Bullfrog Creek
Community Development District

Financial Statements
(Unaudited)

Period Ending
June 30, 2025

Prepared by:

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BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of June 30, 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
ASSETS								
Cash In Bank	$ 173,687	$ -	$ -	$ -	$ -	$ -	$ -	$ 173,687
Cash in Transit	-	-	-	60,102	325,390	-	-	385,492
Accounts Receivable	175	-	-	-	-	-	-	175
Due From Other Funds	-	11,340	127,683	59,049	-	-	-	198,072
Investments:								
Money Market Account	115,694	-	-	-	-	-	-	115,694
Prepayment Account	-	-	-	1,709	286	-	-	1,995
Reserve Fund	-	-	-	13,099	151,886	-	-	164,985
Revenue Fund	-	-	-	65,538	323,926	-	-	389,464
Deposits	3,770	-	-	-	-	-	-	3,770
Fixed Assets								
Improvements Other Than Buildings	-	-	-	-	-	2,363,437	-	2,363,437
Amount Avail In Debt Services	-	-	-	-	-	-	449,529	449,529
Amount To Be Provided	-	-	-	-	-	-	4,545,471	4,545,471
TOTAL ASSETS	**$ 293,326**	**$ 11,340**	**$ 127,683**	**$ 199,497**	**$ 801,488**	**$ 2,363,437**	**$ 4,995,000**	**$ 8,791,771**
LIABILITIES								
Accounts Payable	$ 5,300	$ 4,652	$ 2,704	$ -	$ -	$ -	$ -	$ 12,656
Due to Other	-	-	-	6,350	-	-	-	6,350
Bonds Payable	-	-	-	-	-	-	4,995,000	4,995,000
Due To Other Funds	144,044	-	-	-	54,029	-	-	198,073
TOTAL LIABILITIES	**149,344**	**4,652**	**2,704**	**6,350**	**54,029**	**-**	**4,995,000**	**5,212,079**

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of June 30, 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
FUND BALANCES								
Restricted for:								
Debt Service	-	-	-	193,147	747,459	-	-	940,606
Unassigned:	143,982	6,688	124,979	-	-	2,363,437	-	2,639,086
TOTAL FUND BALANCES	**143,982**	**6,688**	**124,979**	**193,147**	**747,459**	**2,363,437**	**-**	**3,579,692**
TOTAL LIABILITIES & FUND BALANCES	**$ 293,326**	**$ 11,340**	**$ 127,683**	**$ 199,497**	**$ 801,488**	**$ 2,363,437**	**$ 4,995,000**	**$ 8,791,771**

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending June 30, 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
REVENUES				
Interest - Investments	$ -	$ 3,511	$ 3,511	0.00%
Interest - Tax Collector	-	852	852	0.00%
Special Assmnts- Tax Collector	83,674	90,431	6,757	108.08%
TOTAL REVENUES	**83,674**	**94,794**	**11,120**	**113.29%**
EXPENDITURES				
Administration				
Supervisor Fees	12,000	5,200	6,800	43.33%
District Counsel	5,000	4,066	934	81.32%
District Engineer	3,840	2,205	1,635	57.42%
District Manager	36,050	27,246	8,804	75.58%
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	1,125	375	75.00%
Dues, Licenses, Subscriptions	175	-	175	0.00%
Total Administration	73,516	53,204	20,312	72.37%
Other Physical Environment				
Payroll - Special Pay	5,530	-	5,530	0.00%
Insurance -Property & Casualty	4,628	4,051	577	87.53%
Total Other Physical Environment	10,158	4,051	6,107	39.88%
TOTAL EXPENDITURES	**83,674**	**57,255**	**26,419**	**68.43%**
Excess (deficiency) of revenues Over (under) expenditures	-	37,539	37,539	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**106,443**		
FUND BALANCE, ENDING		**$ 143,982**		

