be automatically renewable each Fiscal Year of the DISTRICT, unless otherwise terminated by either party. The DISTRICT will consider price adjustments each twelve (12) month period to compensate for market conditions and the anticipated type and amount of work to be performed during the next twelve (12) month period. Such evidence of price adjustments will be approved by the DISTRICT in its adopted Fiscal Year Budget.

IN WITNESS WHEREOF, the Board of Supervisors of the River Landing Community Development District has made and executed this Contract on behalf of the DISTRICT and the MANAGER have each, respectively, by an authorized person or agent, hereunder set their hands and seals on the date and year first above written.

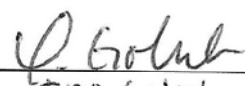
Signed and Sealed

In the presence of:



James P. Ward, Secretary

**BOARD OF SUPERVISORS
FIRETHORN COMMUNITY DEVELOPMENT
DISTRICT**

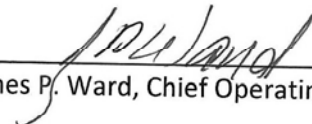


Tina Golub, Chairman

**AGREEMENT FOR SERVICES Between
Firethorn Community Development District
and JPWARD and Associates, LLC**

JPWARD and Associates, LLC


Witness


James P. Ward, Chief Operating Officer

***AGREEMENT FOR SERVICES Between
Firethorn Community Development District
and JPWARD and Associates, LLC***

Exhibit A

Management and Administrative Services

JPWARD and Associates, LLC will perform all required Management and Administrative functions of the District, which will include but not be limited to the following:

- Attend all meetings of the Board of Supervisors and provide the Board with meaningful dialogue of the issues before the Board for action.
- Identification of significant policies, including analysis of policy implementation with administrative and financial impact statement and effect on the District.
- Develop and train members of the Board of Supervisor's in the requirements of Florida Law's, including, but not limited to, public officers and employees, and the conduct of District business.
- Implementation of Budget directives.
- Coordination for the following services:
 - Insurance, General Liability along with Director's and Officer's Liability
 - Independent Auditor Services
 - Such other services as may be identified from time to time
- Provide required annual disclosure information:
 - Designation of Registered Office and Registered Agent
 - Public Meeting Schedule
- Assist in the Preparation of the Audited Financial Statements
- Provide Oath of Office and notary public for all newly elected members of the Board of Supervisors.

AGREEMENT FOR SERVICES Between Firethorn Community Development District and JPWARD and Associates, LLC

Administrative Services

JPWARD and Associates, LLC will perform all required Recording Secretary functions of the District, which will include but not be limited to the following:

- Preparation of all Board Agendas and coordination of receipt of sufficient material for Board of Supervisors to make informed policy decisions.
- Prepare and advertise all notices of meetings in an authorized newspaper of circulation in the County in which the District is located.
- Record and transcribe all meetings of the Board of Supervisors including regular meetings, special meetings, workshops and public hearing(s). The recording and verbatim transcription (edited for grammar) of meetings of the Board provide an essential link to maintaining a highly accurate public record. These minutes are maintained by ***JPWARD and Associates, LLC*** in perpetuity for the District and sent to the appropriate governmental agencies in accordance with Florida Law.
- Maintain all other District Public Records, including Agreements, Contracts, Resolutions in accordance with Florida Law for the District.
- Our firm utilizes a completely computerized system for Record Storage, Maintenance and Retrieval, and your records are available electronically once they have been scanned into our systems.
- Maintain District Seal.
- Satisfy Public Records Requests in a timely, professional and efficient manner.

AGREEMENT FOR SERVICES Between Firethorn Community Development District and JPWARD and Associates, LLC

Financial Accounting Services

JPWARD and Associates, LLC will perform all required financial accounting functions of the District, which will include but not be limited to the following:

- Prepare a Proposed Budget that achieves maximum cost-to-benefit equity for approval.
- Submit a Proposed Budget to Board of Supervisors in accordance with Chapter 190, Florida Statutes.
- Modify Proposed Budget for consideration by the Board of Supervisors at the District's advertised Public Hearing.
- Prepare Budget and Assessment Resolutions as required by Chapter 190, Florida Statutes.
- Establish Budget Public Hearing(s) and dates.
- Establish Board of Supervisors workshop dates (if required).
- Coordinate Budget preparation with District Board, Engineer, Attorney and Collection Agent.
- Prepare Budget Resolution approving the District Manager's Budget and authorization to set public hearing.
- Prepare Budget Resolution adopting the District Manager's Budget, as modified by the Board of Supervisors.
- Prepare Agendas for Budget Hearings and attend all Board of Supervisor meetings.
- Attend all workshop(s) and public hearing(s) and be available to answer questions by the Board and the Public.
- If necessary, prepare and coordinate applications for:
 - Federal I.D. Number
 - Tax Exemption Certificate
- Establish Government Fund Accounting System in accordance with the Uniform Accounting System prescribed by Department of Banking and Finance for

***AGREEMENT FOR SERVICES Between
Firethorn Community Development District
and JPWARD and Associates, LLC***

Government Accounting, Generally Accepted Accounting Principles (GAAP) and Government Accounting Standards Board (GASB).

- Prepare Required Investment Policies and Procedures pursuant to Chapter 218, Florida Statutes.
- Preparation of Annual Financial Report
- Preparation of Public Depositor's Report
- Administer purchase order system, periodic payment of invoices.
- Coordination of tax collection and miscellaneous receivables.
- Preparation of all required schedules for year end audit:
 - Prepare schedule of Bank Reconciliations
 - Prepare cash and Investment Confirmations for distribution to Authorized Public Depositories and Trustee of District Bond Issues
 - Prepare analysis of Accounts Receivable
 - Prepare schedule of Interfund Accounts
 - Prepare schedule of Payables from the Governments
 - Prepare schedule of all Prepaid Expenses
 - Prepare debt Confirmation Schedules
 - Prepare schedule of Accounts Payable
 - Prepare schedule of Assessment Revenue compared to Budget
 - Prepare schedule of Investments and Accrued Interest
 - Prepare analysis of All Other Revenue
 - Prepare schedule of Operating Transfers
 - Prepare schedule of Cash Receipts and Cash Disbursements
 - Prepare analysis of Cost of Development and Construction in Progress
 - Prepare analysis of Reserves for Encumbrances
 - Prepare Amortization and Depreciation Schedules
 - Prepare General Fixed Asset and General Long-Term Debt Account Groups
 - General Fixed Asset Accounting

***AGREEMENT FOR SERVICES Between
Firethorn Community Development District
and JPWARD and Associates, LLC***

- Assets constructed by or donated to the District for maintenance
- Inventories of District property in accordance with the Rules of the Auditor General

Special Assessment Services – On-going Yearly Maintenance of the District’s Assessment Roll and Lien Book.

- Prepare Assessment Resolution levying the Assessments on the property in the District and preparation of Assessment Roll.
- Prepare and maintain a property database by using information obtained by local Property Appraisers secured roll.
- Review and compare information received from the Property Appraiser to prior years’ rolls, to insure that the District rolls are in compliance with the law and that ***JPWard and Associates, LLC*** has obtained all the pertinent information to prepare accurate assessments.
- Periodically update the database for all activity such as transfer of title, payment of annual assessment, prepayment of principal.
- Act as the primary contact to answer property owner questions regarding special assessments, tax bills, etc. Provide pay off information upon request to property owner.
- Upon adoption of the Budget and assessments, coordinate with the Office of the Property Appraiser and Tax Collector to insure correct application of assessments and receipt of District funds.
- Act as primary contact to answer property owners' questions regarding the capital assessment.

AGREEMENT FOR SERVICES Between Firethorn Community Development District and JPWARD and Associates, LLC

Assessment Methodology Services

JPWard and Associates, LLC will prepare the Special Assessment Methodology necessary to assist the District in formulating its financial goals and strategies for the issuance of any proposed Debt Financings.

- Research, identify and evaluate outstanding funding issues that need to be addressed during the development of the capital improvement plan for the infrastructure for the project.
- Develop a fair and reasonable method of apportionment and accurate classification of parcels using the current ad valorem roll and development plan from the developer.
- Review the assessment methodology for legal sufficiency and compatibility with the uniform method of collection via the tax toll.
- Create a preliminary assessment roll database using the most current tax roll and apply the apportionment methodology to the database to test the validity and legal sufficiency.
- Calculate a proforma schedule of assessment rates, including par debt allocated to all properties, and estimated annual cost.
- Calculate a proforma schedule of rates based on the developed apportionment methodology and revenue requirements for the assessment program.

Dissemination Agent Services (IF APPLICABLE)

JPWard and Associates will provide the required services to comply with the Securities and Exchange Commission Rule 15c2-12 as set forth in the Dissemination Agreement and the Continuing Disclosure Agreement that were entered into for the District's Series 1999 and Series 2007 Bonds.

- Develop information collection systems to be used to comply with the requirements of the Continuing Disclosure Agreement.

***AGREEMENT FOR SERVICES Between
Firethorn Community Development District
and JPWARD and Associates, LLC***

- Collect all information required for the Annual Report required by the Continuing Disclosure Agreement and electronically provide to the National Repository Site.
- Work with the Trustee and report any significant events required pursuant to the Continuing Disclosure Agreement.

***AGREEMENT FOR SERVICES Between
Firethorn Community Development District
and JPWARD and Associates, LLC***

Exhibit A – Fee Schedule

District Management and Administrative Services

Management

\$47,000 Yearly

- Twelve (12) Meetings are included
- Additional meetings
 - i. \$175.00 per hour plus travel time.
 - ii. Travel is billed at actual cost for Air travel and at the approved IRS rate for automobile.
- Scanning of Documents before the Contract Period.
 - i. We have noted that some companies have maintained the District's records in paper format and stored at various locations. We would recommend that we remove those records from storage and scan them into our computerized system for easy retrieval. Many of these documents are permanent records of the District and required to be maintained in perpetuity. Records that have met their records retention requirements of Florida Law can be disposed of accordingly.
- Fax Services
 - i. With the use of our electronic systems we do not utilize fax machines for any of our documents. All documents are electronic and sent electronically to requesting parties. For parties requesting Fax Documents the actual cost of faxing documents will be billed to the District and we will bill the requesting party for those services.
- Cassette Tape Conversion
 - i. We utilize a digital recorder for all Board Meetings, which are available on our Systems. We have noted that some Companies utilize cassette tapes, and these recordings are required to be maintained in perpetuity by the District. The technologies available today lend itself to the conversion of these tapes to a digital format which will protect the District and preserve the public record. As such, we will coordinate with a firm that will convert those tapes to a digital format and bill the District only the actual cost of conversion, without any fee or markup. Once

***AGREEMENT FOR SERVICES Between
Firethorn Community Development District
and JPWARD and Associates, LLC***

these tapes have been converted to a digital format, we will maintain these digital records on our Systems for the District.

Financial Accounting

General Fund, Debt Service and Capital Projects Funds.	\$10,000/fund
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Debt Service and Capital Projects Funds are considered one fund if within one Bond Issue.

■ Computer Services	Included
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Dissemination Agent Services

For each Bond Issue (Billed monthly)	\$5,000
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Special Assessment Services

■ On-going Yearly maintenance of District's Assessment Roll and Lien Book for each Fund	\$10,000
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i. Estoppel Letters for Assessment Liens	\$250.00
■ Billed to the Requesting Party	

■ Preparation of Special Assessment Methodology	\$25,000
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Issuance and Re-Financing of Bonds

■ Management Services for Issuance of Bonds	\$25,000
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Expense Reimbursement Policy

The following is JPWard and Associates, LLC standard expense reimbursement policy for Community Development District representation. This policy applies unless a different arrangement has been negotiated based on the unique circumstances of a particular client.

All expenses are billed monthly.

Telephone: All telephone charges are billed at an amount approximating actual cost.

***AGREEMENT FOR SERVICES Between
Firethorn Community Development District
and JPWARD and Associates, LLC***

Photocopying and Printing: In-house photocopying and printing is charged at \$.25 per page (black and white) and \$.50 per page (color). Outside copying, printing and binding will be billed as a pass-through of the direct vendor's charges.

Facsimile Services: With the use of our electronic systems we do not utilize fax machines for any of our documents. All documents are electronic and sent electronically to requesting parties. For parties requesting Fax Documents the actual cost of faxing documents will be billed to the District and we will bill the requesting party for those services.

Postage: Postage is billed at actual cost.

Overnight Deliver: Overnight delivery is billed at actual cost.

Travel: Travel (including air fare, rental cars, taxicabs, hotel, meals, tips, etc.) is billed at actual cost not to exceed the charges permitted pursuant to Section 112.061 Florida Statutes, as amended.

Exhibit B:

PFM Management Services LLC District Management Agreement

DISTRICT MANAGEMENT

This District Management Agreement (this "Agreement"), made and entered into this 1st day of May 2026 (the "Effective Date") by and between **Firethorn Community Development District** ("DISTRICT") and **PFM Management Services LLC** (hereinafter called the "MANAGER") sets forth the terms and conditions under which MANAGER shall provide services.

