PENTATHLON COMMUNITY DEVELOPMENT DISTRICT

MIAMI-DADE COUNTY

REGULAR BOARD MEETING

OCTOBER 21, 2026

6:00 P.M.

Special District Services, Inc.
8785 SW 165th Avenue, Suite 200
Miami, FL 33193

www.pentathloncdd.org
786.347.2700 ext. 2027 Telephone
877.SDS.4922 Toll Free
561.630.4923 Facsimile

AGENDA
PENTATHLON COMMUNITY DEVELOPMENT DISTRICT
Kendall Executive Center – Conference Room
8785 SW 165th Avenue, Suite 200
Miami, Florida 33193
REGULAR BOARD MEETING
October 21, 2026
6:00 p.m.

A. Call to Order
B. Proof of Publication……....Page 1
C. Establish Quorum
D. Additions or Deletions to Agenda
E. Comments from the Public for Items Not on the Agenda
F. Approval of Minutes
   1. June 17, 2026 Regular Board Meeting & Public Hearing…….Page 2
G. Old Business
   1. Staff Report, as Required
H. New Business
   1. Consider Resolution No. 2026-04 – Adopting a Fiscal Year 2025/2026 Amended Budget……..Page 6
   2. Consider Resolution No. 2026-05 – Goals and Objectives Annual Report……Page 11
   3. Consider Approval of Audit Renewal…….Page 15
   4. 2026 Legislative Memo (Biling Cochran, P.A.)…….Page 16
I. Administrative Matters
   1. 2026 Candidate Results (Seats 3 & 5)
   2. Annual Engineer's Report
   3. Reminder: Required Four-Hour Ethics Training (Due by December 31, 2026)
J. Board Member Comments
K. Adjourn

Publication Date
2026-10-09

Subcategory
Miscellaneous Notices

PENTATHLON COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027 REGULAR MEETING SCHEDULE
NOTICE IS HEREBY GIVEN that the Board of Supervisors (the "Board") of the Pentathlon Community Development District (the "District") will hold Regular Meetings in the Conference Room at Kendall Executive Center located at 8785 SW 165th Avenue, Suite 200, Miami, Florida 33193 at 6:00 p.m. on the following dates:
October 21, 2026
November 18, 2026
February 17, 2027
March 17, 2027
April 21, 2027
May 19, 2027
June 16, 2027
September 15, 2027
The purpose of the meetings is for the Board to consider any District business which may lawfully and properly come before the Board. Meetings are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. Copies of the Agenda for any of the meetings may be obtained from the District's website or by contacting the District Manager at nnguyen@sdsinc.org and/or toll free at 1-877-737-4922, prior to the date of the particular meeting.
From time to time one or two Board members may participate by telephone; therefore, a speaker telephone will be present at the meeting location so that Board members may be fully informed of the discussions taking place. Said meeting(s) may be continued as found necessary to a time and place specified on the record.
If any person decides to appeal any decision made with respect to any matter considered at these meetings, such person will need a record of the proceedings and such person may need to ensure that a verbatim record of the proceedings is made at his or her own expense and which record includes the testimony and evidence on which the appeal is based.
In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at any of these meetings should contact the District Manager at nnguyen@sdsinc.org and/or toll free at 1-877-737-4922 at least seven (7) days prior to the date of the particular meeting.
Meetings may be cancelled from time to time with no advertised notice.
Pentathlon community development district
www.pentathloncdd.org
IPL0379248
Oct 9 2026

PENTATHLON COMMUNITY DEVELOPMENT DISTRICT
REGULAR BOARD MEETING
JUNE 17, 2026

A. CALL TO ORDER

District Manager Nancy Nguyen called the June 17, 2026, Regular Board Meeting of the Pentathlon Community Development District (the "District") to order at 6:04 p.m. in the Kendall Executive Center Second Floor Conference Room located at 8785 SW 165 Avenue, Suite 200, Miami, Florida 33193.

B. PROOF OF PUBLICATION

Ms. Nguyen presented proof of publication that notice of the Regular Board Meeting had been published in the *Miami Herald* on May 8, 2026, and June 4, 2026, as legally required.

C. ESTABLISH A QUORUM

Ms. Nguyen determined that the attendance of Chairwoman Grissobelle Reyes-Obando, Vice Chairman Andre Goins (who joined via conference call at approximately 6:06 p.m.), and Supervisors Michael Hunt and Julio Obando constituted a quorum and it was in order to proceed with the meeting.

Staff in attendance included: District Manager Nancy Nguyen of Special District Services, Inc.; and District Counsel Ginger Wald of Billing Cochran, P.A.

