

# **BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT**

**JULY 8, 2025  
REGULAR MEETING**

**Call in: 646-838-1601 - Phone Conference ID: 605 873 696#**

**Microsoft Teams meeting**

**[Click here to join the meeting](#)**

**Meeting ID: 281 888 161 416 Passcode: oqB9sF**



**313 CAMPUS STREET  
CELEBRATION, FL 34747**

**407-566-1935**

# Bullfrog Creek Community Development District

## Board of Supervisors

Esther Melvin, Chairperson  
 Joshua Kowalke, Vice Chairperson  
 Susan Blaylock, Assistant Secretary  
 Jesus M. Sosa-Burgos, Assistant Secretary  
 Linda McAbee, Assistant Secretary

## District Staff

Michael Perez, District Manager  
 Samantha Zaroni, District Manager  
 Whitney Sousa, District Counsel  
 Tonja Stewart, District Engineer

## Regular Meeting Agenda

**Tuesday, July 8, 2025, - 6:00pm**

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*All cellular phones and pagers must be turned off during the meeting. Please let us know at least 24 hours in advance if you plan to call into the meeting.*

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- 1. Call to Order and Roll Call**
- 2. Pledge of Allegiance**
- 3. Motion to adopt Agenda**
- 4. Audience Comments -Three – (3) Minute Time Limit**
- 5. Staff Reports**
  - A. District Counsel
  - B. District Engineer
  - C. District Manager
    - i. Ratification of Pine Lake Irrigation Repair Proposal #6112 .....Page 3
- 6. Business Items**
  - A. Acceptance of the FY 2024 Audit .....Page 8
- 7. Business Administration**
  - A. Consideration of Regular Meeting Minutes from June 10, 2025 .....Page 38
  - B. Consideration of May 2025 O&M Expenditures .....Page 42
  - C. Consideration of May 2025 Financials .....Page 67
- 8. Supervisor Requests**
- 9. Audience Comments – Three (3) Minute Time Limit**
- 10. Adjournment**

*The next meeting is scheduled for Tuesday, August 12, 2025, at 6:00 p.m.*

## District Office

Inframark  
 313 Campus Street  
 Celebration, FL 34747

## Meeting Location:

The Ventana Clubhouse  
 11101 Ventana Groves Blvd  
 Riverview, FL 33578



## Proposal #6112

### Bullfrog Creek Irrigation Repairs 6-12-25

**Date** 6/12/2025  
**Customer** Michael Perez | Inframark | 313 Campus Street | Celebration, FL 34747  
**Property** Bullfrog Creek CDD | Bullfrog Creek | Riverview, FL 33578

Pine Lake Services, LLC would like to thank you for the opportunity to bid. We look forward to working with you on this project. If you have any questions, please feel free to contact us at any time at [projects@pinelakeLLC.com](mailto:projects@pinelakeLLC.com) or (813) 948-4736.

Repairs found during the monthly inspection.

### Irrigation Repair/Installation

#### Irrigation Enhancement

Items	Quantity	Unit
Irrigation Inspection - Repair Broken Pipe (Slip-Fix) 1.5"-2"	1.00	EA
Irrigation Inspection - Replace 1" Valve	1.00	EA
<b>Irrigation Enhancement:</b>		<b>\$761.07</b>
<b>PROJECT TOTAL:</b>		<b>\$761.07</b>

### Terms & Conditions

## Terms & Conditions

## Payment Terms

- Any proposal exceeding \$5,000 for an enhancement to a Maintenance property, a 50% deposit

will be required upon acceptance to schedule job. The remaining 50% balance will be due upon completion of job.

- Payments made via credit card will be accepted up to \$4,750 and will include an additional 3% credit card fee.
- If payment requires Pine Lake to create and/or setup an account in an additional software, Pine Lake reserves the right to charge an administrative fee along with passing along any software fees charge.
- Interest will accrue on all invoices over thirty days old. Past due amounts will accrue interest at a rate of 1.5% per month (18% APR). Client agrees to pay any costs associated with collection, including but not limited to court and attorney's fees as additional sums owed.

## E X C L U S I O N S

The Following matters are excluded from the Work, unless specified in writing to the contrary:

- **This Proposal price is valid for Thirty (30) days. We reserve the right to modify pricing after that time to reflect current market prices.**
- Site work is excluded unless specified in writing within the Proposal. Site should be at finished grade (within 1" of final grade), with all soils in sod and planting areas to be loose, not compacted, and ready to install landscape material. If site is not at finished grade, Contractor reserves the right to delay until site is properly prepared.
- Removal of base material and/or aggregate material within all landscape planting areas, sod areas and other green space areas that impedes or impacts proper planting of plant material and sod.
- Soil replacement where base material and/or aggregate material was removed for proper planting
- Drainage: Should the Client's property be the lowest elevation in relation to surrounding property or buildings, the Contractor reserves the right to retain an expert to evaluate and propose drainage solutions. All costs for engineering services, as well as the actual drainage work will be at the Client's expense. Unless the Client has a detailed Topographical survey completed, the above clause may come into effect.
- Soil, Sod and/or Mulch quantities are estimates only. They do not account for disturbed construction areas or other fluctuations. Invoices will reflect actual quantities used at proposed price per unit.
- Conduit and connections for electrical, gas, and all other utilities and services
- Site Unknowns: Including, but not limited to, sub-surface conditions/obstacles that create unforeseen labor, equipment, material, or disposal charges
- MOT for temporary traffic control
- Any Irrigation or utility trenching thru roads, road base, concrete, or rock will incur additional costs
- Any cutting or repairing of any hard surface such as asphalt, concrete, pavers or curbs for irrigation or landscape

- We need 72 hours' notice prior to road base material or concrete work is installed so that sleeves and/or road bores are installed
- Backflow Connection
- Water source for irrigation is based on specifications at the dedicated meter of the location marked on irrigation plan sheet. If a different location of the dedicated water source is established during construction a change order will be entered into to adjust for the costs associated with the new route for mainline and connections.
- Man hours required to find installed buried irrigation sleeves or irrigation piping in areas where asphalt, concrete, curbs, or other hard surfaces are installed prior to completing the irrigation system and where markings or stubs have been placed to show location of irrigation sleeves or piping and these markers have been damaged, buried, or removed by others.
- Additional man hours required to maintain plant material and/or sod of a landscape and irrigation installation project that:
- Has been started by Pine Lake Nursery and Landscape and/or its subcontractors and is interrupted, delayed, impeded, or prohibited, by others from being worked on continuously until the landscape and irrigation project is completed. Pine Lake Nursery and Landscaper and its subcontractors are excluded.
- Upon completion of the landscape and irrigation installation project as specified in the landscape and irrigation plan sets is considered complete but will not be accepted as completed until the project as a whole is accepted as complete.
- Existing tree preservation, barricading, pruning, root pruning, or inventory
- Repairs to any erosion control measures that are damaged or inoperative prior to commencement of landscape and irrigation work
- Any planting of sod or other ground cover as required by any municipality when construction of landscape and irrigation has ceased or been suspended for more than 30 days that is no fault of the landscape or irrigation contractor or subcontractors
- Warranty on transplanted plant material from the project site
- Warranty on plant material that is not rated to grow in established USDA plant hardiness growth zone(s)

#### **Procedure for Extra Work, Changes and Escalation**

- If it shall become necessary for the Contractor to make changes in any designs, drawings, plans, or specifications for any part of the project or reasons over which we have no control, or we are put to any extra work, cost or expense by reason of any act or matter over which it has no control, the Customer will pay to the Contractor a fee for such changed or extra Work calculated on a time and materials basis. All changes to Work or pricing or the terms of this Agreement will be read and understood within the context and meanings of this Agreement unless stated explicitly to the contrary.
- Change Order: The quantities or specifications of material as outlined in the Proposal could be adjusted at any time with approval in the form of a signed Change Order. Change Orders will be executed using current market prices

#### **Escalation Clause**

- In the event of significant delay or price increase of material, equipment, or energy occurring during the performance of the contract through no fault of the Construction Manager, the Contract Sum, time of completion or contract requirements shall be equitably adjusted by Change Order in accordance with the procedures of the Contract Documents. A change in price of an item of material, equipment, or energy will be considered significant when the price of an item increases 5% percent between the date of this Contract and the date of installation

## **Warranty and Tolerances**

- Payments Received: The Warranty for the contract is only valid if payment is received in full on acceptance of the work
- Diligence: The Contractor agrees to carry out its Work diligently and to provide sufficient supervision and inspection of its staff and subcontractors and that its work will be of proper and professional quality, and in full conformity with the requirements of the contract
- Competence: The Contractor warrants that it is competent to perform the Work and that it has the necessary qualifications including knowledge and skill with the ability to use them effectively.