WHEREAS, the DISTRICT desires to obtain the services of a MANAGER to provide District Management Services; and

WHEREAS, MANAGER is capable of providing the necessary services.

NOW, THEREFORE, in consideration of the above mentioned premises and intending to be legally bound hereby, the DISTRICT and MANAGER agree as follows:

I. SCOPE OF SERVICES

MANAGER shall provide District Management Services as set forth in Exhibit A to this Agreement. Any material changes in or additions to the scope of services described in Exhibit A shall be promptly reflected in a written supplement or amendment to this Agreement. Services provided by MANAGER which are not specifically referenced in the scope of services set forth in Exhibit A of this Agreement shall be completed as agreed in writing in advance between the DISTRICT and MANAGER. Upon request of DISTRICT, MANAGER or an affiliate of MANAGER may agree to additional services to be provided by MANAGER or an affiliate of MANAGER, by a separate agreement between the DISTRICT and MANAGER or its respective affiliate.

II. WORK SCHEDULE

The services of MANAGER are to commence as soon as practicable after the execution of this Agreement and a request by the DISTRICT for such service.

III. COMPENSATION

For the services provided under this Agreement, MANAGER's professional fees shall be paid as provided in Exhibit B to this Agreement and DISTRICT shall pay expenses and fees for other services not set forth in Exhibit A as provided below.

1. Reimbursable Expenses

In addition to fees for services, MANAGER will be reimbursed for necessary, reasonable, and documented out-of-pocket expenses incurred, including travel, meals, lodging, telephone, mail, and other ordinary cost and any actual extraordinary cost for graphics, printing, data processing and computer time which are incurred by MANAGER only as authorized by the DISTRICT's approved budget. Documentation of such expenses will be provided to the DISTRICT upon request.

2. Other Services

Any services which are not included in the scope of services set forth in Exhibit A of this Agreement will be subject to separate, mutually acceptable fee structures.

IV. TERM AND TERMINATION

This Agreement shall be effective from the Effective Date and shall continue until terminated by either party as provided herein. The DISTRICT has the right to terminate this Agreement for "good cause" which shall include misfeasance, malfeasance, nonfeasance or dereliction of duties by the MANAGER which, in each case, the MANAGER fails to cure within 10 days of notice thereof. Termination for "good cause" shall be effected immediately by provision of written notice to MANAGER. Either party hereto shall have the right to terminate this Agreement, at any time and for any reason whatsoever, upon (i) the DISTRICT providing to the MANAGER a minimum of thirty (30) days advance written notice of its intention to terminate or (ii) the MANAGER providing to the DISTRICT a minimum of sixty (60) days advance written notice of its intention to terminate. All notices shall be mailed to the person and address specified for use in the giving of notice, in paragraph 10, hereof. Should the relationship be terminated, MANAGER will be paid for all services performed and costs and expenses incurred up to the termination date.

V. ASSIGNMENT

Neither party may assign this Agreement or its rights or obligations hereunder without the prior written consent of the other; provided, however, that MANAGER may, upon notice to the DISTRICT, assign MANAGER's rights and obligations under this Agreement to any subsidiary or affiliate of MANAGER or a successor of MANAGER in connection with the sale of all or substantially all of MANAGER's assets. Subject to the foregoing, this Agreement shall be binding on the parties hereto and their respective successors and assigns.

VI. OWNERSHIP OF INFORMATION, REPORTS, AND DATA

All information, data, reports, and records in the possession of the DISTRICT or any third party necessary for carrying out any services to be performed under this Agreement ("Data") shall be furnished to MANAGER. DISTRICT may rely on the Data in connection with its provision of the services under this Agreement and the provider thereof shall remain solely responsible for the adequacy, accuracy or completeness of such Data.

VII. NOTICES

All notices given under this Agreement shall be in writing, sent by certified mail, return receipt requested, or by nationally recognized courier, with written verification of receipt. Notices shall be addressed to the party for whom it is intended, at the designated addresses below. The parties designate the following as the respective places for giving notice, to-wit:

DISTRICT:

Firethorn Community Development District
3501 Quadrangle Blvd., Suite 270
Orlando, FL 32817
Attention: District Manager

With A Copy To:

Kutak Rock LLP
107 West College Avenue
Tallahassee, FL 32301
Attention: Mr. Jere Earlywine, Esq.

MANAGER:

PFM Management Services LLC
3501 Quadrangle Blvd., Suite 270
Orlando, FL 32817
Attention: Jennifer Walden

VIII. TITLE TRANSFER

All materials, except functioning or dynamic financial models, prepared by MANAGER pursuant exclusively to this Agreement shall be the property of the DISTRICT. Subject to the foregoing exception, upon termination of this Agreement, at DISTRICT's reasonable request no later than three (3) years after the termination of this Agreement MANAGER shall deliver to the DISTRICT copies of any and all materials or documents prepared, kept or maintained in accordance with this Agreement.

IX. MANAGER'S REPRESENTATIVES

1. Assignment of Named Individuals

The services set forth in this Agreement shall be provided by professional employees of MANAGER or affiliates of MANAGER in its sole discretion. The MANAGER may, from time to time, supplement or otherwise amend the team members.

2. Changes in Staff Requested by the DISTRICT

The DISTRICT has the right to request, for any reason, MANAGER to replace any member of the MANAGER staff. Should the DISTRICT make such a request, MANAGER shall promptly suggest a substitute for approval by the DISTRICT.

X. INSURANCE

MANAGER shall maintain insurance coverage with policy limits not less than as stated in Exhibit C.

XI. GENERAL PROVISIONS

1. MANAGER Not to Participate as Underwriter

The MANAGER is precluded from being an underwriter of any debt obligations issued by the DISTRICT and shall not participate, in any manner, in the initial offering for the issuance of any of the DISTRICT's debt obligations.

2. Limitation of Liability; Indemnification

To the extent not referenced herein, MANAGER shall not be responsible for the acts or omissions of any other contractor or any of its subcontractors, suppliers, or of any other individual or entity performing services which are not under the control or supervision of the MANAGER.

DISTRICT INDEMNIFICATION. To the extent allowable under applicable law (and only to the extent of the limitations of liability set forth in Section 768.28, Florida Statutes), and except and to the extent caused by the negligence or reckless and/or willful misconduct of the MANAGER, the DISTRICT agrees to indemnify, defend, and hold harmless the MANAGER and its officers, supervisors, staff, and employees from and against any and all liability, claims, actions, suits, demands, assessments or judgments asserted and any and all losses, liabilities, damages, costs, court costs, and expenses, including attorney's fees, that MANAGER may hereafter incur, become responsible for, or be caused to pay out arising out of or relating to the negligent or intentionally wrongful acts or omissions of the DISTRICT. The indemnification provided for herein shall not be deemed exclusive of any other rights to which the MANAGER may be entitled and shall continue after the MANAGER has ceased to be engaged under this Agreement.

MANAGER INDEMNIFICATION. The MANAGER agrees to indemnify, defend, and hold harmless the DISTRICT and its officers, supervisors, staff, and employees from and against any and all liability, claims, actions, suits, demands, assessments or judgments asserted and any and all losses, liabilities, damages, costs, court costs, and expenses, including attorney's fees, that the DISTRICT may hereafter incur, become responsible for, or be caused to pay out arising out of or relating to the failure to perform under this Agreement or at law, or negligent, reckless, and/or intentionally wrongful acts or omissions of the MANAGER. The indemnification provided for herein shall not be deemed exclusive of any other rights to which the DISTRICT may be entitled and shall continue after the MANAGER has ceased to be engaged under this Agreement.

SOVEREIGN IMMUNITY; INDEMNIFICATION OBLIGATIONS. Nothing herein shall be construed to waive or limit the DISTRICT'S sovereign immunity limitations of liability as provided in Section 768.28, Florida Statutes, or other applicable law. Indemnification obligations under this Agreement shall include the payment of all settlements, judgments, damages, liquidated damages, penalties, forfeitures, back pay awards, court costs, arbitration and/or mediation costs, litigation expenses, attorney fees, and paralegal fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings) as ordered.

3. Disclaimer of MANAGER

The DISTRICT acknowledges that the MANAGER is not an attorney and may not render legal advice or opinions. Although the MANAGER may participate in accumulating information necessary for documents required by the DISTRICT to finalize any particular financing, such information shall be verified by the DISTRICT as to its correctness; provided, however, that the DISTRICT shall not be required to verify the correctness of any information originated by the MANAGER or the correctness of any information originated by the MANAGER which the MANAGER has used to formulate its opinions and advice given to the DISTRICT.

4. Attorney Fees and Governing Law

MANAGER and the DISTRICT agree that, should a disagreement arise as to the terms or enforcement of any provision of this Agreement, each party will in good faith attempt to resolve said disagreement prior to pursuing other action. This Agreement shall be construed, enforced, and administered in accordance with the laws of the State of Florida. In the event either party is required to take any action to enforce this Agreement, the substantially prevailing party shall be entitled to attorney's fees and costs, including fees and costs incurred in determining entitlement to and reasonableness of such fees and costs.

5. Time of the Essence

The DISTRICT and the MANAGER agree that time is of the essence and that the services of the MANAGER shall be performed expeditiously.

6. Entire Agreement

This Agreement represents the entire agreement between DISTRICT and MANAGER for District Management Services contemplated hereby and supersedes all prior agreements, contracts, arrangements, or communications between the parties with respect to the subject matter addressed herein, whether oral or written. This Agreement may not be amended or modified except in writing signed by both parties. For the sake of clarity, any separate agreement between DISTRICT and MANAGER or any affiliate of MANAGER shall not in any way be deemed an amendment or modification of this Agreement. The invalidity in whole or in part of any provision of this Agreement shall not void or affect the validity of any other provision.

7. Authority to Execute and Counterparts

Each party to this Agreement represents, warrants, and covenants to the other that the person or persons signing this Agreement on behalf of such party is authorized and empowered to sign and deliver this Agreement for such party, that such party has the lawful authority to enter into this relationship, and that the governing or managing body of each party has approved this relationship and has similarly authorized the execution of this Agreement. This Agreement may be signed in any number of counterparts, each of which shall be an original and all of which when taken together shall constitute one and the same document.

8. Public Records Disclosure

MANAGER understands and agrees that all documents of any kind provided to the DISTRICT in connection with this Agreement may be public records, and, accordingly, MANAGER agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Consultant acknowledges that the designated public records custodian for the DISTRICT is PFM Management Services LLC ("Public Records Custodian"). Among other requirements and to the extent applicable by law, the MANAGER shall 1) keep and maintain public records required by the DISTRICT to perform

the service; 2) upon request by the Public Records Custodian, provide the DISTRICT with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the Agreement term and following the Agreement term if the MANAGER does not transfer the records to the Public Records Custodian of the DISTRICT; and 4) upon completion of the Agreement, transfer to the DISTRICT, at no cost, all public records in MANAGER's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by the MANAGER, the MANAGER shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the DISTRICT in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE MANAGER'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (407) 723-5900, RECORDREQUEST@PFM.COM, OR 3501 QUADRANGLE BLVD., SUITE 270, ORLANDO, FLORIDA 32817.

9. E-Verify Requirements.

The Manager shall comply with and perform all applicable provisions of Section 448.095, Florida Statutes. Accordingly, beginning January 1, 2021, to the extent required by Florida Statute, Manager shall register with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees. The District may terminate this Agreement immediately for cause if there is a good faith belief that the Manager has knowingly violated Section 448.091, Florida Statutes. If the Manager anticipates entering into agreements with a subcontractor for the Services, Manager will not enter into the subcontractor agreement without first receiving an affidavit from the subcontractor regarding compliance with Section 448.095, Florida Statutes, and stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. Manager shall maintain a copy of such affidavit for the duration of the agreement and provide a copy to the District upon request. In the event that the District has a good faith belief that a subcontractor has knowingly violated Section 448.095, Florida Statutes, but the Manager has otherwise complied with its obligations hereunder, the District shall promptly notify the Manager.

The Manager agrees to immediately terminate the agreement with the subcontractor upon notice from the District. Further, absent such notification from the District, the Manager or any subcontractor who has a good faith belief that a person or entity with which it is contracting has knowingly violated Section 448.09(1), Florida Statutes, shall promptly terminate its agreement with such person or entity. By entering into this Agreement, the Manager represents that no public employer has terminated a contract with the Manager under Section

448.095(2)(c), Florida Statutes, within the year immediately preceding the date of this Agreement.

10. Anti-Human Trafficking Compliance.

In accordance with the requirements of Section 787.06(13), Florida Statutes, Manager shall be required to execute an Affidavit of compliance at the time of execution of this Agreement and any renewal hereof.