D. ADDITIONS OR DELETIONS TO THE AGENDA

There were no additions or deletions to the agenda.

E. COMMENTS FROM THE PUBLIC FOR ITEMS NOT ON THE AGENDA

There were no comments from the public for items not on the agenda.

F. APPROVAL OF MINUTES

1. April 15, 2026, Regular Board Meeting

Ms. Nguyen presented the April 16, 2026, Regular Board Meeting minutes and asked if there were any comments and/or changes.

There being no changes and/or comments, a **motion** was made by Mr. Hunt, seconded by Ms. Reyes-Obando and unanimously passed approving the April 16, 2026, Regular Board Meeting minutes, as presented.

NOTE: At approximately 6:06 p.m., Ms. Nguyen recessed the Regular Meeting and simultaneously opened the Public Hearing.

G. PUBLIC HEARING

1. Proof of Publication

Ms. Nguyen presented proof of publication that notice of the Public Hearing had been published in the *Miami Herald* on May 28, 2026, and June 4, 2026, as legally required.

2. Receive Public Comments on Fiscal Year 2026/2027 Final Budget

Ms. Nguyen opened the public comment portion of the Public Hearing to receive comments on the 2026/2027 fiscal year final budget and non-ad valorem special assessments. There being no comments, Ms. Nguyen closed the public comment portion of the Public Hearing.

3. Consider Resolution No. 2026-02 – Adopting a Fiscal Year 2026/2027 Final Budget

Ms. Nguyen presented Resolution No. 2026-02, entitled:

RESOLUTION NO. 2026-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PENTATHLON COMMUNITY DEVELOPMENT DISTRICT APPROVING AND ADOPTING A FISCAL YEAR 2026/2027 FINAL BUDGET INCLUDING NON-AD VALOREM SPECIAL ASSESSMENTS; AND PROVIDING AN EFFECTIVE DATE.

Ms. Nguyen stated that the document provides for approving and adopting the fiscal year 2026/2027 final budget and the non-ad valorem special assessment tax roll. A discussion ensued after which:

A **motion** was made by Ms. Reyes-Obando, seconded by Mr. Goins and unanimously passed to approve and adopt Resolution No. 2026-03, as presented; thereby setting the 2026/2027 final budget and non-ad valorem special assessment tax roll.

NOTE: At approximately 6:08 p.m., Ms. Nguyen closed the Public Hearing and simultaneously reconvened the Regular Meeting.

H. OLD BUSINESS

1. Staff Report, as Required

There was no staff report at this time.

I. NEW BUSINESS

1. Consider Resolution No. 2026-03 – Adopting a Fiscal Year 2026/2027 Meeting Schedule

Ms. Nguyen presented Resolution No. 2026-03, entitled:

RESOLUTION NO. 2026-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PENTATHLON COMMUNITY DEVELOPMENT DISTRICT, ESTABLISHING A REGULAR MEETING SCHEDULE FOR FISCAL YEAR 2026/2027 AND SETTING THE TIME AND LOCATION OF SAID DISTRICT MEETINGS; AND PROVIDING AN EFFECTIVE DATE.

Ms. Nguyen provided an explanation for the document. A discussion ensued after which:

A **motion** was made by Mr. Hunt, seconded by Mr. Obando and unanimously passed to approve and adopt Resolution No. 2026-03, as presented; thereby setting the 2026/2027 regular meeting schedule and authorizing the publication of the annual meeting schedule, as required by law.

J. ADMINISTRATIVE MATTERS

1. Qualified Elector Certification (1,307 Votes)

Ms. Nguyen explained that per Chapter 190.006 (3)(a)2.d., Florida Statutes, the District must annually receive a certification of the number of registered voters in the District after April 15th from the Miami-Dade County Supervisor of Elections. Ms. Nguyen stated that once the number of registered voters is 250 or more, then the elections of the District Board members are held through the general election. Ms. Nguyen further explained that the District met the 250 threshold many years ago, but because Florida Statutes do not indicate that once the District reaches 250 qualified electors, the District can stop requesting a Qualified Elector Certification from the Supervisor of Elections, it is recommended that the District continue requesting a Qualified Elector Certification annually.

Ms. Nguyen presented the Qualified Elector Certification and stated that the Miami-Dade County Supervisor of Elections has determined that the District has 1,307 voters.

2. Reminder: 2025 Form 1 – Financial Interest Disclosure (Due July 1, 2026)

The Board members were reminded of the importance of electronically completing their individual 2025 Statement of Financial Interests Form 1 through the Florida Commission on Ethics Electronic Financial Disclosure Management System (EFDMS). The deadline for submittal is July 1, 2026.