- **Site Unknowns:** It is the responsibility of the Client or the Client's Representative to fully inform the Contractor of all the information regarding site unknowns that may include difficult buried materials, cables, and pipes, tree stumps, drainage or water table issues, rock, and shale sub surfaces and/or other impediments, issues or factors that could otherwise impact the quality, cost and timeliness of project completion. Failure to notify the Contractor may lead to additional costs to the Client (at the Contractor's discretion) and schedule time not included in the proposal and may require changes in design and construction to overcome such problems – all for which the Client will be responsible. Client can avoid such risks by permitting the Contractor to do appropriate soil and ground tests, review the site, and to secure additional required site information from appropriate government and other authorities.
- **Damaged Utilities:** Should damage occur to utilities during construction, the Contractor is only liable for the cost of the repair. the Contractor is not liable in any way for inconvenience to the Client caused by damage to the utilities
- **Damage to neighbors buried utilities,** on the Client's property, are the responsibility of the Client
- **Damage to installed material** (plants, trees, sod, etc.) by foot traffic, machinery, equipment, other trades, owner neglect or acts of nature will be excluded from any warranty and will not be replaced at the cost of Contractor
- **Damage due to pest infestation** is excluded from warranty and any damaged material will not be replaced at the cost of the Contractor. If, however, the Contractor has a separate maintenance contract with the client, pest control would fall under that contract and would be subject to those warranty parameters.
- **Damage due to improper watering** after final acceptance will not be replaced at the cost of the Contractor

## Material Tolerances

- **Wood:** Pressure treated wood cannot be guaranteed against warp age, checking, or cupping.
- **Stone:** Natural stone has color variations that vary from stone to stone. In addition, mineral deposits such as lime, iron, etc. can change the stone and even bleed. This is the nature of the product, and the Client accepts this as a natural and acceptable quality of the stone
- **Metal:** Metal, which is not galvanized, is not guaranteed from rusting commencing immediately after installation
- **Concrete:** Spider cracks (hairline stress-fractures) are considered a normal characteristic of all types of concrete. Concrete may crack substantially over time due to proximity of tree roots.
- **Warranty Time Period:** The Contractor warrants all construction and installation for a period of one (1) year, providing that they have been maintained properly. All construction materials are subject to manufacturer's specific warranties/guarantees. Planting is warranted for one (1) year if there is an approved irrigation system
- **Client Responsibilities:** The Client recognizes and agrees that they have a responsibility to maintain constructions, plants, bushes, trees, and other installations in keeping with standard quality maintenance requirements for the Warranty to remain in effect. Failure to properly maintain materials or horticulture installations will void the warranty. Client further recognizes and agrees that damage to construction, materials, horticulture elements and other warrantable items of the project will not be warranted if the damage or loss is due to elements beyond the control of the Contractor. For example, flooding eaves, troughs that damage plants, fallen branches, animal caused damage, damaged/ burst irrigation or drainage pipes that were not maintained properly,

use of improper chemicals, improper maintenance, extreme or unusual weather conditions, and similar and/or related situations – void all warranties provided by the Contractor

- Use of Client Selected and Approved Substandard Materials: Client recognized and agrees that if the Client has chosen and approved the use of substandard materials for any application that the one-year warranty will be void or otherwise limited in writing on those items so impacted but will remain in effect for all other elements of the project not impacted directly or indirectly by use of substandard materials. the Contractor will notify in writing to the Client any material that the Client has selected that would negatively impact the one-year warranty of the Contractor – prior to purchasing and/or installing such materials
- Material Grades: The Client recognizes that all materials come in a range of grades of quality and finishes, and that natural materials are not perfect. Natural wood has knots, and other natural materials have variability in color due to a wide range of factors, and that sample while useful in material selection decision-making, cannot be expected to accurately represent the total completed installation. The Contractor shall endeavor to enable the Client to see or understand the representative range of color, texture, and related of all materials installed on a project, however, acceptable Florida Grades and Standards will be used for the final selection of those materials. Once the selection has been approved by the Client, the Client will be responsible for all costs associated with changing any given material should the Client change their mind during or after material is purchased or installed.
- Plant specified height and width are used as primary sizes for sourcing plant material. This may result in minor deviation from container and caliper size specifications.

By   
**Epifanio Carvajal Ulloa**  
 Date 6/12/2025  
**Pine Lake Services, LLC**

By \_\_\_\_\_  
**Michael Perez**  
 Date \_\_\_\_\_  
**Inframark**

**BULLFROG CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2024**



**BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA**

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# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors  
Bullfrog Creek Community Development District  
Hillsborough County, Florida

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities and each major fund of Bullfrog Creek Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2024, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Responsibilities of Management for the Financial Statements**

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Information Included in the Financial Report***

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 13, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

June 13, 2025

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

Our discussion and analysis of Bullfrog Creek Community Development District, Hillsborough County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2024. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

### FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of (\$2,707,583).
- The change in the District's total net position in comparison with the prior fiscal year was \$142,664, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2024, the District's governmental funds reported combined ending fund balances of \$725,949, an increase of \$104,914 in comparison with the prior fiscal year. The total fund balance is non-spendable for deposits, restricted for debt service, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

### OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

#### Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by assessments. The District does not have any business-type activities. The governmental activities of the District include general government (management) and physical environment functions.

#### Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

## OVERVIEW OF FINANCIAL STATEMENTS (Continued)

### Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains two governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, and debt service fund, both of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

### Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, liabilities exceeded assets at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

NET POSITION SEPTEMBER 30,		
	2024	2023
Current and other assets	\$ 728,916	\$ 622,872
Capital assets, net of depreciation	1,770,570	1,849,351
Total assets	2,499,486	2,472,223
Current liabilities	117,530	118,840
Long-term liabilities	5,089,539	5,203,630
Total liabilities	5,207,069	5,322,470
Net Position		
Net investment in capital assets	(3,318,969)	(3,354,279)
Restricted	412,178	369,190
Unrestricted	199,208	134,842
Total net position	\$ (2,707,583)	\$ (2,850,247)

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure), less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations and depreciation expense.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2024	2023
Revenues:		
Program revenues		
Charges for services	\$ 678,535	\$ 678,406
Operating grants and contributions	27,471	11,498
General revenues	4,183	-
Total revenues	<u>710,189</u>	<u>689,904</u>
Expenses:		
General government	79,192	82,145
Physical environment	211,986	212,987
Interest	276,347	282,138
Total expenses	<u>567,525</u>	<u>577,270</u>
Change in net position	142,664	112,634
Net position - beginning	(2,850,247)	(2,962,881)
Net position - ending	<u>\$ (2,707,583)</u>	<u>\$ (2,850,247)</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2024 was \$567,525. Program revenues are comprised of assessments and investment earnings.

## GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2024.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At September 30, 2024, the District had \$2,363,437 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$592,867 has been taken, which resulted in a net book value of \$1,770,570. More detailed information about the District's capital assets is presented in the notes of the financial statements.

### Capital Debt

At September 30, 2024, the District had \$5,110,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

### ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will increase.

### CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Bullfrog Creek Community Development District's Finance Department at 2005 Pan Am Circle, Suite 300, Tampa, FL 33607.

**BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2024**

	Governmental Activities
<b>ASSETS</b>	
Cash	\$ 197,202
Due from other government	5,508
Accounts Receivable	175
Deposits	3,770
Restricted assets:	
Investments	522,261
Capital assets:	
Depreciable, net	1,770,570
Total assets	<u>2,499,486</u>
<b>LIABILITIES</b>	
Accounts payable and accrued expenses	2,967
Accrued interest payable	114,563
Non-current liabilities:	
Due within one year	115,000
Due in more than one year	4,974,539
Total liabilities	<u>5,207,069</u>
<b>NET POSITION</b>	
Net investment in capital assets	(3,318,969)
Restricted for debt service	412,178
Unrestricted	199,208
Total net position	<u>\$ (2,707,583)</u>

See notes to the financial statements



**BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
Primary government:				
Governmental activities:				
General government	\$ 79,192	\$ 79,192	\$ -	\$ -
Physical environment	211,986	193,388	-	(18,598)
Interest on long-term debt	276,347	405,955	27,471	157,079
Total governmental activities	<u>567,525</u>	<u>678,535</u>	<u>27,471</u>	<u>138,481</u>
Change in net position				142,664
Net position - beginning				<u>(2,850,247)</u>
Net position - ending				<u>\$ (2,707,583)</u>

See notes to the financial statements

**BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2024**

	Major Funds		Total
	General	Debt Service	Governmental Funds
<b>ASSETS</b>			
Cash	\$ 196,191	\$ 1,011	\$ 197,202
Investments	-	522,261	522,261
Due from other government	5,508	-	5,508
Accounts receivable	175	-	175
Due from other funds	-	3,469	3,469
Deposits	3,770	-	3,770
Total assets	<u>\$ 205,644</u>	<u>\$ 526,741</u>	<u>\$ 732,385</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable and accrued liabilities	\$ 2,967	\$ -	\$ 2,967
Due to other funds	3,469	-	3,469
Total liabilities	<u>6,436</u>	<u>-</u>	<u>6,436</u>
Fund balances:			
Nonspendable:			
Deposits	3,770	-	3,770
Restricted for:			
Debt service	-	526,741	526,741
Unassigned	195,438	-	195,438
Total fund balances	<u>199,208</u>	<u>526,741</u>	<u>725,949</u>
Total liabilities and fund balances	<u>\$ 205,644</u>	<u>\$ 526,741</u>	<u>\$ 732,385</u>

See notes to the financial statements

**BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA  
RECONCILIATION OF THE BALANCE SHEET –  
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2024**

Total fund balances - governmental funds \$ 725,949

Amounts reported for governmental activities in the statement of net position  
are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	2,363,437	
Accumulated depreciation	<u>(592,867)</u>	1,770,570

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(114,563)	
Discount on bonds	20,461	
Bonds payable	<u>(5,110,000)</u>	<u>(5,204,102)</u>
Net position of governmental activities		<u>\$ (2,707,583)</u>

See notes to the financial statements

**BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	Major Funds		Total Governmental Funds
	General	Debt Service	
<b>REVENUES</b>			
Assessments	\$ 272,580	\$ 405,955	\$ 678,535
Interest earnings	4,183	27,471	31,654
Total revenues	<u>276,763</u>	<u>433,426</u>	<u>710,189</u>
<b>EXPENDITURES</b>			
Current:			
General government	79,192	-	79,192
Physical environment	133,205	-	133,205
Debt Service:			
Principal	-	115,000	115,000
Interest	-	277,878	277,878
Total expenditures	<u>212,397</u>	<u>392,878</u>	<u>605,275</u>
Excess (deficiency) of revenues over (under) expenditures	64,366	40,548	104,914
Fund balances - beginning	<u>134,842</u>	<u>486,193</u>	<u>621,035</u>
Fund balances - ending	<u>\$ 199,208</u>	<u>\$ 526,741</u>	<u>\$ 725,949</u>

See notes to the financial statements

**BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Net change in fund balances - total governmental funds	\$ 104,914
Amounts reported for governmental activities in the statement of activities are different because:	
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	115,000
Depreciation on capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(78,781)
Amortization of Bond discounts/premiums is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(909)
The change in accrued interest on long-term liabilities between the current and prior fiscal year recorded in the statement of activities but not in the governmental fund financial statements.	2,440
Change in net position of governmental activities	<u>\$ 142,664</u>

See notes to the financial statements

**BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY**

Bullfrog Creek Community Development District ("District") was established on January 14, 2014 by Ordinance 14-1 of the Hillsborough County, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the final responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Government-Wide and Fund Financial Statements**

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment; operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

### **Assessments**

Assessments are non-ad valorem assessments on all platted lots within the District. Assessments are levied each November 1 on property as of the previous January 1 to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

### **General Fund**

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

### **Debt Service Fund**

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Assets, Liabilities and Net Position or Equity

#### Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

#### Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

#### Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

#### Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Improvements other than buildings	30

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.



## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Assets, Liabilities and Net Position or Equity (Continued)

#### Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

#### Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bond. Bonds payable are reported net of the applicable premium or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the period of issuance. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as capital projects fund expenditures.

#### Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

#### Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Assets, Liabilities and Net Position or Equity (Continued)

#### Fund Equity/Net Position (Continued)

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

### Other Disclosures

#### Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

## NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

## NOTE 4 – DEPOSITS AND INVESTMENTS

### Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

### Investments

The District's investments were held as follows at September 30, 2024:

	Amortized Cost	Credit Risk	Weighted Average Maturities
First American Government Obligation Fund Class Y	\$ 154,567	S&P AAAM	31 days
US Bank Money Market Fund	367,694	N/A	Not available
	<u>\$ 522,261</u>		

**NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)****Investments (Continued)**

*Credit risk* – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

*Concentration risk* – The District places no limit on the amount the District may invest in any one issuer.

*Interest rate risk* – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

However, the Bond Indenture limits the type of investments held using unspent proceeds.

*Fair Value Measurement* – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

**NOTE 5 – CAPITAL ASSETS**

Capital asset activity for the fiscal year ended September 30, 2024 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, being depreciated				
Improvements other than buildings	\$ 2,363,437	\$ -	\$ -	\$ 2,363,437
Total capital assets, being depreciated	2,363,437	-	-	2,363,437
Less accumulated depreciation for:				
Improvements other than buildings	514,086	78,781	-	592,867
Total accumulated depreciation	514,086	78,781	-	592,867
Total capital assets, being depreciated, net	1,849,351	(78,781)	-	1,770,570
Governmental activities capital assets, net	\$ 1,849,351	\$ (78,781)	\$ -	\$ 1,770,570

Depreciation expense was charged to the physical environment function/program.

## NOTE 6 – LONG TERM LIABILITIES

### Series 2015

On February 19, 2015, the District issued \$1,750,000 of Special Assessment Revenue Bonds, Series 2015 consisting of \$405,000 Term Bonds Series 2015A due on November 1, 2027 with a fixed interest rate of 5.875% and \$1,345,000 Term Bonds Series 2015A due in November 1, 2044 with a fixed interest rate of 6.000%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing November 1, 2016 through November 1, 2044.

The Series 2015A Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2024.

### Series 2017

In April 2017, the District issued \$4,120,000 of Special Assessment Bonds, Series 2017 consisting of \$350,000 Term Bonds due on November 1, 2022 with a fixed interest rate of 4.0%, \$535,000 Term Bonds due on November 1, 2028 with a fixed interest rate of 4.75%, \$1,325,000 Term Bonds due on November 1, 2038 with a fixed interest rate of 5.125% and \$1,910,000 Term Bonds due on November 1, 2047 with a fixed interest rate of 5.25%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing November 1, 2018 through November 1, 2047.

The Series 2017 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2024.

### Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2024 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Series 2015	\$ 1,470,000	\$ -	\$ 35,000	\$ 1,435,000	\$ 35,000
Series 2017	3,755,000	-	80,000	3,675,000	80,000
Less: original issue discount	21,370	-	909	20,461	-
Total	<u>\$ 5,203,630</u>	<u>\$ -</u>	<u>\$ 114,091</u>	<u>\$ 5,089,539</u>	<u>\$ 115,000</u>

**NOTE 6 – LONG TERM LIABILITIES (Continued)****Long-term Debt Activity (Continued)**

At September 30, 2024, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2025	\$ 115,000	\$ 272,022	\$ 387,022
2026	125,000	265,900	390,900
2027	130,000	259,394	389,394
2028	135,000	252,650	387,650
2029	145,000	245,494	390,494
2030-2034	850,000	1,098,284	1,948,284
2035-2039	1,105,000	835,381	1,940,381
2040-2044	1,435,000	491,588	1,926,588
2045-2048	1,070,000	107,513	1,177,513
Total	<u>\$ 5,110,000</u>	<u>\$ 3,828,226</u>	<u>\$ 8,938,226</u>

**NOTE 7 – MANAGEMENT COMPANY**

The District has contracted with a management company to perform management advisory services, which include financial and accounting services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

**NOTE 8 – RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

**BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Original & Final	Actual Amounts	
REVENUES			
Assessments	\$ 266,226	\$ 272,580	\$ 6,354
Interest	-	4,183	4,183
Total revenues	<u>266,226</u>	<u>276,763</u>	<u>10,537</u>
EXPENDITURES			
Current:			
General government	89,943	79,192	10,751
Physical environment	176,283	133,205	43,078
Total expenditures	<u>266,226</u>	<u>212,397</u>	<u>53,829</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	64,366	<u>\$ 64,366</u>
Fund balance - beginning		<u>134,842</u>	
Fund balance - ending		<u>\$ 199,208</u>	

See notes to required supplementary information

**BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the General Fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2024.

**BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA  
OTHER INFORMATION – DATA ELEMENTS  
REQUIRED BY FL STATUTE 218.39(3)(C)  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024  
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	10
Employee compensation	\$0
Independent contractor compensation	\$81,586
Construction projects to begin on or after October 1; (>\$65K)	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance; \$751.28-\$864.82  Debt service; \$1,083.35-\$1,354.17
Special assessments collected	\$678,535
Outstanding Bonds:	
Series 2015, due November 1, 2044	\$1,435,000
Series 2017, due November 1, 2047	\$3,675,000





**Grau & Associates**  
 CERTIFIED PUBLIC ACCOUNTANTS

1001 W. Yamato Road • Suite 301  
 Boca Raton, Florida 33431  
 (561) 994-9299 • (800) 299-4728  
 Fax (561) 994-5823  
 www.graucpa.com

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
 REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
 OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
 GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors  
 Bullfrog Creek Community Development District  
 Hillsborough County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Bullfrog Creek Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 13, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

June 13, 2025



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 Fax (561) 994-5823  
 www.graucpa.com

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE  
 REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY  
 RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors  
 Bullfrog Creek Community Development District  
 Hillsborough County, Florida

We have examined Bullfrog Creek Community Development District, Hillsborough County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2024. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2024.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Bullfrog Creek Community Development District, Hillsborough County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

June 13, 2025



# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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 Boca Raton, Florida 33431  
 (561) 994-9299 • (800) 299-4728  
 Fax (561) 994-5823  
 www.graucpa.com

## MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL FOR THE STATE OF FLORIDA

To the Board of Supervisors  
 Bullfrog Creek Community Development District  
 Hillsborough County, Florida

### Report on the Financial Statements

We have audited the accompanying basic financial statements of Bullfrog Creek Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated June 13, 2025.

### Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

### Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an audit of the financial statements performed in accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 13, 2025, should be considered in conjunction with this management letter.

### Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. **Current year findings and recommendations.**
- II. **Status of prior year findings and recommendations.**
- III. **Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Bullfrog Creek Community Development District, Hillsborough County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank the District, and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

June 13, 2025

## REPORT TO MANAGEMENT

### I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

### II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

### III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2023.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2024.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2024.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2024. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

**BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT**  
**June 10, 2025 - Minutes of Meeting**  
**Page 1**

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**MINUTES OF MEETING**  
**BULLFROG CREEK**  
**COMMUNITY DEVELOPMENT DISTRICT**

The Bullfrog Creek Community Development District regular meeting of the Board of Supervisors was held on Tuesday, June 10, 2025, and called to order at 6:21 p.m. at the Ventana Clubhouse located at 11101 Ventana Groves Blvd., Riverview, FL 33578.

Present and constituting a quorum were:

Joshua Kowalke	Board Supervisor, Vice Chair
Susan Blaylock	Board Supervisor, Assistant Secretary
Linda McAbee	Board Supervisor, Assistant Secretary

Also present were:

Samantha Zanoni	District Manager, Inframark
Michael Perez	District Manager, Inframark
Epifanio Carvajal	Landscape, Pine Lake

The audience was present.

**FIRST ORDER OF BUSINESS                      Call to Order and Roll Call**

Ms. Zanoni called to order at 6:21 pm and conducted roll call. A quorum was established.

**SECOND ORDER OF BUSINESS                      Pledge of Allegiance**

Pledge of Allegiance was said.

**THIRD ORDER OF BUSINESS                      Motion to Adopt Agenda**

On MOTION by Mr. Kowalke, seconded by Ms. Blaylock with all in favor, motion to adopt June 10, 2025, agenda, carried.

**FOURTH ORDER OF BUSINESS                      Audience Comments**

Resident 1 commented on the removal of the playground equipment and voiced concerns with the plans to replace it with a dog park.

**BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT**  
**June 10, 2025 - Minutes of Meeting**  
**Page 2**

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Resident 2 inquired if there was a communication portal for the CDD where management staff could provide the community with updates.

**FIFTH ORDER OF BUSINESS                      Staff Reports**

**A. District Counsel**

There being none, the next order of business followed.

**B. District Engineer**

There being none, the next order of business followed.

**C. District Manager**

Mr. Carvajal presented the landscape updates to the Board and answered Board questions.

Ms. Zanoni advised the Board of the next meeting scheduled to be held on July 8, 2025.

Ms. Zanoni provided project updates which included the broken sidewalk contacts and lighting at the monument that need to be replaced due to being struck by lightning.

