

***Bullfrog Creek
Community
Development
District***

Financial Report

March 31, 2026

CLEAR PARTNERSHIPS



COLLABORATION



LEADERSHIP



EXCELLENCE



ACCOUNTABILITY



RESPECT

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet
As of March 31, 2026
(In Whole Numbers)

	GENERAL		GENERAL		GENERAL		SERIES 2015	SERIES 2017	GENERAL	GENERAL	
	FUND - ADMIN		FUND - WEST		FUND - EAST		DEBT SERVICE	DEBT SERVICE	FIXED ASSETS	LONG TERM	
ACCOUNT DESCRIPTION	FUND - ADMIN	FUND - WEST	FUND - EAST	FUND	FUND	FUND	FUND	GROUP FUND	ACCOUNT	DEBT	TOTAL
ASSETS											
Cash In Bank	\$ 135,569	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	135,569
Accounts Receivable	175	-	-	-	-	-	-	-	-	-	175
Assessments Receivable	4,583	-	-	-	-	-	-	-	-	-	4,583
Due From Other Funds	-	-	116,940	-	-	-	-	-	-	-	116,940
Investments:											
Money Market Account	270,314	-	-	-	-	-	-	-	-	-	270,314
Prepayment Account	-	-	-	2,119	295	-	-	-	-	-	2,414
Reserve Fund	-	-	-	13,099	156,382	-	-	-	-	-	169,481
Revenue Fund	-	-	-	209,517	335,596	-	-	-	-	-	545,113
Prepaid Trustee Fees	1,365	-	-	-	-	-	-	-	-	-	1,365
Deposits	3,770	-	-	-	-	-	-	-	-	-	3,770
Fixed Assets											
Improvements Other Than Buildings	-	-	-	-	-	-	-	2,363,437	-	-	2,363,437
Amount Avail In Debt Services	-	-	-	-	-	-	-	-	717,008	-	717,008
Amount To Be Provided	-	-	-	-	-	-	-	-	4,152,992	-	4,152,992
TOTAL ASSETS	\$ 415,776	\$ -	\$ 116,940	\$ 224,735	\$ 492,273	\$ 2,363,437	\$ 4,870,000	\$ 8,483,161			
LIABILITIES											
Accounts Payable	\$ 7,769	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7,769
Bonds Payable	-	-	-	-	-	-	-	-	4,870,000	-	4,870,000
Due To Other Funds	112,673	4,267	-	-	-	-	-	-	-	-	116,940
TOTAL LIABILITIES	120,442	4,267	-	-	-	-	-	4,870,000	4,994,709		
FUND BALANCES											
Nonspendable:											
Prepaid Trustee Fees	1,365	-	-	-	-	-	-	-	-	-	1,365
Restricted for:											
Debt Service	-	-	-	224,735	492,273	-	-	-	-	-	717,008
Unassigned:	293,969	(4,267)	116,940	-	-	2,363,437	-	-	-	-	2,770,079
TOTAL FUND BALANCES	295,334	(4,267)	116,940	224,735	492,273	2,363,437	-	3,488,452			
TOTAL LIABILITIES & FUND BALANCES	\$ 415,776	\$ -	\$ 116,940	\$ 224,735	\$ 492,273	\$ 2,363,437	\$ 4,870,000	\$ 8,483,161			

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 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	\$ -	\$ 3,463	\$ 3,463	0.00%
Special Assmnts- Tax Collector	313,683	309,239	(4,444)	98.58%
TOTAL REVENUES	313,683	312,702	(981)	99.69%

EXPENDITURES

Administration

Supervisor Fees	12,000	3,400	8,600	28.33%
Payroll - Special Pay	5,530	-	5,530	0.00%
Dissemination Reporting	2,500	1,250	1,250	50.00%
Trustee Fees	7,434	2,730	4,704	36.72%
District Counsel	5,000	1,095	3,905	21.90%
District Engineer	3,840	1,181	2,659	30.76%
District Management	36,050	18,025	18,025	50.00%
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	195	805	19.50%
Website Admin Services	1,500	1,659	(159)	110.60%
Dues, Licenses, & Fees	175	175	-	100.00%
Total Administration	94,615	45,304	49,311	47.88%

Electric Utility Services

Water/Waste	12,000	3,280	8,720	27.33%
Electric Utility Services	85,000	28,606	56,394	33.65%
Total Electric Utility Services	97,000	31,886	65,114	32.87%

Other Physical Environment

Waterway Management Program	4,900	2,636	2,264	53.80%
Waterway Other	6,000	-	6,000	0.00%
Landscaping - R&M	6,000	858	5,142	14.30%
Landscaping - Annuals	2,995	866	2,129	28.91%
Landscaping - Mulch	10,125	-	10,125	0.00%
Landscape Maintenance - Contract	32,848	23,179	9,669	70.56%
Park Maintenance	2,200	17,655	(15,455)	802.50%
Amenity R&M	35,000	1,925	33,075	5.50%

