

***Bullfrog Creek
Community
Development
District***

Financial Report

August 31, 2026

CLEAR PARTNERSHIPS



COLLABORATION



LEADERSHIP



EXCELLENCE



ACCOUNTABILITY



RESPECT

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of August 31, 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	\$ 55,945	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,945		
Accounts Receivable	175	-	-	-	-	-	-	-	175		
Assessments Receivable	4,583	-	-	-	-	-	-	-	4,583		
Due From Other Funds	-	-	116,940	-	-	-	-	-	116,940		
Investments:											
Money Market Account	274,107	-	-	-	-	-	-	-	274,107		
Prepayment Account	-	-	-	2,328	299	-	-	-	2,627		
Reserve Fund	-	-	-	13,099	158,687	-	-	-	171,786		
Revenue Fund	-	-	-	174,417	255,728	-	-	-	430,145		
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	-	-	-	-	-	-	604,558	-	604,558		
Amount To Be Provided	-	-	-	-	-	-	4,265,442	-	4,265,442		
TOTAL ASSETS	\$ 342,333	\$ -	\$ 116,940	\$ 189,844	\$ 414,714	\$ 2,363,437	\$ 4,870,000	\$ -	\$ 8,297,268		

LIABILITIES

Accounts Payable	\$ 2,025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,025
Bonds Payable	-	-	-	-	-	-	-	-	4,870,000	-	-	4,870,000
Due To Other Funds	112,673	4,267	-	-	-	-	-	-	-	-	-	116,940
TOTAL LIABILITIES	114,698	4,267	-	-	-	-	-	4,870,000	4,988,965			

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of August 31, 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	
FUND BALANCES								
Nonspendable:								
Prepaid Trustee Fees	3,753	-	-	-	-	-	-	3,753
Restricted for:								
Debt Service	-	-	-	189,844	414,714	-	-	604,558
Unassigned:	223,882	(4,267)	116,940	-	-	2,363,437	-	2,699,992
TOTAL FUND BALANCES	227,635	(4,267)	116,940	189,844	414,714	2,363,437	-	3,308,303
TOTAL LIABILITIES & FUND BALANCES	\$ 342,333	\$ -	\$ 116,940	\$ 189,844	\$ 414,714	\$ 2,363,437	\$ 4,870,000	\$ 8,297,268

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 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	\$ -	\$ 7,254	\$ 7,254	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	324,048	10,365	103.30%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	12,000	6,800	5,200	56.67%
Payroll - Special Pay	5,530	41	5,489	0.74%
Dissemination Reporting	2,500	2,292	208	91.68%
Trustee Fees	7,434	4,436	2,998	59.67%
District Counsel	5,000	3,211	1,789	64.22%
District Engineer	3,840	1,181	2,659	30.76%
District Management	36,050	33,046	3,004	91.67%
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	628	372	62.80%
Website Admin Services	1,500	2,284	(784)	152.27%
Dues, Licenses, & Fees	175	175	-	100.00%
Total Administration	94,615	70,108	24,507	74.10%
<u>Electric Utility Services</u>				
Water/Waste	12,000	7,703	4,297	64.19%
Electric Utility Services	85,000	57,275	27,725	67.38%
Total Electric Utility Services	97,000	64,978	32,022	66.99%
<u>Other Physical Environment</u>				
Waterway Management Program	4,900	4,360	540	88.98%
Waterway Other	6,000	400	5,600	6.67%
Landscaping - R&M	6,000	3,159	2,841	52.65%
Landscaping - Annuals	2,995	866	2,129	28.91%
Landscaping - Mulch	10,125	-	10,125	0.00%
Landscape Maintenance - Contract	32,848	37,684	(4,836)	114.72%

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 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	73,106	48,962	59.89%
TOTAL EXPENDITURES	313,683	208,192	105,491	66.37%
Excess (deficiency) of revenues Over (under) expenditures	-	115,856	115,856	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	\$ -	\$ 103,375	\$ 103,375	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2025)		124,260		
FUND BALANCE, ENDING		\$ 227,635		

