

Bullfrog Creek Community Development District

Financial Statements
(Unaudited)

Period Ending
October 31, 2025

Prepared by:



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BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of October 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
<u>ASSETS</u>								
Cash In Bank	\$ 81,097	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,097
Cash in Transit	-	-	-	1,504	5,858	-	-	7,362
Accounts Receivable	3,175	-	-	-	-	-	-	3,175
Due From Other Funds	-	-	118,851	-	-	-	-	118,851
Investments:								
Money Market Account	117,220	-	-	-	-	-	-	117,220
Prepayment Account	-	-	-	1,902	290	-	-	2,192
Reserve Fund	-	-	-	13,099	154,035	-	-	167,134
Revenue Fund	-	-	-	161,399	238,534	-	-	399,933
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	\$ 205,262	\$ -	\$ 118,851	\$ 177,904	\$ 398,717	\$ 2,363,437	\$ 4,995,000	\$ 8,259,171
<u>LIABILITIES</u>								
Accounts Payable	\$ 15,732	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,732
Bonds Payable	-	-	-	-	-	-	4,995,000	4,995,000
Due To Other Funds	118,409	442	-	-	-	-	-	118,851
TOTAL LIABILITIES	134,141	442	-	-	-	-	4,995,000	5,129,583

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(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	-	-	-	177,904	398,717	-	-	576,621
Unassigned:	71,121	(442)	118,851	-	-	2,363,437	-	2,552,967
TOTAL FUND BALANCES	71,121	(442)	118,851	177,904	398,717	2,363,437	-	3,129,588
TOTAL LIABILITIES & FUND BALANCES	\$ 205,262	\$ -	\$ 118,851	\$ 177,904	\$ 398,717	\$ 2,363,437	\$ 4,995,000	\$ 8,259,171

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 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
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 368	\$ 368	0.00%
Special Assmnts- Tax Collector	313,683	-	(313,683)	0.00%
TOTAL REVENUES	313,683	368	(313,315)	0.12%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	12,000	800	11,200	6.67%
Payroll - Special Pay	5,530	-	5,530	0.00%
Dissemination Reporting	2,500	208	2,292	8.32%
Trustee Fees	7,434	3,753	3,681	50.48%
District Counsel	5,000	-	5,000	0.00%
District Engineer	3,840	326	3,514	8.49%
District Management	36,050	3,004	33,046	8.33%
Auditing Services	5,300	-	5,300	0.00%
Website ADA Compliance	1,900	-	1,900	0.00%
Email Hosting Vendor	140	-	140	0.00%
Postage, Phone, Faxes, Copies	300	-	300	0.00%
General Liability	3,731	3,515	216	94.21%
Public Officials Insurance	2,985	2,812	173	94.20%
Property & Casualty Insurance	5,055	3,667	1,388	72.54%
Bank Fees	175	-	175	0.00%
Meeting Expense	1,000	38	962	3.80%
Website Admin Services	1,500	136	1,364	9.07%
Dues, Licenses, & Fees	175	175	-	100.00%
Total Administration	94,615	18,434	76,181	19.48%
<u>Electric Utility Services</u>				
Water/Waste	12,000	719	11,281	5.99%
Electric Utility Services	85,000	5,737	79,263	6.75%
Total Electric Utility Services	97,000	6,456	90,544	6.66%

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 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
<u>Other Physical Environment</u>				
Waterway Management Program	4,900	431	4,469	8.80%
Waterway Other	6,000	-	6,000	0.00%
Landscaping - R&M	6,000	-	6,000	0.00%
Landscaping - Annuals	2,995	-	2,995	0.00%
Landscaping - Mulch	10,125	-	10,125	0.00%
Landscape Maintenance - Contract	32,848	3,863	28,985	11.76%
Park Maintenance	2,200	14,013	(11,813)	636.95%
Amenity R&M	35,000	-	35,000	0.00%
Irrigation Maintenance	8,000	-	8,000	0.00%
Miscellaneous	14,000	-	14,000	0.00%
Total Other Physical Environment	122,068	18,307	103,761	15.00%
TOTAL EXPENDITURES	313,683	43,197	270,486	13.77%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(42,829)	(42,829)	0.00%
<u>OTHER FINANCING SOURCES (USES)</u>				
Interfund Transfer - In	-	84,685	84,685	0.00%
Operating Transfers-Out	-	(97,166)	(97,166)	0.00%
TOTAL FINANCING SOURCES (USES)	-	(12,481)	(12,481)	0.00%
Net change in fund balance	\$ -	\$ (55,310)	\$ (55,310)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2025)		126,431		
FUND BALANCE, ENDING		\$ 71,121		

