

***Bullfrog Creek
Community
Development
District***

Financial Report

February 28, 2026

CLEAR PARTNERSHIPS



BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of February 28, 2026

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL	GENERAL	GENERAL	SERIES 2015	SERIES 2017	GENERAL	GENERAL	TOTAL
	FUND - ADMIN	FUND - WEST	FUND - EAST	DEBT SERVICE FUND	DEBT SERVICE FUND	FIXED ASSETS ACCOUNT GROUP FUND	LONG TERM DEBT ACCOUNT GROUP FUND	
ASSETS								
Cash In Bank	\$ 153,036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 153,036
Accounts Receivable	175	-	-	-	-	-	-	175
Assessments Receivable	4,583	-	-	-	-	-	-	4,583
Due From Other Funds	-	-	118,852	-	-	-	-	118,852
Investments:								
Money Market Account	269,547	-	-	-	-	-	-	269,547
Prepayment Account	-	-	-	2,081	294	-	-	2,375
Reserve Fund	-	-	-	13,099	155,964	-	-	169,063
Revenue Fund	-	-	-	208,590	333,855	-	-	542,445
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	\$ 431,111	\$ -	\$ 118,852	\$ 223,770	\$ 490,113	\$ 2,363,437	\$ 4,870,000	\$ 8,497,283
LIABILITIES								
Accounts Payable	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Bonds Payable	-	-	-	-	-	-	4,870,000	4,870,000
Due To Other Funds	118,410	442	-	-	-	-	-	118,852
TOTAL LIABILITIES	119,410	442	-	-	-	-	4,870,000	4,989,852

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of February 28, 2026

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL	GENERAL	GENERAL	SERIES 2015	SERIES 2017	GENERAL	GENERAL	TOTAL
	FUND - ADMIN	FUND - WEST	FUND - EAST	DEBT SERVICE	DEBT SERVICE	FIXED ASSETS	LONG TERM	
				FUND	FUND	ACCOUNT	DEBT	
						GROUP FUND	ACCOUNT	
							GROUP FUND	
FUND BALANCES								
Restricted for:								
Debt Service	-	-	-	223,770	490,113	-	-	713,883
Unassigned:	311,701	(442)	118,852	-	-	2,363,437	-	2,793,548
TOTAL FUND BALANCES	311,701	(442)	118,852	223,770	490,113	2,363,437	-	3,507,431
TOTAL LIABILITIES & FUND BALANCES	\$ 431,111	\$ -	\$ 118,852	\$ 223,770	\$ 490,113	\$ 2,363,437	\$ 4,870,000	\$ 8,497,283

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending February 28, 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	\$ -	\$ 2,697	\$ 2,697	0.00%
Special Assmnts- Tax Collector	313,683	308,271	(5,412)	98.27%
TOTAL REVENUES	313,683	310,968	(2,715)	99.13%
<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	1,042	1,458	41.68%
Trustee Fees	7,434	-	7,434	0.00%
District Counsel	5,000	244	4,756	4.88%
District Engineer	3,840	750	3,090	19.53%
District Management	36,050	15,021	21,029	41.67%
Auditing Services	5,300	5,600	(300)	105.66%
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	636	864	42.40%
Dues, Licenses, & Fees	175	175	-	100.00%
Total Administration	94,615	36,197	58,418	38.26%

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending February 28, 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	2,766	9,234	23.05%
Electric Utility Services	85,000	28,604	56,396	33.65%
Total Electric Utility Services	97,000	31,370	65,630	32.34%
<u>Other Physical Environment</u>				
Waterway Management Program	4,900	2,205	2,695	45.00%
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	19,316	13,532	58.80%
Park Maintenance	2,200	17,655	(15,455)	802.50%
Amenity R&M	35,000	-	35,000	0.00%
Irrigation Maintenance	8,000	4,280	3,720	53.50%
Miscellaneous	14,000	23	13,977	0.16%
Total Other Physical Environment	122,068	43,479	78,589	35.62%
TOTAL EXPENDITURES	313,683	111,046	202,637	35.40%
Excess (deficiency) of revenues Over (under) expenditures	-	199,922	199,922	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	\$ -	\$ 187,441	\$ 187,441	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2025)		124,260		
FUND BALANCE, ENDING		\$ 311,701		

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending February 28, 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				
Electric Utility Services				
Electric Utility Services	-	(3,825)	3,825	0.00%
Total Electric Utility Services	-	(3,825)	3,825	0.00%
TOTAL EXPENDITURES	-	(3,825)	3,825	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	3,825	3,825	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	\$ -	\$ 16,306	\$ 16,306	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2025)		(16,748)		
FUND BALANCE, ENDING		\$ (442)		

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending February 28, 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				
<u>Electric Utility Services</u>				
Electric Utility Services	-	(1,912)	1,912	0.00%
Total Electric Utility Services	-	(1,912)	1,912	0.00%
TOTAL EXPENDITURES	-	(1,912)	1,912	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	1,912	1,912	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2025)		116,940		
FUND BALANCE, ENDING		\$ 118,852		