11. Independent Contractor

MANAGER, its employees, officers and representatives at all times shall be independent contractors and shall not be deemed to be employees, agents, partners, servants and/or joint venturers of DISTRICT by virtue of this Agreement or any actions or services rendered under this Agreement. Nothing in this Agreement is intended or shall be construed to give any person, other than the Parties hereto, their successors and permitted assigns, any legal or equitable rights, remedy or claim under or in respect of this Agreement or any provisions contained herein. In no event will MANAGER be liable for any act or omission of any third party or for any circumstances beyond MANAGER's reasonable control including, but not limited to, fire, flood, or other natural disaster, war, riot, strike, act of terrorism, act of civil or military authority, software and/or equipment failure, computer virus, or failure or interruption of electrical, telecommunications or other utility services.

In witness whereof, the parties hereto have executed this Agreement, in duplicate, as of the Effective Date above written.

Firethorn Community Development District

Sign: _____
Print Name: _____
Title: Chairperson

Sign: _____
Print Name: James P. Ward
Title: Secretary

PFM Management Services LLC

Jennifer Walden, Senior District Manager

EXHIBIT A

SCOPE OF SERVICES

I. General Management Services

General Consultation, Meetings, and DISTRICT Representation

The Manager shall organize the DISTRICT meetings. This includes, but is not limited to, providing the agenda and Board packages, scheduling, notification, publication and related matters. The service to be provided shall also include, but not be limited to planning, scheduling, production and quality control, coordination, and administration of various professional service elements.

The manager shall prepare and submit to the DISTRICT's Board of Supervisors a proposed annual budget and administer the adopted budget of the DISTRICT.

As the DISTRICT's Manager, we will consult with the DISTRICT Board of Supervisors and its designated representatives, and when necessary, participate in such meetings, discussions, project site visits, workshops, and hearings as may pertain to the administration, accomplishment and fulfillment of the professional services with regard to the projects and general interest of the DISTRICT.

The Manager shall consult with and advise the DISTRICT on matters related to the operation and maintenance of the DISTRICT and assist the DISTRICT to ensure compliance with all statutes and applicable law affecting the DISTRICT. The Manager will facilitate contracting with a third party website provider and assist the website provider with the maintenance of the DISTRICT's website in compliance with applicable law. The Manager will also coordinate with the website provider to ensure an e-mail system is in place which provides a separate "CDD e-mail address" for all Board members with an archiving system which will allow the Manager to respond to public records requests and maintain e-mails in compliance with applicable records retention law.

II. Accounting Services

The Manager shall define and implement an integrated management reporting system which will allow the DISTRICT to represent fairly and with full disclosure the financial position of the DISTRICT. Monthly financial statements will be provided in addition to a year-end audited financial statement to be prepared by a certified public accounting firm selected by the DISTRICT. These services will be coordinated with the DISTRICT's auditors to assure a smooth and efficient audit of the DISTRICT's books.

III. Minutes and Records

The Manager shall define and implement a system of record management for the DISTRICT, including a concise and accurate record of the official actions of the Board of

Supervisors and any appointed boards or committees, and shall oversee the maintenance and disclosure of DISTRICT's records pursuant to Florida law.

IV. Annual Assessments, Lien Book Maintenance and Disclosure

The Manager will maintain the tax roll for the DISTRICT and coordinate and report to the Tax Assessor and Tax Collector for the jurisdiction in which the DISTRICT exists.

The Manager will administer the DISTRICT's assessment methodology during platting and maintain the DISTRICT's lien book and release of liens at closings.

The Manager will provide continuing disclosure filing coordination and assistance for DISTRICT debt issues on EMMA as required by the MSRB and other regulatory agencies.

V. Other Services

Other applicable services requested or required by the DISTRICT, including but not limited to, testifying in litigation, as requested by the DISTRICT (subject to review and approval), may be provided at the option of the Manager. If provided, such services shall be billed on a time and materials basis in accordance with Exhibit B or other arrangement mutually agreed upon by the DISTRICT and the Manager.

EXHIBIT B

COMPENSATION FOR SERVICES

MANAGER shall be compensated for the provision of the services described in Exhibit A based on the fee schedule below. The fees do not include *reimbursable expenses* (as described in Section III.1. herein) related to regularly scheduled DISTRICT Board meetings. Fees will be reviewed and may be adjusted annually as reflected in the DISTRICT's approved budget.

<i>District Management*</i>	<i>Annual Fee</i>
Management/Administrative Services	\$47,000
Accounting Services	\$20,000
General Fund Assessment Administration	\$10,000

<i>Debt Issue Services</i>	<i>Annual Fee</i>
Assessment Administration	\$10,000 per Series
Continuing Disclosure Services	\$2,500 per Series

<i>Additional Services**</i>	<i>Cost of Issuance (per series of bonds)</i>
District Management Services Cost of Issuance	\$5,000
Disclosure Services Cost of Issuance	\$1,500

* Maximum of 12 District public meetings per year. Fee billed monthly in advance.

**Additional Services - District Management Services Cost of Issuance. These fees are applicable for any bond or debt issued by the District and payable at closing as part of the Cost of Issuance. These fees are not related to the Operating & Maintenance Budget for the District.

The fees outlined above may be increased or otherwise amended annually as reflected in the adopted Budget for the District. New fees will become effective on October 1 of the applicable budget year.

Any services provided by the MANAGER that has not been outlined in "Exhibit B" above or via separate agreement, will be billed on a time and material basis pursuant to the MANAGER's hourly fee schedule set forth below.

The MANAGER's prevailing hourly rates are as follows:

Title	Hourly Rate
Managing Director	\$ 325
Director / Senior District Manager/ Senior District Accountant	\$ 275
Senior Analyst / District Manager/ District Accountant	\$ 150
Assistant District Manager	\$ 100
Administrative Assistant / Bookkeeper	\$ 50

INSURANCE

PFM Management Services LLC ("PFM") acting as MANAGER shall provide and maintain the following levels of insurance coverage at all times subsequent to the execution of this Agreement:

PFM Management Services LLC ("PFM") has a complete insurance program, including property, casualty, general liability, automobile liability and workers compensation. PFM maintains Professional (E&O)/Cyber Liability coverage which total \$5 million single loss/aggregate.

Our Professional/Cyber Liability policies are a "claims made" policy and our General Liability policy claims would be made by occurrence.

Deductibles/SIR:

Automobile \$100 comprehensive & \$1,000 collision

General Liability \$0

Professional (E&O)/ Cyber Liability \$250,000

Crime \$50,000

Insurance Company & AM Best Rating

Professional Liability (E&O)..... AIG Specialty Insurance Company; (A; Stable)

Cyber Liability. AIG Specialty Insurance Company (A; Stable)

Crime.....Berkley Regional Insurance Company; (A+; Stable)

General Liability. The Phoenix Insurance Company; (A++ Stable)

Automobile Liability.....St. Paul Protective Insurance Company; (A++ Stable)

Excess /Umbrella Liability.....Travelers Property Casualty Company of America;
(A++ Stable)

Workers Compensation.....Travelers Casualty Ins Co of America; (A++ Stable)

& Employers Liability

Exhibit C:

PFM Financial Advisors LLC Financial Advisory Contract

PFM FINANCIAL ADVISORS LLC
AGREEMENT FOR FINANCIAL ADVISORY SERVICES

This agreement ("Agreement"), made and entered into this ____ day of _____, 2026, by and between **Firethorn Community Development District** ("DISTRICT") and PFM Financial Advisors LLC (hereinafter called "PFM"), sets forth the terms and conditions under which PFM shall provide services.

WHEREAS, DISTRICT desires to obtain the services of a financial advisor to develop and assist in implementing DISTRICT's strategies to meet its current and long-term operations, financial obligations, capital financing needs and render assistance in respect to debt transactions; and

WHEREAS, PFM is capable of providing the necessary financial advisory services.

NOW, THEREFORE, in consideration of the above-mentioned premises and intending to be legally bound hereby, DISTRICT and PFM agree as follows:

I. SCOPE OF SERVICES

PFM shall provide, upon request of the DISTRICT, services related to financial planning, budget and strategic advice and planning, policy development and services related to debt issuance, as applicable and set forth in Exhibit A to this Agreement. In addition, upon the DISTRICT's request, PFM may, under separate writing, including separate scope and fees, provide services related to Structured Products transactions (e.g. services related to the investment of bond proceeds, including, but not limited to, the design and competitive procurement of structured investments and fixed-income portfolios), and Investor Relations Advisory services (e.g. services related to assisting the DISTRICT with optimizing their investor outreach efforts, including, but not limited to, support with investor communications, transaction information evaluation using proprietary analytics and maintaining investor database). The DISTRICT acknowledges and agrees that PFM does not provide legal, tax, or accounting advice in connection with the services. The DISTRICT is solely responsible for obtaining its own legal, tax, or accounting advice with respect to the Services and any related matter(s).

The DISTRICT acknowledges and agrees that most tasks requested by The DISTRICT will not require all services provided for in Exhibit A and as such the specific scope of services for such task shall be limited to just those services required to complete the task. Any material changes in or additions to the scope of services described in Exhibit A shall be promptly reflected in a written supplement or amendment to this Agreement, or applicable separate agreement with the DISTRICT for Structured Products or Investor Relations Advisory services. Upon the request of The DISTRICT, an affiliate of PFM or a third party referred or otherwise introduced by PFM and/or designated by the DISTRICT may provide additional services to The DISTRICT under a separate writing, including separate scope and compensation, between the DISTRICT and such affiliate or third party. The DISTRICT acknowledges that, in certain circumstances, the same individual may provide services to the DISTRICT on behalf of both PFM and one or more of its affiliates. For example, The DISTRICT may elect to engage

PFM for municipal advisory services and separately engage an affiliate of PFM for consulting or other non-municipal advisory services, where the same individual will serve under both engagements. In such cases, the services shall be provided strictly in accordance with the terms of the respective agreements between The DISTRICT and PFM and/or the applicable Affiliate. The provision of services by an individual in such dual roles shall not alter or affect the separate legal responsibilities, obligations, or liabilities of PFM and its affiliates under their respective agreements with DISTRICT.

II. WORK SCHEDULE

The services of PFM are to commence as soon as practicable after the execution of this Agreement and a request by the DISTRICT for such service.

III. REGISTERED MUNICIPAL ADVISOR; REQUIRED DISCLOSURES

1. PFM is a registered municipal advisor with the Securities and Exchange Commission (the "SEC") and the Municipal Securities Rulemaking Board (the "MSRB"), pursuant to the Securities Exchange Act of 1934 Rule 15Ba1-2. If DISTRICT has designated PFM as its independent registered municipal advisor ("IRMA") for purposes of SEC Rule 15Ba1-1(d)(3)(vi) (the "IRMA exemption"), then services provided pursuant to such designation shall be the services described in Exhibit A hereto, subject to any agreed upon limitations. Verification of independence (as is required under the IRMA exemption) shall be the responsibility of such third party seeking to rely on such IRMA exemption. PFM shall have the right to review and approve in advance any representation of PFM's role as IRMA to The DISTRICT.

2. MSRB Rules require that municipal advisors make written disclosures to their clients of all material conflicts of interest, certain legal or disciplinary events and certain regulatory requirements. Such disclosures are provided in PFM's Disclosure Statement delivered to The DISTRICT prior to or together with this Agreement.

IV. FINANCIAL ADVISORY COMPENSATION; REIMBURSEMENT OF EXPENSES

For the services provided under this Agreement, PFM's professional fees shall be paid as provided in Exhibit B to this Agreement and The DISTRICT shall pay expenses and fees for other services not set forth in Exhibit A as provided below.

All fees shall be due to PFM within thirty (30) days of the date of invoice.

1. Reimbursable Expenses

In addition to fees for services, PFM will be reimbursed for necessary, reasonable, and out-of-pocket expenses incurred, including, but not limited to, travel, meals, lodging, telephone, mail, and other ordinary or extraordinary costs such as for graphics, printing, document production (including as required by a subpoena or other legal document or order), data processing and computer time which are incurred by PFM. Upon request of The DISTRICT, documentation of such expenses will be provided.

2. Other Services

Any services which are not included in the scope of services set forth in Exhibit A of this Agreement will be subject to separate, mutually acceptable fee structures.

V. TERMS AND TERMINATION

This Agreement shall be effective from May 1, 2026 until May 1, 2031 (the "Initial Term") and shall automatically renew for additional one (1) year periods (each a "Renewal Term" and together with the Initial Term, the "Term", unless earlier terminated in writing by either party upon thirty (30) days written notice to the other party.

Upon any such termination, PFM will be paid for all services performed and costs and expenses incurred up to the termination date.

VI. ASSIGNMENT

PFM shall not assign or transfer any interest in this Agreement or subcontract any of the work performed under the Agreement without the prior written consent of the DISTRICT; provided that PFM retains the right to enter into a sale, merger, acquisition, internal reorganization, or similar transaction involving PFM's business without any such consent.