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 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
<u>REVENUES</u>				
TOTAL REVENUES	-	-	-	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	-	-	0.00%
<u>OTHER FINANCING SOURCES (USES)</u>				
Interfund Transfer - In	-	12,481	12,481	0.00%
TOTAL FINANCING SOURCES (USES)	-	12,481	12,481	0.00%
Net change in fund balance	<u>\$ -</u>	<u>\$ 12,481</u>	<u>\$ 12,481</u>	<u>0.00%</u>
FUND BALANCE, BEGINNING (OCT 1, 2025)		(12,923)		
FUND BALANCE, ENDING		<u>\$ (442)</u>		

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 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
<u>REVENUES</u>				
TOTAL REVENUES	-	-	-	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	-	-	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2025)		118,851		
FUND BALANCE, ENDING		<u>\$ 118,851</u>		

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 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
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 259	\$ 259	0.00%
Special Assmnts- Tax Collector	138,000	-	(138,000)	0.00%
TOTAL REVENUES	138,000	259	(137,741)	0.19%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	40,000	-	40,000	0.00%
Interest Expense	82,675	-	82,675	0.00%
Total Debt Service	122,675	-	122,675	0.00%
TOTAL EXPENDITURES	122,675	-	122,675	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	15,325	259	(15,066)	1.69%
<u>OTHER FINANCING SOURCES (USES)</u>				
Interfund Transfer - In	-	97,384	97,384	0.00%
Operating Transfers-Out	-	(91,035)	(91,035)	0.00%
Contribution to (Use of) Fund Balance	15,325	-	(15,325)	0.00%
TOTAL FINANCING SOURCES (USES)	15,325	6,349	(8,976)	41.43%
Net change in fund balance	<u>\$ 15,325</u>	<u>\$ 6,608</u>	<u>\$ (39,367)</u>	<u>43.12%</u>
FUND BALANCE, BEGINNING (OCT 1, 2025)		171,296		
FUND BALANCE, ENDING		<u>\$ 177,904</u>		

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 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
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 1,629	\$ 1,629	0.00%
Special Assmnts- Tax Collector	292,502	-	(292,502)	0.00%
TOTAL REVENUES	292,502	1,629	(290,873)	0.56%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	85,000	-	85,000	0.00%
Interest Expense	183,225	-	183,225	0.00%
Total Debt Service	268,225	-	268,225	0.00%
TOTAL EXPENDITURES	268,225	-	268,225	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	24,277	1,629	(22,648)	6.71%
<u>OTHER FINANCING SOURCES (USES)</u>				
Interfund Transfer - In	-	91,035	91,035	0.00%
Operating Transfers-Out	-	(91,035)	(91,035)	0.00%
Contribution to (Use of) Fund Balance	24,277	-	(24,277)	0.00%
TOTAL FINANCING SOURCES (USES)	24,277	-	(24,277)	0.00%
Net change in fund balance	\$ 24,277	\$ 1,629	\$ (71,202)	6.71%
FUND BALANCE, BEGINNING (OCT 1, 2025)		397,088		
FUND BALANCE, ENDING		\$ 398,717		

