Bullfrog Creek
Community Development District

Financial Statements
(Unaudited)

Period Ending
July 31, 2025

Prepared by:

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BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of July 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
ASSETS								
Cash In Bank	$ 139,069	$ -	$ -	$ -	$ -	$ -	$ -	$ 139,069
Cash in Transit	-	-	-	1,504	5,858	-	-	7,362
Accounts Receivable	175	-	-	-	-	-	-	175
Due From Other Funds	-	68	122,597	94,505	-	-	-	217,170
Investments:								
Money Market Account	116,087	-	-	-	-	-	-	116,087
Prepayment Account	-	-	-	1,756	287	-	-	2,043
Reserve Fund	-	-	-	13,099	152,416	-	-	165,515
Revenue Fund	-	-	-	66,244	326,108	-	-	392,352
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	**$ 259,101**	**$ 68**	**$ 122,597**	**$ 177,108**	**$ 484,669**	**$ 2,363,437**	**$ 4,995,000**	**$ 8,401,980**
LIABILITIES								
Accounts Payable	$ 4,986	$ 666	$ -	$ -	$ -	$ -	$ -	$ 5,652
Due to Other	-	-	-	6,350	-	-	-	6,350
Bonds Payable	-	-	-	-	-	-	4,995,000	4,995,000
Due To Other Funds	126,135	-	-	-	91,035	-	-	217,170
TOTAL LIABILITIES	**131,121**	**666**	**-**	**6,350**	**91,035**	**-**	**4,995,000**	**5,224,172**

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of July 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
FUND BALANCES								
Restricted for:								
Debt Service	-	-	-	170,758	393,634	-	-	564,392
Unassigned:	127,980	(598)	122,597	-	-	2,363,437	-	2,613,416
TOTAL FUND BALANCES	**127,980**	**(598)**	**122,597**	**170,758**	**393,634**	**2,363,437**	**-**	**3,177,808**
TOTAL LIABILITIES & FUND BALANCES	**$ 259,101**	**$ 68**	**$ 122,597**	**$ 177,108**	**$ 484,669**	**$ 2,363,437**	**$ 4,995,000**	**$ 8,401,980**

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending July 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
REVENUES				
Interest - Investments	$ -	$ 3,904	$ 3,904	0.00%
Interest - Tax Collector	-	852	852	0.00%
Special Assmnts- Tax Collector	83,674	90,431	6,757	108.08%
Special Assmnts- CDD Collected	-	40	40	0.00%
TOTAL REVENUES	**83,674**	**95,227**	**11,553**	**113.81%**
EXPENDITURES				
Administration				
Supervisor Fees	12,000	6,200	5,800	51.67%
District Counsel	5,000	5,702	(702)	114.04%
District Engineer	3,840	2,205	1,635	57.42%
District Manager	36,050	32,649	3,401	90.57%
Auditing Services	5,300	11,400	(6,100)	215.09%
Website Compliance	1,900	1,110	790	58.42%
Email Hosting Vendor	140	-	140	0.00%
Postage, Phone, Faxes, Copies	300	368	(68)	122.67%
Insurance - General Liability	3,409	3,409	-	100.00%
Public Officials Insurance	2,727	2,727	-	100.00%
Legal Advertising	-	2,615	(2,615)	0.00%
Bank Fees	175	107	68	61.14%
Meeting Expense	1,000	-	1,000	0.00%
Website Administration	1,500	1,250	250	83.33%
Dues, Licenses, Subscriptions	175	-	175	0.00%
Total Administration	73,516	69,742	3,774	94.87%
Other Physical Environment				
Payroll - Special Pay	5,530	-	5,530	0.00%
Insurance -Property & Casualty	4,628	3,948	680	85.31%
Total Other Physical Environment	10,158	3,948	6,210	38.87%
TOTAL EXPENDITURES	**83,674**	**73,690**	**9,984**	**88.07%**
Excess (deficiency) of revenues Over (under) expenditures	-	21,537	21,537	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**106,443**		
FUND BALANCE, ENDING		**$ 127,980**		

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending July 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
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	39,854	(6,854)	120.77%
Total Electric Utility Services	33,000	39,854	(6,854)	120.77%
Water-Sewer Comb Services				
Utility - Water	8,500	8,583	(83)	100.98%
Total Water-Sewer Comb Services	8,500	8,583	(83)	100.98%
Other Physical Environment				
Waterway Management	1,500	1,769	(269)	117.93%
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	16,656	(7,387)	179.70%
Recreation / Park Facility Maintenance	2,200	4,261	(2,061)	193.68%
Irrigation Maintenance	1,000	419	581	41.90%
Miscellaneous Expenses	3,880	448	3,432	11.55%
Total Other Physical Environment	23,785	27,119	(3,334)	114.02%
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**	**79,651**	**(10,649)**	**115.43%**
Excess (deficiency) of revenues Over (under) expenditures	-	(16,351)	(16,351)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**15,753**		
FUND BALANCE, ENDING		**$ (598)**		

