Bullfrog Creek
Community Development District

Financial Statements
(Unaudited)

Period Ending
September 30, 2025

Prepared by:

INFRAMARK
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BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of September 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	$ 97,818	$ -	$ -	$ -	$ -	$ -	$ -	$ 97,818
Cash in Transit	-	-	-	1,504	5,858	-	-	7,362
Accounts Receivable	175	-	-	-	-	-	-	175
Due From Other Funds	-	-	119,113	94,505	-	-	-	213,618
Investments:								
Money Market Account	116,852	-	-	-	-	-	-	116,852
Prepayment Account	-	-	-	1,855	289	-	-	2,144
Reserve Fund	-	-	-	13,099	153,516	-	-	166,615
Revenue Fund	-	-	-	66,684	328,459	-	-	395,143
Prepaid Insurance	9,994	-	-	-	-	-	-	9,994
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	**$ 228,609**	**$ -**	**$ 119,113**	**$ 177,647**	**$ 488,122**	**$ 2,363,437**	**$ 4,995,000**	**$ 8,371,928**
LIABILITIES								
Accounts Payable	$ 1,284	$ 545	$ 262	$ -	$ -	$ -	$ -	$ 2,091
Due to Other	-	-	-	6,350	-	-	-	6,350
Bonds Payable	-	-	-	-	-	-	4,995,000	4,995,000
Due To Other Funds	110,648	11,936	-	-	91,035	-	-	213,619
TOTAL LIABILITIES	**111,932**	**12,481**	**262**	**6,350**	**91,035**	**-**	**4,995,000**	**5,217,060**

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of September 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								
Nonspendable:								
Prepaid Insurance	9,994	-	-	-	-	-	-	9,994
Restricted for:								
Debt Service	-	-	-	171,297	397,087	-	-	568,384
Unassigned:	106,683	(12,481)	118,851	-	-	2,363,437	-	2,576,490
TOTAL FUND BALANCES	**116,677**	**(12,481)**	**118,851**	**171,297**	**397,087**	**2,363,437**	**-**	**3,154,868**
TOTAL LIABILITIES & FUND BALANCES	**$ 228,609**	**$ -**	**$ 119,113**	**$ 177,647**	**$ 488,122**	**$ 2,363,437**	**$ 4,995,000**	**$ 8,371,928**

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending September 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	$ -	$ 4,669	$ 4,669	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**	**95,992**	**12,318**	**114.72%**
EXPENDITURES				
Administration				
Supervisor Fees	12,000	8,000	4,000	66.67%
District Counsel	5,000	6,561	(1,561)	131.22%
District Engineer	3,840	2,627	1,213	68.41%
District Management	36,050	38,876	(2,826)	107.84%
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	1,362	(1,062)	454.00%
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	110	890	11.00%
Website Admin Services	1,500	1,978	(478)	131.87%
Dues, Licenses, & Fees	175	2,615	(2,440)	1494.29%
Total Administration	73,516	80,882	(7,366)	110.02%
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**	**84,830**	**(1,156)**	**101.38%**
Excess (deficiency) of revenues Over (under) expenditures	-	11,162	11,162	0.00%

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending September 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
OTHER FINANCING SOURCES (USES)				
Operating Transfers-Out	-	(928)	(928)	0.00%
TOTAL FINANCING SOURCES (USES)	**-**	**(928)**	**(928)**	**0.00%**
Net change in fund balance	$ -	$ 10,234	$ 10,234	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**106,443**		
FUND BALANCE, ENDING		**$ 116,677**		

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending September 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				
Electric Utility Services	33,000	46,526	(13,526)	140.99%
Total Electric Utility Services	33,000	46,526	(13,526)	140.99%
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	2,007	(507)	133.80%
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	21,010	(11,741)	226.67%
Park Maintenance	2,200	4,981	(2,781)	226.41%
Irrigation Maintenance	1,000	419	581	41.90%
Miscellaneous	3,880	448	3,432	11.55%
Total Other Physical Environment	23,785	32,431	(8,646)	136.35%
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**	**92,254**	**(23,252)**	**133.70%**
Excess (deficiency) of revenues Over (under) expenditures	-	(28,954)	(28,954)	0.00%
OTHER FINANCING SOURCES (USES)				
Interfund Transfer - In	-	720	720	0.00%
TOTAL FINANCING SOURCES (USES)	**-**	**720**	**720**	**0.00%**
Net change in fund balance	$ -	$ (28,234)	$ (28,234)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**15,753**		
FUND BALANCE, ENDING		**$ (12,481)**		

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending September 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				
Electric Utility Services	48,000	19,663	28,337	40.96%
Total Electric Utility Services	48,000	19,663	28,337	40.96%
Other Physical Environment				
Waterway Management Program	3,200	2,303	897	71.97%
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	45,153	13,760	76.64%
Debt Service				
Dissemination Reporting	2,500	2,292	208	91.68%
Trustee Fees	3,717	4,095	(378)	110.17%
Total Debt Service	6,217	6,387	(170)	102.73%
TOTAL EXPENDITURES	**113,130**	**71,203**	**41,927**	**62.94%**
Excess (deficiency) of revenues Over (under) expenditures	-	41,630	41,630	0.00%
OTHER FINANCING SOURCES (USES)				
Interfund Transfer - In	-	208	208	0.00%
TOTAL FINANCING SOURCES (USES)	**-**	**208**	**208**	**0.00%**
Net change in fund balance	$ -	$ 41,838	$ 41,838	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**77,013**		
FUND BALANCE, ENDING		**$ 118,851**		

