

**MINUTES OF MEETING
FIRETHORN
COMMUNITY DEVELOPMENT DISTRICT**

The Regular Meeting of the Board of Supervisors of the Firethorn Community Development District was held on Thursday, February 5, 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 James P. Ward as Secretary.

Present:

Josh Tepper	Chairperson
Tina Golub	Vice Chairperson
Corrin Godlevske	Assistant Secretary

Absent:

Mike Piendel	Assistant Secretary
Matt Sawyer	Assistant Secretary

Also present were:

James P. Ward	JPWard & Associates
Jere Earlywine	District Attorney
Ben Steets	Grau & Associates

Audience:

All residents' names were not included with the minutes. If a resident did not identify themselves or the audio file did not pick up the name, the name was not recorded in these minutes. Portions of these minutes may be transcribed in verbatim.

FIRST ORDER OF BUSINESS

Call to Order

Mr. Ward called the meeting to order at approximately 2:30 p.m. He reported all Members of the Board were present, with the exception of Supervisor Piendel and Supervisor Sawyer, constituting a quorum.

SECOND ORDER OF BUSINESS

Consideration of Audited Financial Statements

Consideration and Acceptance of the Audited Financial Statements for the Fiscal Year ended September 30, 2025

Mr. Ward introduced Ben Steets with Grau and Associates who would discuss the audited financial statements for Fiscal Year 2025 ending September 30, 2025.

Mr. Ben Steets with Grau and Associates declared the auditor's opinion was clean, which meant Grau and Associates believed the financial statements were fairly presented in accordance with generally accepted accounting principles (GAP). He indicated the Opinion

Letter was on pages 1 and 2. He stated pages 3-6 were the Management's Discussion and Analysis providing a summary overview of the year's financial activity. He reported pages 7-12 were basic financial statements including government wide financial statements, fund level financial statements, the fund level balance sheet, and the fund level income statement. He stated pages 13-22 were the notes to the financial statements. He reported notes 1 through 4 were standard for government entities in Florida; note 5 was capital assets (infrastructure improvements). He indicated page 20 was the comparison of the general fund activity for the year to the budget; page 22 contained data elements required by the State of Florida; pages 23-24 contained the auditor's report on internal controls; page 25 was the Florida Statute dealing with investments; and pages 26-27 contained the Management Letter. He stated there were no instances of noncompliance with Florida Statutes and there were no findings. He concluded the District was in compliance and Grau issued a clean opinion.

On MOTION made by Corrin Godlevske, seconded by Josh Tepper, and with all in favor, the Audited Financial Statements for Fiscal Year ending September 30, 2025 were accepted.

THIRD ORDER OF BUSINESS

Consideration of Minutes

November 6, 2025 - Regular Meeting Minutes

Mr. Ward asked if there were any additions, corrections, or deletions to the Minutes; one spelling correction was made. He asked if there were any other corrections; hearing none, he called for a motion.

On MOTION made by Corrin Godlevske, seconded by Josh Tepper, and with all in favor, the November 6, 2025 Regular Meeting Minutes were approved.

FOURTH ORDER OF BUSINESS

Consideration of Resolution 2026-4

Consideration of Resolution 2026-4, a Resolution of the Firethorn Community Development District Ratifying, Confirming and Approving the Sale of the Firethorn Community Development District Capital Improvement Revenue Bonds, Series 2025; Ratifying, Confirming, and Approving the Actions of the Chairman, Vice Chairman, Treasurer, Secretary, Assistant Secretaries, and all District Staff regarding the Sale and Closing of the Bonds, Determining Such Actions as Being in Accordance with the Authorization Granted by the Board; Providing Severability Clause; and Providing an Effective Date

Mr. Ward: As you recall we issued bonds in the latter part of last year for your series 2025 bonds. This resolution ratifies, confirms and approves all actions that your Chairman and Officers took in relation to the closing of the bonds. He asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Josh Tepper, seconded by Corrin Godlevske, and with all in favor, Resolution 2026-4 was adopted, and the Chair was authorized to sign.

