FIRETHORN COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS – JULY 2025

FISCAL YEAR 2025

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

T: 954-658-4900 **E:** JimWard@JPWardAssociates.com

Firethorn
Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

Firethorn
Community Develoment District
Balance Sheet
for the Period Ending July 31, 2025

	Governmental Funds	Account Groups		Totals
	General Fund	General Long Term Debt	General Fixed Assets	(Memorandum Only)
Assets				
Cash and Investments				
General Fund - Checking Account	$ 54,347	$ -	$ -	$ 54,347
Debt Service Fund				
Interest Account	-	-	-	-
Sinking Account	-	-	-	-
Reserve Account	-	-		-
Revenue Account	-	-	-	-
Capitalized Interest	-	-	-	-
Prepayment Account	-	-	-	-
Construction Account	-	-	-	-
Cost of Issuance Account	-	-	-	-
Due from Other Funds				
General Fund	-	-	-	-
Debt Service Fund(s)	-	-	-	-
Accounts Receivable	-	-	-	-
Assessments Receivable	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-
Amount to be Provided by Debt Service Funds	-	-	-	-
Total Assets	**$ 54,347**	**$ -**	**$ -**	**$ 54,347**

Firethorn
Community Develoment District
Balance Sheet
for the Period Ending July 31, 2025

	Governmental Funds			
		Account Groups		Totals
	General Fund	General Long Term Debt	General Fixed Assets	(Memorandum Only)
Liabilities				
Accounts Payable & Payroll Liabilities	-	-	-	-
Due to Fiscal Agent	-	-	-	-
Due to Other Funds				
General Fund	-	-	-	-
Debt Service Fund(s)	-	-	-	-
Due to Developer	-	-	-	-
Total Liabilities	**$ -**	**$ -**	**$ -**	**$ -**
Fund Equity and Other Credits				
Investment in General Fixed Assets	-	-	-	-
Fund Balance				
Restricted				
Beginning: October 1, 2024 (Unaudited)	-	-	-	-
Results from Current Operations	-	-	-	-
Unassigned				
Beginning: October 1, 2024 (Unaudited)	-	-	-	-
Results from Current Operations	54,347	-	-	54,347
Total Fund Equity and Other Credits	**$ 54,347**	**$ -**	**$ -**	**$ 54,347**
Total Liabilities, Fund Equity and Other Credits	**$ 54,347**	**$ -**	**$ -**	**$ 54,347**

Firethorn
Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2025

Description	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
Interest								
Interest - General Checking	-	-	-	-	-	-	-	0%
Special Assessment Revenue								
Special Assessments - On-Roll	-	-	-	-	-	-	-	0%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	0%
Developer Contribution	107,175	-	-	-	-	107,175	107,175	100%
Total Revenue and Other Sources:	**$ 107,175**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 107,175**	**$ 107,175**	**0%**
Expenditures and Other Uses								
Legislative								
Board of Supervisor's Fees	-	-	-	-	-	-	-	0%
Executive								
Professional Management	-	-	15,667	3,917	3,917	23,500	47,000	50%
Financial and Administrative								
Audit Services	-	-	-	-	-	-	4,800	0%
Accounting Services	-	-	3,333	833	833	5,000	10,000	50%
Other Contractual Services								
Legal Advertising	455	-	365	6,616	117	7,554	6,000	126%
Dissemination Agent Services	-	-	-	-	-	-	-	0%
Bank Service Fees	-	-	-	-	-	-	350	0%
Travel and Per Diem	-	-	-	-	-	-	-	0%
Communications & Freight Services								
Postage, Freight & Messenger	10	-	-	-	-	10	750	1%
Rentals and Leases								
Meeting Room Rental	161	-	150	-	-	311	-	0%

Firethorn
Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2025

Description	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Insurance	-	-	-	-	2,507	2,507	6,000	42%
Printing & Binding	1,294	-	-	-	-	1,294	500	259%
Website Development	-	-	-	-	-	-	1,600	0%
Subscription & Memberships	175	-	-	-	-	175	175	100%
Legal Services								
Legal - General Counsel	1,645	-	4,310	2,778	-	8,733	15,000	58%
Legal - Validation	599	-	1,905	1,241	-	3,745	-	0%
Other General Government Services								
Engineering Services	-	-	-	-	-	-	15,000	0%
Other Fees and Charges								
Discounts/Collection Fees	-	-	-	-	-	-	-	0%
Sub-Total:	**4,338**	**-**	**25,730**	**15,385**	**7,374**	**52,828**	**107,175**	0%
Total Expenditures and Other Uses:	**$ 4,338**	**$ -**	**$ 25,730**	**$ 15,385**	**$ 7,374**	**$ 52,828**	**$ 107,175**	**0%**
Net Increase/ (Decrease) in Fund Balance	102,837	-	(25,730)	(15,385)	(7,374)	54,347	-	
Fund Balance - Beginning	-	102,837	102,837	77,107	61,722	-	-	
Fund Balance - Ending	**$ 102,837**	**$ 102,837**	**$ 77,107**	**$ 61,722**	**$ 54,347**	**$ 54,347**	**$ -**	