**i. Consideration of Pine Lake Holly Tree Replacement Proposal #5772**

On MOTION by Mr. Kowalke, seconded by Ms. Blaylock with all in favor, motion to approve Pine Lake Holly Tree Replacement Proposal #5772, carried.

**ii. Consideration of Pine Lake Foxtail Palm Tree Replacement Proposal #6084**

On MOTION by Mr. Kowalke, seconded by Ms. Blaylock with all in favor, motion to approve the Pink Lake Foxtail Replacement Proposal #6084, carried.

**iii. Consideration of Pine Lake Brown River Rock Proposal #5776**

On MOTION by Mr. Kowalke, seconded by Ms. Blaylock with all in favor, motion to approve the Pink Lake Brown River Rock Proposal #5776, carried.

On MOTION by Mr. Kowalke, seconded by Ms. Blaylock with all in favor, motion to approve the Pink Lake Proposals #5772, #6084, and #5776 with a NTE amount of \$3500, carried.

**BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT**  
**June 10, 2025 - Minutes of Meeting**  
**Page 3**

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**iv. Consideration of Inframark River Rock Proposal #WOBC06032025**

Proposal not approved by the Board.

**SIXTH ORDER OF BUSINESS                      Business Items**

Mr. Perez discussed the Fiscal Year 2026 budget with the Board.

**A. Consideration of Resolution 2025-04 Approving Proposed FY2026 Budget and Setting Public Hearing**

On MOTION by Mr. Kowalke, seconded by Ms. Blaylock, with all in favor, motion to approve Resolution 2025-04 Approving Proposed FY2026 Budget and Setting Public Hearing, carried.

**SEVENTH ORDER OF BUSINESS                      Business Administration**

**B. Consideration of Regular Meeting Minutes from May13, 2025**

On MOTION by Mr. Kowalke, seconded by Ms. Blaylock, with all in favor, motion to approve the regular minutes from May 13, 2025, 2025, carried.

**C. Consideration of April 2025 O&M Report**

On MOTION by Mr. Kowalke, seconded by Ms. Blaylock, with all in favor, motion to approve the April 2025 O&M Report, carried.

**D. Consideration of April 2025 Financials**

On MOTION by Mr. Kowalke, seconded by Ms. Blaylock, with all in favor, motion to approve the April 2025 Financials, carried.

**EIGHTH ORDER OF BUSINESS                      Supervisor Request**

Mr. Kowalke requested that the monument lights be put on a scheduled timer or that someone else be added to the app to control light settings.

**NINETH ORDER OF BUSINESS                      Audience Comments**

Resident 1 commented on the new methodology for the FY2026 budget. Mr. Perez answered all her questions.

Resident 2 commented on the district's bonds. Mr. Perez answered all his questions.



**BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT**  
**June 10, 2025 - Minutes of Meeting**  
**Page 4**

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84    **TENTH ORDER OF BUSINESS**                      **Adjournment**

On MOTION by Ms. Blaylock, seconded by Ms. McAbee, with all in favor, meeting was adjourned at 7:00pm.

85

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\_\_\_\_\_  
Secretary / Assistant Secretary

\_\_\_\_\_  
Chairman / Vice Chairman

## May 2025 Meeting

**BULLFROG CREEK CDD**  
**Summary of Operations and Maintenance Invoices**

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Comments/Description
<b>Monthly Contract</b>					
FIRST CHOICE AQUATIC WEED MANAGEMENT, LLC	5/8/2025	109570	\$35.70		WATERWAY
FIRST CHOICE AQUATIC WEED MANAGEMENT, LLC	5/8/2025	109570	\$83.30	\$119.00	WATERWAY
FIRST CHOICE AQUATIC WEED MANAGEMENT, LLC	5/14/2025	109628	\$262.00	\$262.00	May 2025 Aquatics
INFRAMARK LLC	5/2/2025	149066	\$208.33		May DISTRICT INVOICE- Dissemination Services
INFRAMARK LLC	5/2/2025	149066	\$125.00	\$333.33	May DISTRICT INVOICE- Website
PINE LAKE SERVICES, INC	5/1/2025	7325	\$1,100.44		LANDSCAPE April 2025
PINE LAKE SERVICES, INC	5/1/2025	7325	\$2,567.69	\$3,668.13	LANDSCAPE SERVICES April 2025
TECO ACH	5/7/2025	050725-0571	\$3,820.41	\$3,820.41	ELECTRIC
TECO ACH	5/7/2025	050725-6167	\$1,910.20	\$1,910.20	ELECTRIC
<b>Monthly Contract Subtotal</b>			<b>\$10,113.07</b>	<b>\$10,113.07</b>	
<b>Variable Contract</b>					
STRALEY ROBIN VERICKER	5/16/2025	26573	\$501.50	\$501.50	April 2025- Legal Counsel
<b>Variable Contract Subtotal</b>			<b>\$501.50</b>	<b>\$501.50</b>	
<b>Regular Services</b>					
BOCC ACH	4/29/2025	042925-1129-ACH	\$905.37	\$905.37	WATER 3/28 - 4/25/2025
ESTHER RENEE MELVIN	5/13/2025	EM-051325	\$200.00	\$200.00	BOARD 5/13/25
INFRAMARK LLC	5/2/2025	149066	\$3,004.17	\$3,004.17	May DISTRICT INVOICE- Management
JESUS M. SOSA BURGOS	5/13/2025	JB-051325	\$200.00	\$200.00	BOARD 5/13/25
JOSHUA KOWALKE- EFT	5/13/2025	JK-051325-EFT	\$200.00	\$200.00	BOARD 5/13/25
LINDA P McABEE-EFT	5/13/2025	LA-051325-EFT	\$200.00	\$200.00	BOARD 5/13/25
STRALEY ROBIN VERICKER	4/25/2025	26427	\$499.50	\$499.50	PROFESSIONAL SERVICES THROUGH 11/30/24
SUSAN BLAYLOCK	5/13/2025	SB-051325	\$200.00	\$200.00	BOARD 5/13/25
SUSAN BLAYLOCK	4/8/2025	SB-040825	\$200.00	\$200.00	BOARD 4/8/25
<b>Regular Services Subtotal</b>			<b>\$5,609.04</b>	<b>\$5,609.04</b>	
<b>TOTAL</b>			<b>\$16,223.61</b>	<b>\$16,223.61</b>	

P.O. Box 593258  
Orlando, FL 32859

# Invoice

Date	Invoice #
5/8/2025	109570

Bullfrog Creek CDD  
c/o Inframark  
2005 Pan Am Circle Dr., Ste. 300  
Tampa, FL 33607

Customer P.O. No.	Payment Terms	Due Date
	Net 30	6/7/2025

Description	Amount
Monthly waterway service for the month this invoice is dated.	119.00

Thank you for your business.

<b>Total</b>	\$119.00
<b>Payments/Credits</b>	\$0.00
<b>Balance Due</b>	\$119.00

**Orlando - Ft. Myers - Tampa - Daytona Beach 800-543-6694**

Job Name: \_\_\_\_\_  
Customer Number: 405 Customer: BULLFROG CREEK  
Technician: CJAY  
Date: 05/01/2025 Time: 10:42 AM  
  
Customer Signature: \_\_\_\_\_

[illegible]

<u>CLARITY</u>	<u>FLOW</u>	<u>METHOD</u>	<u>CARP PROGRAM</u>	<u>WATER LEVEL</u>	<u>WEATHER</u>
<input checked="" type="checkbox"/> < 1'	<input type="checkbox"/> None	<input checked="" type="checkbox"/> ATV	<input type="checkbox"/> Boat	<input type="checkbox"/> High	<input checked="" type="checkbox"/> Clear
<input type="checkbox"/> 1-2'	<input type="checkbox"/> Slight	<input type="checkbox"/> Airboat	<input type="checkbox"/> Truck	<input type="checkbox"/> Normal	<input type="checkbox"/> Cloudy
<input type="checkbox"/> 2-4'	<input checked="" type="checkbox"/> Visible	<input type="checkbox"/> Backpack	<input type="checkbox"/> Barrier Inspected	<input checked="" type="checkbox"/> Low	<input checked="" type="checkbox"/> Windy
<input type="checkbox"/> > 4'					<input type="checkbox"/> Rainy

<input type="checkbox"/> Alligator	<input type="checkbox"/> Catfish	<input type="checkbox"/> Gallinules	<input type="checkbox"/> Osprey	<input type="checkbox"/> Woodstork
<input type="checkbox"/> Anhinga	<input type="checkbox"/> Coots	<input type="checkbox"/> Gambusia	<input type="checkbox"/> Otter	<input type="checkbox"/> _____
<input type="checkbox"/> Bass	<input type="checkbox"/> Cormorant	<input type="checkbox"/> Herons	<input type="checkbox"/> Snakes	<input type="checkbox"/> _____
<input type="checkbox"/> Bream	<input type="checkbox"/> Egrets	<input type="checkbox"/> Ibis	<input type="checkbox"/> Turtles	

☐ Arrowhead      ☐ Bulrush      ☐ Golden Canna  
☐ Bacopa      ☐ Chara      ☐ Gulf Spikerush  
☐ Blue Flag Iris      ☐ Cordgrass      ☐ Lily

☐ Naiad ☐ \_\_\_\_\_

☐ Pickerelweed

☐ Soft Rush ☐



P.O. Box 593258  
Orlando, FL 32859

# Invoice

Date	Invoice #
5/14/2025	109628

Bullfrog Creek CDD  
Twin Creeks  
c/o Inframark  
2005 Pan Am Circle, Suite 300  
Tampa, FL 33607

Customer P.O. No.	Payment Terms	Due Date
	Net 30	6/13/2025

Description	Amount
Monthly waterway service for 4 waterways associated with Twin Creeks.	262.00

Thank you for your business.

