

Bullfrog Creek Community Development District

Financial Statements
(Unaudited)

Period Ending
November 30, 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 November 30, 2025

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL FUND - ADMIN	GENERAL FUND - WEST	GENERAL FUND - EAST	SERIES 2015		SERIES 2017		GENERAL ACCOUNT GROUP FUND	GENERAL LONG TERM DEBT ACCOUNT GROUP FUND	GENERAL TOTAL
				DEBT	SERVICE	DEBT	SERVICE			
				FUND	FUND	FUND	FUND			
ASSETS										
Cash In Bank	\$ 79,245	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,245
Cash in Transit	-	-	-	-	1,504	5,858	-	-	-	7,362
Accounts Receivable	3,175	-	-	-	-	-	-	-	-	3,175
Due From Other Funds	-	-	118,851	-	3,783	8,018	-	-	-	130,652
Investments:										
Money Market Account	117,562	-	-	-	-	-	-	-	-	117,562
Prepayment Account	-	-	-	-	1,950	291	-	-	-	2,241
Reserve Fund	-	-	-	-	13,099	154,556	-	-	-	167,655
Revenue Fund	-	-	-	-	82,050	66,493	-	-	-	148,543
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	-	-	-	-	-	-	-	4,420,471	4,420,471	
TOTAL ASSETS	\$ 203,752	\$ -	\$ 118,851	\$ 102,386	\$ 235,216	\$ 2,363,437	\$ 4,870,000	\$ 7,893,642		
LIABILITIES										
Accounts Payable	\$ 4,692	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,692
Bonds Payable	-	-	-	-	-	-	-	4,870,000	4,870,000	
Due To Other Funds	130,210	442	-	-	-	-	-	-	-	130,652
TOTAL LIABILITIES	134,902	442	-	-	-	-	-	4,870,000	5,005,344	

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of November 30, 2025

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL FUND - ADMIN	GENERAL FUND - WEST	GENERAL FUND - EAST	SERIES 2015		SERIES 2017		GENERAL ACCOUNT GROUP FUND	GENERAL LONG TERM DEBT ACCOUNT GROUP FUND	TOTAL
				DEBT	SERVICE	DEBT	SERVICE			
				FUND	FUND	FUND	FUND			
<u>FUND BALANCES</u>										
Restricted for:										
Debt Service	-	-	-	102,386	235,216	-	-	-	337,602	
Unassigned:	68,850	(442)	118,851	-	-	2,363,437	-	2,363,437	-	2,550,696
TOTAL FUND BALANCES	68,850	(442)	118,851	102,386	235,216	2,363,437	-	-	2,888,298	
TOTAL LIABILITIES & FUND BALANCES	\$ 203,752	\$ -	\$ 118,851	\$ 102,386	\$ 235,216	\$ 2,363,437	\$ 4,870,000	\$ 7,893,642		

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 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
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 711	\$ 711	0.00%
Special Assmnts- Tax Collector	313,683	14,447	(299,236)	4.61%
TOTAL REVENUES	313,683	15,158	(298,525)	4.83%
<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	417	2,083	16.68%
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	6,008	30,042	16.67%
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	261	1,239	17.40%
Dues, Licenses, & Fees	175	175	-	100.00%
Total Administration	94,615	21,772	72,843	23.01%

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 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
<u>Electric Utility Services</u>				
Water/Waste	12,000	719	11,281	5.99%
Electric Utility Services	85,000	11,474	73,526	13.50%
Total Electric Utility Services	97,000	12,193	84,807	12.57%
<u>Other Physical Environment</u>				
Waterway Management Program	4,900	912	3,988	18.61%
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	7,726	25,122	23.52%
Park Maintenance	2,200	17,655	(15,455)	802.50%
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	26,293	95,775	21.54%
TOTAL EXPENDITURES	313,683	60,258	253,425	19.21%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(45,100)	(45,100)	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	\$ -	\$ (57,581)	\$ (57,581)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2025)		126,431		
FUND BALANCE, ENDING		\$ 68,850		

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 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
<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 November 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
<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 November 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
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 692	\$ 692	0.00%
Special Assmnts- Tax Collector	138,000	5,974	(132,026)	4.33%
TOTAL REVENUES	138,000	6,666	(131,334)	4.83%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	40,000	40,000	-	100.00%
Interest Expense	82,675	41,925	40,750	50.71%
Total Debt Service	122,675	81,925	40,750	66.78%
TOTAL EXPENDITURES	122,675	81,925	40,750	66.78%
Excess (deficiency) of revenues				
Over (under) expenditures	15,325	(75,259)	(90,584)	-491.09%
<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	\$ (68,910)	\$ (114,885)	-449.66%
FUND BALANCE, BEGINNING (OCT 1, 2025)		171,296		
FUND BALANCE, ENDING		\$ 102,386		