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending July 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
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	19,908	28,092	41.48%
Total Electric Utility Services	48,000	19,908	28,092	41.48%
Other Physical Environment				
Waterway Management	3,200	1,779	1,421	55.59%
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	41,371	17,542	70.22%
Debt Service				
ProfServ-Dissemination Agent	2,500	1,875	625	75.00%
ProfServ-Trustee Fees	3,717	4,095	(378)	110.17%
Total Debt Service	6,217	5,970	247	96.03%
TOTAL EXPENDITURES	**113,130**	**67,249**	**45,881**	**59.44%**
Excess (deficiency) of revenues Over (under) expenditures	-	45,584	45,584	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**77,013**		
FUND BALANCE, ENDING		**$ 122,597**		

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending July 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
REVENUES				
Interest - Investments	$ -	$ 3,745	$ 3,745	0.00%
Special Assmnts- Tax Collector	123,850	131,488	7,638	106.17%
TOTAL REVENUES	**123,850**	**135,233**	**11,383**	**109.19%**
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	-	15,355	15,355	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**155,403**		
FUND BALANCE, ENDING		**$ 170,758**		

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending July 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
REVENUES				
Interest - Investments	$ -	$ 15,429	$ 15,429	0.00%
Special Assmnts- Tax Collector	270,244	274,009	3,765	101.39%
TOTAL REVENUES	**270,244**	**289,438**	**19,194**	**107.10%**
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	-	22,294	22,294	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**371,340**		
FUND BALANCE, ENDING		**$ 393,634**		

Bank Account Statement

Bullfrog Creek CDD

Bank Account No.	1310		
Statement No.	07_25	**Statement Date**	07/31/2025

G/L Account No. 101002 Balance	139,068.69	**Statement Balance**	154,549.76
		Outstanding Deposits	1,058.12
Positive Adjustments	0.00	**Subtotal**	155,607.88
Subtotal	139,068.69	**Outstanding Checks**	-16,539.19
Negative Adjustments	0.00	**Ending Balance**	139,068.69
Ending G/L Balance	139,068.69		

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Deposits							
							0.00
07/21/2025	Payment	BD00011	Insurance -Property & Casualty	Deposit No. BD00011	103.00	103.00	0.00
07/17/2025	Payment	BD00012	Special Assmnts-CDD Collected	Deposit No. BD00012	40.33	40.33	0.00
Total Deposits					143.33	143.33	0.00
Checks							
							0.00
06/24/2025	Payment	100059	STRALEY ROBIN VERICKER	Inv: 26743	-457.50	-457.50	0.00
06/24/2025	Payment	100060	INFRAMARK LLC	Inv: 150805, Inv: 151816	-3,338.19	-3,338.19	0.00
07/03/2025	Payment	100061	INFRAMARK LLC	Inv: 153011	-3,337.50	-3,337.50	0.00
07/03/2025	Payment	100062	PINE LAKE SERVICES, INC	Inv: 7614, Inv: 7618, Inv: 7619, Inv: 7672	-7,356.18	-7,356.18	0.00
07/08/2025	Payment	100063	GRAU AND ASSOCIATES	Inv: 27832	-5,400.00	-5,400.00	0.00
07/10/2025	Payment	1096	ESTHER RENEE MELVIN	Check for Vendor V00033	-200.00	-200.00	0.00
07/10/2025	Payment	1097	JOSHUA KOWALKE	Check for Vendor V00044	-200.00	-200.00	0.00
07/10/2025	Payment	1098	LINDA P McABEE	Check for Vendor V00056	-200.00	-200.00	0.00
07/14/2025	Payment	100065	TIMES PUBLISHING COM	Inv: 44940-070925	-2,615.00	-2,615.00	0.00
07/14/2025	Payment	1100	BULLFROG CREEK CDD	Payment of Invoice 000851	-1,550.82	-1,550.82	0.00
07/21/2025	Payment	300019	BOCC ACH	Inv: 063025-1129-ACH	-931.29	-931.29	0.00
07/29/2025	Payment	300020	TECO ACH	Inv: 070825-6167-ACH	-1,912.30	-1,912.30	0.00
07/29/2025	Payment	300021	TECO ACH	Inv: 070825-0571-ACH	-3,824.61	-3,824.61	0.00
Total Checks					-31,323.39	-31,323.39	0.00
Adjustments							
Total Adjustments							
Outstanding Checks							
03/19/2025	Payment	DD131	LINDA P McABEE	Payment of Invoice 000783			-200.00

Bank Account Statement

Bullfrog Creek CDD

Bank Account No. 1310

Statement No. 07_25 **Statement Date** 07/31/2025

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
07/08/2025	Payment	100064	TRIPLE D FENCING	Inv: 2182	-2,150.00
07/10/2025	Payment	1099	SUSAN BLAYLOCK	Check for Vendor V00046	-200.00
07/22/2025	Payment	100066	TIMES PUBLISHING COM	Inv: 44954-071625	-359.00
07/23/2025	Payment	100067	BLUE WAVE LIGHTING	Inv: 071625	-1,245.00
07/23/2025	Payment	100068	FIRST CHOICE AQUATIC WEED MANAGEMENT, LLC	Inv: 111845, Inv: 111846	-381.00
07/28/2025	Payment	100069	INFRAMARK LLC	Inv: 154271	-2,399.00
07/29/2025	Payment	100070	PINE LAKE SERVICES, INC	Inv: 7817	-500.00
Total Outstanding Checks					-16,539.19

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