

***Bullfrog Creek
Community
Development
District***

Financial Report

January 31, 2026

CLEAR PARTNERSHIPS



COLLABORATION



LEADERSHIP



EXCELLENCE



ACCOUNTABILITY



RESPECT

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of January 31, 2026

(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	\$ 174,941	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 174,941
Cash in Transit	-	-	-	1,617	6,099	-	-	7,716
Accounts Receivable	3,175	-	-	-	-	-	-	3,175
Due From Other Funds	-	-	118,851	-	-	-	-	118,851
Investments:								
Money Market Account	268,857	-	-	-	-	-	-	268,857
Prepayment Account	-	-	-	2,038	293	-	-	2,331
Reserve Fund	-	-	-	13,099	155,502	-	-	168,601
Revenue Fund	-	-	-	207,086	330,922	-	-	538,008
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	\$ 450,743	\$ -	\$ 118,851	\$ 223,840	\$ 492,816	\$ 2,363,437	\$ 4,870,000	\$ 8,519,687
LIABILITIES								
Accounts Payable	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Bonds Payable	-	-	-	-	-	-	4,870,000	4,870,000
Due To Other Funds	118,409	442	-	-	-	-	-	118,851
TOTAL LIABILITIES	119,409	442	-	-	-	-	4,870,000	4,989,851

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of January 31, 2026

(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	GENERAL	TOTAL
						FIXED ASSETS ACCOUNT GROUP FUND	LONG TERM DEBT ACCOUNT GROUP FUND	
FUND BALANCES								
Restricted for:								
Debt Service	-	-	-	223,840	492,816	-	-	716,656
Unassigned:	331,334	(442)	118,851	-	-	2,363,437	-	2,813,180
TOTAL FUND BALANCES	331,334	(442)	118,851	223,840	492,816	2,363,437	-	3,529,836
TOTAL LIABILITIES & FUND BALANCES	\$ 450,743	\$ -	\$ 118,851	\$ 223,840	\$ 492,816	\$ 2,363,437	\$ 4,870,000	\$ 8,519,687

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending January 31, 2026
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	\$ -	\$ 2,007	\$ 2,007	0.00%
Special Assmnts- Tax Collector	313,683	306,306	(7,377)	97.65%
TOTAL REVENUES	313,683	308,313	(5,370)	98.29%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	12,000	2,600	9,400	21.67%
Payroll - Special Pay	5,530	-	5,530	0.00%
Dissemination Reporting	2,500	833	1,667	33.32%
Trustee Fees	7,434	3,753	3,681	50.48%
District Counsel	5,000	244	4,756	4.88%
District Engineer	3,840	750	3,090	19.53%
District Management	36,050	12,017	24,033	33.33%
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	135	865	13.50%
Website Admin Services	1,500	511	989	34.07%
Dues, Licenses, & Fees	175	175	-	100.00%
Total Administration	94,615	31,012	63,603	32.78%

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending January 31, 2026
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	2,170	9,830	18.08%
Electric Utility Services	85,000	22,865	62,135	26.90%
Total Electric Utility Services	97,000	25,035	71,965	25.81%
<u>Other Physical Environment</u>				
Waterway Management Program	4,900	1,774	3,126	36.20%
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	15,453	17,395	47.04%
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	34,882	87,186	28.58%
TOTAL EXPENDITURES	313,683	90,929	222,754	28.99%
Excess (deficiency) of revenues				
Over (under) expenditures	-	217,384	217,384	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	\$ -	\$ 204,903	\$ 204,903	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2025)		126,431		
FUND BALANCE, ENDING		\$ 331,334		

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending January 31, 2026
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				
TOTAL REVENUES	-	-	-	0.00%
EXPENDITURES				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	0.00%
OTHER FINANCING SOURCES (USES)				
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 January 31, 2026
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				
TOTAL REVENUES	-	-	-	0.00%
EXPENDITURES				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2025)		118,851		
FUND BALANCE, ENDING		\$ 118,851		

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending January 31, 2026
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	\$ -	\$ 1,451	\$ 1,451	0.00%
Special Assmnts- Tax Collector	138,000	126,669	(11,331)	91.79%
TOTAL REVENUES	138,000	128,120	(9,880)	92.84%
EXPENDITURES				
Debt Service				
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	46,195	30,870	301.44%
OTHER FINANCING SOURCES (USES)				
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	\$ 52,544	\$ 6,569	342.86%
FUND BALANCE, BEGINNING (OCT 1, 2025)		171,296		
FUND BALANCE, ENDING		\$ 223,840		