VII. INFORMATION TO BE FURNISHED TO PFM

All information, data, reports, and records in the possession of the DISTRICT or any third party necessary for carrying out any services to be performed under this Agreement ("Data") shall be furnished to PFM. PFM may rely on the Data in connection with its provision of the services under this Agreement and the provider thereof shall remain solely responsible for the adequacy, accuracy and completeness of such Data. DISTRICT acknowledges that from time-to-time PFM may utilize third-party data in the provision of services to DISTRICT, including, without limitation, CUSIPs, ratings information, pricing information and other market or reference data, for which data fees or charges may be payable by DISTRICT.

VIII. NOTICES

All notices and other communication required under this Agreement shall be in writing and may be sent by certified mail, return receipt requested, by nationally recognized courier, with written verification of receipt, or by electronic mail. Notices shall be sent to the parties at the following addresses, or to such other address as a party may furnish to the other party:

FIRETHORN COMMUNITY DEVELOPMENT DISTRICT

3501 Quadrangle Boulevard, Suite 270

Orlando, FL 32817

Attention: District Manager

Kutak Rock LLP

107 West College Avenue

Tallahassee, FL 32301

Attention: Jere Earlywine

PFM FINANCIAL ADVISORS LLC

200 South Orange Avenue, Suite 760

Orlando, FL 32801

Attention: D. Brent Wilder, Managing Director

IX. TITLE TRANSFER

All materials, except functioning or dynamic financial models, prepared by PFM pursuant exclusively to this Agreement shall be the property of the DISTRICT. Subject to the exception described above, upon termination of this Agreement, at DISTRICT's reasonable request no later than three (3) years after the termination of this Agreement, PFM shall deliver to the DISTRICT copies of any deliverables pertaining to this Agreement.

X. PFM'S REPRESENTATIVES

1. Advisory Team

The employees of PFM set forth below will provide the services set forth in this Agreement; provided that PFM may, from time to time, supplement or otherwise amend the advisory team members set forth below.

A. Professional Staff

- D. Brent Wilder, Managing Director
- Kevin Plenzler, Director
- Michael Dennis, Senior Managing Consultant

B. Administrative and Support Staff

- Cynthia Silva
- Dorrena Davis

2. Changes in Advisory Team Requested by the DISTRICT

The DISTRICT has the right to request, for any reason, that PFM replace any member of the advisory team. Should the DISTRICT make such a request, PFM shall promptly suggest a substitute for approval by the DISTRICT.

XI. INSURANCE

PFM shall maintain insurance coverage with policy limits not less than as stated in Exhibit C.

XII. LIMITATION OF LIABILITY

Except to the extent caused by its willful misconduct, bad faith, gross negligence or reckless disregard of its obligations or duties, PFM shall have no liability to any party under this Agreement.

XIII. INDEPENDENT CONTRACTOR; NO THIRD-PARTY BENEFICIARY

PFM, its employees, officers and representatives at all times shall be independent contractors and shall not be deemed to be employees, agents, partners, servants and/or joint venturers of DISTRICT by virtue of this Agreement or any actions or services rendered under this Agreement. Nothing in this Agreement is intended or shall be construed to give any person, other than the parties hereto, their successors and permitted assigns, any legal or equitable rights, remedy or claim under or in respect of this Agreement or any provisions contained herein. In no event will PFM be liable for any act or omission of any third party or for any circumstances beyond PFM's reasonable control including, but not limited to, fire, flood, or other natural disaster, war, riot, strike, act of terrorism, act of civil or military authority, software and/or equipment failure, computer virus, or failure or interruption of electrical, telecommunications or other utility services.

XIV. APPLICABLE LAW

This Agreement shall be construed, enforced, and administered according to the laws of the State of Florida. PFM and the DISTRICT agree that, should a disagreement arise as to the terms or enforcement of any provision of this Agreement, each party will in good faith attempt to resolve said disagreement prior to pursuing other action.

XV. ENTIRE AGREEMENT; SEVERABILITY

This Agreement represents the entire agreement between DISTRICT and PFM and may not be amended or modified except in writing signed by both parties. For the sake of clarity, any separate agreement between DISTRICT and an affiliate of PFM or any third party referred or introduced by PFM and/or designated by DISTRICT shall not in any way be deemed an amendment or modification of this Agreement. The invalidity in whole or in part of any provision of this Agreement shall not void or affect the validity of any other provision.

XVI. EXECUTION; COUNTERPARTS

Each party to this Agreement represents and warrants that the person or persons signing this Agreement on behalf of such party is authorized and empowered to sign and deliver this Agreement for such party, and that the execution and delivery of this Agreement has been duly authorized by all necessary governance, corporate, or other entity actions including, where applicable, approval by its applicable governing board. This Agreement may be signed in any number of counterparts, each of which shall be an original and all of which when taken together shall constitute one and the same document.

IN WITNESS WHEREOF, DISTRICT and PFM have executed this Agreement as of the day and year herein above written.

FIRETHORN COMMUNITY DEVELOPMENT DISTRICT

By: _____

Name: _____

Title: Chairperson

Sign: _____

Print Name: James P. Ward

Title: Secretary

PFM FINANCIAL ADVISORS LLC

By: _____

Name: D. Brent Wilder

Title: Managing Director

EXHIBIT A
SCOPE OF SERVICES

1. Services related to the Financial Planning and Policy Development upon request of the DISTRICT:

- Assist with the formulation of the DISTRICT's special assessment methodology or similar security for debt issuance in consultation with the DISTRICT's counsel, consulting engineer, bond counsel, and other consultants and professionals.
- Assist the DISTRICT in the formulation of Financial and Debt Policies and Administrative Procedures.
- Review current debt structure, identifying strengths and weaknesses of structure so that future debt issues can be designed to maximize ability to finance future capital needs. This will include, but not be limited to, reviewing existing debt for the possibility of refunding that debt to provide the DISTRICT with savings.
- Analyze future debt capacity to determine the DISTRICT's ability to raise future debt capital.
- Assist the DISTRICT in the development of the DISTRICT's Capital Improvement Program by identifying sources of capital funding.
- Assist the DISTRICT with the development of the DISTRICT's financial planning efforts and process by assessing capital needs, identifying potential revenue sources, analyze financing alternatives such as pay-as-you-go, lease/purchasing, short-term vs. long-term financings, assessments, user fees, impact fees, developer contributions, public/private projects, and grants and provide analysis of each alternative as required as to the budgetary and financial impact.
- Review the reports of accountants, independent engineers and other project feasibility consultants to ensure that such studies adequately address technical, economic, and financial risk factors affecting the marketability of any proposed revenue debt issues; provide bond market assumptions necessary for financial projections included in these studies; attend all relevant working sessions regarding the preparations, review and completion of such independent studies; and provide written comments and recommendations regarding assumptions, analytic methods, and conclusions contained therein.
- Develop, manage and maintain computer models for long-term capital planning which provide for inputs regarding levels of ad valorem and non-ad valorem taxation, growth rates by operating revenue and expenditure item, timing, magnitude and cost of debt issuance, and project operating and capital balances, selected operating and debt ratios and other financial performance measures as may be determined by the DISTRICT.
- Conduct strategic modeling and planning and related consulting.

- Attend meetings with DISTRICT's staff, consultants and other professionals and the DISTRICT.
- Undertake financial planning and policy development assignments made by the DISTRICT regarding financings, and financial policy including budget, tax, cash management issues and related fiscal policy and programs.
- Assist the DISTRICT in preparing financial presentations for public hearings and/or referendums.
- Provide special financial services as requested by the DISTRICT.

2. Services Related to Debt Transactions (Includes short term financings, notes, loans, letters of credit, line of credit and bonds); provided that if the transaction is competitive, the services of the financial advisor will be modified in advance in writing to reflect that process. Upon the request of the DISTRICT:

- Analyze financial and economic factors to determine if the issuance of bonds is appropriate.
- Develop a financing plan in concert with DISTRICT's staff which would include recommendations as to the timing and number of series of bonds to be issued.
- Assist the DISTRICT by recommending the best method of sale, either as a negotiated sale, private placement or a public sale. In a public sale, make recommendation as to the determination of the best bid. In the event of a negotiated sale, assist in the solicitation, review and evaluation of any investment banking proposals, and provide advice and information necessary to aid in such selection.
- Advise as to the various financing alternatives available to the DISTRICT.
- Develop alternatives related to debt transaction including evaluation of revenues available, maturity schedule and cash flow requirements.
- Evaluate benefits of bond insurance and/or security insurance for debt reserve fund.
- If appropriate, develop credit rating presentation and coordinate with the DISTRICT the overall presentation to rating agencies.
- Review underwriter's proposals and submit a written analysis of same to the DISTRICT.
- Assist the DISTRICT in the procurement of other services relating to debt issuance such as printing, paying agent, registrar, etc.
- Identify key bond covenant features and advise as to the financial consequences of provisions to be included in bond indentures, resolutions or other governing

documents regarding security, creation of reserve funds, flow of funds, redemption provisions, additional parity debt tests, etc.; review and comment on successive drafts of bond governing documents.

- Review the requirements and submit analysis to bond insurers, rating agencies and other professionals as they pertain to the DISTRICT's obligation.
- Review the terms, conditions and structure of any proposed debt offering undertaken by the DISTRICT and provide suggestions, modifications and enhancements where appropriate and necessary to reflect the constraints or current financial policy and fiscal capability.
- Coordinate with DISTRICT's staff and other advisors as respects the furnishing of data for offering documents, it being specifically understood that PFM is not responsible for the inclusion or omission of any material in published offering documents.
- As applicable, advise the DISTRICT on the condition of the bond market at the time of sale, including volume, timing considerations, competing offerings, and general economic considerations.
- Assist and advise the DISTRICT in negotiations with investment banking groups regarding fees, pricing of the bonds and final terms of any security offering, and make recommendations regarding a proposed offering to obtain the most favorable financial terms based on existing market conditions.
- Arrange for the closing of the transaction including, but not limited, to bond printing, signing and final delivery of the bonds.
- Assist and advise the DISTRICT with investment of proceeds of debt offerings.

3. Special Services. Upon request of the DISTRICT:

PFM may provide other services which shall include, but not be limited to, the following:

1. Impact fee financial analysis
2. Rate analysis
3. Management analysis
4. Referendum assistance
5. Legislative initiatives
6. Project assessment analysis
7. Implementation of revenue enhancement programs
8. Investment of bond proceeds
9. Financial analysis of projects being developed by engineer/architect studies
10. Negotiate on behalf of the DISTRICT for proposed projects
11. Preparation of amortization schedules
12. Preparation of Statement of Estimated Regulatory Costs
13. Development of operation and maintenance assessment methodologies

EXHIBIT B
COMPENSATION FOR SERVICES (NEGOTIOABLE)

Description	Unit Price
TRANSACTIONAL FEE SCHEDULE	

The flat fee for Financial Advisory Services (which includes Assessment Methodology services associated with debt issuance) shall be \$45,000 per transaction. This includes public bond issuances (competitive or negotiated) and bank loans.

1. Hourly Project Fees (Non-Transaction Related)

PFM will not charge for general advice between financings. In the event the DISTRICT requests that PFM perform significant special projects (capital planning, creation of new financing programs like the installment sale concept, etc.), fees will be negotiated in advance of the project generally based upon the following hourly rates for the indicated levels of experience or their equivalents will apply. Additionally, in the event a financing is started, but cancelled at the DISTRICT's request, accrued time will be billed as follows:

<u>Experience Level</u>	<u>Hourly Rate</u>
Managing Director	\$325.00
Director/ Senior Managing Consultant	\$275.00
Senior Analyst (Analyst)	\$150.00
Administrative Support	\$0.00

2. Expenses

Not Exceed	<u>\$2,000.00</u> per Issue*
Travel	At Cost
Lodging	At Cost
Meals	At Cost
Postage	At Cost
Telephone	At Cost
Copies	0.10 Black & White; 0.50 for Color
Printing	0.10 Black & White; 0.50 for Color

*PFM also offers a flat "overhead" fee of \$2,000 per financing. Note that the \$2,000 flat "overhead" fee of \$2,000 per financing excludes expenses for out of state travel. In addition to the out-of-pocket expenses listed above, PFM may charge data recovery expenses of \$0.05 per par amount of bonds issued. The data recovery expense will be capped at a maximum of \$5,000.00 per transaction. On bank loan transactions, the data recovery expense will be charged at 50%, capped at a maximum of \$2,500.00 per transaction.

NON-TRANSACTIONAL FEE SCHEDULE

A. Assessment Methodology Services

Assessment methodology services associated with debt issuances are included under the Financial Advisory Services fee and subject to negotiation with the District on a deal-by-deal basis. A flat fee for assessment consultant expenses of \$500 will be included as part of each transaction.

As requested, Assessment methodology services not associated with the issuance of District debt will have a minimum fee of \$25,000 and subject to negotiation with the District on a deal-by-deal basis. A flat fee for assessment consultant expenses of \$500 will be included as part of the methodology preparation.

The fee for the preparation of an O&M assessment methodology is \$7,500.

The fee for the preparation of a Statement of Estimated Regulatory Costs (SERC) is \$2,500.

