

***Bullfrog Creek
Community
Development
District***

Financial Report

July 31, 2026

CLEAR PARTNERSHIPS



COLLABORATION



LEADERSHIP



EXCELLENCE



ACCOUNTABILITY



RESPECT

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

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

ACCOUNT DESCRIPTION	GENERAL		LONG TERM		GENERAL		LONG TERM		TOTAL
	FUND - ADMIN	FUND - WEST	FUND - EAST	SERIES 2015 DEBT SERVICE FUND	SERIES 2017 DEBT SERVICE FUND	FIXED ASSETS	DEBT		
						ACCOUNT GROUP FUND	ACCOUNT GROUP FUND		
ASSETS									
Cash In Bank	\$ 72,065	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,065
Accounts Receivable	175	-	-	-	-	-	-	-	175
Assessments Receivable	4,583	-	-	-	-	-	-	-	4,583
Due From Other Districts	50	-	-	-	-	-	-	-	50
Due From Other Funds	-	-	116,940	-	-	-	-	-	116,940
Investments:									
Money Market Account	273,337	-	-	-	-	-	-	-	273,337
Prepayment Account	-	-	-	2,286	298	-	-	-	2,584
Reserve Fund	-	-	-	13,099	158,218	-	-	-	171,317
Revenue Fund	-	-	-	173,936	254,971	-	-	-	428,907
Prepaid Trustee Fees	3,753	-	-	-	-	-	-	-	3,753
Deposits	3,770	-	-	-	-	-	-	-	3,770
Fixed Assets									
Improvements Other Than Buildings	-	-	-	-	-	2,363,437	-	-	2,363,437
Amount Avail In Debt Services	-	-	-	-	-	-	602,808	-	602,808
Amount To Be Provided	-	-	-	-	-	-	4,267,192	-	4,267,192
TOTAL ASSETS	\$ 357,733	\$ -	\$ 116,940	\$ 189,321	\$ 413,487	\$ 2,363,437	\$ 4,870,000	\$ -	\$ 8,310,918
LIABILITIES									
Accounts Payable	\$ 2,742	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,742
Bonds Payable	-	-	-	-	-	-	4,870,000	-	4,870,000
Due To Other Funds	112,673	4,267	-	-	-	-	-	-	116,940
TOTAL LIABILITIES	115,415	4,267	-	-	-	-	4,870,000	-	4,989,682

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of July 31, 2026

(In Whole Numbers)

				SERIES 2015	SERIES 2017	GENERAL	GENERAL	
				DEBT SERVICE	DEBT SERVICE	FIXED ASSETS	LONG TERM	
	GENERAL	GENERAL	GENERAL			ACCOUNT	DEBT	
ACCOUNT DESCRIPTION	FUND - ADMIN	FUND - WEST	FUND - EAST	FUND	FUND	GROUP FUND	GROUP FUND	TOTAL
<u>FUND BALANCES</u>								
Nonspendable:								
Prepaid Trustee Fees	3,753	-	-	-	-	-	-	3,753
Restricted for:								
Debt Service	-	-	-	189,321	413,487	-	-	602,808
Unassigned:	238,565	(4,267)	116,940	-	-	2,363,437	-	2,714,675
TOTAL FUND BALANCES	242,318	(4,267)	116,940	189,321	413,487	2,363,437	-	3,321,236
TOTAL LIABILITIES & FUND BALANCES	\$ 357,733	\$ -	\$ 116,940	\$ 189,321	\$ 413,487	\$ 2,363,437	\$ 4,870,000	\$ 8,310,918

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 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	\$ -	\$ 6,483	\$ 6,483	0.00%
Interest - Tax Collector	-	363	363	0.00%
Special Assmnts- Tax Collector	313,683	316,431	2,748	100.88%
TOTAL REVENUES	313,683	323,277	9,594	103.06%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	12,000	5,800	6,200	48.33%
Payroll - Special Pay	5,530	41	5,489	0.74%
Dissemination Reporting	2,500	2,083	417	83.32%
Trustee Fees	7,434	4,436	2,998	59.67%
District Counsel	5,000	2,866	2,134	57.32%
District Engineer	3,840	1,181	2,659	30.76%
District Management	36,050	30,042	6,008	83.33%
Auditing Services	5,300	5,600	(300)	105.66%
Website ADA Compliance	1,900	-	1,900	0.00%
Email Hosting Vendor	140	359	(219)	256.43%
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	-	61	(61)	0.00%
Meeting Expense	1,000	591	409	59.10%
Website Admin Services	1,500	2,159	(659)	143.93%
Dues, Licenses, & Fees	175	175	-	100.00%
Total Administration	94,615	65,388	29,227	69.11%
<u>Electric Utility Services</u>				
Water/Waste	12,000	7,078	4,922	58.98%
Electric Utility Services	85,000	51,563	33,437	60.66%
Total Electric Utility Services	97,000	58,641	38,359	60.45%
<u>Other Physical Environment</u>				
Waterway Management Program	4,900	4,360	540	88.98%
Waterway Other	6,000	-	6,000	0.00%
Landscaping - R&M	6,000	2,063	3,937	34.38%
Landscaping - Annuals	2,995	866	2,129	28.91%
Landscaping - Mulch	10,125	-	10,125	0.00%
Landscape Maintenance - Contract	32,848	34,783	(1,935)	105.89%

