

Bullfrog Creek Community Development District

Financial Report

April 30, 2026

CLEAR PARTNERSHIPS



COLLABORATION



LEADERSHIP



EXCELLENCE



ACCOUNTABILITY



RESPECT

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet
As of April 30, 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				
								ACCOUNT	DEBT		
				FUND	FUND	GROUP FUND	ACCOUNT	GROUP FUND			
ASSETS											
Cash In Bank	\$ 116,835	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 116,835		
Accounts Receivable	175	-	-	-	-	-	-	-	175		
Assessments Receivable	4,583	-	-	-	-	-	-	-	4,583		
Due From Other Funds	-	-	116,940	-	-	-	-	-	116,940		
Investments:											
Money Market Account	271,057	-	-	-	-	-	-	-	271,057		
Prepayment Account	-	-	-	2,162	295	-	-	-	2,457		
Reserve Fund	-	-	-	13,099	156,846	-	-	-	169,945		
Revenue Fund	-	-	-	211,409	339,367	-	-	-	550,776		
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	-	-	-	-	-	-	723,178	-	723,178		
Amount To Be Provided	-	-	-	-	-	-	4,146,822	-	4,146,822		
TOTAL ASSETS	\$ 397,785	\$ -	\$ 116,940	\$ 226,670	\$ 496,508	\$ 2,363,437	\$ 4,870,000	\$ -	\$ 8,471,340		
LIABILITIES											
Accounts Payable	\$ 7,389	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7,389		
Bonds Payable	-	-	-	-	-	-	4,870,000	-	4,870,000		
Due To Other Funds	112,673	4,267	-	-	-	-	-	-	116,940		
TOTAL LIABILITIES	120,062	4,267	-	-	-	-	4,870,000	-	4,994,329		

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of April 30, 2026

(In Whole Numbers)

				SERIES 2015	SERIES 2017	GENERAL	GENERAL	
				DEBT SERVICE	DEBT SERVICE	FIXED ASSETS	LONG TERM	
ACCOUNT DESCRIPTION	GENERAL	GENERAL	GENERAL	FUND	FUND	ACCOUNT	DEBT	TOTAL
	FUND - ADMIN	FUND - WEST	FUND - EAST			GROUP FUND	ACCOUNT	
							GROUP FUND	
<u>FUND BALANCES</u>								
Nonspendable:								
Prepaid Trustee Fees	1,365	-	-	-	-	-	-	1,365
Restricted for:								
Debt Service	-	-	-	226,670	496,508	-	-	723,178
Unassigned:	276,358	(4,267)	116,940	-	-	2,363,437	-	2,752,468
TOTAL FUND BALANCES	277,723	(4,267)	116,940	226,670	496,508	2,363,437	-	3,477,011
TOTAL LIABILITIES & FUND BALANCES	\$ 397,785	\$ -	\$ 116,940	\$ 226,670	\$ 496,508	\$ 2,363,437	\$ 4,870,000	\$ 8,471,340

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 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	\$ -	\$ 4,207	\$ 4,207	0.00%
Special Assmnts- Tax Collector	313,683	312,440	(1,243)	99.60%
TOTAL REVENUES	313,683	316,647	2,964	100.94%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	12,000	4,000	8,000	33.33%
Payroll - Special Pay	5,530	-	5,530	0.00%
Dissemination Reporting	2,500	1,458	1,042	58.32%
Trustee Fees	7,434	2,730	4,704	36.72%
District Counsel	5,000	1,697	3,303	33.94%
District Engineer	3,840	1,181	2,659	30.76%
District Management	36,050	21,029	15,021	58.33%
Auditing Services	5,300	5,600	(300)	105.66%
Website ADA Compliance	1,900	-	1,900	0.00%
Email Hosting Vendor	140	180	(40)	128.57%
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%
Payroll Services	-	38	(38)	0.00%
Meeting Expense	1,000	233	767	23.30%
Website Admin Services	1,500	1,784	(284)	118.93%
Dues, Licenses, & Fees	175	175	-	100.00%
Total Administration	94,615	50,099	44,516	52.95%
<u>Electric Utility Services</u>				
Water/Waste	12,000	4,875	7,125	40.63%
Electric Utility Services	85,000	40,085	44,915	47.16%
Total Electric Utility Services	97,000	44,960	52,040	46.35%
<u>Other Physical Environment</u>				
Waterway Management Program	4,900	3,067	1,833	62.59%
Waterway Other	6,000	-	6,000	0.00%
Landscaping - R&M	6,000	1,213	4,787	20.22%
Landscaping - Annuals	2,995	866	2,129	28.91%
Landscaping - Mulch	10,125	-	10,125	0.00%
Landscape Maintenance - Contract	32,848	26,080	6,768	79.40%
Park Maintenance	2,200	17,655	(15,455)	802.50%
Amenity R&M	35,000	1,925	33,075	5.50%
Irrigation Maintenance	8,000	4,815	3,185	60.19%