<b>Total</b>	\$262.00
<b>Payments/Credits</b>	\$0.00
<b>Balance Due</b>	\$262.00

**Orlando - Ft. Myers - Tampa - Daytona Beach 800-543-6694**

Job Name: \_\_\_\_\_  
Customer Number: 441 Customer: TWIN CREEKS  
Technician: CJAY  
Date: 05/01/2025 Time: 02:02 PM  
  
Customer Signature: \_\_\_\_\_

[illegible]

<u>CLARITY</u>	<u>FLOW</u>	<u>METHOD</u>		<u>CARP PROGRAM</u>	<u>WATER LEVEL</u>	<u>WEATHER</u>
<input checked="" type="checkbox"/> < 1'	<input type="checkbox"/> None	<input checked="" type="checkbox"/> ATV	<input type="checkbox"/> Boat	<input type="checkbox"/> Carp observed	<input type="checkbox"/> High	<input type="checkbox"/> Clear
<input type="checkbox"/> 1-2'	<input type="checkbox"/> Slight	<input type="checkbox"/> Airboat	<input type="checkbox"/> Truck	<input type="checkbox"/> Barrier Inspected	<input type="checkbox"/> Normal	<input checked="" type="checkbox"/> Cloudy
<input type="checkbox"/> 2-4'	<input checked="" type="checkbox"/> Visible	<input type="checkbox"/> Backpack			<input checked="" type="checkbox"/> Low	<input checked="" type="checkbox"/> Windy
<input type="checkbox"/> > 4'						<input type="checkbox"/> Rainy

<input type="checkbox"/> Alligator	<input type="checkbox"/> Catfish	<input type="checkbox"/> Gallinules	<input type="checkbox"/> Osprey	<input type="checkbox"/> Woodstork
<input type="checkbox"/> Anhinga	<input type="checkbox"/> Coots	<input type="checkbox"/> Gambusia	<input type="checkbox"/> Otter	<input type="checkbox"/> _____
<input type="checkbox"/> Bass	<input type="checkbox"/> Cormorant	<input type="checkbox"/> Herons	<input type="checkbox"/> Snakes	<input type="checkbox"/> _____
<input type="checkbox"/> Bream	<input type="checkbox"/> Egrets	<input type="checkbox"/> Ibis	<input type="checkbox"/> Turtles	

☐ Arrowhead      ☐ Bulrush      ☐ Golden Canna  
☐ Bacopa      ☐ Chara      ☐ Gulf Spikerush  
☐ Blue Flag Iris      ☐ Cordgrass      ☐ Lily

☐ Naiad ☐ \_\_\_\_\_

☐ Pickerelweed

☐ Soft Rush ☐



pond 3



pond 1



pond 4





2002 West Grand Parkway North  
Suite 100  
Katy, TX 77449

**BILL TO**

Bullfrog Creek Community  
Development District  
2005 Pan Am Cir Ste 300  
Tampa FL 33607-6008  
United States

**INVOICE#**

149066

**CUSTOMER ID**

C2279

**PO#****DATE**

5/2/2025

**NET TERMS**

Net 30

**DUE DATE**

6/1/2025

**Services provided for the Month of: May 2025**

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Dissemination Services	1	Ea	208.33		208.33
District Management	1	Ea	3,004.17		3,004.17
Website Maintenance / Admin	1	Ea	125.00		125.00
<b>Subtotal</b>					<b>3,337.50</b>

<b>Subtotal</b>	\$3,337.50
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<b>Tax</b>	\$0.00
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<b>Total Due</b>	\$3,337.50
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**Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778**

*To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.*

*To pay via ACH or Wire, please refer to our banking information below:*

*Account Name: INFRAMARK, LLC*

*ACH - Bank Routing Number: 111000614 / Account Number: 912593196*

*Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196*

*Please include the Customer ID and the Invoice Number on your form of payment.*



12980 Tarpon Springs Road  
Odessa, FL 33556

pinelakellc.com

## INVOICE

Date	Invoice No.
05/01/25	7325
Terms	Due Date
Net 30	05/31/25

### BILL TO

Michael Perez  
Inframark  
313 Campus Street  
Celebration, FL 34747

### PROPERTY

Bullfrog Creek CDD  
Bullfrog Creek  
Riverview, FL 33578

Amount Due	Enclosed
\$3,668.13	

*Please detach top portion and return with your payment.*

QTY	ITEM	UNIT PRICE	EXT PRICE	SALES TAX	LINE TOTAL
	#5418 - Bullfrog Creed CDD 4.1.24 RENEWAL May 2025		\$3,668.13	\$0.00	\$3,668.13
	#5418 - Bullfrog Creed CDD 4.1.24 RENEWAL May 2025		\$3,668.13	\$0.00	\$3,668.13
	<b>Total</b>		<b>\$3,668.13</b>	<b>\$0.00</b>	<b>\$3,668.13</b>



**BULLFROG CREEK CDD**  
9914 COWLEY RD  
RIVERVIEW, FL 33578-7521

**Statement Date:** May 07, 2025

**Amount Due:** \$3,820.41

**Due Date:** May 28, 2025

**Account #:** 221006470571

**DO NOT PAY.** Your account will be drafted on May 28, 2025

### Account Summary

**Current Service Period:** April 02, 2025 - May 01, 2025

Previous Amount Due	\$3,820.41
Payment(s) Received Since Last Statement	-\$3,820.41

<b>Current Month's Charges</b>	<b>\$3,820.41</b>
--------------------------------	-------------------

<b>Amount Due by May 28, 2025</b>	<b>\$3,820.41</b>
-----------------------------------	-------------------

Amount not paid by due date may be assessed a late payment charge and an additional deposit.



Scan here to view  
your account online.



**DOWNED IS  
DANGEROUS!**

If you see a downed power line, move  
a safe distance away and call 911.

For more safety tips, visit

[TampaElectric.com/PowerLineSafety](http://TampaElectric.com/PowerLineSafety)

Learn about your newly redesigned bill and get deeper insights about your usage by visiting [TECOaccount.com](http://TECOaccount.com)

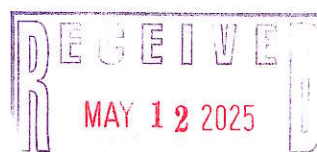


**Pay your bill online at TampaElectric.com**

See reverse side of your paystub for more ways to pay.

Go Paperless, Go Green! Visit [TampaElectric.com/Paperless](http://TampaElectric.com/Paperless) to enroll now.

To ensure prompt credit, please return stub portion of this bill with your payment.



**Account #:** 221006470571

**Due Date:** May 28, 2025

**Amount Due:** \$3,820.41

**Payment Amount:** \$ \_\_\_\_\_

658791676966

Your account will be  
drafted on May 28, 2025

00004611 FTECO105082502264810 00000 03 00000000 18747 004

**BULLFROG CREEK CDD**  
2005 PAN AM CIRCLE SUITE 300  
TAMPA, FL 33607-6008

Mail payment to:  
TECO  
P.O. BOX 31318  
TAMPA, FL 33631-3318

Make check payable to: TECO

Please write your account number on the memo line of your check.

00004611-0010792-Page 1 of 8





**Service For:**  
9914 COWLEY RD  
RIVERVIEW, FL 33578-7521

Account #: 221006470571  
Statement Date: May 07, 2025  
Charges Due: May 28, 2025

**Service Period:** Apr 02, 2025 - May 01, 2025

**Rate Schedule:** Lighting Service

## Charge Details



### Electric Charges

#### Lighting Service Items LS-1 (Bright Choices) for 30 days

Lighting Energy Charge	1344 kWh @ \$0.03412/kWh	\$45.86
Fixture & Maintenance Charge	66 Fixtures	\$1687.68
Lighting Pole / Wire	66 Poles	\$2018.28
Lighting Fuel Charge	1344 kWh @ \$0.03059/kWh	\$41.11
Storm Protection Charge	1344 kWh @ \$0.00559/kWh	\$7.51
Clean Energy Transition Mechanism	1344 kWh @ \$0.00043/kWh	\$0.58
Storm Surcharge	1344 kWh @ \$0.01230/kWh	\$16.53
Florida Gross Receipt Tax		\$2.86
<b>Lighting Charges</b>		<b>\$3,820.41</b>

**Total Current Month's Charges**

**\$3,820.41**

## Important Messages

### Be Prepared This Storm Season

Visit **FloridaDisaster.org** or your county's emergency management website for emergency plans, evacuation and flood zones, emergency shelter locations, government alerts, flood insurance, property protection and more.

### Quarterly Fuel Source Update

Tampa Electric's diverse fuel mix for the 12-month period ending March 2025 includes Natural Gas 80%, Purchased Power 10%, Solar 10% and Coal 0%.

For more information about your bill and understanding your charges, please visit **TampaElectric.com**

## Ways To Pay Your Bill



### Bank Draft

Visit **TECOaccount.com** for free recurring or one time payments via checking or savings account.



### In-Person

Find list of Payment Agents at **TampaElectric.com**



### Mail A Check

**Payments:**  
TECO  
P.O. Box 31318  
Tampa, FL 33631-3318  
Mail your payment in the enclosed envelope.



### Credit or Debit Card

Pay by credit Card using KUBRA EZ-Pay at **TECOaccount.com**. Convenience fee will be charged.



### Phone

Toll Free:  
**866-689-6469**

### All Other

**Correspondences:**  
Tampa Electric  
P.O. Box 111  
Tampa, FL 33601-0111

## Contact Us

### Online:

TampaElectric.com

### Phone:

**Commercial Customer Care:**  
866-832-6249  
**Residential Customer Care:**  
813-223-0800 (Hillsborough)  
863-299-0800 (Polk County)  
888-223-0800 (All Other Counties)

### Hearing Impaired/TTY:

7-1-1

### Power Outage:

877-588-1010

### Energy-Saving Programs:

813-275-3909

**Please Note:** If you choose to pay your bill at a location not listed on our website or provided by Tampa Electric, you are paying someone who is not authorized to act as a payment agent at Tampa Electric. You bear the risk that this unauthorized party will relay the payment to Tampa Electric and do so in a timely fashion. Tampa Electric is not responsible for payments made to unauthorized agents, including their failure to deliver or timely deliver the payment to us. Such failures may result in late payment charges to your account or service disconnection.