3. Reminder: Required 4-Hour Ethics Training

Board members were reminded to complete their required 4-hours of ethics training by December 31, 2026.

The Board requested that Ms. Nguyen email them the links to the ethics training courses. Ms. Nguyen acknowledged the Board's request.

K. BOARD MEMBER & STAFF CLOSING COMMENTS

There were no further Board Member closing comments.

Ms. Nguyen stated that due to Ms. Reyes-Obando's unavailability on September 16, 2026, that meeting will be cancelled. Ms. Nguyen stated that unless an emergency were to arise, the Board would not need to meet until October 21, 2026.

L. ADJOURNMENT

There being no further business to come before the Board, a **motion** was made by Mr. Goins, seconded by Ms. Reyes-Obando adjourning the Regular Board Meeting at approximately 6:14 p.m. There were no objections.

_____	_____
Secretary/Assistant Secretary	**Chairperson/Vice-Chairperson**

RESOLUTION NO. 2026-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PENTATHLON COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING AND ADOPTING AN AMENDED FINAL FISCAL YEAR 2025/2026 BUDGET ("AMENDED BUDGET"), PURSUANT TO CHAPTER 189, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of Supervisors (the "Board") of the Pentathlon Community Development District (the "District") is empowered to provide a funding source and to impose special assessments upon the properties within the District; and,

WHEREAS, the District has prepared for consideration and approval an Amended Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PENTATHLON COMMUNITY DEVELOPMENT DISTRICT, THAT:

Section 1. The Amended Budget for Fiscal Year 2025/2026 attached hereto as Exhibit "A" is hereby approved and adopted by the Board.

Section 2. The Secretary/Assistant Secretary of the District is authorized to execute any and all necessary transmittals, certifications or other acknowledgements or writings, as necessary, to comply with the intent of this Resolution.

PASSED, ADOPTED and EFFECTIVE this 21st day of October, 2026.

ATTEST:

PENTATHLON COMMUNITY DEVELOPMENT DISTRICT

By:_____
Secretary/Assistant Secretary

By:_____
Chairperson/Vice Chairperson

Pentathlon
Community Development District

Amended Final Budget For
Fiscal Year 2025/2026
October 1, 2025 - September 30, 2026

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II AMENDED FINAL DEBT SERVICE FUND BUDGET

AMENDED FINAL BUDGET
PENTATHLON COMMUNITY DEVELOPMENT DISTRICT
OPERATING FUND
FISCAL YEAR 2025/2026
OCTOBER 1, 2025 - SEPTEMBER 30, 2026

REVENUES	FISCAL YEAR 2025/2026 BUDGET 10/1/25 - 9/30/26	AMENDED FINAL BUDGET 10/1/25 - 9/30/26	YEAR TO DATE ACTUAL 10/1/25 - 9/29/26
ADMINISTRATIVE ASSESSMENTS	73,311	**73,697**	73,697
MAINTENANCE ASSESSMENTS	9,042	**9,063**	9,063
DEBT ASSESSMENTS	210,798	**210,910**	210,910
INTEREST INCOME	1,200	**6,600**	6,555
TOTAL REVENUES	**$ 294,351**	**$ 300,270**	**$ 300,225**
EXPENDITURES			
ADMINISTRATIVE EXPENDITURES			
SUPERVISOR FEES	6,000	**1,600**	1,600
PAYROLL TAXES (EMPLOYER)	480	**122**	122
MANAGEMENT	35,652	**35,652**	35,652
SECRETARIAL	3,000	**3,000**	3,000
LEGAL	8,500	**7,000**	5,933
ASSESSMENT ROLL	6,000	**6,000**	6,000
AUDIT FEES	3,600	**3,600**	3,600
INSURANCE	7,400	**7,269**	7,269
LEGAL ADVERTISING	2,700	**3,500**	2,557
MISCELLANEOUS	825	**1,300**	1,087
POSTAGE	200	**80**	71
OFFICE SUPPLIES	450	**150**	124
DUES & SUBSCRIPTIONS	175	**175**	175
TRUSTEE FEES	3,600	**3,709**	3,709
CONTINUING DISCLOSURE FEE	350	**350**	350
WEBSITE MANAGEMENT	1,500	**1,500**	1,500
TOTAL ADMINISTRATIVE EXPENDITURES	**$ 80,432**	**$ 75,007**	**$ 72,749**
MAINTENANCE EXPENDITURES			
IMPROVEMENT CONTINGENCY	7,000	**2,500**	0
ENGINEERING/INSPECTIONS	1,500	**2,800**	2,800
TOTAL MAINTENANCE EXPENDITURES	**$ 8,500**	**$ 5,300**	**$ 2,800**
TOTAL EXPENDITURES	**$ 88,932**	**$ 80,307**	**$ 75,549**
REVENUES LESS EXPENDITURES	**$ 205,419**	**$ 219,963**	**$ 224,676**
BOND PAYMENTS	(198,150)	**(201,108)**	(201,108)
BALANCE	**$ 7,269**	**$ 18,855**	**$ 23,568**
COUNTY APPRAISER & TAX COLLECTOR FEE	(5,863)	**(2,825)**	(2,825)
DISCOUNTS FOR EARLY PAYMENTS	(11,726)	**(10,806)**	(10,806)
EXCESS/ (SHORTFALL)	**$ (10,320)**	**$ 5,224**	**$ 9,937**
CARRYOVER FROM PRIOR YEAR	10,320	**10,320**	0
NET EXCESS/ (SHORTFALL)	**$ -**	**$ 15,544**	**$ 9,937**