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending June 30, 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
REVENUES				
Special Assmnts- Tax Collector	$ 69,002	$ 63,300	$ (5,702)	91.74%
TOTAL REVENUES	**69,002**	**63,300**	**(5,702)**	**91.74%**
EXPENDITURES				
Electric Utility Services				
Utility - Electric	33,000	36,030	(3,030)	109.18%
Total Electric Utility Services	33,000	36,030	(3,030)	109.18%
Water-Sewer Comb Services				
Utility - Water	8,500	6,986	1,514	82.19%
Total Water-Sewer Comb Services	8,500	6,986	1,514	82.19%
Other Physical Environment				
Waterway Management	1,500	1,650	(150)	110.00%
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	16,156	(6,887)	174.30%
Recreation / Park Facility Maintenance	2,200	3,016	(816)	137.09%
Irrigation Maintenance	1,000	419	581	41.90%
Miscellaneous Expenses	3,880	448	3,432	11.55%
Total Other Physical Environment	23,785	25,255	(1,470)	106.18%
Debt Service				
ProfServ-Trustee Fees	3,717	4,095	(378)	110.17%
Total Debt Service	3,717	4,095	(378)	110.17%
TOTAL EXPENDITURES	**69,002**	**72,366**	**(3,364)**	**104.88%**
Excess (deficiency) of revenues Over (under) expenditures	-	(9,066)	(9,066)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**15,754**		
FUND BALANCE, ENDING		**$ 6,688**		

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending June 30, 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
REVENUES				
Special Assmnts- Tax Collector	$ 113,130	$ 112,833	$ (297)	99.74%
TOTAL REVENUES	**113,130**	**112,833**	**(297)**	**99.74%**
EXPENDITURES				
Electric Utility Services				
Utility - Electric	48,000	17,996	30,004	37.49%
Total Electric Utility Services	48,000	17,996	30,004	37.49%
Other Physical Environment				
Waterway Management	3,200	1,517	1,683	47.41%
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	29,292	(7,664)	135.44%
Irrigation Maintenance	5,000	10,300	(5,300)	206.00%
Miscellaneous Expenses	9,903	-	9,903	0.00%
Total Other Physical Environment	58,913	41,109	17,804	69.78%
Debt Service				
ProfServ-Dissemination Agent	2,500	1,667	833	66.68%
ProfServ-Trustee Fees	3,717	4,095	(378)	110.17%
Total Debt Service	6,217	5,762	455	92.68%
TOTAL EXPENDITURES	**113,130**	**64,867**	**48,263**	**57.34%**
Excess (deficiency) of revenues Over (under) expenditures	-	47,966	47,966	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**77,013**		
FUND BALANCE, ENDING		**$ 124,979**		

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending June 30, 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
REVENUES				
Interest - Investments	$ -	$ 3,488	$ 3,488	0.00%
Special Assmnts- Tax Collector	123,850	131,488	7,638	106.17%
Special Assmnts- CDD Collected	-	22,646	22,646	0.00%
TOTAL REVENUES	**123,850**	**157,622**	**33,772**	**127.27%**
EXPENDITURES				
Debt Service				
Principal Debt Retirement	40,000	35,000	5,000	87.50%
Interest Expense	83,850	84,878	(1,028)	101.23%
Total Debt Service	123,850	119,878	3,972	96.79%
TOTAL EXPENDITURES	**123,850**	**119,878**	**3,972**	**96.79%**
Excess (deficiency) of revenues Over (under) expenditures	-	37,744	37,744	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**155,403**		
FUND BALANCE, ENDING		**$ 193,147**		

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending June 30, 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
REVENUES				
Interest - Investments	$ -	$ 13,216	$ 13,216	0.00%
Special Assmnts- Tax Collector	270,244	274,009	3,765	101.39%
Special Assmnts- CDD Collected	-	356,038	356,038	0.00%
TOTAL REVENUES	**270,244**	**643,263**	**373,019**	**238.03%**
EXPENDITURES				
Debt Service				
Principal Debt Retirement	85,000	80,000	5,000	94.12%
Interest Expense	185,244	187,144	(1,900)	101.03%
Total Debt Service	270,244	267,144	3,100	98.85%
TOTAL EXPENDITURES	**270,244**	**267,144**	**3,100**	**98.85%**
Excess (deficiency) of revenues Over (under) expenditures	-	376,119	376,119	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**371,340**		
FUND BALANCE, ENDING		**$ 747,459**		