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending February 28, 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	\$ -	\$ 2,071	\$ 2,071	0.00%
Special Assmnts- Tax Collector	138,000	127,482	(10,518)	92.38%
TOTAL REVENUES	138,000	129,553	(8,447)	93.88%
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	47,628	32,303	310.79%
OTHER FINANCING SOURCES (USES)				
Interfund Transfer - In	-	95,881	95,881	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	4,846	(10,479)	31.62%
Net change in fund balance	\$ 15,325	\$ 52,474	\$ 6,499	342.41%
FUND BALANCE, BEGINNING (OCT 1, 2025)		171,296		
FUND BALANCE, ENDING		\$ 223,770		

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending February 28, 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	\$ -	\$ 6,296	\$ 6,296	0.00%
Special Assmnts- Tax Collector	292,502	270,209	(22,293)	92.38%
TOTAL REVENUES	292,502	276,505	(15,997)	94.53%
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	98,883	74,606	407.31%
OTHER FINANCING SOURCES (USES)				
Interfund Transfer - In	-	91,035	91,035	0.00%
Operating Transfers-Out	-	(95,881)	(95,881)	0.00%
Contribution to (Use of) Fund Balance	24,277	-	(24,277)	0.00%
TOTAL FINANCING SOURCES (USES)	24,277	(4,846)	(29,123)	-19.96%
Net change in fund balance	\$ 24,277	\$ 94,037	\$ 21,206	387.35%
FUND BALANCE, BEGINNING (OCT 1, 2025)		396,076		
FUND BALANCE, ENDING		\$ 490,113		

Bank Account Statement

Bullfrog Creek CDD

Bank Account No. 1310
Statement No. 26-02

Statement Date 02/28/2026

G/L Account No. 101002 Balance	153,035.84	Statement Balance	163,486.06
		Outstanding Deposits	0.00
Positive Adjustments	0.00	Subtotal	163,486.06
Subtotal	153,035.84	Outstanding Checks	-10,450.22
Negative Adjustments	0.00	Ending Balance	153,035.84
Ending G/L Balance	153,035.84		

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Deposits							
							0.00
02/04/2026		JE001024	Special Assmnts-Tax Collector	FY2026 Tax Roll Assessments	4,500.85	4,500.85	0.00
Total Deposits					4,500.85	4,500.85	0.00
Checks							
							0.00
11/21/2025	Payment	1125	ESTHER RENEE MELVIN	Check for Vendor V00033	-200.00	-200.00	0.00
01/16/2026	Payment	1132	ESTHER RENEE MELVIN	Payment of Invoice 001026	-200.00	-200.00	0.00
01/16/2026	Payment	1134	JOSHUA KOWALKE	Payment of Invoice 001027	-200.00	-200.00	0.00
01/16/2026	Payment	1136	SUSAN BLAYLOCK	Payment of Invoice 001028	-200.00	-200.00	0.00
01/26/2026	Payment	1137	BULLFROG CREEK CDD	Check for Vendor V00037	-354.69	-354.69	0.00
01/29/2026	Payment	100111	FIRST CHOICE AQUATIC WEED MANAGEMENT, LLC	Inv: 118505, Inv: 118508	-431.00	-431.00	0.00
01/29/2026	Payment	100112	STRALEY ROBIN VERICKER	Inv: 27783	-122.00	-122.00	0.00
02/05/2026	Payment	100113	GRAU AND ASSOCIATES	Inv: 28553	-5,600.00	-5,600.00	0.00
02/05/2026	Payment	100114	PINE LAKE SERVICES, INC	Inv: 9168	-3,863.12	-3,863.12	0.00
02/05/2026	Payment	1138	BULLFROG CREEK CDD	Check for Vendor V00037	-2,535.47	-2,535.47	0.00
02/12/2026	Payment	100115	INFRAMARK LLC	Inv: 170627	-3,337.50	-3,337.50	0.00
02/17/2026	Payment	300040	BOCC ACH	Inv: 012726-1129-ACH	-596.24	-596.24	0.00
02/06/2026		JE001034	Miscellaneous	ADP Payroll Fees - ADP	-23.00	-23.00	0.00
Total Checks					-17,663.02	-17,663.02	0.00

Adjustments

Total Adjustments

Bank Account Statement

Bullfrog Creek CDD

Bank Account No. 1310
Statement No. 26-02

Statement Date 02/28/2026

Outstanding Checks

02/26/2026	Payment	100116	PINE LAKE SERVICES, INC	Inv: 9299	-4,279.98
02/26/2026	Payment	100117	FIRST CHOICE AQUATIC WEED MANAGEMENT, LLC	Inv: 1136773, Inv: 1136774	-431.00
02/27/2026	Payment	300041	TECO ACH	Inv: 020626-0571- ACH	-3,826.01
02/27/2026	Payment	300042	TECO ACH	Inv: 020626-6167- ACH	-1,913.23
Total Outstanding Checks					-10,450.22

Outstanding Deposits

Total Outstanding Deposits