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending January 31, 2026
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	\$ -	\$ 4,864	\$ 4,864	0.00%
Special Assmnts- Tax Collector	292,502	268,486	(24,016)	91.79%
TOTAL REVENUES	292,502	273,350	(19,152)	93.45%
EXPENDITURES				
Debt Service				
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	95,728	71,451	394.32%
OTHER FINANCING SOURCES (USES)				
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	\$ 95,728	\$ 22,897	394.32%
FUND BALANCE, BEGINNING (OCT 1, 2025)		397,088		
FUND BALANCE, ENDING		\$ 492,816		

Bank Account Statement

Bullfrog Creek CDD

Bank Account No. 1310
Statement No. 26-01

Statement Date 01/31/2026

G/L Account No. 101002 Balance	174,940.54	Statement Balance	176,648.23
		Outstanding Deposits	0.00
Positive Adjustments	0.00		
Subtotal	174,940.54	Subtotal	176,648.23
Negative Adjustments	0.00	Outstanding Checks	-1,707.69
Ending G/L Balance	174,940.54	Ending Balance	174,940.54

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Deposits							0.00
01/06/2026		JE001007	Special Assmnts-Tax Collector	FY2026 Tax Roll Assessments	2,483.09	2,483.09	0.00
01/16/2026		JE001008	Special Assmnts-Tax Collector	FY2026 Tax Roll Assessments - Interest	629.62	629.62	0.00
01/31/2026		JE001019	Electric Utility Services	ADJE Teco Invoice	85.13	85.13	0.00
Total Deposits					3,197.84	3,197.84	0.00
Checks							0.00
12/17/2025	Payment	1127	JESUS M. SOSA BURGOS	Check for Vendor V00029	-200.00	-200.00	0.00
01/06/2026	Payment	100105	FIRST CHOICE AQUATIC WEED MANAGEMENT, LLC	Inv: 117474, Inv: 117475	-431.00	-431.00	0.00
01/06/2026	Payment	100106	STANTEC CONSULTING SERVICES INC	Inv: 2499333	-424.00	-424.00	0.00
01/06/2026	Payment	100107	STRALEY ROBIN VERICKER	Inv: 27718	-122.00	-122.00	0.00
01/12/2026	Payment	1131	BULLFROG CREEK CDD	Check for Vendor V00037	-10,293.16	-10,293.16	0.00
01/14/2026	Payment	100108	PINE LAKE SERVICES, INC	Inv: 8937	-3,863.13	-3,863.13	0.00
01/14/2026	Payment	100109	INFRAMARK LLC SUMMERFIELD	Inv: 167779	-3,337.50	-3,337.50	0.00
01/14/2026	Payment	100110	MASTER COMMUNITY ASSOCIATION, INC	Inv: CR01132026	-60.00	-60.00	0.00
01/16/2026	Payment	1133	JESUS M. SOSA BURGOS	Payment of Invoice 001025	-200.00	-200.00	0.00
01/16/2026	Payment	1135	LINDA P McABEE	Payment of Invoice 001029	-200.00	-200.00	0.00
01/20/2026	Payment	300037	BOCC ACH	Inv: 122925-1129-ACH	-736.78	-736.78	0.00
01/29/2026	Payment	300038	TECO ACH	Inv: 010826-0571-ACH	-3,826.01	-3,826.01	0.00
01/29/2026	Payment	300039	TECO ACH	Inv: 010826-6167-ACH	-1,913.23	-1,913.23	0.00

Bank Account Statement

Bullfrog Creek CDD

Bank Account No. 1310
Statement No. 26-01

Statement Date 01/31/2026

Total Checks					-25,606.81	-25,606.81	0.00
---------------------	--	--	--	--	------------	------------	------

Adjustments

Total Adjustments

Outstanding Checks

11/21/2025	Payment	1125	ESTHER RENEE MELVIN	Check for Vendor V00033			-200.00
01/16/2026	Payment	1132	ESTHER RENEE MELVIN	Payment of Invoice 001026			-200.00
01/16/2026	Payment	1134	JOSHUA KOWALKE	Payment of Invoice 001027			-200.00
01/16/2026	Payment	1136	SUSAN BLAYLOCK	Payment of Invoice 001028			-200.00
01/26/2026	Payment	1137	BULLFROG CREEK CDD	Check for Vendor V00037			-354.69
01/29/2026	Payment	100111	FIRST CHOICE AQUATIC WEED MANAGEMENT, LLC	Inv: 118505, Inv: 118508			-431.00
01/29/2026	Payment	100112	STRALEY ROBIN VERICKER	Inv: 27783			-122.00

Total Outstanding Checks							-1,707.69
---------------------------------	--	--	--	--	--	--	-----------

Outstanding Deposits

Total Outstanding Deposits