B. Re-amortization Schedules

Reamortization schedules for debt issues are included under Exhibit A, Section 3. Special Services and are subject to the following fee schedule.

<u>Bond Size Call Amount</u>	<u>Fee per Amortization Schedule</u>
\$25,000 or less	\$250
\$25,001 - \$100,000	\$350
\$100,001 or greater	\$500

Other Services

In addition to advising on bond transactions, PFM is often called upon to perform many additional duties. These may include structuring and implementation of the refunding escrow, debt service reserve and debt service payment fund investment structuring, interest rate swap pricing and implementation, and other related services. These services may be provided through a PFM affiliate or third party referred by PFM via separate agreement between DISTRICT and such affiliate or third party.

EXHIBIT C **INSURANCE**

Insurance Statement

PFM Financial Advisors LLC ("PFM") has a complete insurance program, including property, casualty, general liability, automobile liability and workers compensation. PFM maintains Professional (E&O)/Cyber Liability coverage which total \$5 million single loss/ aggregate.

Our Professional/Cyber Liability policies are a "claims made" policy and our General Liability policy claims would be made by occurrence.

Deductibles/SIR:

Automobile \$100 comprehensive & \$1,000 collision

General Liability \$0

Professional (E&O)/ Cyber Liability \$250,000

Crime \$50,000

Insurance Company & AM Best Rating

Professional Liability (E&O)..... AIG Specialty Insurance Company; (A; Stable)

Cyber Liability..... AIG Specialty Insurance Company (A; Stable)

Crime..... Berkley Regional Insurance Company; (A+; Stable)

General Liability..... The Phoenix Insurance Company; (A++ Stable)

Automobile Liability..... St. Paul Protective Insurance Company (A++ Stable)

Excess /Umbrella Liability..... Travelers Property Casualty Company of America;
(A++ Stable)

Workers Compensation..... Travelers Casualty Ins Co of America; (A++ Stable)
& Employers Liability

**DISCLOSURE OF CONFLICTS OF INTEREST AND OTHER
IMPORTANT MUNICIPAL ADVISORY INFORMATION
PFM Financial Advisors LLC**

I. Introduction

PFM Financial Advisors LLC and PFM Swap Advisors LLC (hereinafter, referred to as “We,” “Us,” or “Our”) are registered municipal advisors with the Securities and Exchange Commission (the “SEC”) and the Municipal Securities Rulemaking Board (the “MSRB”), pursuant to the Securities Exchange Act of 1934 Rule 15Ba1-2. In accordance with MSRB rules, this disclosure statement is provided by Us to each client prior to the execution of its advisory agreement with written disclosures of all material conflicts of interests and legal or disciplinary events that are required to be disclosed with respect to providing financial advisory services pursuant to MSRB Rule G-42(b) and (c) (ii). We employ a number of resources to identify and subsequently manage actual or potential conflicts of interest in addition to disclosing actual and potential conflicts of interest provided herein. We do not provide legal, tax, or accounting advice.

How We Identify and Manage Conflicts of Interest

Code of Ethics. The Code requires that all employees conduct all aspects of Our business

with the highest standards of integrity, honesty and fair dealing. All employees are required to avoid even the appearance of misconduct or impropriety and avoid actual or apparent conflicts of interest between personal and professional relationships that would or could interfere with an employee’s independent exercise of judgment in performing the obligations and responsibilities owed to a municipal advisor and Our clients.

Policies and Procedures. We have adopted policies and procedures that include specific rules and standards for conduct. Some of these policies and procedures provide guidance and reporting requirements about matters that allows Us to monitor behavior that might give rise to a conflict of interest. These include policies concerning the making of gifts and charitable contributions, entertaining clients, and engaging in outside activities, all of which may involve relationships with clients and others that are important to Our analysis of potential conflicts of interest.

Supervisory Structure. We have both a compliance and supervisory structure in place that enables Us to identify and monitor employees’ activities, both on a transaction and Firm-wide basis, to ensure compliance with appropriate standards. Prior to undertaking any engagement with a new client or an additional engagement with an existing client, appropriate municipal advisory personnel will review the possible intersection of the client’s interests, the proposed engagement, Our engagement personnel, experience and existing obligations to other clients and related parties. This review, together with employing the resources described above, allows Us to evaluate any situations that may be an actual or potential conflict of interest.

Disclosures. We will disclose to clients those situations that We believe would create a material conflict of interest, such as: 1) any advice, service or product that any affiliate may provide to a client that is directly related to the municipal advisory work We perform for such client; 2) any payment made to obtain or retain a municipal advisory engagement with a client; 3) any fee-splitting arrangement with any provider of an investment or services to a client; 4) any conflict that may arise from the type of compensation arrangement We may have with a client; and 5) any other actual or potential situation that We are or become aware of that might constitute a material conflict of interest that could reasonably expect to impair Our ability to provide advice to or on behalf of clients consistent with regulatory requirements. If We identify such situations or circumstances, We will prepare meaningful disclosure that will describe the implications of the situation and how We intend to manage the situation. We will also disclose any legal or disciplinary events that are material to a client’s evaluation or the integrity of Our management or advisory personnel. We will provide this disclosure (or a means to access this information) in writing prior to starting Our proposed engagement, and will provide such additional information or clarification as the client may request. We will also advise Our clients in writing of any subsequent material conflict of interest that may arise, as well as the related implications, Our plan to manage that situation, and any additional information such client may require.

II. General Conflict of Interest Disclosures

Disclosure of Conflicts Concerning the Firm’s Affiliates

Our affiliates offer a wide variety of financial services, and Our clients may be interested in pursuing services separately provided by an affiliate. The affiliate’s business with the client could create an incentive for Us to recommend a course of

action designed to increase the level of the client's business activities with the affiliate or to recommend against a course of action that would reduce the client's business activities with the affiliate. In either instance, We may be perceived as recommending services for a client that are not in the best interests of Our clients, but rather are in Our interests or the interests of Our affiliates. Accordingly, We mitigate any perceived conflict of interest that may arise in this situation by disclosing it to the client, and by requiring that there be a review of the municipal securities transaction or municipal financial product to ensure that it is suitable for the client in light of various factors, after reasonable inquiry, including the client's needs, objectives and financial circumstances. Further, We receive no compensation from Our affiliates with respect to a client introduction or referral. If a client chooses to work with an affiliate, We require that the client consult and enter into a separate agreement for services, so that the client can make an independent, informed, evaluation of the services offered.

Disclosure of Conflicts Related to the Firm's Compensation

From time to time, We may be compensated by a municipal advisory fee that is or will be set forth in an agreement with the client to be, or that has been, negotiated and entered into in connection with a municipal advisory service. Payment of such fee may be contingent on the closing of the transaction and the amount of the fee may be based, in whole or in part, on a percentage of the principal or par amount of municipal securities or municipal financial product or the complexity of the municipal securities transaction or municipal financial product. While this form of compensation is customary in the municipal securities market, it may be deemed to present a conflict of interest since We may appear to have an incentive to recommend to the client a transaction that is larger in size or more complex than is necessary. Further, We may also receive compensation in the form of a fixed fee arrangement. While this form of compensation is customary, it may also present a potential conflict of interest, if the transaction requires more work than contemplated and We are perceived as recommending a less time consuming alternative contrary to the client's best interest so as not to sustain a loss. Finally, We may contract with clients on an hourly fee basis. If We do not agree on a maximum amount of hours at the outset of the engagement, this arrangement may pose a conflict of interest as We would not have a financial incentive to recommend an alternative that would result in fewer hours. We manage and mitigate all of these types of conflicts by disclosing the fee structure to the client, and by requiring that there be a review of the municipal securities transaction or municipal financial product to ensure that it is suitable for the client in light of various factors, after reasonable inquiry, including the client's needs, objectives and financial circumstances.

Disclosure of Conflicts Related to the Firm's Compensation Structure for Our Registered Advisors.

Pursuant to various employee compensation structures, from time to time We offer certain of Our registered municipal advisors ("Registered Advisors") financial benefits based on his or her business plan, client base, performance, and/or transactions closed. This provides an incentive for such Registered Advisors to seek to retain additional clients and/or transactions or services from clients. While this form of compensation may be customary in some segments of the municipal advisory market, provision of such financial benefits may be deemed to present a conflict of interest. We manage and mitigate these types of conflicts by Registered Advisor's adherence to Our Code of Ethics and Policies and Procedures, and by requiring that there be a review of the municipal securities transaction or municipal financial product to ensure that it is suitable for the client in light of various factors, after reasonable inquiry, including the client's needs, objectives and financial circumstances.

Disclosure Concerning Provision of Services to State and Local Government, and Non-Profit Clients

We regularly provide financial advisory services to state and local governments, their agencies, and instrumentalities, and non-profit clients. While Our clients have expressed that this experience in providing services to a wide variety of clients generally provides great benefit for all of Our clients, there may be or may have been clients with interests that are different from (and adverse to) other clients. If for some reason any client sees Our engagement with any other particular client as a conflict, We will mitigate this conflict by engaging in a broad range of conduct, if and as applicable. Such conduct may include one or any combination of the following: 1) disclosing the conflict to the client; 2) requiring that there be a review of the municipal securities transaction or municipal financial product to ensure that it is suitable for the client in light of various factors, including the client's needs, objectives and financial circumstances; 3) implementing procedures that establishes an "Informational Bubble" that creates physical, technological and procedural barriers and/or separations to ensure that non-public information is isolated to particular area such that certain governmental transaction team members and supporting functions operate separately during the course of work performed; and 4) in the rare event that a conflict cannot be resolved, We will withdraw from the engagement.

Disclosure Concerning Provision of Services by Our Registered Advisors Dually through the Firm and the Firm's Affiliates.

Our affiliates offer a wide variety of financial services, and Our clients may be interested in pursuing services separately provided by an affiliate. From time to time, We may have registered municipal advisors ("Registered Advisors") that may provide services to a Municipal Entity client on behalf of, and under a separate written client agreement with, both Us and one or more of Our affiliates. In such cases, the individual will act solely on behalf of Us or the applicable Affiliate, respectively,

that is a party to the specific agreement governing the respective services. For example, if a Municipal Entity client engages Us for municipal advisory services and separately engages an affiliate of Ours for consulting or other non-municipal advisory services, the same individual may serve under both engagements – as a Registered Advisor under the client agreement with Us and as an individual service provider under the client agreement with Our affiliate. Such circumstance could be perceived as a conflict of interest considering the individual’s dual service role and involvement, as well as differing duties owed to the client. Accordingly, We mitigate any perceived conflict of interest that may arise in this situation by disclosing it to the client, and by requiring that there be a review of the municipal securities transaction or municipal financial product to ensure that it is suitable for the client in light of various factors, after reasonable inquiry, including the client’s needs, objectives and financial circumstances. If a client chooses to obtain services of an affiliate, even if the affiliate’s services are provided by a Registered Advisor, not in their municipal advisory representative capacity but as an individual service provider acting solely on behalf of the applicable affiliate, We require that the client consult and enter into a separate agreement for such services, so that the client can make an independent, informed, evaluation of the services offered.

Disclosure of Conflicts Related to the Firm’s Affiliate’s Channel Partner Arrangement

Our affiliate, PFM Solutions LLC d/b/a Synario (“Synario”), a Software-as-a-Service (“SaaS”) company has entered into a channel partner arrangement with Fifth Asset, Inc. d/b/a DebtBook (“DebtBook”), a SaaS company that delivers an integrated, purpose-built financial management, treasury, and liquidity software platform for government and nonprofit organizations. As part of the arrangement, We have agreed to introduce clients to Synario for the purpose of Synario referring the client to utilize DebtBook products (the “Purpose”). A percentage of fees received from successful referrals that become clients of DebtBook will be paid by DebtBook to Synario in consideration for the referral. Additionally, individual members of Ours, solely in their personal capacity and independent of Us or any of Our affiliates, hold passive, minority, investment interests in DebtBook, that, in the aggregate, represent less than one percent (1%) of DebtBook’s fully diluted shares, which shares are not publicly traded. The referral and corresponding referral fee compensation together with these de minimis personal ownership interests create a material conflict of interest as they provide Us with an incentive introduce clients to Our affiliate for the Purpose. Accordingly, We mitigate conflicts of interest arising in this situation by disclosing it to the client, and by requiring that there be a review of the municipal securities transaction or municipal financial product to ensure that it is suitable for the client in light of various factors, after reasonable inquiry, including the client’s needs, objectives and financial circumstances. The channel partner arrangement does not cause an increase in the municipal advisory fees charged to you. If you choose to obtain services of DebtBook, you must make an independent, informed, evaluation of the services offered and enter into a separate agreement for such services directly with DebtBook.