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 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
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 3,087	\$ 3,087	0.00%
Special Assmnts- Tax Collector	292,502	12,663	(279,839)	4.33%
TOTAL REVENUES	292,502	15,750	(276,752)	5.38%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	85,000	85,000	-	100.00%
Interest Expense	183,225	92,622	90,603	50.55%
Total Debt Service	268,225	177,622	90,603	66.22%
TOTAL EXPENDITURES	268,225	177,622	90,603	66.22%
Excess (deficiency) of revenues Over (under) expenditures	24,277	(161,872)	(186,149)	-666.77%
<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	\$ (161,872)	\$ (234,703)	-666.77%
FUND BALANCE, BEGINNING (OCT 1, 2025)			397,088	
FUND BALANCE, ENDING			\$ 235,216	

Bank Account Statement

Thursday, December 11, 2025

Page 1

Bullfrog Creek CDD

Bank Account No. 1310

Statement No. 11_25

Statement Date 11/30/2025

G/L Account No. 101002 Balance	79,245.14	Statement Balance	85,613.07
		Outstanding Deposits	0.00
Positive Adjustments	0.00		
Subtotal	79,245.14	Subtotal	85,613.07
Negative Adjustments	0.00	Outstanding Checks	-6,367.93
Ending G/L Balance	79,245.14	Ending Balance	79,245.14

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
---------------------	----------------------	---------------------	---------------	--------------------	---------------	-----------------------	-------------------

Deposits

11/03/2025		JE000946	Special Assmnts-Tax Collector	FY2025 TC Excess	4,583.03	4,583.03	0.00
11/07/2025		JE000947	Special Assmnts-Tax Collector	FY 2026 Tax Roll Revenue	2,969.82	2,969.82	0.00
11/21/2025		JE000963	Special Assmnts-Tax Collector	FY2026 Tax-Roll Assessments	14,494.72	14,494.72	0.00
11/14/2025		JE000964	Special Assmnts-Tax Collector	FY2026 Tax Roll Assessments	11,036.92	11,036.92	0.00
Total Deposits					33,084.49	33,084.49	0.00

Checks

10/16/2025	Payment	1118	JESUS M. SOSA BURGOS	Check for Vendor V00029	-200.00	-200.00	0.00
11/04/2025	Payment	100097	PINE LAKE SERVICES, INC	Inv: 8480	-14,012.66	-14,012.66	0.00
11/07/2025	Payment	100098	PINE LAKE SERVICES, INC	Inv: 8540	-3,863.13	-3,863.13	0.00
11/11/2025	Payment	1123	BULLFROG CREEK CDD	Check for Vendor V00037	-2,581.77	-2,581.77	0.00
11/13/2025	Payment	1124	BULLFROG CREEK CDD	Check for Vendor V00037	-4,254.77	-4,254.77	0.00
11/13/2025	Payment	100099	INFRAMARK LLC	Inv: 163529	-3,337.50	-3,337.50	0.00
11/19/2025	Payment	300031	BOCC ACH	Inv: 102925-1129	-718.93	-718.93	0.00
Total Checks					-28,968.76	-28,968.76	0.00

Adjustments

Total Adjustments

Outstanding Checks

11/21/2025	Payment	1125	ESTHER RENEE MELVIN	Check for Vendor V00033	-200.00
------------	---------	------	---------------------	-------------------------	---------

Bank Account Statement

Bullfrog Creek CDD

Thursday, December 11, 2025

Page 2

Bank Account No. 1310

Statement No. 11_25

Statement Date

11/30/2025

			FIRST CHOICE		
11/25/2025	Payment	100100	AQUATIC WEED MANAGEMENT, LLC	Inv: 116303, Inv: 116304	-431.00
11/28/2025	Payment	300032	TECO ACH	Inv: 110625-6167 ACH	-1,912.32
11/28/2025	Payment	300033	TECO ACH	Inv: 110625-0571 ACH	-3,824.61
Total Outstanding Checks					
Outstanding Deposits					
Total Outstanding Deposits					

Total Outstanding Checks

Outstanding Deposits

Total Outstanding Deposits