FUND BALANCE AS OF 9/30/25	$260,645
FY 2025/2026 ACTIVITY	$5,224
FUND BALANCE AS OF 9/30/26	$265,869

Notes

Reserve Funds Totaling $10,320 used to reduce Fiscal Year 2025/2026 Assessments.
Reserve Funds Totaling $12,320 to be used to reduce Fiscal Year 2026/2027 Assessments.

AMENDED FINAL BUDGET

PENTATHLON COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND
FISCAL YEAR 2025/2026
OCTOBER 1, 2025 - SEPTEMBER 30, 2026

REVENUES	FISCAL YEAR 2025/2026 BUDGET 10/1/25 - 9/30/26	AMENDED FINAL BUDGET 10/1/25 - 9/30/26	YEAR TO DATE ACTUAL 10/1/25 - 9/29/26
Interest Income	1,000	**10,000**	9,890
NAV Tax Collection	198,850	**201,107**	201,107
Total Revenues	**$ 199,850**	**$ 210,997**	**$ 210,997**
EXPENDITURES			
Principal Payments	140,000	**135,000**	135,000
Interest Payments	59,850	**62,718**	62,718
Total Expenditures	**$ 199,850**	**$ 197,718**	**$ 197,718**
Excess/ (Shortfall)	**$ -**	**$ 13,279**	**$ 13,279**

FUND BALANCE AS OF 9/30/25	$363,093
FY 2025/2026 ACTIVITY	$13,279
FUND BALANCE AS OF 9/30/26	$376,372

Notes

Reserve Fund Balance = $102,059*. Revenue Fund Balance = $274,433.*.
Revenue Fund Balance To Be Used To Make 11/1/2026 Principal & Interest Payment Of $169,812 - Principal Payment Of $140,000 & Interest Payment Of $29,812.
* Approximate Amounts

Series 2012 Refunding Bonds Information

Original Par Amount =	$2,780,000	Annual Principal Payments Due:
Interest Rate =	1.25% - 4.5%	November 1st
Issue Date =	April 2012	Annual Interest Payments Due:
Maturity Date =	November 2033	May 1st & November 1st
Par Amount As Of 9/30/26 =	$1,330,000	

RESOLUTION 2026-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PENTATHLON COMMUNITY DEVELOPMENT DISTRICT ADOPTING AN ANNUAL REPORT OF GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Pentathlon Community Development District (the "District") is a local unit of special-purpose government organized and existing under and pursuant to Chapters 189 and 190, Florida Statutes, as amended; and

WHEREAS, effective July 1, 2024, the Florida Legislature adopted House Bill 7013, codified as Chapter 2024-136, Laws of Florida, and creating Section 189.0694, Florida Statutes; and

WHEREAS, the District adopted Resolution 2024-06 on November 20, 2024, establishing goals and objectives for the District and creating performance measures and standards to evaluate the District's achievement of those goals and objectives; and

WHEREAS, pursuant to Section 189.0694, Florida Statutes, the District must adopt and publish on its website an annual report prior to December 1st of each year, describing the goals and objectives achieved by the district, as well as the performance measures and standards used by the district to make this determination, and any goals or objectives the district failed to achieve.