Disclosure Related to Legal and Disciplinary Events

As registered municipal advisors with the Securities and Exchange Commission (the “SEC”) and the Municipal Securities Rulemaking Board (the “MSRB”), pursuant to the Securities Exchange Act of 1934 Rule 15Ba1-2, Our legal, disciplinary and judicial events are required to be disclosed on Our forms MA and MA-I filed with the SEC, in ‘**Item 9 Disclosure Information**’ of form MA, ‘**Item 6 Disclosure Information**’ of form MA-I, and if applicable, the corresponding disclosure reporting page(s) (“DRP”). To review the foregoing disclosure items and material change(s) or amendment(s), if any, clients may electronically access PFM Financial Advisors LLC filed forms MA and MA-I on the SEC’s Electronic Data Gathering, Analysis, and Retrieval system, listed by date of filing starting with the most recently filed, at:

PFM Financial Advisors LLC –

<https://www.sec.gov/cgi-bin/browse-edgar?action=getcompany&CIK=0001669517&owner=include&count=40>

III. Specific Conflicts of Interest Disclosures – FIRETHORN COMMUNITY DEVELOPMENT DISTRICT 2026 CONTRACT

To Our knowledge, following reasonable inquiry, we are not aware of any other actual or potential conflict of interest that could reasonably be anticipated to impair Our ability to provide advice to or on behalf of the client in accordance with applicable standards of conduct of MSRB Rule G-42.

IV. Municipal Advisory Complaint and Client Education Disclosure

The MSRB protects state and local governments and other municipal entities and the public interest by promoting fair and efficient municipal securities markets. To that end, MSRB rules are designed to govern the professional conduct of brokers, dealers, municipal securities dealers and municipal advisors. Accordingly, if you as municipal advisory customer have a complaint about any of these financial professionals, please contact the MSRB's website at www.msrb.org, and consult the MSRB's Municipal Advisory Client brochure. The MSRB's Municipal Advisory Client brochure describes the protections available to municipal advisory clients under MSRB rules, and describes the process for filing a complaint with the appropriate regulatory authority.

PFM's Financial Advisory services are provided by PFM Financial Advisors LLC. PFM's Swap Advisory services are provided by PFM Swap Advisors LLC. Both entities are registered municipal advisors with the MSRB and SEC under the Dodd Frank Act of 2010.

MEMO

District Manager: James P. Ward
2301 Northeast 37th Street
Fort Lauderdale, Florida 33308
Phone: 954.658.4900
Email: Wardj@pfm.com

To: Board of Supervisors
From: James P. Ward
Date: June 1, 2026
Re: Commission on Ethics Electronic Financial Disclosure Management System (EFDMS), Financial Disclosure Forms and Required Ethics Training

Filing A Form 1

To access the Electronic Financial Disclosure Management System ("EFDMS"), visit the login page (<https://disclosure.floridaethics.gov/Account/Login>) and watch the instructional video for directions on how to register/confirm registration.

If you have filed a Form 1 before, click "I am a Filer" and follow the prompts.

Instructions, FAQs, and tutorials are available from the dashboard within EFDMS. Additional E-filing assistance is available Monday - Friday from 8:00 a.m. until 5:00 p.m. EST by contacting the Commission directly (850) 488-7864.

Chrome, Edge, or Firefox are the recommended browsers to use in the EFDMS website. If you are not using one of these browsers, you will be able to access the site, but the pages may not display or function as designed. The use of a mobile device for completing a form in EFDMS is strongly discouraged.

Ethics Training Requirements:

Pursuant to Section 112.3142, *Florida Statutes*, all Supervisors of a Community Development District organized and existing under the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, are required to complete four (4) hours of ethics training each calendar year. The four (4) hours of Ethics Training shall be allocated amongst the following categories:

- two (2) hours of ethics law,
- one (1) hour of Sunshine Law; and
- one (1) hour of Public Records law

Supervisors will report their 2026 training when they fill out their Form 1 (Statements of Financial Interests) for the year 2027 by checking a box confirming that they have completed the annual Ethics Training.

MEMO

Please note that the four (4) hours of the Ethics Training do not have to be completed all at once. *ETHICS TRAINING IS REQUIRED TO BE COMPLETED BY DECEMBER 31, 2026 FOR THE FORM 1 THAT IS FILED IN 2027.*

It is highly recommended that you keep a record of all ethics training used to satisfy the Ethics Training requirements. At present, there is no need to submit a certificate or letter of completion of Ethics Training. However, the Florida Commission on Ethics ("COE") advises that Supervisors maintain a record in the event they are asked to provide proof of completion of all Ethics Training.

Additionally, you may be solicited by a private organization (Florida Association of Special Districts) - to take their Ethics Training Course on their platform for which there is a fee. **You are NOT required to use their services nor pay the fees they charge.** There are several free online resources and links to resources that Supervisors might find helpful, including free training for the two (2) hour ethics portion and links to outside training(s) which can be used to satisfy the other categories of the Ethics Training. **You may take training from any source you choose.**

General Resource: Florida Commission on Ethics - [Training - Ethics \(state.fl.us\)](https://www.state.fl.us/ethics)

1. Free Training Programs:

Ethics law - The COE provides several free training videos (audio/visual or audio only) covering specific ethics law topics. Please note that two (hours" in the category of ethics law are required annually. Pursuant to CEO 13-15, "hours" may be measured in fifty (50) minute increments so you should ensure you satisfactorily complete sufficient programs to satisfy the two-hour ethics requirement if choosing a combination of training videos listed below.

- a. **State Ethics Laws for Constitutional Officers & Elected Municipal Officers:**
Note: Google Chrome web browser will not open - use another web browser.
[Video Tutorial](#)
- b. **Office of the Attorney General offers training on Sunshine Law and Public Records Law (22-page presentation - no audio):**
[23-page presentation - no audio](#)
- c. **Office of the Attorney General 2-hour Audio-only Presentation regarding Public Meetings and Public Records Law:**
[Audio presentation - no video](#)
- d. Ethics law, Sunshine law, and Public Records law - The Florida League of Cities offers a free four-hour online course which satisfies the annual requirement to attend two hours of ethics law, one hour of Sunshine law, and one hour of Public Records law. The course is available online 24/7 and may be paused and resumed at your convenience. Registration is required for this class; however, there is no registration fee.
[FLC Mandated Ethics Workshop](#)

MEMO

2. Other Training Programs

- a. **Florida State University's Florida Institute of Government** offers a "4-Hour Ethics Course" which satisfies the annual requirement to attend two hours of ethics law, one hour of Sunshine law, and one hour of Public Records law. The course is available online 24/7 and may be paused and resumed at your convenience. The registration fee is \$79.00.
 - [4-Hour Ethics Course](#)
- b. **Florida Ethics Institute (FEI)** offers a 4-hour Florida Ethics & Open Government Master Class satisfies the state's annual ethics training requirement mandated by the Code of Ethics for Public Officers and Employees and applicable to elected municipal officers, constitution officers, and others. In accordance with the legal mandate the training consists of two hours of Ethics Law (covering Florida's ethics laws and Art. II, s. 8, Fla. Const.), one hour of Sunshine Law (Ch. 286, F.S.), and one hour of Public Records Law (Ch. 119, F.S.) education. The cost is \$75.00.
 - www.floridaethics.org/courses/florida-ethics-law-4-hour-course

Firethorn

Community Development District

Financial Statements March 31, 2026

JPWard and Associates, LLC
2301 N.E. 37th Street
Fort Lauderdale, Florida 33308
Phone: (954) 658-4900

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Firethorn Community Development District

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**Firethorn
Community Development District
Balance Sheet
for the Period Ending March 31, 2026**

	Governmental Funds						Totals (Memorandum Only)
	General Fund	Debt Service Series 2025	Capital Project Series 2025	Account Groups			
				General Long Term Debt	General Fixed Assets		
Assets							
Cash and Investments							
General Fund - Checking Account	\$ 94,034	\$ -	\$ -	\$ -	\$ -	\$ 94,034	
Debt Service Fund							
Reserve Account	-	589,701	-	-	-	589,701	
Revenue Account	-	58	-	-	-	58	
Prepayment Account	-	362,366	-	-	-	362,366	
Construction Account	-	-	8,476	-	-	8,476	
Cost of Issuance Account	-	-	6,510	-	-	6,510	
Accounts Receivable	-	-	-	-	-	-	
Amount Available in Debt Service Funds	-	-	-	952,125	-	952,125	
Amount to be Provided by Debt Service Funds	-	-	-	16,477,875	-	16,477,875	
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	328,300	328,300	
Total Assets	\$ 94,034	\$ 952,125	\$ 14,986	\$ 17,430,000	\$ 328,300	\$ 18,819,445	

**Firethorn
Community Development District
Balance Sheet
for the Period Ending March 31, 2026**

	Governmental Funds			Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service	Capital Project	General Long	General Fixed	
		Series 2025	Series 2025	Term Debt	Assets	
Liabilities						
Accounts Payable	-	-	-	-	-	-
Due to Developer	-	-	647,730	-	-	647,730
Bonds Payable						
Current Portion (Due within 12 months)						
Series 2025	-	-	-	250,000	-	250,000
Long Term						
Series 2025	-	-	-	17,180,000	-	17,180,000
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 647,730</u>	<u>\$ 17,430,000</u>	<u>\$ -</u>	<u>\$ 18,077,730</u>
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	-	328,300	328,300
Fund Balance						
Restricted						
Beginning: October 1, 2025 (Unaudited)	-	-	-	-	-	-
Results from Current Operations	-	952,125	(632,744)	-	-	319,380
Unassigned						
Beginning: October 1, 2025 (Unaudited)	-	-	-	-	-	-
Results from Current Operations	94,034	-	-	-	-	94,034
Total Fund Equity and Other Credits	<u>\$ 94,034</u>	<u>\$ 952,125</u>	<u>\$ (632,744)</u>	<u>\$ -</u>	<u>\$ 328,300</u>	<u>\$ 741,715</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 94,034</u>	<u>\$ 952,125</u>	<u>\$ 14,986</u>	<u>\$ 17,430,000</u>	<u>\$ 328,300</u>	<u>\$ 18,819,445</u>

Firethorn
Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Special Assessment Revenue		-	-	0%
Developer Contributions	-	145,721	145,721	100%
Other Fees and Charges				
Discounts/Collection Fees	-	-	-	0%
Total Revenue and Other Sources:	\$ -	\$ 145,721	\$ 145,721	100%
Expenditures and Other Uses				
Executive				
Professional Management	3,917	23,500	47,000	50%
Financial and Administrative				
Audit Services	-	3,400	4,900	0%
Accounting Services	1,667	8,333	20,000	42%
Assessment Roll Preparation	1,667	3,333	20,000	0%
Arbitrage Rebate Services	-	-	500	0%
Other Contractual Services				
Legal Advertising	-	-	3,500	0%
Trustee Services	-	-	4,246	0%
Dissemination Agent Services	-	500	5,000	0%
Property Appraiser Fees	-	-	500	0%
Bank Service Fees	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	13	13	750	2%
Website Development	-	1,200	2,400	50%
Insurance	-	5,500	6,000	92%
Printing & Binding	-	-	500	0%
Subscription & Memberships	-	175	175	100%
Legal Services				
General Counsel	-	5,733	15,000	38%
Other General Government Services				
Engineering Services	-	-	15,000	0%
Total Expenditures and Other Uses:	\$ 7,263	\$ 51,687	\$ 145,721	35%
Net Increase/ (Decrease) in Fund Balance	(7,263)	94,034	-	
Fund Balance - Beginning	101,297	-	-	
Fund Balance - Ending	\$ 94,034	\$ 94,034	\$ -	

Firethorn
Community Development District
Debt Service Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026