**BULLFROG CREEK CDD**  
BULLFROG CREEK PRESERVE RD  
GIBSONTOWN, FL 33534-0000

**Statement Date:** May 07, 2025

**Amount Due:** \$1,910.20

**Due Date:** May 28, 2025  
**Account #:** 211007106167

**DO NOT PAY.** Your account will be drafted on May 28, 2025

### Account Summary

**Current Service Period:** April 02, 2025 - May 01, 2025

Previous Amount Due	\$1,910.45
Payment(s) Received Since Last Statement	-\$1,910.45
<b>Current Month's Charges</b>	<b>\$1,910.20</b>

**Amount Due by May 28, 2025** **\$1,910.20**

Amount not paid by due date may be assessed a late payment charge and an additional deposit.



Scan here to view  
your account online.



**DOWNED IS  
DANGEROUS!**

If you see a downed power line, move  
a safe distance away and call 911.  
For more safety tips, visit  
[TampaElectric.com/PowerLineSafety](http://TampaElectric.com/PowerLineSafety)

Learn about your newly redesigned bill and get deeper insights about your usage by visiting [TECOaccount.com](http://TECOaccount.com)



To ensure prompt credit, please return stub portion of this bill with your payment.

**Account #:** 211007106167

**Due Date:** May 28, 2025



**Pay your bill online at TampaElectric.com**

See reverse side of your paystub for more ways to pay.

Go Paperless, Go Green! Visit [TampaElectric.com/Paperless](http://TampaElectric.com/Paperless) to enroll now.

**Amount Due:** \$1,910.20

**Payment Amount:** \$ \_\_\_\_\_

637804161243

Your account will be  
drafted on May 28, 2025

**BULLFROG CREEK CDD**  
2005 PAN AM CIRCLE SUITE 300  
TAMPA, FL 33607

Mail payment to:  
TECO  
P.O. BOX 31318  
TAMPA, FL 33631-3318

Make check payable to: TECO  
Please write your account number on the memo line of your check.

00004611-0010784-Page 5 of 8





**Service For:**  
BULLFROG CREEK PRESERVE RD  
GIBSONTON, FL 33534-0000

Account #: 211007106167  
Statement Date: May 07, 2025  
Charges Due: May 28, 2025

**Service Period:** Apr 02, 2025 - May 01, 2025

**Rate Schedule:** Lighting Service

## Charge Details



### Electric Charges

#### Lighting Service Items LS-1 (Bright Choices) for 30 days

Lighting Energy Charge	886 kWh @ \$0.03412/kWh	\$30.23
Fixture & Maintenance Charge	41 Fixtures	\$673.63
Lighting Pole / Wire	41 Poles	\$1161.12
Lighting Fuel Charge	886 kWh @ \$0.03059/kWh	\$27.10
Storm Protection Charge	886 kWh @ \$0.00559/kWh	\$4.95
Clean Energy Transition Mechanism	886 kWh @ \$0.00043/kWh	\$0.38
Storm Surcharge	886 kWh @ \$0.01230/kWh	\$10.90
Florida Gross Receipt Tax		\$1.89
<b>Lighting Charges</b>		<b>\$1,910.20</b>

**Total Current Month's Charges**

**\$1,910.20**

## Important Messages

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Visit **FloridaDisaster.org** or your county's emergency management website for emergency plans, evacuation and flood zones, emergency shelter locations, government alerts, flood insurance, property protection and more.

### Quarterly Fuel Source Update

Tampa Electric's diverse fuel mix for the 12-month period ending March 2025 includes Natural Gas 80%, Purchased Power 10%, Solar 10% and Coal 0%.

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**Straley Robin Vericker**

1510 W. Cleveland Street

Tampa, FL 33606

Telephone (813) 223-9400

Federal Tax Id. - 20-1778458

Bullfrog Creek CDD  
 2005 Pan Am Circle, Suite 300  
 Tampa, FL 33607

May 16, 2025

Client: 001573

Matter: 000001

Invoice #: 26573

Page: 1

RE: General

For Professional Services Rendered Through April 30, 2025

**SERVICES**

Date	Person	Description of Services	Hours	Amount
4/1/2025	WAS	REVIEW AGENDA PACKAGE FOR BOARD OF SUPERVISORS MEETING; REVIEW 2025 BUDGET FOR ASSESSMENT METHODOLOGY, COMMUNICATIONS WITH M. PEREZ REGARDING CHANGE TO DISTRICT'S OPERATION AND MAINTENANCE ASSESSMENT METHODOLOGY.	0.8	\$244.00
4/2/2025	WAS	COMMUNICATIONS WITH DISTRICT MANAGER REGARDING REVISIONS TO MARCH MEETING MINUTES.	0.3	\$91.50
4/2/2025	AM	PREPARE DRAFT PUBLICATION AD FOR BUDGET.	0.6	\$105.00
4/3/2025	WAS	REVIEW REVISED AGENDA PACKAGE.	0.2	\$61.00
Total Professional Services			1.9	\$501.50

May 16, 2025  
Client: 001573  
Matter: 000001  
Invoice #: 26573

Page: 2

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Total Services	\$501.50	
Total Disbursements	\$0.00	
Total Current Charges		\$501.50
Previous Balance		\$499.50
<b>PAY THIS AMOUNT</b>		<b>\$1,001.00</b>

*Please Include Invoice Number on all Correspondence*



Outstanding Invoices

Invoice Number	Invoice Date	Services	Disbursements	Interest	Tax	Total
26427	April 25, 2025	\$499.50	\$0.00	\$0.00	\$0.00	\$1,001.00
Total Remaining Balance Due						\$1,001.00

AGED ACCOUNTS RECEIVABLE

0-30 Days	31-60 Days	61-90 Days	Over 90 Days
\$1,001.00	\$0.00	\$0.00	\$0.00





Hillsborough  
County Florida

CUSTOMER NAME	ACCOUNT NUMBER	BILL DATE	DUE DATE
BULLFROG CREEK COMMUNITY DEV DISTRICT	6329271129	04/29/2025	05/20/2025

Service Address: 12710 BULLFROG CREEK RD

S-Page 1 of 1

METER NUMBER	PREVIOUS DATE	PREVIOUS READ	PRESENT DATE	PRESENT READ	CONSUMPTION	READ TYPE	METER DESCRIPTION
60880740	03/28/2025	68721	04/25/2025	69876	115500 GAL	ACTUAL	WATER

#### Service Address Charges

Customer Service Charge	\$6.03
Purchase Water Pass-Thru	\$348.81
Water Base Charge	\$431.56
Water Usage Charge	\$118.97

#### Summary of Account Charges

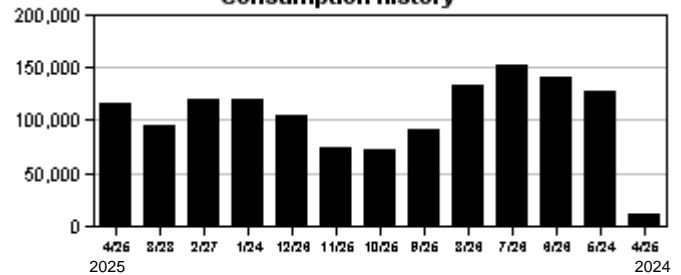
Previous Balance	\$824.37
Net Payments - Thank You	\$-824.37
Total Account Charges	<b>\$905.37</b>

<b>AMOUNT DUE</b>	<b>\$905.37</b>
-------------------	-----------------

#### Important Message

This account has ACH payment method

Consumption History



Hillsborough  
County Florida

Make checks payable to: **BOCC**

ACCOUNT NUMBER: 6329271129



#### ELECTRONIC PAYMENTS BY CHECK OR

Automated Payment Line: (813) 276 8526

Internet Payments: [HCFLGov.net/WaterBill](http://HCFLGov.net/WaterBill)

Additional Information: [HCFLGov.net/Water](http://HCFLGov.net/Water)



**THANK YOU!**



BULLFROG CREEK COMMUNITY DEV DISTRICT  
2005 PAN AM CIRCLE, SUITE 300  
TAMPA FL 33607-6008

277 8

<b>DUE DATE</b>	05/20/2025
<b>AMOUNT DUE</b>	\$905.37
<b>AMOUNT PAID</b>	



0063292711296 00000905372

# Attendance Confirmation

for  
BOARD OF SUPERVISORS

District Name: Bullfrog Creek

Board Meeting Date: May 13th 2025

	Name	In Attendance Please X	Paid
1	Esther Melvin	X	\$200.00
2	Linda McAbee	X	\$200.00
3	Susan Blaylock	X	\$200.00
4	Joshua Kowalke	X	\$200.00
5	Jesus M. Sosa-Burgos	X	\$200.00

The supervisors present at the above referenced meeting should be compensated accordingly

Approved for payment:

Samantha Zanoni  
District Manager Signature

5/14/2025  
Date

**\*\* PLEASE RETURN SIGNED DOCUMENT TO LORI BINGLE \*\***

## Attendance Confirmation for BOARD OF SUPERVISORS

District Name: Bullfrog Creek

Board Meeting Date: May 13th 2025

	Name	In Attendance Please X	Paid
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4	Joshua Kowalke	X	\$200.00
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Samantha Zanoni  
District Manager Signature

5/14/2025  
Date

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Board Meeting Date: May 13th 2025

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4	Joshua Kowalke	X	\$200.00
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Approved for payment:

Samantha Zanoni  
District Manager Signature

5/14/2025  
Date

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## Attendance Confirmation

for  
BOARD OF SUPERVISORS

District Name: Bullfrog Creek

Board Meeting Date: May 13th 2025

	Name	In Attendance Please X	Paid
1	Esther Melvin	X	\$200.00
2	Linda McAbee	X	\$200.00
3	Susan Blaylock	X	\$200.00
4	Joshua Kowalke	X	\$200.00
5	Jesus M. Sosa-Burgos	X	\$200.00

The supervisors present at the above referenced meeting should be compensated accordingly