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 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 August 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 August 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	\$ -	\$ 5,407	\$ 5,407	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	136,377	(1,623)	98.82%
<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	13,702	(1,623)	89.41%
<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>\$ 18,548</u>	<u>\$ (27,427)</u>	<u>121.03%</u>
FUND BALANCE, BEGINNING (OCT 1, 2025)		171,296		
FUND BALANCE, ENDING		<u>\$ 189,844</u>		

BULLFROG CREEK COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 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	\$ -	\$ 14,107	\$ 14,107	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	291,709	(793)	99.73%
<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	23,484	(793)	96.73%
<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>\$ 18,638</u>	<u>\$ (54,193)</u>	<u>76.77%</u>
FUND BALANCE, BEGINNING (OCT 1, 2025)		396,076		
FUND BALANCE, ENDING		<u>\$ 414,714</u>		

Bank Account Statement

Bullfrog Creek CDD

Friday, September 11, 2026

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Bank Account No. 1310

Statement No. 26-08

Statement Date 08/31/2026

G/L Account No. 101002 Balance	55,945.32	Statement Balance	57,177.32
		Outstanding Deposits	0.00
Positive Adjustments	0.00		
Subtotal	55,945.32	Subtotal	57,177.32
Negative Adjustments	0.00	Outstanding Checks	-1,232.00
Ending G/L Balance	55,945.32	Ending Balance	55,945.32

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Deposits							
							0.00
08/31/2026		JE001088	Due From Other Districts	Reimbursement from Northwood CDD for ADP	50.00	50.00	0.00
Total Deposits					50.00	50.00	0.00
Checks							
							0.00
08/03/2026	Payment	100151	BUSINESS OBSERVER INC	Inv: 26-02581H	-153.12	-153.12	0.00
08/03/2026	Payment	100152	FIRST CHOICE AQUATIC WEED MANAGEMENT, LLC	Inv: 1142361, Inv: 1142362	-431.00	-431.00	0.00
08/03/2026	Payment	100153	STRALEY ROBIN VERICKER	Inv: 28749	-335.50	-335.50	0.00
08/05/2026	Payment	300061	BOCC ACH	Inv: 072926-1129-ACH	-801.58	-801.58	0.00
08/06/2026	Payment	100154	PINE LAKE SERVICES, INC	Inv: 10634	-2,901.00	-2,901.00	0.00
08/07/2026	Payment	300062	ADP INC	Inv: 727733835-ACH	-20.40	-20.40	0.00
08/17/2026	Payment	100155	INFRAMARK LLC	Inv: 186078	-3,337.50	-3,337.50	0.00
08/17/2026	Payment	100156	PINE LAKE SERVICES, INC	Inv: 10744, Inv: 10745	-1,096.33	-1,096.33	0.00
08/17/2026	Payment	300063	TECO	Inv: 080626-0571-ACH	-3,809.06	-3,809.06	0.00
08/17/2026	Payment	300064	TECO	Inv: 080626-6167-ACH	-1,902.46	-1,902.46	0.00
08/13/2026		JE001089	Supervisor Fees	ADP Wage Pay 20260813	-800.00	-800.00	0.00
08/18/2026		JE001090	Supervisor Fees	ADP Wage Pay 20260818	-200.00	-200.00	0.00
Total Checks					-15,787.95	-15,787.95	0.00
Adjustments							
Total Adjustments							
Outstanding Checks							
07/10/2026	Payment	100148	PROMINENT VIEW LANDSCAPE AND DESIGN LLC	Inv: 5295			-850.00

Bank Account Statement

Bullfrog Creek CDD

Bank Account No. 1310

Statement No. 26-08

Statement Date 08/31/2026

			SUMMERFIELD		
08/19/2026	Payment	100157	MASTER	Inv: CR08112026	-37.50
			COMMUNITY		
			ASSOCIATION, INC		
08/24/2026	Payment	100158	STRALEY ROBIN	Inv: 28943	-344.50
			VERICKER		
Total Outstanding Checks					-1,232.00

Outstanding Deposits

Total Outstanding Deposits