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 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
Irrigation Maintenance	8,000	4,815	3,185	60.19%
Miscellaneous	14,000	23	13,977	0.16%
Total Other Physical Environment	122,068	51,957	70,111	42.56%
TOTAL EXPENDITURES	313,683	129,147	184,536	41.17%
Excess (deficiency) of revenues				
Over (under) expenditures	-	183,555	183,555	0.00%
OTHER FINANCING SOURCES (USES)				
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	\$ -	\$ 171,074	\$ 171,074	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2025)		124,260		
FUND BALANCE, ENDING		\$ 295,334		

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 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
<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>\$ 12,481</u>	<u>\$ 12,481</u>	<u>0.00%</u>
FUND BALANCE, BEGINNING (OCT 1, 2025)		(16,748)		
FUND BALANCE, ENDING		<u>\$ (4,267)</u>		

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 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
<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)		116,940		
FUND BALANCE, ENDING		<u>\$ 116,940</u>		

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 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
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 2,636	\$ 2,636	0.00%
Special Assmnts- Tax Collector	138,000	127,882	(10,118)	92.67%
TOTAL REVENUES	138,000	130,518	(7,482)	94.58%
<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	48,593	33,268	317.08%
<u>OTHER FINANCING SOURCES (USES)</u>				
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	\$ 53,439	\$ 7,464	348.70%
FUND BALANCE, BEGINNING (OCT 1, 2025)		171,296		
FUND BALANCE, ENDING		\$ 224,735		

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 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
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 7,608	\$ 7,608	0.00%
Special Assmnts- Tax Collector	292,502	271,057	(21,445)	92.67%
TOTAL REVENUES	292,502	278,665	(13,837)	95.27%
<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	101,043	76,766	416.21%
<u>OTHER FINANCING SOURCES (USES)</u>				
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	<u>\$ 24,277</u>	<u>\$ 96,197</u>	<u>\$ 23,366</u>	<u>396.25%</u>
FUND BALANCE, BEGINNING (OCT 1, 2025)		396,076		
FUND BALANCE, ENDING		<u>\$ 492,273</u>		

Bank Account Statement

Bullfrog Creek CDD

Thursday, April 2, 2026

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Bank Account No. 1310

Statement No. 26-03

Statement Date 03/31/2026

G/L Account No. 101002 Balance	135,569.37	Statement Balance	135,569.37
		Outstanding Deposits	0.00
Positive Adjustments	0.00	Subtotal	135,569.37
Subtotal	135,569.37	Outstanding Checks	0.00
Negative Adjustments	0.00	Ending Balance	135,569.37
Ending G/L Balance	135,569.37		

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Deposits							
							0.00
03/05/2026		JE001048	Special Assmnts-Tax Collector	FY2026 Tax Roll Assessments	2,215.65	2,215.65	0.00
Total Deposits					2,215.65	2,215.65	0.00
Checks							
							0.00
02/26/2026	Payment	100116	PINE LAKE SERVICES, INC	Inv: 9299	-4,279.98	-4,279.98	0.00
02/26/2026	Payment	100117	FIRST CHOICE AQUATIC WEED MANAGEMENT, LLC	Inv: 1136773, Inv: 1136774	-431.00	-431.00	0.00
02/27/2026	Payment	300041	TECO	Inv: 020626-0571- ACH	-3,826.01	-3,826.01	0.00
02/27/2026	Payment	300042	TECO	Inv: 020626-6167- ACH	-1,913.23	-1,913.23	0.00
03/06/2026	Payment	1139	BULLFROG CREEK CDD	Check for Vendor V00037	-1,248.15	-1,248.15	0.00
03/09/2026	Payment	100118	INFRAMARK LLC	Inv: 173024, Inv: 1165521	-5,262.50	-5,262.50	0.00
03/09/2026	Payment	100119	PINE LAKE SERVICES, INC	Inv: 9366	-3,863.13	-3,863.13	0.00
			SUMMERFIELD				
03/12/2026	Payment	100120	MASTER COMMUNITY ASSOCIATION, INC	Inv: CR03052026	-60.00	-60.00	0.00
03/19/2026	Payment	300043	BOCC ACH	Inv: 022626-1129- ACH	-514.22	-514.22	0.00
			FIRST CHOICE				
03/19/2026	Payment	100121	AQUATIC WEED MANAGEMENT, LLC	Inv: 1137791, Inv: 1137793	-431.00	-431.00	0.00
03/19/2026	Payment	100122	INFRAMARK LLC	Inv: 173892	-898.20	-898.20	0.00
03/19/2026	Payment	100123	PINE LAKE SERVICES, INC	Inv: 9520	-865.68	-865.68	0.00
03/30/2026	Payment	300044	TECO	Inv: 030926-6167-ACH	-1,913.23	-1,913.23	0.00
03/30/2026	Payment	300045	TECO	Inv: 030926-0571-ACH	-3,826.01	-3,826.01	0.00
03/13/2026		JE001051	Supervisor Fees	ADP Wage Pay - BOS	-800.00	-800.00	0.00
Total Checks					-30,132.34	-30,132.34	0.00

Bank Account Statement

Bullfrog Creek CDD

Thursday, April 2, 2026
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Bank Account No.	1310		
Statement No.	26-03	Statement Date	03/31/2026

Adjustments

Total Adjustments

Outstanding Deposits

Total Outstanding Deposits