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending September 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	$ -	$ 4,284	$ 4,284	0.00%
Special Assmnts- Tax Collector	123,850	131,488	7,638	106.17%
TOTAL REVENUES	**123,850**	**135,772**	**11,922**	**109.63%**
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	-	15,894	15,894	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**155,403**		
FUND BALANCE, ENDING		**$ 171,297**		

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending September 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	$ -	$ 18,882	$ 18,882	0.00%
Special Assmnts- Tax Collector	270,244	274,009	3,765	101.39%
TOTAL REVENUES	**270,244**	**292,891**	**22,647**	**108.38%**
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	-	25,747	25,747	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**371,340**		
FUND BALANCE, ENDING		**$ 397,087**		

Bank Account Statement

Bullfrog Creek CDD

Bank Account No.	1310		
Statement No.	09_25	**Statement Date**	09/30/2025

G/L Account No. 101002 Balance	97,817.79	**Statement Balance**	98,078.53
		Outstanding Deposits	0.00
Positive Adjustments	0.00	**Subtotal**	98,078.53
Subtotal	97,817.79	**Outstanding Checks**	-260.74
Negative Adjustments	0.00	**Ending Balance**	97,817.79
Ending G/L Balance	97,817.79		

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Deposits							
							0.00
Total Deposits							0.00
Checks							
							0.00
08/27/2025	Payment	100075	PINE LAKE SERVICES, INC	Inv: 8011	-1,288.02	-1,288.02	0.00
08/27/2025	Payment	300025	BOCC ACH	Inv: 082725-1129-ACH	-618.48	-618.48	0.00
09/08/2025	Payment	100076	INFRAMARK LLC	Inv: 157128	-992.69	-992.69	0.00
09/08/2025	Payment	100077	PINE LAKE SERVICES, INC	Inv: 7882, Inv: 8090	-7,726.25	-7,726.25	0.00
09/08/2025	Payment	100078	STANTEC CONSULTING SERVICES INC	Inv: 2444017	-422.25	-422.25	0.00
09/08/2025	Payment	100079	STRALEY ROBIN VERICKER	Inv: 27063	-793.00	-793.00	0.00
09/10/2025	Payment	1108	ESTHER RENEE MELVIN	Payment of Invoice 000888	-200.00	-200.00	0.00
09/10/2025	Payment	1109	JESUS M. SOSA BURGOS	Payment of Invoice 000885	-200.00	-200.00	0.00
09/10/2025	Payment	1110	JOSHUA KOWALKE	Payment of Invoice 000887	-200.00	-200.00	0.00
09/10/2025	Payment	1111	LINDA P McABEE	Payment of Invoice 000884	-200.00	-200.00	0.00
09/10/2025	Payment	1112	SUSAN BLAYLOCK	Payment of Invoice 000886	-200.00	-200.00	0.00
09/11/2025	Payment	1113	GRAU AND ASSOCIATES	Payment of Invoice 000800	-3,000.00	-3,000.00	0.00
09/24/2025	Payment	1114	EGIS INSURANCE	Check for Vendor V00015	-9,994.00	-9,994.00	0.00
09/15/2025	Payment	100080	INFRAMARK LLC	Inv: 158160	-3,337.50	-3,337.50	0.00
09/15/2025	Payment	100081	BLUE WAVE LIGHTING	Inv: 203825	-720.00	-720.00	0.00
09/15/2025	Payment	100082	PINE LAKE SERVICES, INC	Inv: 8170	-203.44	-203.44	0.00
09/23/2025	Payment	100084	FIRST CHOICE AQUATIC WEED MANAGEMENT, LLC	Inv: 114051	-238.00	-238.00	0.00
09/23/2025	Payment	100085	TIMES PUBLISHING COM	Inv: 51937-091725	-478.00	-478.00	0.00

Bank Account Statement

Bullfrog Creek CDD

Bank Account No.	1310		
Statement No.	09_25	**Statement Date**	09/30/2025

09/24/2025	Payment	300026	TECO ACH	Inv: 090525-6167-ACH	-1,912.32	-1,912.32	0.00
09/24/2025	Payment	300027	TECO ACH	Inv: 090525-0571-ACH	-3,824.61	-3,824.61	0.00
Total Checks					-36,548.56	-36,548.56	0.00

Adjustments

Total Adjustments

Outstanding Checks

08/13/2025	Payment	1103	ESTHER RENEE MELVIN	Check for Vendor V00033	-200.00
09/15/2025	Payment	100083	SUMMERFIELD MASTER COMMUNITY ASSOCIATION, INC	Inv: CR09092025	-60.00
09/26/2025	Payment	100086	INFRAMARK LLC	Inv: 159227	-0.74
Total Outstanding Checks					-260.74

Outstanding Deposits

Total Outstanding Deposits