WHEREAS, the District Manager has the annual report of the District's goals, objectives, and performance measures and standards attached hereto and made a part hereof as **Exhibit A** (the "Annual Report") and presented the Annual Report to the Board of the District; and

WHEREAS, the District's Board of Supervisors ("Board") finds that it is in the best interests of the District to adopt by resolution the attached annual report of the goals, objectives and performance measures and standards.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PENTATHLON COMMUNITY DEVELOPMENT DISTRICT, THAT:

SECTION 1. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

SECTION 2. The District Board of Supervisors hereby adopts the Annual Report regarding the District's success or failure in achieving the adopted goals and objectives and directs the District Manager to take all necessary actions to comply with Section 189.0694, Florida Statutes.

SECTION 3. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 4. This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 21st day of October, 2026.

ATTEST:	**PENTATHLON COMMUNITY DEVELOPMENT DISTRICT**
_____	_____
Print name: _____	Print name: _____
Secretary/Assistant Secretary	Chair/Vice Chair, Board of Supervisors

Exhibit A: Annual Report of Performance Measures/Standards

Exhibit A

Pentathlon Community Development District
2025/2026 Performance Measures and Standards Report

Program/Activity: **District Administration**
Goal: Remain compliant with Florida Law for all district meetings

Objectives:

- Notice all District regular meetings, special meetings, and public hearings.
- Conduct all post-meeting activities.
- District records retained in compliance with Florida Sunshine Laws.

Performance Measures:

- All Meetings publicly noticed as required.
  Achieved: Yes ☑ No ☐
- Meeting minutes and post-meeting action completed as evidenced by District Management's records.
  Achieved: Yes ☑ No ☐
- District records retained as required by law, and readily available to the public.
  Achieved: Yes ☑ No ☐

Program/Activity: **District Finance**
Goal: Remain Compliant with Florida Law for all district financing activities

Objectives:

- District adopted fiscal year proposed budget by June 15 and the final fiscal year budget by September 30.
- District amended fiscal year budget within 60 days following the end of the fiscal year.
- Process all District finance accounts receivable and payable
- Support District annual financial audit activities

Performance Measures:

- District adopted fiscal year proposed budget by June 15 and the final fiscal year budget by September 30.
  Achieved: Yes ☑ No ☐
- District amended budget within 60 days following the end of the fiscal year.
  Achieved: Yes ☑ No ☐
- District accounts receivable/payable processed for the year.
  Achieved: Yes ☑ No ☐
- "No findings" for annual financial audit
  Achieved: Yes ☑ No ☐
  - If "no" explain: _____

Program/Activity: **District Operations**
Goal: Insure, Operate and Maintain District owned Infrastructure & assets

Objectives:

- Annual renewal of District insurance policy(s).
- Obtain all necessary contracted services for District operations and infrastructure.
- Determine all vendors are in compliance with contracts with District.

Performance Measures:

- District insurance policies reviewed and in place.

  Achieved: Yes ☑ No ☐

- Contracted Services obtained for all District operations.

  Achieved: Yes ☑ No ☐

- All District contracts in compliance.

  Achieved: Yes ☑ No ☐

October 21, 2026

RE: Pentathlon Community Development District Auditor Renewal

At the October 18, 2023 Pentathlon Community Development District Board Of Supervisors meeting, the firm of Grau & Associates was selected to perform the 9-30-2023, 9-30-2024 and 9-30-2025 year end audits of the District with an option to perform the 9-30-2026 and 9-30-27 audits.

The fees for the 9-30-2023 audit were $3,400. The fees for the 9-30-2024 audit were $3,500. And the fees for the 9-30-2025 audit were $3,600. The proposed fee for the 9-30-2026 audit is $3,700, which is more than the budgeted amount for audit fees for Fiscal Year 2025/2026. And the proposed fee for the 9-30-2027 audit is $3,800.

Management is pleased with the professionalism and the competence of the Grau & Associates partners and staff; therefore management recommends that the Board approve the renewal option for the Fiscal Year Ending 9-30-2026 and 9-30-2027 audits for Grau & Associates.

Special District Services, Inc.

MEMORANDUM

TO: District Manager

FROM: Billing Cochran, P.A.
District Counsel

DATE: June 11, 2026

RE: 2026 Legislative Update

As District Counsel, throughout the year we continuously monitor pending legislation that may be applicable to the governance and operation of our Community Development District and other Special District clients. It is at this time of year that we summarize those legislative acts that have become law during the most recent legislative session, as follows:

1. Chapter [TBD], Laws of Florida (HB 0145). This legislation amends the sovereign-immunity statute to raise liability caps and change tort-claim procedures for government entities. The bill revises Section 768.28, Florida Statutes, increasing the statutory limits on damages recoverable against the state and its agencies/subdivisions (including special districts). For causes of action accruing on or after October 1, 2026, the liability caps increase from $200,000 to $350,000 per person and from $300,000 to $500,000 per incident. The bill also authorizes state agencies and subdivisions to settle claims or judgments in excess of those caps, up to available insurance limits, without requiring a legislative claims bill.