Approved for payment:

Samantha Zanoni  
District Manager Signature

5/14/2025  
Date

**\*\* PLEASE RETURN SIGNED DOCUMENT TO LORI BINGLE \*\***

**Straley Robin Vericker**

1510 W. Cleveland Street

Tampa, FL 33606

Telephone (813) 223-9400

Federal Tax Id. - 20-1778458

Bullfrog Creek CDD  
 2005 Pan Am Circle, Suite 300  
 Tampa, FL 33607

April 25, 2025

Client: 001573

Matter: 000001

Invoice #: 26427

Page: 1

RE: General

For Professional Services Rendered Through March 31, 2025

**SERVICES**

Date	Person	Description of Services	Hours	Amount
3/4/2025	WAS	REVIEW AGENDA PACKAGE FOR BOARD OF SUPERVISORS MEETING.	0.4	\$122.00
3/14/2025	AM	REVIEW MEETING INFORMATION FOR APPROVING BUDGET FOR FISCAL YEAR 2025-2026; PREPARE DRAFT RESOLUTION APPROVING PROPOSED BUDGET AND SETTING PUBLIC HEARING.	1.0	\$175.00
3/18/2025	WAS	REVIEW OF RESOLUTION APPROVING PROPOSED BUDGET AND SETTING PUBLIC HEARING.	0.3	\$91.50
3/20/2025	WAS	COMMUNICATIONS REGARDING NEW SUPERVISOR ON BOARD.	0.2	\$61.00
3/20/2025	NT	PREPARE CORRESPONDENCE AND MEMOS TO L. MCABEE, NEWLY APPOINTED BOARD SUPERVISOR RE FLORIDA'S SUNSHINE LAWS AND PUBLIC RECORDS.	0.5	\$50.00
Total Professional Services			2.4	\$499.50



# Attendance Confirmation

for  
BOARD OF SUPERVISORS

District Name: Bullfrog Creek

Board Meeting Date: May 13th 2025

	Name	In Attendance Please X	Paid
1	Esther Melvin	X	\$200.00
2	Linda McAbee	X	\$200.00
3	Susan Blaylock	X	\$200.00
4	Joshua Kowalke	X	\$200.00
5	Jesus M. Sosa-Burgos	X	\$200.00

The supervisors present at the above referenced meeting should be compensated accordingly

Approved for payment:

Samantha Zanoni  
District Manager Signature

5/14/2025  
Date

**\*\* PLEASE RETURN SIGNED DOCUMENT TO LORI BINGLE \*\***

# Attendance Confirmation

for  
BOARD OF SUPERVISORS

District Name: Bullfrog Creek

Board Meeting Date: April 8th 2025

	Name	In Attendance Please X	Paid
1	Esther Melvin	X	Yes
2	Linda McAbee	X	Yes
	Susan Blaylock	X	\$200.00
4	Joshua Kowalke	X	Yes
5	Jesus M. Sosa-Burgos	X	Yes

The supervisors present at the above referenced meeting should be compensated accordingly

Approved for payment:

Samantha Zanoni  
District Manager Signature

4/9/2025  
Date

**\*\* PLEASE RETURN SIGNED DOCUMENT TO LORI BINGLE \*\***

# **Bullfrog Creek Community Development District**

Financial Statements  
(Unaudited)

Period Ending  
May 31, 2025

Prepared by:

2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607  
Phone (813) 873-7300 ~ Fax (813) 873-7070

## BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

## Balance Sheet

As of May 31, 2025

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL		GENERAL		GENERAL		GENERAL		GENERAL		GENERAL		GENERAL		GENERAL		GENERAL		
	FUND - ADMIN		FUND - WEST		FUND - EAST		DEBT SERVICE		DEBT SERVICE		FIXED ASSETS		LONG TERM		DEBT		DEBT		
	FUND - ADMIN		FUND - WEST		FUND - EAST		FUND		FUND		ACCOUNT		ACCOUNT		ACCOUNT		ACCOUNT		
TOTAL		TOTAL		TOTAL		TOTAL		TOTAL		TOTAL		TOTAL		TOTAL		TOTAL		TOTAL	
<b>ASSETS</b>																			
Cash In Bank	\$	190,526	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	190,526	
Cash in Transit		-		-		-		60,102		325,390		-		-		-		385,492	
Accounts Receivable		175		-		-		-		-		-		-		-		175	
Due From Other Funds		-		18,202		137,071		58,552		-		-		-		-		213,825	
Investments:																			
Money Market Account		115,315		-		-		-		-		-		-		-		115,315	
Prepayment Account		-		-		-		1,659		285		-		-		-		1,944	
Reserve Fund		-		-		-		13,099		151,340		-		-		-		164,439	
Revenue Fund		-		-		-		64,964		322,006		-		-		-		386,970	
Prepaid Items		10,187		-		-		-		-		-		-		-		10,187	
Prepaid Trustee Fees		-		1		-		-		-		-		-		-		1	
Deposits		3,770		-		-		-		-		-		-		-		3,770	
Fixed Assets																			
Construction Work In Process		-		-		-		-		-		3,638,907		-		-		3,638,907	
Amount Avail In Debt Services		-		-		-		-		-		-		449,529		-		449,529	
Amount To Be Provided		-		-		-		-		-		-		4,885,471		-		4,885,471	
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>319,973</b>	<b>\$</b>	<b>18,203</b>	<b>\$</b>	<b>137,071</b>	<b>\$</b>	<b>198,376</b>	<b>\$</b>	<b>799,021</b>	<b>\$</b>	<b>3,638,907</b>	<b>\$</b>	<b>5,335,000</b>	<b>\$</b>	<b>10,446,551</b>			
<b>LIABILITIES</b>																			
Accounts Payable	\$	5,095	\$	2,068	\$	2,704	\$	-	\$	-	\$	-	\$	-	\$	-	\$	9,867	
Due to Other		-		-		-		6,350		-		-		-		-		6,350	
Bonds Payable		-		-		-		-		-		-		5,335,000		-		5,335,000	
Due To Other Funds		158,742		-		-		-		55,083		-		-		-		213,825	
<b>TOTAL LIABILITIES</b>		<b>163,837</b>		<b>2,068</b>		<b>2,704</b>		<b>6,350</b>		<b>55,083</b>		<b>-</b>		<b>5,335,000</b>		<b>5,565,042</b>			

## BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

## Balance Sheet

As of May 31, 2025

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL FUND - ADMIN	GENERAL FUND - WEST	GENERAL FUND - EAST	SERIES 2015 DEBT SERVICE FUND	SERIES 2017 DEBT SERVICE FUND	GENERAL FIXED ASSETS ACCOUNT GROUP FUND	GENERAL LONG TERM DEBT ACCOUNT GROUP FUND	TOTAL
<b>FUND BALANCES</b>								
Nonspendable:								
Prepaid Items	10,187	-	-	-	-	-	-	10,187
Prepaid Trustee Fees	-	1	-	-	-	-	-	1
Restricted for:								
Debt Service	-	-	-	192,026	743,938	-	-	935,964
Unassigned:	145,949	16,134	134,367	-	-	3,638,907	-	3,935,357
<b>TOTAL FUND BALANCES</b>	<b>156,136</b>	<b>16,135</b>	<b>134,367</b>	<b>192,026</b>	<b>743,938</b>	<b>3,638,907</b>	<b>-</b>	<b>4,881,509</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 319,973</b>	<b>\$ 18,203</b>	<b>\$ 137,071</b>	<b>\$ 198,376</b>	<b>\$ 799,021</b>	<b>\$ 3,638,907</b>	<b>\$ 5,335,000</b>	<b>\$ 10,446,551</b>

**BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending May 31, 2025  
General Fund - Admin (001)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 3,134	\$ 3,134	0.00%
Interest - Tax Collector	-	852	852	0.00%
Special Assmnts- Tax Collector	83,674	88,678	5,004	105.98%
<b>TOTAL REVENUES</b>	<b>83,674</b>	<b>92,664</b>	<b>8,990</b>	<b>110.74%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
Supervisor Fees	12,000	4,600	7,400	38.33%
District Counsel	5,000	3,609	1,391	72.18%
District Engineer	3,840	2,205	1,635	57.42%
District Manager	36,050	24,242	11,808	67.25%
Auditing Services	5,300	6,000	(700)	113.21%
Website Compliance	1,900	1,110	790	58.42%
Email Hosting Vendor	140	-	140	0.00%
Postage, Phone, Faxes, Copies	300	9	291	3.00%
Insurance - General Liability	3,409	3,409	-	100.00%
Public Officials Insurance	2,727	2,727	-	100.00%
Bank Fees	175	107	68	61.14%
Meeting Expense	1,000	-	1,000	0.00%
Website Administration	1,500	1,000	500	66.67%
Dues, Licenses, Subscriptions	175	-	175	0.00%
<b>Total Administration</b>	<b>73,516</b>	<b>49,018</b>	<b>24,498</b>	<b>66.68%</b>
<b><u>Other Physical Environment</u></b>				
Payroll - Special Pay	5,530	-	5,530	0.00%
Insurance -Property & Casualty	4,628	4,051	577	87.53%
<b>Total Other Physical Environment</b>	<b>10,158</b>	<b>4,051</b>	<b>6,107</b>	<b>39.88%</b>
<b>TOTAL EXPENDITURES</b>	<b>83,674</b>	<b>53,069</b>	<b>30,605</b>	<b>63.42%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	39,595	39,595	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>116,631</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 156,226</b>		

**BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending May 31, 2025  
General Fund - West (002)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>REVENUES</u></b>				
Special Assmnts- Tax Collector	\$ 69,002	\$ 63,300	\$ (5,702)	91.74%
<b>TOTAL REVENUES</b>	<b>69,002</b>	<b>63,300</b>	<b>(5,702)</b>	<b>91.74%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Electric Utility Services</u></b>				
Utility - Electric	33,000	32,205	795	97.59%
<b>Total Electric Utility Services</b>	<b>33,000</b>	<b>32,205</b>	<b>795</b>	<b>97.59%</b>
<b><u>Water-Sewer Comb Services</u></b>				
Utility - Water	8,500	6,986	1,514	82.19%
<b>Total Water-Sewer Comb Services</b>	<b>8,500</b>	<b>6,986</b>	<b>1,514</b>	<b>82.19%</b>
<b><u>Other Physical Environment</u></b>				
Waterway Management	1,500	1,531	(31)	102.07%
R&M-Other Landscape	2,000	-	2,000	0.00%
R&M-Plant Replacement	898	-	898	0.00%
Landscape - Mulch	3,038	3,566	(528)	117.38%
Landscape Maintenance	9,269	13,281	(4,012)	143.28%
Recreation / Park Facility Maintenance	2,200	477	1,723	21.68%
Irrigation Maintenance	1,000	419	581	41.90%
Miscellaneous Expenses	3,880	448	3,432	11.55%
<b>Total Other Physical Environment</b>	<b>23,785</b>	<b>19,722</b>	<b>4,063</b>	<b>82.92%</b>
<b><u>Debt Service</u></b>				
ProfServ-Trustee Fees	3,717	4,095	(378)	110.17%
<b>Total Debt Service</b>	<b>3,717</b>	<b>4,095</b>	<b>(378)</b>	<b>110.17%</b>
<b>TOTAL EXPENDITURES</b>	<b>69,002</b>	<b>63,008</b>	<b>5,994</b>	<b>91.31%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	292	292	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>15,753</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 16,045</b>		

**BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending May 31, 2025  
General Fund - East (003)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>REVENUES</u></b>				
Special Assmnts- Tax Collector	\$ 113,130	\$ 112,833	\$ (297)	99.74%
<b>TOTAL REVENUES</b>	<b>113,130</b>	<b>112,833</b>	<b>(297)</b>	<b>99.74%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Electric Utility Services</u></b>				
Utility - Electric	48,000	16,083	31,917	33.51%
<b>Total Electric Utility Services</b>	<b>48,000</b>	<b>16,083</b>	<b>31,917</b>	<b>33.51%</b>
<b><u>Other Physical Environment</u></b>				
Waterway Management	3,200	1,255	1,945	39.22%
Waterway Management - Other	6,000	-	6,000	0.00%
R&M-Other Landscape	4,000	-	4,000	0.00%
R&M-Plant Replacement	2,094	-	2,094	0.00%
Landscape - Mulch	7,088	-	7,088	0.00%
Landscape Maintenance	21,628	26,588	(4,960)	122.93%
Irrigation Maintenance	5,000	6,000	(1,000)	120.00%
Miscellaneous Expenses	9,903	-	9,903	0.00%
<b>Total Other Physical Environment</b>	<b>58,913</b>	<b>33,843</b>	<b>25,070</b>	<b>57.45%</b>
<b><u>Debt Service</u></b>				
ProfServ-Dissemination Agent	2,500	1,458	1,042	58.32%
ProfServ-Trustee Fees	3,717	4,095	(378)	110.17%
<b>Total Debt Service</b>	<b>6,217</b>	<b>5,553</b>	<b>664</b>	<b>89.32%</b>
<b>TOTAL EXPENDITURES</b>	<b>113,130</b>	<b>55,479</b>	<b>57,651</b>	<b>49.04%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	57,354	57,354	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>77,013</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 134,367</b>		



**BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending May 31, 2025  
Series 2015 Debt Service Fund (200)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 3,222	\$ 3,222	0.00%
Special Assmnts- Tax Collector	123,850	130,633	6,783	105.48%
Special Assmnts- CDD Collected	-	22,646	22,646	0.00%
<b>TOTAL REVENUES</b>	<b>123,850</b>	<b>156,501</b>	<b>32,651</b>	<b>126.36%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Debt Service</u></b>				
Principal Debt Retirement	40,000	35,000	5,000	87.50%
Interest Expense	83,850	84,878	(1,028)	101.23%
<b>Total Debt Service</b>	<b>123,850</b>	<b>119,878</b>	<b>3,972</b>	<b>96.79%</b>
<b>TOTAL EXPENDITURES</b>	<b>123,850</b>	<b>119,878</b>	<b>3,972</b>	<b>96.79%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	36,623	36,623	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>155,403</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 192,026</b>		

**BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending May 31, 2025  
Series 2017 Debt Service Fund (201)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 11,507	\$ 11,507	0.00%
Special Assmnts- Tax Collector	270,244	272,197	1,953	100.72%
Special Assmnts- CDD Collected	-	356,038	356,038	0.00%
<b>TOTAL REVENUES</b>	<b>270,244</b>	<b>639,742</b>	<b>369,498</b>	<b>236.73%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Debt Service</u></b>				
Principal Debt Retirement	85,000	80,000	5,000	94.12%
Interest Expense	185,244	187,144	(1,900)	101.03%
<b>Total Debt Service</b>	<b>270,244</b>	<b>267,144</b>	<b>3,100</b>	<b>98.85%</b>
<b>TOTAL EXPENDITURES</b>	<b>270,244</b>	<b>267,144</b>	<b>3,100</b>	<b>98.85%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	372,598	372,598	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>371,340</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 743,938</b>		

# Bank Account Statement

Bullfrog Creek CDD

Thursday, June 26, 2025

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Bank Account No. 1310

Statement No. 05\_25

Statement Date

05/31/2025

<b>G/L Account No. 101002 Balance</b>	186,213.09	<b>Statement Balance</b>	195,322.16
		<b>Outstanding Deposits</b>	1,058.12
<b>Positive Adjustments</b>	0.00		
<b>Subtotal</b>	186,213.09	<b>Subtotal</b>	196,380.28
<b>Negative Adjustments</b>	0.00	<b>Outstanding Checks</b>	-10,167.19
<b>Ending G/L Balance</b>	186,213.09	<b>Ending Balance</b>	186,213.09

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
<b>Deposits</b>							
							0.00
05/29/2025	Payment	BD00008	Special Assmnts-Tax Collector	Deposit No. BD00008	106.84	106.84	0.00
<b>Total Deposits</b>					106.84	106.84	0.00
<b>Checks</b>							
							0.00
04/10/2025	Payment	1081	ESTHER RENEE MELVIN	Check for Vendor V00033	-200.00	-200.00	0.00
04/10/2025	Payment	1082	JESUS M. SOSA BURGOS	Check for Vendor V00029	-200.00	-200.00	0.00
04/24/2025	Payment	100046	FIRST CHOICE AQUATIC WEED MANAGEMENT, LLC	Inv: 108438, Inv: 108439	-381.00	-381.00	0.00
04/28/2025	Payment	100047	PINE LAKE SERVICES, INC	Inv: 7218	-418.82	-418.82	0.00
05/07/2025	Payment	100048	PINE LAKE SERVICES, INC	Inv: 7325	-3,668.13	-3,668.13	0.00
05/12/2025	Payment	100049	FIRST CHOICE AQUATIC WEED MANAGEMENT, LLC	Inv: 109570	-119.00	-119.00	0.00
05/12/2025	Payment	100050	STRALEY ROBIN VERICKER	Inv: 26427	-499.50	-499.50	0.00
05/13/2025	Payment	1085	GRAU AND ASSOCIATES	Check for Vendor V00035	-3,000.00	-3,000.00	0.00
05/15/2025	Payment	1087	LINDA P McABEE-EFT	Check for Vendor V00056	-200.00	-200.00	0.00
05/16/2025	Payment	1089	SUSAN BLAYLOCK	Payment of Invoice 000813	-200.00	-200.00	0.00
05/16/2025	Payment	1090	JOSHUA KOWALKE- EFT	Payment of Invoice 000814	-200.00	-200.00	0.00
05/20/2025	Payment	300013	BOCC ACH	Inv: 042925-1129-ACH	-905.37	-905.37	0.00
05/20/2025	Payment	100052	STRALEY ROBIN VERICKER	Inv: 26573	-501.50	-501.50	0.00
05/20/2025	Payment	100053	INFRAMARK LLC	Inv: 149066	-3,337.50	-3,337.50	0.00
05/27/2025	Payment	300014	TECO ACH	Inv: 050725-0571	-3,820.41	-3,820.41	0.00

**Bank Account Statement**

Bullfrog Creek CDD

Thursday, June 26, 2025

Page 2

**Bank Account No.** 1310**Statement No.** 05\_25**Statement Date**

05/31/2025

05/27/2025	Payment	300015	TECO ACH	Inv: 050725-6167	-1,910.20	-1,910.20	0.00
05/29/2025		JE000832	Special Assmnts- Tax Collector	Bank Reversal - Posted in April	-106.84	-106.84	0.00
<b>Total Checks</b>					-19,668.27	-19,668.27	0.00

**Adjustments****Total Adjustments****Outstanding Checks**

03/19/2025	Payment	DD131	LINDA P McABEE- EFT	Payment of Invoice 000783		-200.00
03/28/2025	Payment	300008	TECO ACH	Inv: 030725-6167		-2,035.36
03/28/2025	Payment	300009	TECO ACH	Inv: 030725-0571		-4,069.83
04/16/2025	Payment	100044	GRAU AND ASSOCIATES	Inv: 26239-1		-3,000.00
05/15/2025	Payment	1086	ESTHER RENEE MELVIN	Check for Vendor V00033		-200.00
05/16/2025	Payment	1088	JESUS M. SOSA BURGOS	Payment of Invoice 000818		-200.00
05/20/2025	Payment	100051	FIRST CHOICE AQUATIC WEED MANAGEMENT, LLC	Inv: 109628		-262.00
05/29/2025	Payment	1091	SUSAN BLAYLOCK	Payment of Invoice 000822		-200.00
<b>Total Outstanding Checks</b>						-10,167.19

**Outstanding Deposits**

04/01/2025		JE000776		Reverse Bank recon adj		710.73
04/01/2025		JE000778		Reverse Bank recon adj		347.39
<b>Total Outstanding Deposits</b>						1,058.12