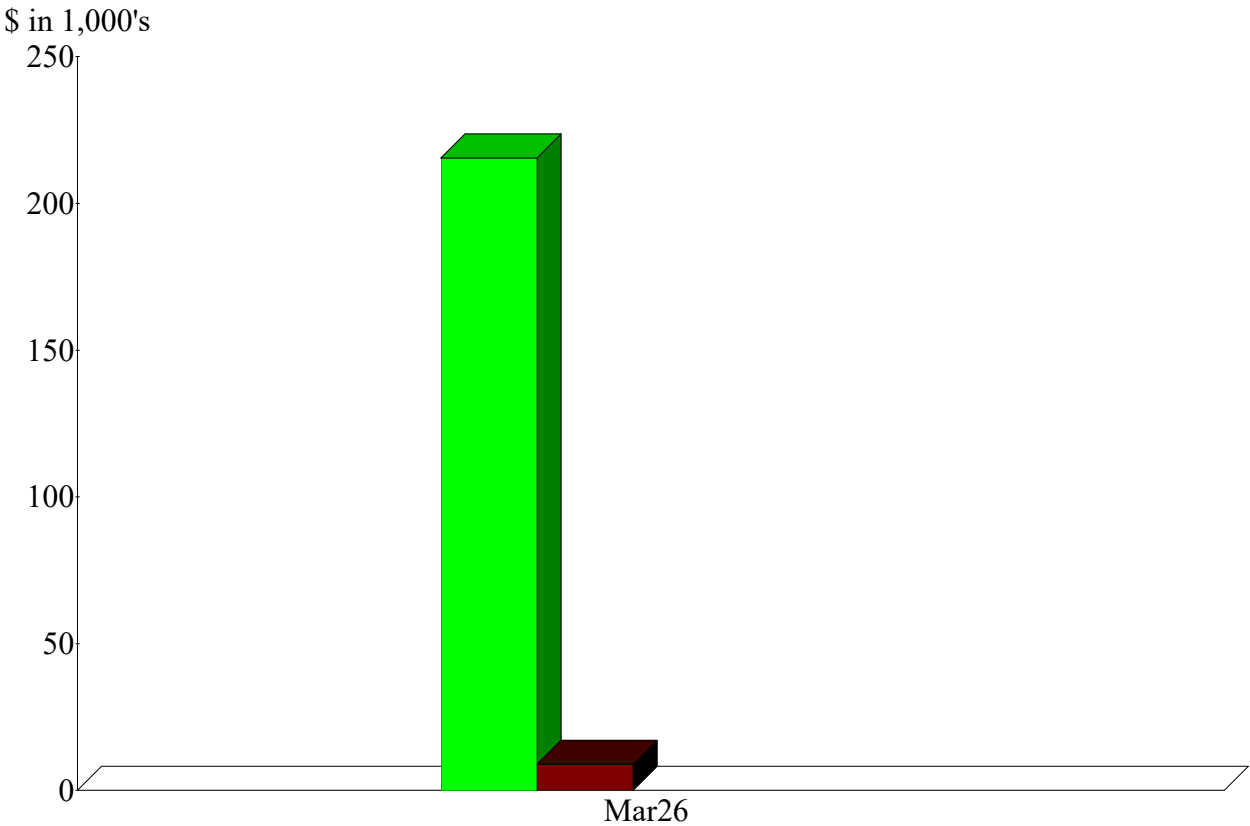
Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	1,582	5,488	-	0%
Prepayment Account	\$ 58	58	-	0%
Special Assessment Revenue				
Special Assessments - Prepayments	212,203	362,366	-	0%
Debt Proceeds	-	589,701	-	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	\$ 213,842	\$ 957,612	\$ -	0%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2025	-	-	-	0%
Interest Expense				
Series 2025	-	-	-	0%
Intragovernmental Transfer Out	1,582	5,488	-	0%
Total Expenditures and Other Uses:	\$ 1,582	\$ 5,488	\$ -	0%
Net Increase/ (Decrease) in Fund Balance	212,260	952,125	-	
Fund Balance - Beginning	739,864	-	-	
Fund Balance - Ending	\$ 952,125	\$ 952,125	\$ -	

Firethorn
Community Development District
Capital Projects Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Construction Account	18	36,612	-	0%
Cost of Issuance	17	61	-	0%
Debt Proceeds	-	16,840,299	-	0%
Intragovernmental Transfer In	1,582	5,488	-	0%
Total Revenue and Other Sources:	\$ 1,617	\$ 16,882,459	\$ -	0%
Expenditures and Other Uses				
Capital Outlay				
Electrical	-	-	-	0%
Water-Sewer Combination	-	5,989,871	-	0%
Stormwater Management	-	5,747,129	-	0%
Irrigation	-	1,433,605	-	0%
Roadway Improvement	-	3,760,748	-	0%
Cost of Issuance				
District Management and A.M.	-	50,000	-	0%
Engineering Services	-	15,000	-	0%
Legal Services	-	161,250	-	0%
Printing & Binding	-	2,250	-	0%
Trustee Services	-	6,750	-	0%
Underwriter's Discount	-	348,600	-	0%
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 17,515,203	\$ -	0%
Net Increase/ (Decrease) in Fund Balance	1,617	(632,744)	-	
Fund Balance - Beginning	(634,361)	-	-	
Fund Balance - Ending	\$ (632,744)	\$ (632,744)	\$ -	

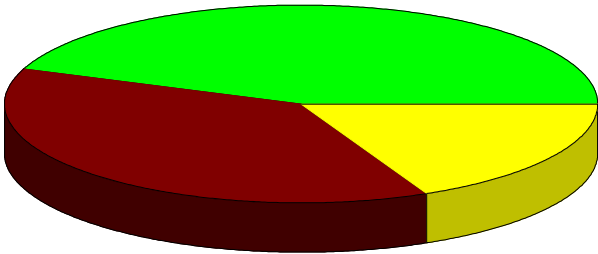
Firethorn Community Development District

Income and Expense by Month
March 2026



Expense Summary
March 2026

5120000 · Executive	44.28%
5130000 · Financial and Administrative	37.83
5810000 · Interfund Transfer Out	17.88
Total	\$8,844.44



By Account

Firethorn

Community Development District

Financial Statements *April 30, 2026*

PFM Management Services, LLC
3501 Quadrangle Blvd., Suite 270
Orlando, Florida 32817
Phone: (954) 658-4900

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**Firethorn Community Development District
Balance Sheet
Through April 30, 2026**

	Governmental Funds					Account Groups		Totals (Memorandum Only)		
	General Fund	Debt Service	Capital Project	General Long Term Debt	General Fixed Assets					
		Series 2025	Series 2025							
Assets										
Cash and Investments										
General Fund - Checking Account	\$	79,879	\$	-	\$	-	\$	-	\$	79,879
Debt Service Fund										
Reserve Account		-		589,701		-		-		589,701
Revenue Account		-		647,920		-		-		647,920
Prepayment Account		-		362,366		-		-		362,366
Construction Account		-		-		10,252		-		10,252
Cost of Issuance Account		-		-		6,529		-		6,529
Accounts Receivable		-		-		-		-		-
Amount Available in Debt Service Funds		-		-		-		1,599,987		1,599,987
Amount to be Provided by Debt Service Funds		-		-		-		15,830,013		15,830,013
Investment in General Fixed Assets (net of depreciation)		-		-		-		-		328,300
Total Assets	\$	79,879	\$	1,599,987	\$	16,781	\$	17,430,000	\$	328,300
										19,454,947

Firethorn Community Development District
Balance Sheet
Through April 30, 2026

	Governmental Funds			Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service	Capital Project	General Long	General Fixed	
		Series 2025	Series 2025	Term Debt	Assets	
Liabilities						
Accounts Payable	-	-	-	-	-	-
Due to Developer	-	-	647,730	-	-	647,730
Bonds Payable						
Current Portion (Due within 12 months)						
Series 2025	-	-	-	250,000	-	250,000
Long Term						
Series 2025	-	-	-	17,180,000	-	17,180,000
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 647,730</u>	<u>\$ 17,430,000</u>	<u>\$ -</u>	<u>\$ 18,077,730</u>
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	-	328,300	328,300
Fund Balance						
Restricted						
Beginning: October 1, 2025 (Unaudited)	-	-	-	-	-	-
Results from Current Operations	-	1,599,987	(630,949)	-	-	969,038
Unassigned						
Beginning: October 1, 2025 (Unaudited)	-	-	-	-	-	-
Results from Current Operations	79,879	-	-	-	-	79,879
Total Fund Equity and Other Credits	<u>\$ 79,879</u>	<u>\$ 1,599,987</u>	<u>\$ (630,949)</u>	<u>\$ -</u>	<u>\$ 328,300</u>	<u>\$ 1,377,217</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 79,879</u>	<u>\$ 1,599,987</u>	<u>\$ 16,781</u>	<u>\$ 17,430,000</u>	<u>\$ 328,300</u>	<u>\$ 19,454,947</u>

Firethorn Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026

Description	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Special Assessment Revenue		-	-	0%
Developer Contributions	-	145,721	145,721	100%
Other Fees and Charges				
Discounts/Collection Fees	-	-	-	0%
Total Revenue and Other Sources:	\$ -	\$ 145,721	\$ 145,721	100%
Expenditures and Other Uses				
Executive				
Professional Management	3,917	27,417	47,000	58%
Financial and Administrative				
Audit Services	-	3,400	4,900	69%
Accounting Services	1,667	10,000	20,000	50%
Assessment Roll Preparation	1,667	5,000	20,000	0%
Arbitrage Rebate Services	-	-	500	0%
Other Contractual Services				
Legal Advertising	2,285	2,285	3,500	65%
Trustee Services	-	-	4,246	0%
Dissemination Agent Services	-	500	5,000	10%
Property Appraiser Fees	-	-	500	0%
Bank Service Fees	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	24	36	750	5%
Website Development	-	1,200	2,400	50%
Insurance	-	5,500	6,000	92%
Printing & Binding	-	-	500	0%
Subscription & Memberships	-	175	175	100%
Legal Services				
General Counsel	4,597	10,330	15,000	69%
Other General Government Services				
Engineering Services	-	-	15,000	0%
Total Expenditures and Other Uses:	\$ 14,155	\$ 65,842	\$ 145,721	45%
Net Increase/ (Decrease) in Fund Balance	(14,155)	79,879	-	
Fund Balance - Beginning	94,034	-	-	
Fund Balance - Ending	\$ 79,879	\$ 79,879	\$ -	

Firethorn Community Development District
Debt Service Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026

Description	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	1,751	7,239	-	0%
Prepayment Account	609	666	-	0%
Special Assessment Revenue				
Special Assessments - Off Roll	647,254	647,254	-	0%
Special Assessments - Prepayments	-	362,366	-	0%
Debt Proceeds	-	589,701	-	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	\$ 649,614	\$ 1,607,226	\$ -	0%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2025	-	-	-	0%
Interest Expense				
Series 2025	-	-	-	0%
Intragovernmental Transfer Out	1,751	7,239	-	0%
Total Expenditures and Other Uses:	\$ 1,751	\$ 7,239	\$ -	0%
Net Increase/ (Decrease) in Fund Balance	647,863	1,599,987	-	
Fund Balance - Beginning	952,125	-	-	
Fund Balance - Ending	\$ 1,599,987	\$ 1,599,987	\$ -	

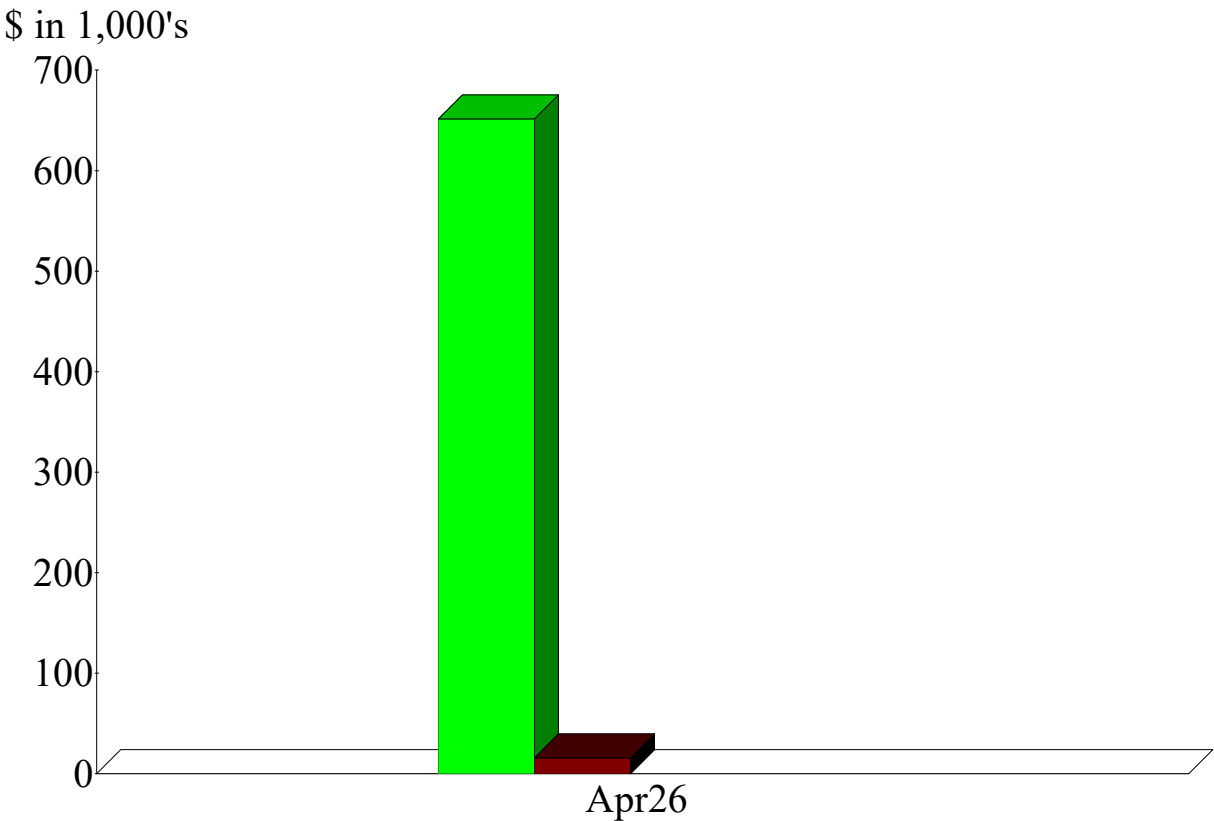
Firethorn Community Development District
Construction Project Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026