Bank Account Statement

Bullfrog Creek CDD

Wednesday, November 12, 2025

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Bank Account No. 1310

Statement No. 10_25

Statement Date 10/31/2025

G/L Account No. 101002 Balance	81,097.34	Statement Balance	81,497.34
		Outstanding Deposits	0.00
Positive Adjustments	0.00		
Subtotal	81,097.34	Subtotal	81,497.34
Negative Adjustments	0.00	Outstanding Checks	-400.00
Ending G/L Balance	81,097.34	Ending Balance	81,097.34

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Deposits							
10/17/2025		JE000942	Due From Others	Antonio J Grau CPA PA - Ck	3,000.00	3,000.00	0.00
Total Deposits					3,000.00	3,000.00	0.00
Checks							
							0.00
09/15/2025	Payment	100083	SUMMERFIELD MASTER COMMUNITY ASSOCIATION, INC	Inv: CR09092025	-60.00	-60.00	0.00
09/26/2025	Payment	100086	INFRAMARK LLC	Inv: 159227	-0.74	-0.74	0.00
10/01/2025	Payment	100087	PINE LAKE SERVICES, INC	Inv: 8228	-544.75	-544.75	0.00
10/01/2025	Payment	100088	BUSINESS OBSERVER INC	Inv: 24-02277H, Inv: 24-02838H	-218.75	-218.75	0.00
10/06/2025	Payment	100090	FIRST CHOICE AQUATIC WEED MANAGEMENT, LLC	Inv: 114080	-262.00	-262.00	0.00
10/06/2025	Payment	100091	SUMMERFIELD MASTER COMMUNITY ASSOCIATION, INC	Inv: CR10142025	-37.50	-37.50	0.00
10/06/2025	Payment	100092	PINE LAKE SERVICES, INC	Inv: 8294	-3,863.12	-3,863.12	0.00
10/13/2025	Payment	1115	FLORIDA COMMERCE	Check for Vendor V00061	-175.00	-175.00	0.00
10/13/2025	Payment	1116	STRALEY ROBIN VERICKER	Check for Vendor V00026	-65.50	-65.50	0.00
10/14/2025	Payment	1117	BULLFROG CREEK CDD	Check for Vendor V00037	-3,469.43	-3,469.43	0.00
10/15/2025	Payment	100093	INFRAMARK LLC	Inv: 160697	-3,337.50	-3,337.50	0.00
10/16/2025	Payment	1119	JOSHUA KOWALKE	Check for Vendor V00044	-200.00	-200.00	0.00
10/16/2025	Payment	1120	LINDA P McABEE	Check for Vendor V00056	-200.00	-200.00	0.00
10/16/2025	Payment	1121	SUSAN BLAYLOCK	Check for Vendor V00046	-200.00	-200.00	0.00

Bank Account Statement

Bullfrog Creek CDD

Wednesday, November 12, 2025

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Bank Account No. 1310

Statement No. 10_25

Statement Date

10/31/2025

10/21/2025	Payment	100094	STANTEC CONSULTING SERVICES INC	Inv: 2467438	-325.50	-325.50	0.00
10/16/2025	Payment	300028	BOCC ACH	Inv: 090625-1129	-442.28	-442.28	0.00
10/23/2025	Payment	100095	FIRST CHOICE AQUATIC WEED MANAGEMENT, LLC	Inv: 115187, Inv: 115188	-431.00	-431.00	0.00
10/24/2025	Payment	300029	TECO ACH	Inv: 100625-6167-ACH	-1,912.32	-1,912.32	0.00
10/24/2025	Payment	300030	TECO ACH	Inv: 100625-0571-ACH	-3,824.61	-3,824.61	0.00
10/29/2025	Payment	100096	INFRAMARK LLC	Inv: 161776	-11.19	-11.19	0.00
Total Checks					-19,581.19	-19,581.19	0.00

Adjustments

Total Adjustments

Outstanding Checks

08/13/2025	Payment	1103	ESTHER RENEE MELVIN	Check for Vendor V00033			-200.00
10/16/2025	Payment	1118	JESUS M. SOSA BURGOS	Check for Vendor V00029			-200.00

Total Outstanding Checks

-400.00

Outstanding Deposits

Total Outstanding Deposits