The bill authorizes a state subdivision (e.g. counties, municipalities, special districts including CDDs) to settle a claim or judgment in excess of the statutory cap without requiring a separate legislative claim bill, so long as settlement is within insurance coverage limits. The bill prohibits any insurance policy issued on or after October 1, 2026, from conditioning liability coverage or payment on the later enactment of a legislative claim bill.

In addition, the bill shortens the pre-suit notice period by requiring claimants to present a claim to the appropriate agency within 18 months after accrual of the claim, rather than the current three-year period. It also revises the statute of limitations by requiring most negligence actions against governmental entities to be filed within two (2) years, while maintaining existing limitations periods for medical malpractice, wrongful death, and contribution claims. The bill also reduces the time for an agency or the Department of Financial Services to make a final disposition of a claim before it is deemed denied, from six (6) months to four (4) months.

This law applies directly to CDDs because CDDs are among the "subdivisions" of state government covered by section 768.28, Florida Statutes. As such CDDs may now be subject to higher damage awards for tort claims.

2. Chapter [TBD], Laws of Florida (HB 273). This legislation revises Florida law governing state financial assistance and rural economic development programs to include certain

special districts and improve payment processing for eligible rural entities. The bill amends Section 215.971, Florida Statutes to allow state agencies, under certain conditions, to directly facilitate or expedite payment of invoices for counties, municipalities, and qualifying special districts, particularly those located in rural areas or designated rural areas of opportunity. It authorizes agencies to structure agreements so that eligible rural governments and certain special districts, especially those providing water and wastewater services, receive faster payment processing for verified, completed work. The intent is to reduce financial strain and cash flow challenges that rural entities often face when administering state-funded projects, while preserving existing legal and regulatory requirements. The legislation also amends Section 288.0656, Florida Statutes to expand the definition of "rural community" to explicitly include independent special districts that provide water and wastewater services within rural areas of opportunity. This expansion makes those districts eligible for rural economic development support programs and related state assistance. The act takes effect July 1, 2026.

This legislation applies CDDs in a limited and conditional way, depending on the type of CDD and the services it provides. CDDs that are involved in state-funded infrastructure projects, such as water, wastewater, drainage, or utility improvements, may benefit from the amendment to Section 215.971, Florida Statutes. If a CDD is acting as a recipient or sub recipient of state financial assistance, the law allows state agencies to structure agreements so that invoices can be processed and paid more quickly for verified work. This can improve cash flow for CDDs building infrastructure, particularly smaller or rural CDDs that rely on this type of reimbursement funding. Second, the bill's expansion of the definition of "rural community" under Section 288.0656, Florida Statutes generally does not directly include most CDDs, because eligibility is tied primarily to counties, municipalities, and independent special districts providing water and wastewater services in rural areas of opportunity. A typical CDD would only benefit if it meets those narrow conditions, meaning it operates in a qualifying rural area and functions in a way that aligns with the statutory definition (or is structured similarly to an independent utility-focused district).

3. Chapter [TBD], Laws of Florida (HB 0655). This legislation creates a new exemption under Florida law (Section 70.90, Florida Statutes) that allows agencies to hold closed attorney-client meetings during the 90-day notice period for claims brought under the Bert J. Harris, Jr., Private Property Rights Protection Act. These closed meetings are limited to discussions between the agency and its attorney for purposes of settlement strategy or negotiation of private property rights claims. While the meetings are exempt from Florida's Sunshine Law, they must still be recorded by a certified court reporter, fully transcribed, and later released as a public record once the claim is resolved or the statute of limitations expires if no settlement or litigation occurs.

The law also creates a temporary public records exemption for the transcripts, recordings, minutes, and related materials generated during these closed sessions, ensuring confidentiality during active negotiations. However, this exemption is not permanent; it is subject to future legislative review and sunsets in 2031 unless reenacted. The act takes effect July 1, 2026.

The law allows a CDD Board of Supervisors to hold closed attorney-client sessions when the CDD is facing a pre-suit claim under the Bert J. Harris, Jr., Private Property Rights Protection Act regarding topics such as land use impacts, infrastructure construction, easement disputes, and development-related claims that can trigger property rights assertions under the Bert Harris Act.