Description	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Construction Account	25	36,636	-	0%
Cost of Issuance	19	80	-	0%
Debt Proceeds	-	16,840,299	-	0%
Intragovernmental Transfer In	1,751	7,239	-	0%
Total Revenue and Other Sources:	\$ 1,795	\$ 16,884,254	\$ -	0%
Expenditures and Other Uses				
Capital Outlay				
Electrical	-	-	-	0%
Water-Sewer Combination	-	5,989,871	-	0%
Stormwater Management	-	5,747,129	-	0%
Irrigation	-	1,433,605	-	0%
Roadway Improvement	-	3,760,748	-	0%
Cost of Issuance				
District Management and A.M.	-	50,000	-	0%
Engineering Services	-	15,000	-	0%
Legal Services	-	161,250	-	0%
Printing & Binding	-	2,250	-	0%
Trustee Services	-	6,750	-	0%
Underwriter's Discount	-	348,600	-	0%
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 17,515,203	\$ -	0%
Net Increase/ (Decrease) in Fund Balance	1,795	(630,949)	-	
Fund Balance - Beginning	(632,744)	-	-	
Fund Balance - Ending	\$ (630,949)	\$ (630,949)	\$ -	

Firethorn Community Development District

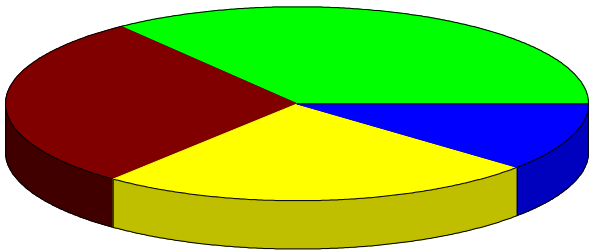
Income and Expense by Month

April 2026



Expense Summary
April 2026

5130000 · Financial and Admin	35.47%
5140000 · Legal Services	28.90
5120000 · Executive	24.62
5810000 · Interfund Transfer Ou	11.01
Total	\$15,906.34



By Account

Firethorn

Community Development District

Financial Statements May 31, 2026

PFM Management Services, LLC
3501 Quadrangle Blvd., Suite 270
Orlando, Florida 32817
Phone: (954) 658-4900

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**Firethorn Community Development District
Balance Sheet
Through May 31, 2026**

	Governmental Funds			Account Groups		Totals (Memorandum Only)		
	General Fund	Debt Service	Capital Project	General Long	General Fixed			
		Series 2025	Series 2025	Term Debt	Assets			
Assets								
Cash and Investments								
General Fund								
Truist - Checking Account	\$	64,849	\$	-	\$	-	\$	64,849
Debt Service Fund								
Reserve Account		-		589,701		-		589,701
Revenue Account		-		1,776		-		1,776
Prepayment Account		-		353,850		-		353,850
Construction Account		-		-		11,976		11,976
Cost of Issuance Account		-		-		6,548		6,548
Accounts Receivable		-		-		-		-
Amount Available in Debt Service Funds		-		-		945,327		945,327
Amount to be Provided by Debt Service Funds		-		-		15,874,673		15,874,673
Investment in General Fixed Assets (net of depreciation)		-		-		-		328,300
Total Assets	\$	64,849	\$	945,327	\$	18,524	\$	16,820,000
							\$	328,300
							\$	18,177,000

Firethorn Community Development District
Balance Sheet
Through May 31, 2026

	Governmental Funds			Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service	Capital Project	General Long	General Fixed	
		Series 2025	Series 2025	Term Debt	Assets	
Liabilities						
Accounts Payable	-	-	-	-	-	-
Due to Developer	-	-	647,730	-	-	647,730
Bonds Payable						
Current Portion (Due within 12 months)						
Series 2025	-	-	-	\$270,000	-	270,000
Long Term						
Series 2025	-	-	-	16,550,000	-	16,550,000
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 647,730</u>	<u>\$ 16,820,000</u>	<u>\$ -</u>	<u>\$ 17,467,730</u>
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	-	328,300	328,300
Fund Balance						
Restricted						
Beginning: October 1, 2025 (Unaudited)	-	-	-	-	-	-
Results from Current Operations	-	945,327	(629,206)	-	-	316,121
Unassigned						
Beginning: October 1, 2025 (Unaudited)	-	-	-	-	-	-
Results from Current Operations	64,849	-	-	-	-	64,849
Total Fund Equity and Other Credits	<u>\$ 64,849</u>	<u>\$ 945,327</u>	<u>\$ (629,206)</u>	<u>\$ -</u>	<u>\$ 328,300</u>	<u>\$ 709,270</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 64,849</u>	<u>\$ 945,327</u>	<u>\$ 18,524</u>	<u>\$ 16,820,000</u>	<u>\$ 328,300</u>	<u>\$ 18,177,000</u>

Firethorn Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2026

Description	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Special Assessment Revenue		-	-	0%
Developer Contributions	-	145,721	145,721	100%
Other Fees and Charges				
Discounts/Collection Fees	-	-	-	0%
Total Revenue and Other Sources:	\$ -	\$ 145,721	\$ 145,721	100%
Expenditures and Other Uses				
Executive				
Professional Management	3,917	31,333	47,000	67%
Financial and Administrative				
Audit Services	-	3,400	4,900	69%
Accounting Services	1,667	11,667	20,000	58%
Assessment Roll Preparation	1,667	6,667	20,000	0%
Arbitrage Rebate Services	-	-	500	0%
Other Contractual Services				
Legal Advertising	-	2,285	3,500	65%
Trustee Services	-	-	4,246	0%
Dissemination Agent Services	5,000	5,000	5,000	100%
Bond Amortization Schedules	-	500	-	0%
Property Appraiser Fees	-	-	500	0%
Bank Service Fees	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	33	69	750	9%
Website Development	1,200	2,400	2,400	100%
Insurance	-	5,500	6,000	92%
Printing & Binding	-	-	500	0%
Subscription & Memberships	-	175	175	100%
Legal Services				
General Counsel	1,547	11,877	15,000	79%
Other General Government Services				
Engineering Services	-	-	15,000	0%
Total Expenditures and Other Uses:	\$ 15,030	\$ 80,872	\$ 145,721	55%
Net Increase/ (Decrease) in Fund Balance	(15,030)	64,849	-	
Fund Balance - Beginning	79,879	-	-	
Fund Balance - Ending	\$ 64,849	\$ 64,849	\$ -	

Firethorn Community Development District
Debt Service Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2026

Description	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	1,695	8,933	-	0%
Revenue Account	126	126	-	0%
Prepayment Account	1,041	1,707	-	0%
Special Assessment Revenue				
Special Assessments - Off Roll	-	647,254	-	0%
Special Assessments - Prepayments	351,485	713,850	-	0%
Debt Proceeds	-	589,701	-	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	\$ 354,346	\$ 1,961,572	\$ -	0%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2025	250,000	250,000	-	0%
Principal Debt Service - Prepayments				
Series 2025	360,000	360,000	-	0%
Interest Expense				
Series 2025	397,311	397,311	-	0%
Intragovernmental Transfer Out	1,695	8,933	-	0%
Total Expenditures and Other Uses:	\$ 1,009,006	\$ 1,016,245	\$ -	0%
Net Increase/ (Decrease) in Fund Balance	(654,660)	945,327	-	
Fund Balance - Beginning	1,599,987	-	-	
Fund Balance - Ending	\$ 945,327	\$ 945,327	\$ -	

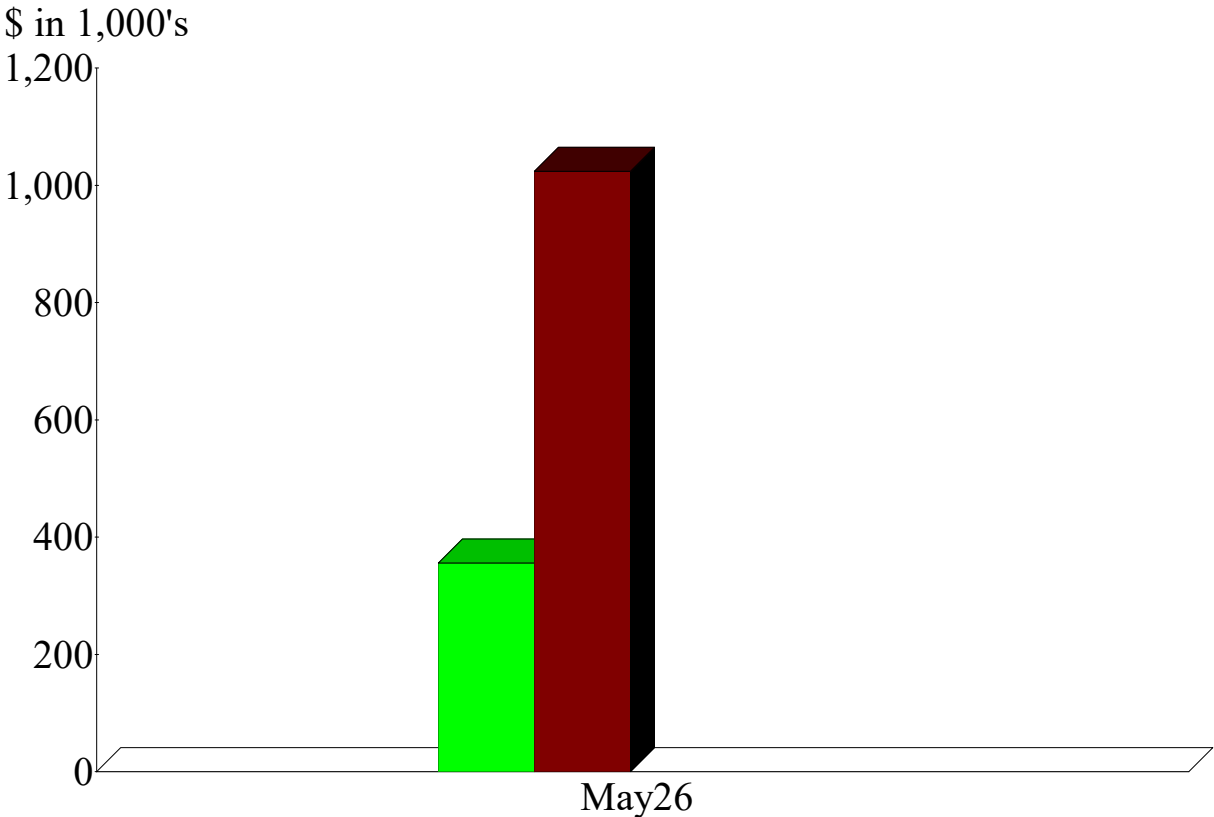
Firethorn Community Development District
Construction Project Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2026

Description	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Construction Account	29	36,666	-	0%
Cost of Issuance	19	99	-	0%
Debt Proceeds	-	16,840,299	-	0%
Intragovernmental Transfer In	1,695	8,933	-	0%
Total Revenue and Other Sources:	<u>\$ 1,743</u>	<u>\$ 16,885,997</u>	<u>\$ -</u>	<u>0%</u>
Expenditures and Other Uses				
Capital Outlay				
Electrical	-	-	-	0%
Water-Sewer Combination	-	5,989,871	-	0%
Stormwater Management	-	5,747,129	-	0%
Irrigation	-	1,433,605	-	0%
Roadway Improvement	-	3,760,748	-	0%
Cost of Issuance				
District Management and A.M.	-	50,000	-	0%
Engineering Services	-	15,000	-	0%
Legal Services	-	161,250	-	0%
Printing & Binding	-	2,250	-	0%
Trustee Services	-	6,750	-	0%
Underwriter's Discount	-	348,600	-	0%
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses:	<u>\$ -</u>	<u>\$ 17,515,203</u>	<u>\$ -</u>	<u>0%</u>
Net Increase/ (Decrease) in Fund Balance	1,743	(629,206)	-	
Fund Balance - Beginning	(630,949)	-	-	
Fund Balance - Ending	<u><u>\$ (629,206)</u></u>	<u><u>\$ (629,206)</u></u>	<u><u>\$ -</u></u>	

Firethorn Community Development District

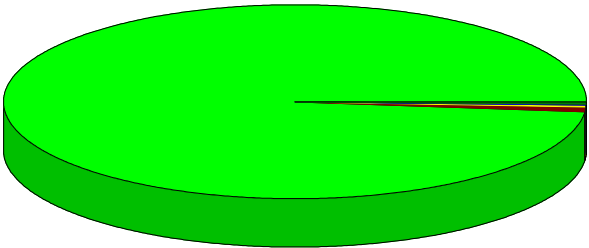
Income and Expense by Month

May 2026



Expense Summary
May 2026

5170000 · Debt Service	98.37%
5130000 · Financial and Administ	0.93
5120000 · Executive	0.38
5810000 · Interfund Transfer Out	0.17
5140000 · Legal Services	0.15
Total	\$1,024,036.07



By Account