Bank Account Statement

Bullfrog Creek CDD

Bank Account No.	1310		
Statement No.	06_25	**Statement Date**	06/30/2025

G/L Account No. 101002 Balance	173,687.06	**Statement Balance**	185,729.82
		Outstanding Deposits	1,058.12
Positive Adjustments	0.00	**Subtotal**	186,787.94
Subtotal	173,687.06	**Outstanding Checks**	-13,100.88
Negative Adjustments	0.00	**Ending Balance**	173,687.06
Ending G/L Balance	173,687.06		

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Deposits							
							0.00
06/06/2025		JE000851		BankUnited, N.A.	1,849.99	1,849.99	0.00
05/31/2025		JE000852		BankUnited, N.A.	4,312.49	4,312.49	0.00
06/18/2025		JE000855	Special Assmnts-Tax Collector	Tax Revenue Debt Service	2,569.47	2,569.47	0.00
Total Deposits					8,731.95	8,731.95	0.00
Checks							
							0.00
05/15/2025	Payment	1086	ESTHER RENEE MELVIN	Check for Vendor V00033	-200.00	-200.00	0.00
05/16/2025	Payment	1088	JESUS M. SOSA BURGOS	Payment of Invoice 000818	-200.00	-200.00	0.00
05/20/2025	Payment	100051	FIRST CHOICE AQUATIC WEED MANAGEMENT, LLC	Inv: 109628	-262.00	-262.00	0.00
05/29/2025	Payment	1091	SUSAN BLAYLOCK	Payment of Invoice 000822	-200.00	-200.00	0.00
06/06/2025	Payment	100054	PINE LAKE SERVICES, INC	Inv: 7491	-3,863.13	-3,863.13	0.00
06/12/2025	Payment	100055	FIRST CHOICE AQUATIC WEED MANAGEMENT, LLC	Inv: 110602	-119.00	-119.00	0.00
06/12/2025	Payment	1092	SUSAN BLAYLOCK	Payment of Invoice 000829	-200.00	-200.00	0.00
06/12/2025	Payment	1093	JOSHUA KOWALKE	Payment of Invoice 000826	-200.00	-200.00	0.00
06/12/2025	Payment	1094	LINDA P McABEE	Payment of Invoice 000827	-200.00	-200.00	0.00
06/13/2025	Payment	100056	U.S. BANK CM-9690	Inv: 7763451	-4,094.50	-4,094.50	0.00
06/13/2025	Payment	100057	FIRST CHOICE AQUATIC WEED MANAGEMENT, LLC	Inv: 110603	-262.00	-262.00	0.00
06/17/2025	Payment	1095	BULLFROG CREEK CDD	Payment of Invoice 000832	-1,116.57	-1,116.57	0.00
06/18/2025	Payment	300016	BOCC ACH	Inv: 052925-1129 ACH	-908.61	-908.61	0.00

Bank Account Statement

Bullfrog Creek CDD

Bank Account No.	1310		
Statement No.	06_25	**Statement Date**	06/30/2025

06/20/2025	Payment	100058	PINE LAKE SERVICES, INC	Inv: 7579	-761.07	-761.07	0.00
06/27/2025	Payment	300017	TECO ACH	Inv: 060625-0571	-3,824.61	-3,824.61	0.00
06/27/2025	Payment	300018	TECO ACH	Inv: 060625-6167-ACH	-1,912.80	-1,912.80	0.00
Total Checks					-18,324.29	-18,324.29	0.00

Adjustments

Total Adjustments

Outstanding Checks

03/19/2025	Payment	DD131	LINDA P McABEE	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
06/24/2025	Payment	100059	STRALEY ROBIN VERICKER	Inv: 26743	-457.50
06/24/2025	Payment	100060	INFRAMARK LLC	Inv: 150805, Inv: 151816	-3,338.19
Total Outstanding Checks					-13,100.88

Outstanding Deposits

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