During these closed sessions, the CDD can privately discuss settlement strategy with its attorney without public disclosure of sensitive legal positions. However, the exemption is narrow and procedural. The CDD must still provide public notice of the meeting, the session must begin and end in an open meeting, and a certified court reporter must record everything discussed. Although the discussion is confidential at the time, the transcript becomes a public record once the claim is resolved or the statutory timeframe expires if no settlement or lawsuit is filed.

4. Chapter 2026-115, Laws of Florida (HB 1085). This legislation creates the Local Government Cybersecurity Protection Program within the Florida Digital Service to assist local governments in strengthening cybersecurity defenses, particularly against threats such as ransomware. It establishes a statewide grant and procurement program that allows eligible local governments to access cybersecurity-related information technology commodities and services through contracts managed by the Florida Digital Service, with a preference for fiscally constrained counties. The program also requires data-sharing agreements between the state and participating local governments to support threat detection, prevention, and incident response.

Local governments may either apply for grants or independently purchase cybersecurity services through state-negotiated contracts, though the local government remains responsible for any associated costs. The law further requires annual reporting to the Governor and Legislature on program participation, funding, and outcomes, ensuring oversight and transparency. The program is set to operate through 2031 unless reenacted. The act takes effect July 1, 2026.

This law applies to CDDs because CDDs are local governments for many operational purposes, including infrastructure, procurement, and administrative functions, and therefore fall within the category of eligible participants under the Local Government Cybersecurity Protection Program. CDDs would be able to access state-negotiated cybersecurity contracts and services through the Florida Digital Service to improve protection of district systems. Even if a CDD does not apply for a cybersecurity grant, it may still purchase cybersecurity commodities and services through the state contracts, which could help reduce costs and improve security standards. However, participation is optional rather than mandatory, and CDDs remain responsible for all costs associated with any purchases or services obtained under the program.

5. Chapter [TBD], Laws of Florida (SB 1180). This legislation makes several targeted but significant changes to the law governing CDDs under Chapter 190, Florida Statutes, with the most important impact being the creation of a formal recall process for elected board members. The bill's primary feature is the creation of a new statutory section establishing a detailed procedure that allows qualified electors within a CDD to remove elected members of the board of supervisors through a recall process. The law limits recall to specific grounds such as malfeasance, misfeasance, neglect of duty, incompetence, drunkenness, permanent inability to perform duties, or conviction of certain felonies. It sets out a structured, multi-step process that begins with a petition signed by at least 10 percent of eligible voters, followed by verification of signatures, the preparation of a formal record of recall proceedings, and then a second petition requiring 15 percent of electors to trigger a recall referendum. If the referendum proceeds, a majority vote determines whether the board member is removed from office, and any resulting vacancy is filled according to existing statutory procedures. The legislation also imposes campaign finance requirements on recall efforts, establishes timelines, governs petition form and verification, allows limited

withdrawal of signatures, and creates penalties for fraud or misconduct in the petition process. In addition to the recall framework, the bill clarifies that CDD board members elected by residents are subject to recall, aligning CDD governance more closely with other forms of local government accountability. It also provides that individuals removed by recall, or who resign after a recall petition is filed, are ineligible for reappointment to the board for two years.

The legislation further revises the definition of "compact, urban, mixed-use district" under Section 190.003, Florida Statutes. The revised definition applies to districts consisting of a maximum of 75 acres located within a municipality and within either a qualified opportunity zone or a community redevelopment area. The amendment clarifies qualifying development thresholds by providing that such districts must include either at least 400,000 square feet of retail development and 500 residential units, or at least 250,000 square feet of commercial development and 500 affordable residential rental units for very-low-income, low-income, or moderate-income persons. This revision is significant for developers because it affects eligibility and structuring considerations for the creation of certain community development districts.

The legislation clarifies that restrictions on local regulation of synthetic turf do not prevent a CDD from enforcing private deed restrictions, preserving a CDD's ability to uphold community standards through covenants. The act takes effect July 1, 2026.

This law applies directly to CDDs because it creates, for the first time, a formal statutory process that allows residents to recall elected members of a CDD board of supervisors. It introduces clear procedures, thresholds, and legal standards for removal, thereby increasing accountability of board members to district electors. The law also clarifies that CDDs may continue enforcing deed restrictions despite broader limits on local regulation of synthetic turf and updates certain statutory definitions affecting district formation and development. Overall, the most significant impact is the shift toward greater resident oversight and governance accountability within CDDs.

6. Chapter 2026-3, Laws of Florida (SB 290). This legislation revises multiple areas of state law, with a primary focus on agriculture, public safety, contractor regulation, and consumer protection. A significant component of the legislation strengthens contractor and vendor accountability by requiring contractors to pay subcontractors and suppliers within 45 days of receiving payment, or in accordance with contractual terms, and authorizing disciplinary action for noncompliance. Additionally, vendors that default on contracts, fail to pay subcontractors, or demonstrate repeated poor performance may be suspended or barred from public contracting for up to five years.