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 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
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	5,380	2,620	67.25%
Miscellaneous	14,000	1,677	12,323	11.98%
Total Other Physical Environment	122,068	68,709	53,359	56.29%
TOTAL EXPENDITURES	313,683	192,738	120,945	61.44%
Excess (deficiency) of revenues Over (under) expenditures	-	130,539	130,539	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	\$ -	\$ 118,058	\$ 118,058	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2025)		124,260		
FUND BALANCE, ENDING		\$ 242,318		

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 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 July 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 July 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	\$ -	\$ 4,884	\$ 4,884	0.00%
Interest - Tax Collector	-	114	114	0.00%
Special Assmnts- Tax Collector	138,000	130,856	(7,144)	94.82%
TOTAL REVENUES	138,000	135,854	(2,146)	98.44%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	40,000	40,000	-	100.00%
Interest Expense	82,675	82,675	-	100.00%
Total Debt Service	122,675	122,675	-	100.00%
TOTAL EXPENDITURES	122,675	122,675	-	100.00%
Excess (deficiency) of revenues Over (under) expenditures	15,325	13,179	(2,146)	86.00%
<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	<u>\$ 15,325</u>	<u>\$ 18,025</u>	<u>\$ (27,950)</u>	<u>117.62%</u>
FUND BALANCE, BEGINNING (OCT 1, 2025)		171,296		
FUND BALANCE, ENDING		<u>\$ 189,321</u>		

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 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	\$ -	\$ 12,880	\$ 12,880	0.00%
Interest - Tax Collector	-	241	241	0.00%
Special Assmnts- Tax Collector	292,502	277,361	(15,141)	94.82%
TOTAL REVENUES	292,502	290,482	(2,020)	99.31%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	85,000	85,000	-	100.00%
Interest Expense	183,225	183,225	-	100.00%
Total Debt Service	268,225	268,225	-	100.00%
TOTAL EXPENDITURES	268,225	268,225	-	100.00%
Excess (deficiency) of revenues Over (under) expenditures	24,277	22,257	(2,020)	91.68%
<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>\$ 17,411</u>	<u>\$ (55,420)</u>	<u>71.72%</u>
FUND BALANCE, BEGINNING (OCT 1, 2025)		396,076		
FUND BALANCE, ENDING		<u>\$ 413,487</u>		

Bullfrog Creek CDD

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Statement Date 07/31/2026

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Deposits							
07/16/2026		JE001080	Interest - Tax Collector	FY2026 Tax Roll Assessments - Interest	52.91	52.91	0.00
Total Deposits					52.91	52.91	0.00
Checks							
06/22/2026	Payment	100142	SUSAN BLAYLOCK	Inv: SB-051226	-200.00	-200.00	0.00
06/24/2026	Payment	100143	FIRST CHOICE AQUATIC WEED MANAGEMENT, LLC	Inv: 1141226, Inv: 1141228	-431.00	-431.00	0.00
07/01/2026	Payment	100145	INFRAMARK LLC	Inv: 182410	-251.94	-251.94	0.00
06/30/2026	Payment	300058	BOCC ACH	Inv: 063026-1129-ACH	-691.35	-691.35	0.00
07/06/2026	Payment	100146	INFRAMARK LLC	Inv: 1168120	-1,425.00	-1,425.00	0.00
07/06/2026	Payment	100147	PINE LAKE SERVICES, INC	Inv: 10340, Inv: 10466	-3,466.74	-3,466.74	0.00
07/10/2026	Payment	100149	SUMMERFIELD MASTER COMMUNITY ASSOCIATION, INC	Inv: CR07012026	-60.00	-60.00	0.00
07/15/2026	Payment	100150	INFRAMARK LLC	Inv: 183729	-3,337.50	-3,337.50	0.00
07/29/2026	Payment	300059	TECO	Inv: 070826-6167-ACH	-1,913.23	-1,913.23	0.00
07/29/2026	Payment	300060	TECO	Inv: 070826-0571-ACH	-3,826.01	-3,826.01	0.00
07/17/2026		JE001082	Supervisor Fees	ADP Wage Pay - Wage Pay	-800.00	-800.00	0.00
07/02/2026		JE001083	Due From Other Districts	ADP Wage Garnishment for Northwood 727103056124	-50.00	-50.00	0.00
Total Checks					-16,452.77	-16,452.77	0.00
Adjustments							
Total Adjustments							
Outstanding Checks							

Bank Account Statement

Bullfrog Creek CDD

Bank Account No. 1310
Statement No. 26-07

Statement Date 07/31/2026

07/10/2026	Payment	100148	PROMINENT VIEW LANDSCAPE AND DESIGN LLC	Inv: 5295	-850.00
Total Outstanding Checks					-850.00

Outstanding Deposits

Total Outstanding Deposits