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2026-5

Consideration of Resolution 2026-5, a Resolution of the Board of Supervisors of the Firethorn Community Development District Approving a Proposed Budget for Fiscal Year 2027 and Setting a Public Hearing for Thursday, April 2, 2026, at 2:30 P.M. at Artisan Lakes Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221

Mr. Ward: This Resolution approves the proposed budget and sets the public hearing for Thursday, April 2, 2026 at 2:30 p.m. here at the Artisan Lakes Clubhouse. It doesn't bind you to any of the costs contained in the budget. All it does is bind you to the assessment rate. The assessment rate is \$125.69 going into fiscal year 2027. This is the first time you will be levying an assessment for the general fund for the CDD, so we will do mailed notice out to the property owners who, at this point, are essentially Taylor Morrison unless you have any closings in the next month or so. We've also included in the budget your Series 2025 Bonds. We will put this on your calendar, and once we set this date today we cannot change it, so make sure you have it on your calendar. We will need at least 3 of you here for that public hearing. He asked if there were any questions.

Discussion ensued regarding the date of the public hearing.

On MOTION made by Josh Tepper, seconded by Corrin Godlevske, and with all in favor, Resolution 2026-5 was adopted, and the Chair was authorized to sign.

SIXTH ORDER OF BUSINESS

Consideration of Amendment

Consideration of First Amendment to Purchase Order and Installation Agreement for Streetlights

Mr. Ward stated this Item would be passed over.

SEVENTH ORDER OF BUSINESS

Consideration of Maintenance Agreement

Consideration of the CDD / HOA Maintenance Agreement

Mr. Ward: This is the same as you have seen in the past where the District assigns to the Master HOA -

Mr. Tepper made (indecipherable) comments about a reclaim agreement.

Mr. Ward asked which CDD Mr. Tepper was looking for; it was not Firethorn CDD.

Mr. Jere Earlywine indicated there was no reclaim agreement required for Manatee. He asked about the First Amendment on the Streetlight Agreement (the sixth order of business).

Mr. Ward: We need the award of the bid in order to do the streetlight agreement, so that will be done at the next meeting. This is the standard HOA Agreement between the CDD and the HOA where the HOA maintains the properties of the Community Development District. To the extent that the CDD ever decides that it wants to take over those facilities, or the HOA decides it does not want to do those facilities, there are provisions in the agreement that permits both parties to do such. I'm sure over the next year or two this will change a little as we move into the next coming years. It may need to improve the scope of services. He asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Corrin Godlevske, seconded by Josh Tepper, and with all in favor, the CDD/HOA Maintenance Agreement was approved.

EIGHTH ORDER OF BUSINESS

Staff Reports

I. District Attorney

No report.

II. District Engineer

No report.

III. District Manager

a) Important Meeting dates for fiscal year 2026

- **NEXT MEETING: Wednesday, February 18, 2026 - 9:30 a.m.**
- **Thursday, April 2, 2026 - Public Hearing: Fiscal Year 2027 Budget**

b) Financial Statements for period ending October 31, 2025 (unaudited)

c) Financial Statements for period ending November 30, 2025 (unaudited)

d) Financial Statements for period ending December 31, 2025 (unaudited)

Mr. Ward discussed when the next meetings would be held and reminded the Board at least three Board Members needed to be present.

NINTH ORDER OF BUSINESS

Supervisor’s Requests

Mr. Ward asked if there were any Supervisor’s Requests; there were none.

TENTH ORDER OF BUSINESS

Public Comments

Mr. Ward asked if there were any public comments; there were none.

ELEVENTH ORDER OF BUSINESS Adjournment

Mr. Ward adjourned the meeting at approximately 2:45 p.m.

On MOTION made by Corrin Godlevske, seconded by Josh Tepper, and with all in favor, the Meeting was adjourned.

Firethorn Community Development District

James P. Ward

James P. Ward (Apr 15, 2026 08:08:33 EDT)

James P. Ward, Secretary

Josh Tepper

Josh Tepper (Apr 6, 2026 15:11:24 EDT)

Josh Tepper, Chairperson