

Bullfrog Creek Community Development District

Financial Statements
(Unaudited)

Period Ending
October 31, 2025

Prepared by:



2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607
Phone (813) 873-7300 ~ Fax (813) 873-7070

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of October 31, 2025

(In Whole Numbers)

| ACCOUNT DESCRIPTION | GENERAL | | GENERAL | | SERIES 2015 | | SERIES 2017 | | GENERAL | | GENERAL | |
|-----------------------------------|-------------------|-------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|------------------|------------------|-----------|-----------|
| | FUND - ADMIN | FUND - WEST | FUND - EAST | FUND | DEBT SERVICE | FUND | DEBT SERVICE | FUND | FIXED ASSETS | ACCOUNT | DEBT | LONG TERM |
| | | | | | | | | | GROUP FUND | GROUP FUND | ACCOUNT | |
| ASSETS | | | | | | | | | | | | |
| Cash In Bank | \$ 81,097 | \$ - | \$ - | \$ - | \$ 1,504 | \$ 5,858 | \$ - | \$ - | \$ - | \$ - | \$ 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 | | | | |
| LIABILITIES | | | | | | | | | | | | |
| 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 | | |

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of October 31, 2025

(In Whole Numbers)

| ACCOUNT DESCRIPTION | GENERAL | | GENERAL | | GENERAL | | SERIES 2015 | | SERIES 2017 | | GENERAL | | GENERAL | | LONG TERM | | |
|--|--------------|----------------|-------------|--------------|-------------|----------------|--------------|----------------|--------------|----------------|--------------|------------------|------------|------------------|------------|------------------|-------|
| | FUND - ADMIN | | FUND - WEST | | FUND - EAST | | DEBT SERVICE | | DEBT SERVICE | | FIXED ASSETS | | DEBT | | ACCOUNT | | |
| | | | | | | | FUND | | FUND | | ACCOUNT | | GROUP FUND | | 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> </u> | <u>\$</u> <u> </u> | <u>\$</u> <u> </u> | <u>0.00%</u> |
| FUND BALANCE, BEGINNING (OCT 1, 2025) | | | (12,923) | |
| FUND BALANCE, ENDING | | | <u>\$</u> <u> </u> | <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 | \$ 15,325 | \$ 6,608 | \$ (39,367) | 43.12% |
| FUND BALANCE, BEGINNING (OCT 1, 2025) | | 171,296 | | |
| FUND BALANCE, ENDING | | | \$ 177,904 | |

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

Wednesday, November 12, 2025

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Bullfrog Creek CDD

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 | | | | | | | |
| Checks | | | | | | | |
| 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

| | | | STANTEC CONSULTING SERVICES INC | Inv: 2467438 | -325.50 | -325.50 | 0.00 |
|---------------------|---------|--------|---------------------------------------|--------------------------|------------|------------|------|
| 10/21/2025 | Payment | 100094 | BOCC ACH FIRST CHOICE | Inv: 090625-1129 | -442.28 | -442.28 | 0.00 |
| 10/23/2025 | Payment | 100095 | 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 | | | | | |

Outstanding Deposits

Total Outstanding Deposits