Bullfrog Creek
Community Development District

Financial Statements
(Unaudited)

Period Ending
August 31, 2025

Prepared by:

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BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of August 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	$ 129,521	$ -	$ -	$ -	$ -	$ -	$ -	$ 129,521
Cash in Transit	-	-	-	1,504	5,858	-	-	7,362
Accounts Receivable	175	-	-	-	-	-	-	175
Due From Other Funds	-	-	126,434	94,505	-	-	-	220,939
Investments:								
Money Market Account	116,481	-	-	-	-	-	-	116,481
Prepayment Account	-	-	-	1,805	288	-	-	2,093
Reserve Fund	-	-	-	13,099	152,965	-	-	166,064
Revenue Fund	-	-	-	66,463	327,281	-	-	393,744
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	**$ 249,947**	**$ -**	**$ 126,434**	**$ 177,376**	**$ 486,392**	**$ 2,363,437**	**$ 4,995,000**	**$ 8,398,586**
LIABILITIES								
Accounts Payable	$ 3,208	$ 2,318	$ 5,408	$ -	$ -	$ -	$ -	$ 10,934
Due to Other	-	-	-	6,350	-	-	-	6,350
Bonds Payable	-	-	-	-	-	-	4,995,000	4,995,000
Due To Other Funds	124,552	5,352	-	-	91,035	-	-	220,939
TOTAL LIABILITIES	**127,760**	**7,670**	**5,408**	**6,350**	**91,035**	**-**	**4,995,000**	**5,233,223**

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of August 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	-	-	-	171,026	395,357	-	-	566,383
Unassigned:	122,187	(7,670)	121,026	-	-	2,363,437	-	2,598,980
TOTAL FUND BALANCES	**122,187**	**(7,670)**	**121,026**	**171,026**	**395,357**	**2,363,437**	**-**	**3,165,363**
TOTAL LIABILITIES & FUND BALANCES	**$ 249,947**	**$ -**	**$ 126,434**	**$ 177,376**	**$ 486,392**	**$ 2,363,437**	**$ 4,995,000**	**$ 8,398,586**

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending August 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	$ -	$ 4,298	$ 4,298	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**	**95,621**	**11,947**	**114.28%**
EXPENDITURES				
Administration				
Supervisor Fees	12,000	7,000	5,000	58.33%
District Counsel	5,000	6,495	(1,495)	129.90%
District Engineer	3,840	2,627	1,213	68.41%
District Management	36,050	35,653	397	98.90%
Auditing Services	5,300	11,400	(6,100)	215.09%
Website ADA Compliance	1,900	1,110	790	58.42%
Email Hosting Vendor	140	-	140	0.00%
Postage, Phone, Faxes, Copies	300	1,361	(1,061)	453.67%
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	50	950	5.00%
Website Admin Services	1,500	1,375	125	91.67%
Dues, Licenses, & Fees	175	2,615	(2,440)	1494.29%
Total Administration	73,516	75,929	(2,413)	103.28%
Other Physical Environment				
Payroll - Special Pay	5,530	-	5,530	0.00%
Property & Casualty Insurance	4,628	3,948	680	85.31%
Total Other Physical Environment	10,158	3,948	6,210	38.87%
TOTAL EXPENDITURES	**83,674**	**79,877**	**3,797**	**95.46%**
Excess (deficiency) of revenues Over (under) expenditures	-	15,744	15,744	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**106,443**		
FUND BALANCE, ENDING		**$ 122,187**		

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending August 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				
Electric Utility Services	33,000	42,702	(9,702)	129.40%
Total Electric Utility Services	33,000	42,702	(9,702)	129.40%
Water-Sewer Comb Services				
Water/Waste	8,500	9,202	(702)	108.26%
Total Water-Sewer Comb Services	8,500	9,202	(702)	108.26%
Other Physical Environment				
Waterway Management Program	1,500	1,769	(269)	117.93%
Landscaping - R&M	2,000	-	2,000	0.00%
R&M-Plant Replacement	898	-	898	0.00%
Landscaping - Mulch	3,038	3,566	(528)	117.38%
Landscape Maintenance - Contract	9,269	20,262	(10,993)	218.60%
Park Maintenance	2,200	4,261	(2,061)	193.68%
Irrigation Maintenance	1,000	419	581	41.90%
Miscellaneous	3,880	448	3,432	11.55%
Total Other Physical Environment	23,785	30,725	(6,940)	129.18%
Debt Service				
Trustee Fees	3,717	4,095	(378)	110.17%
Total Debt Service	3,717	4,095	(378)	110.17%
TOTAL EXPENDITURES	**69,002**	**86,724**	**(17,722)**	**125.68%**
Excess (deficiency) of revenues Over (under) expenditures	-	(23,424)	(23,424)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**15,754**		
FUND BALANCE, ENDING		**$ (7,670)**		

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending August 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				
Electric Utility Services	48,000	17,751	30,249	36.98%
Total Electric Utility Services	48,000	17,751	30,249	36.98%
Other Physical Environment				
Waterway Management Program	3,200	2,041	1,159	63.78%
Waterway Other	6,000	-	6,000	0.00%
Landscaping - R&M	4,000	-	4,000	0.00%
R&M-Plant Replacement	2,094	-	2,094	0.00%
Landscaping - Mulch	7,088	-	7,088	0.00%
Landscape Maintenance - Contract	21,628	34,700	(13,072)	160.44%
Irrigation Maintenance	5,000	8,150	(3,150)	163.00%
Miscellaneous	9,903	-	9,903	0.00%
Total Other Physical Environment	58,913	44,891	14,022	76.20%
Debt Service				
Dissemination Reporting	2,500	2,083	417	83.32%
Trustee Fees	3,717	4,095	(378)	110.17%
Total Debt Service	6,217	6,178	39	99.37%
TOTAL EXPENDITURES	**113,130**	**68,820**	**44,310**	**60.83%**
Excess (deficiency) of revenues Over (under) expenditures	-	44,013	44,013	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**77,013**		
FUND BALANCE, ENDING		**$ 121,026**		

