FIRETHORN
COMMUNITY DEVELOPMENT
DISTRICT

FINANCIAL STATEMENTS – AUGUST 2025

FISCAL YEAR 2025

PREPARED BY:

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

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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 August 31, 2025

	Governmental Funds	Account Groups		Totals (Memorandum Only)
	General Fund	General Long Term Debt	General Fixed Assets	
Assets				
Cash and Investments				
General Fund - Checking Account	$ 43,888	$ -	$ -	$ 43,888
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	**$ 43,888**	**$ -**	**$ -**	**$ 43,888**

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

	Governmental Funds			
		Account Groups		
	General Fund	General Long Term Debt	General Fixed Assets	Totals (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	43,888	-	-	43,888
Total Fund Equity and Other Credits	**$ 43,888**	**$ -**	**$ -**	**$ 43,888**
Total Liabilities, Fund Equity and Other Credits	**$ 43,888**	**$ -**	**$ -**	**$ 43,888**

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

Description	March	April	May	June	July	August	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	3,917	27,417	47,000	58%
Financial and Administrative									
Audit Services	-	-	-	-	-	-	-	4,800	0%
Accounting Services	-	-	3,333	833	833	833	5,833	10,000	58%
Other Contractual Services									
Legal Advertising	455	-	365	6,616	117	134	7,688	6,000	128%
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 August 31, 2025

Description	March	April	May	June	July	August	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	-	3,517	12,249	15,000	82%
Legal - Validation	599	-	1,905	1,241	-	2,058	5,803	-	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**	**10,459**	**63,287**	**107,175**	0%
Total Expenditures and Other Uses:	**$ 4,338**	**$ -**	**$ 25,730**	**$ 15,385**	**$ 7,374**	**$ 10,459**	**$ 63,287**	**$ 107,175**	**0%**
Net Increase/ (Decrease) in Fund Balance	102,837	-	(25,730)	(15,385)	(7,374)	(10,459)	43,888	-	
Fund Balance - Beginning	-	102,837	102,837	77,107	61,722	54,347	-	-	
Fund Balance - Ending	**$ 102,837**	**$ 102,837**	**$ 77,107**	**$ 61,722**	**$ 54,347**	**$ 43,888**	**$ 43,888**	**$ -**	