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 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
Miscellaneous	14,000	23	13,977	0.16%
Total Other Physical Environment	122,068	55,644	66,424	45.58%
TOTAL EXPENDITURES	313,683	150,703	162,980	48.04%
Excess (deficiency) of revenues				
Over (under) expenditures	-	165,944	165,944	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	\$ -	\$ 153,463	\$ 153,463	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2025)		124,260		
FUND BALANCE, ENDING		\$ 277,723		

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 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 April 30, 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 April 30, 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	\$ -	\$ 3,261	\$ 3,261	0.00%
Special Assmnts- Tax Collector	138,000	129,192	(8,808)	93.62%
TOTAL REVENUES	138,000	132,453	(5,547)	95.98%
<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	50,528	35,203	329.71%
<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	\$ 55,374	\$ 9,399	361.33%
FUND BALANCE, BEGINNING (OCT 1, 2025)		171,296		
FUND BALANCE, ENDING		\$ 226,670		

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 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	\$ -	\$ 9,068	\$ 9,068	0.00%
Special Assmnts- Tax Collector	292,502	273,832	(18,670)	93.62%
TOTAL REVENUES	292,502	282,900	(9,602)	96.72%
<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	105,278	81,001	433.65%
<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	\$ 24,277	\$ 100,432	\$ 27,601	413.69%
FUND BALANCE, BEGINNING (OCT 1, 2025)		396,076		
FUND BALANCE, ENDING		\$ 496,508		

Bank Account Statement

Bullfrog Creek CDD

Tuesday, May 5, 2026

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Bank Account No. 1310

Statement No. 26-04

Statement Date 04/30/2026

G/L Account No. 101002 Balance	116,834.83	Statement Balance	117,265.83
		Outstanding Deposits	0.00
Positive Adjustments	0.00		
Subtotal	116,834.83	Subtotal	117,265.83
Negative Adjustments	0.00	Outstanding Checks	-431.00
Ending G/L Balance	116,834.83	Ending Balance	116,834.83

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Deposits							
							0.00
04/07/2026		JE001053	Special Assmnts-Tax Collector	FY2026 Tax Roll Assessments	7,251.54	7,251.54	0.00
04/22/2026		JE001058	Special Assmnts-Tax Collector	FY2026 Tax Roll Assessments - Interest	34.69	34.69	0.00
04/10/2026		JE001061	Miscellaneous	ADP Payroll Fees - ADP	20.40	20.40	0.00
Total Deposits					7,306.63	7,306.63	0.00
Checks							
							0.00
04/01/2026	Payment	1140	U.S. BANK CM-9690	Check for Vendor V00042	-4,094.50	-4,094.50	0.00
04/02/2026	Payment	100124	STRALEY ROBIN VERICKER	Inv: 28131	-850.50	-850.50	0.00
04/02/2026	Payment	100125	PINE LAKE SERVICES, INC	Inv: 8879	-858.00	-858.00	0.00
04/09/2026	Payment	100126	STANTEC CONSULTING SERVICES INC	Inv: 2544676	-431.75	-431.75	0.00
04/09/2026	Payment	100127	SUMMERFIELD MASTER COMMUNITY ASSOCIATION, INC	Inv: CR04022026	-37.50	-37.50	0.00
04/09/2026	Payment	100128	INFRAMARK LLC	Inv: 175421	-3,337.50	-3,337.50	0.00
04/09/2026	Payment	100129	PINE LAKE SERVICES, INC	Inv: 9717, Inv: 9627	-3,435.53	-3,435.53	0.00
04/13/2026	Payment	1141	BULLFROG CREEK CDD	Check for Vendor V00037	-4,085.02	-4,085.02	0.00
04/17/2026	Payment	300046	BOCC ACH	Inv: 032726-1129-ACH	-963.19	-963.19	0.00
04/21/2026	Payment	100130	STRALEY ROBIN VERICKER	Inv: 28190	-602.00	-602.00	0.00
04/10/2026	Payment	300047	ADP INC	Inv: 040326-1870-ACH	-20.40	-20.40	0.00
04/24/2026	Payment	100132	INFRAMARK LLC	Inv: 177103, Inv: 1166483	-534.64	-534.64	0.00
04/29/2026	Payment	300048	TECO	Inv: 040826-0571-ACH	-3,826.01	-3,826.01	0.00
04/29/2026	Payment	300049	TECO	Inv: 040826-6167-ACH	-1,913.23	-1,913.23	0.00
04/16/2026		JE001060	Supervisor Fees	ADP Wage Pay - BOS	-600.00	-600.00	0.00
04/10/2026		JE001061	Miscellaneous	ADP Payroll Fees - ADP	-20.40	-20.40	0.00

Bank Account Statement

Bullfrog Creek CDD

Tuesday, May 5, 2026
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Bank Account No. 1310
Statement No. 26-04

Statement Date 04/30/2026

Total Checks	-25,610.17	-25,610.17	0.00
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Adjustments

Total Adjustments

Outstanding Checks

04/24/2026	Payment	100131	FIRST CHOICE AQUATIC WEED MANAGEMENT, LLC	Inv: 1139001, Inv: 1139002	-431.00
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Total Outstanding Checks	-431.00
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Outstanding Deposits

Total Outstanding Deposits