

# **Bullfrog Creek Community Development District**

Financial Statements  
(Unaudited)

Period Ending  
November 30, 2025

Prepared by:



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**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 DEBT SERVICE FUND	SERIES 2017 DEBT SERVICE FUND	GENERAL FIXED ASSETS ACCOUNT GROUP FUND	GENERAL LONG TERM DEBT ACCOUNT GROUP FUND	TOTAL
<b>ASSETS</b>								
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
<b>TOTAL ASSETS</b>	<b>\$ 203,752</b>	<b>\$ -</b>	<b>\$ 118,851</b>	<b>\$ 102,386</b>	<b>\$ 235,216</b>	<b>\$ 2,363,437</b>	<b>\$ 4,870,000</b>	<b>\$ 7,893,642</b>
<b>LIABILITIES</b>								
Accounts Payable	\$ 4,692	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,692
Bonds Payable	-	-	-	-	-	-	4,870,000	4,870,000
Due To Other Funds	130,210	442	-	-	-	-	-	130,652
<b>TOTAL LIABILITIES</b>	<b>134,902</b>	<b>442</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,870,000</b>	<b>5,005,344</b>

# BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

## Balance Sheet

As of November 30, 2025

(In Whole Numbers)

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

**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
<b>REVENUES</b>				
Interest - Investments	\$ -	\$ 711	\$ 711	0.00%
Special Assmnts- Tax Collector	313,683	14,447	(299,236)	4.61%
<b>TOTAL REVENUES</b>	<b>313,683</b>	<b>15,158</b>	<b>(298,525)</b>	<b>4.83%</b>

**EXPENDITURES**

**Administration**

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%
<b>Total Administration</b>	<b>94,615</b>	<b>21,772</b>	<b>72,843</b>	<b>23.01%</b>

**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
<b><u>Electric Utility Services</u></b>				
Water/Waste	12,000	719	11,281	5.99%
Electric Utility Services	85,000	11,474	73,526	13.50%
<b>Total Electric Utility Services</b>	<b>97,000</b>	<b>12,193</b>	<b>84,807</b>	<b>12.57%</b>
<b><u>Other Physical Environment</u></b>				
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%
<b>Total Other Physical Environment</b>	<b>122,068</b>	<b>26,293</b>	<b>95,775</b>	<b>21.54%</b>
<b>TOTAL EXPENDITURES</b>	<b>313,683</b>	<b>60,258</b>	<b>253,425</b>	<b>19.21%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	(45,100)	(45,100)	0.00%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Interfund Transfer - In	-	84,685	84,685	0.00%
Operating Transfers-Out	-	(97,166)	(97,166)	0.00%
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>-</b>	<b>(12,481)</b>	<b>(12,481)</b>	<b>0.00%</b>
Net change in fund balance	\$ -	\$ (57,581)	\$ (57,581)	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2025)</b>		<b>126,431</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 68,850</b>		

**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
<b><u>REVENUES</u></b>				
<b>TOTAL REVENUES</b>	-	-	-	<b>0.00%</b>
<b><u>EXPENDITURES</u></b>				
<b>TOTAL EXPENDITURES</b>	-	-	-	<b>0.00%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	0.00%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Interfund Transfer - In	-	12,481	12,481	0.00%
<b>TOTAL FINANCING SOURCES (USES)</b>	-	<b>12,481</b>	<b>12,481</b>	<b>0.00%</b>
Net change in fund balance	<u>\$ -</u>	<u>\$ 12,481</u>	<u>\$ 12,481</u>	<u>0.00%</u>
<b>FUND BALANCE, BEGINNING (OCT 1, 2025)</b>		<b>(12,923)</b>		
<b>FUND BALANCE, ENDING</b>		<u><b>\$ (442)</b></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
<b><u>REVENUES</u></b>				
<b>TOTAL REVENUES</b>	-	-	-	<b>0.00%</b>
<b><u>EXPENDITURES</u></b>				
<b>TOTAL EXPENDITURES</b>	-	-	-	<b>0.00%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	-	-	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2025)</b>		<b>118,851</b>		
<b>FUND BALANCE, ENDING</b>		<b><u>\$ 118,851</u></b>		

**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
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 692	\$ 692	0.00%
Special Assmnts- Tax Collector	138,000	5,974	(132,026)	4.33%
<b>TOTAL REVENUES</b>	<b>138,000</b>	<b>6,666</b>	<b>(131,334)</b>	<b>4.83%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Debt Service</u></b>				
Principal Debt Retirement	40,000	40,000	-	100.00%
Interest Expense	82,675	41,925	40,750	50.71%
<b>Total Debt Service</b>	<b>122,675</b>	<b>81,925</b>	<b>40,750</b>	<b>66.78%</b>
<b>TOTAL EXPENDITURES</b>	<b>122,675</b>	<b>81,925</b>	<b>40,750</b>	<b>66.78%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	15,325	(75,259)	(90,584)	-491.09%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
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%
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>15,325</b>	<b>6,349</b>	<b>(8,976)</b>	<b>41.43%</b>
Net change in fund balance	\$ 15,325	\$ (68,910)	\$ (114,885)	-449.66%
<b>FUND BALANCE, BEGINNING (OCT 1, 2025)</b>		<b>171,296</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 102,386</b>		



**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
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 3,087	\$ 3,087	0.00%
Special Assmnts- Tax Collector	292,502	12,663	(279,839)	4.33%
<b>TOTAL REVENUES</b>	<b>292,502</b>	<b>15,750</b>	<b>(276,752)</b>	<b>5.38%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Debt Service</u></b>				
Principal Debt Retirement	85,000	85,000	-	100.00%
Interest Expense	183,225	92,622	90,603	50.55%
<b>Total Debt Service</b>	<b>268,225</b>	<b>177,622</b>	<b>90,603</b>	<b>66.22%</b>
<b>TOTAL EXPENDITURES</b>	<b>268,225</b>	<b>177,622</b>	<b>90,603</b>	<b>66.22%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	24,277	(161,872)	(186,149)	-666.77%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
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%
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>24,277</b>	<b>-</b>	<b>(24,277)</b>	<b>0.00%</b>
Net change in fund balance	\$ 24,277	\$ (161,872)	\$ (234,703)	-666.77%
<b>FUND BALANCE, BEGINNING (OCT 1, 2025)</b>		<b>397,088</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 235,216</b>		

# Bank Account Statement

Bullfrog Creek CDD

Thursday, December 11, 2025

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Bank Account No. 1310

Statement No. 11\_25

Statement Date 11/30/2025

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

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
<b>Deposits</b>							
							0.00
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
<b>Total Deposits</b>					33,084.49	33,084.49	0.00
<b>Checks</b>							
							0.00
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
<b>Total Checks</b>					-28,968.76	-28,968.76	0.00
<b>Adjustments</b>							
<b>Total Adjustments</b>							
<b>Outstanding Checks</b>							
11/21/2025	Payment	1125	ESTHER RENEE MELVIN	Check for Vendor V00033			-200.00

Bank Account Statement

Bullfrog Creek CDD

Bank Account No. 1310  
Statement No. 11\_25  
Statement Date 11/30/2025

11/25/2025	Payment	100100	FIRST CHOICE 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					-6,367.93

Outstanding Deposits

Total Outstanding Deposits