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending August 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	$ -	$ 4,013	$ 4,013	0.00%
Special Assmnts- Tax Collector	123,850	131,488	7,638	106.17%
TOTAL REVENUES	**123,850**	**135,501**	**11,651**	**109.41%**
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	-	15,623	15,623	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**155,403**		
FUND BALANCE, ENDING		**$ 171,026**		

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending August 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	$ -	$ 17,152	$ 17,152	0.00%
Special Assmnts- Tax Collector	270,244	274,009	3,765	101.39%
TOTAL REVENUES	**270,244**	**291,161**	**20,917**	**107.74%**
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	-	24,017	24,017	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**371,340**		
FUND BALANCE, ENDING		**$ 395,357**		

Bank Account Statement

Bullfrog Creek CDD

Bank Account No.	1310		
Statement No.	08_25	**Statement Date**	08/31/2025

G/L Account No. 101002 Balance	129,520.59	**Statement Balance**	134,627.09
		Outstanding Deposits	0.00
Positive Adjustments	0.00	**Subtotal**	134,627.09
Subtotal	129,520.59	**Outstanding Checks**	-5,106.50
Negative Adjustments	0.00	**Ending Balance**	129,520.59
Ending G/L Balance	129,520.59		

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Deposits							
							0.00
04/01/2025		JE000776	Electric Utility Services	Reverse Bank recon adj Teco	710.73	710.73	0.00
04/01/2025		JE000778	Electric Utility Services	Reverse Bank recon adj Teco	347.39	347.39	0.00
Total Deposits					1,058.12	1,058.12	0.00
Checks							
							0.00
07/08/2025	Payment	100064	TRIPLE D FENCING	Inv: 2182	-2,150.00	-2,150.00	0.00
07/22/2025	Payment	100066	TIMES PUBLISHING COM	Inv: 44954-071625	-359.00	-359.00	0.00
07/23/2025	Payment	100067	BLUE WAVE LIGHTING	Inv: 071625	-1,245.00	-1,245.00	0.00
07/23/2025	Payment	100068	FIRST CHOICE AQUATIC WEED MANAGEMENT, LLC	Inv: 111845, Inv: 111846	-381.00	-381.00	0.00
07/28/2025	Payment	100069	INFRAMARK LLC	Inv: 154271	-2,399.00	-2,399.00	0.00
07/29/2025	Payment	100070	PINE LAKE SERVICES, INC	Inv: 7817	-500.00	-500.00	0.00
08/04/2025	Payment	100071	STRALEY ROBIN VERICKER	Inv: 26906	-1,636.00	-1,636.00	0.00
08/07/2025	Payment	100072	INFRAMARK LLC	Inv: 155302	-3,337.50	-3,337.50	0.00
08/07/2025	Payment	1101	SUSAN BLAYLOCK	Check for Vendor V00046	-200.00	-200.00	0.00
08/08/2025	Payment	300022	BOCC ACH	Inv: 072925-1129 ACH	-666.24	-666.24	0.00
08/11/2025	Payment	1102	JESUS M. SOSA BURGOS	Check for Vendor V00029	-200.00	-200.00	0.00
08/13/2025	Payment	1104	JESUS M. SOSA BURGOS	Check for Vendor V00029	-200.00	-200.00	0.00
08/13/2025	Payment	1105	JOSHUA KOWALKE	Check for Vendor V00044	-200.00	-200.00	0.00
08/13/2025	Payment	1106	LINDA P McABEE	Check for Vendor V00056	-200.00	-200.00	0.00
08/13/2025	Payment	1107	SUSAN BLAYLOCK	Check for Vendor V00046	-200.00	-200.00	0.00
08/20/2025	Payment	100073	BELMOND RESERVE CDD CDD	Inv: BF AUG 2025	-50.00	-50.00	0.00

Bank Account Statement

Bullfrog Creek CDD

Bank Account No.	1310		
Statement No.	08_25	**Statement Date**	08/31/2025

08/20/2025	Payment	100074	FIRST CHOICE AQUATIC WEED MANAGEMENT, LLC	Inv: 112919	-262.00	-262.00	0.00
08/26/2025	Payment	300023	TECO ACH	Inv: 080625-6167 ACH	-1,912.32	-1,912.32	0.00
08/26/2025	Payment	300024	TECO ACH	Inv: 080625-0571 ACH	-3,824.61	-3,824.61	0.00
08/31/2025		JE000900	Electric Utility Services	Clear the outstanding journal	-710.73	-710.73	0.00
08/31/2025		JE000901	Electric Utility Services	Clear the outstanding journal	-347.39	-347.39	0.00
Total Checks					-20,980.79	-20,980.79	0.00

Adjustments

Total Adjustments

Outstanding Checks

04/16/2025	Payment	100044	GRAU AND ASSOCIATES	Inv: 26239-1	-3,000.00
08/13/2025	Payment	1103	ESTHER RENEE MELVIN	Check for Vendor V00033	-200.00
08/27/2025	Payment	100075	PINE LAKE SERVICES, INC	Inv: 8011	-1,288.02
08/27/2025	Payment	300025	BOCC ACH	Inv: 082725-1129-ACH	-618.48
Total Outstanding Checks					-5,106.50

Outstanding Deposits

Total Outstanding Deposits