The bill further clarifies and reinforces how public entities may lawfully spend funds and administer contracts for public purposes. The legislation affirms that public funds may be used for core governmental infrastructure and improvements, such as public buildings, emergency shelters, affordable housing, and energy efficiency projects, thereby helping to define the scope of permissible capital projects and expenditures. At the same time, it places limitations on the use of public funds for certain privately owned facilities, reinforcing the principle that expenditures must primarily serve a valid public purpose rather than confer a disproportionate private benefit. The act takes effect July 1, 2026.

This law applies directly to CDDs because CDDs function as local units of special-purpose government that procure services, manage infrastructure, and enter into public contracts. Since a CDD regularly contracts for construction, maintenance, and infrastructure improvements, the new requirement that contractors timely pay subcontractors and suppliers directly affects how a CDD administers its contracts. In addition, the provisions allowing suspension or disqualification of nonperforming vendors from public contracting are relevant to CDD procurement practices, especially where the district adopts or mirrors state purchasing standards. CDDs routinely finance and construct infrastructure such as roadways, utilities, stormwater systems, and public facilities. Clarifications regarding allowable public expenditures, such as for government buildings, emergency shelters, and infrastructure, help define the scope of permissible CDD projects and may influence how CDDs' structure future capital plans and bond-funded improvements.

Portions of the bill related to consumer protection and fraud prevention, including prohibitions on misrepresentation (such as impersonating officials), have indirect relevance. CDDs and District Management interact with residents, property owners, and contractors, so these provisions reinforce broader legal standards around transparency, proper representation, and avoidance of deceptive practices in district operations.

7. Chapter 2026-7, Laws of Florida (HB 399). This legislation is a comprehensive land use and development reform measure that primarily limits local government discretion in permitting, zoning, and development regulation while promoting consistency, affordability, and predictability in the development process. A central component of the legislation requires that application fees for development permits and orders imposed by counties and municipalities must be directly tied to the actual costs of reviewing and processing applications, must be publicly listed, and may not be based on construction value or project cost, thereby preventing fee structures that scale with development size rather than administrative expense. The act takes effect upon becoming law.

Even though CDDs do not exercise zoning or land use regulatory authority, the law applies to CDDs as infrastructure and service providers within the framework established by counties and municipalities. As a result, the bill's restrictions on local governments, particularly those related to development permitting, zoning, and land development regulations, will shape the regulatory environment in which CDDs plan, finance, and construct infrastructure.

The provisions limiting development application fees to actual administrative costs may reduce overall project costs for developments within CDD boundaries, which can influence the scope and timing of infrastructure financed by the CDD, including roads, utilities, and stormwater systems. Similarly, the requirement for more objective and clearly defined compatibility standards, along with limits on discretionary denials, may create a more predictable entitlement process, allowing CDDs to better coordinate infrastructure planning with approved development timelines and reduce delays that can affect bond issuances or capital improvement programs.

Although Chapter 2026-7 does not directly regulate CDD powers or governance, it significantly affects the local government land use framework that CDDs rely on, thereby affecting development timing, infrastructure planning, financing, and overall project feasibility within district boundaries.

8. Chapter [TBD], Laws of Florida (HB 967). This legislation establishes a clear legislative intent that local governments must accept electronic forms of payment, including credit cards, debit cards, charge cards, and electronic funds transfers, and specifically requires units of local government to offer online payment options. This applies broadly to counties, municipalities, special districts, and other local government entities, as well as constitutional officers such as clerks of court and tax collectors, unless another form of payment is required by law.

The legislation also preserves existing authority allowing local governments to pass along processing fees to users who choose electronic payment methods and confirms that governments are not liable for verifying card validity or available funds when processing such transactions. Importantly, it mandates that if a local government accepts electronic payments, it must also maintain an online system for doing so, reinforcing a statewide push toward digital accessibility and standardized payment options.

This legislation requires CDDs that collect any type of payment, such as fees, user charges, amenity payments, permit-related charges, or other CDD revenues, to offer electronic payment options, including credit cards, debit cards, and electronic funds transfers. It also specifically requires that if a CDD accepts electronic payments at all, it must maintain a system for accepting those payments online, which may require updates to CDD websites, billing platforms, or third-party payment processors. The legislation also allows CDDs to continue passing through processing fees associated with electronic payments (such as credit card convenience fees), and it preserves their ability to require verification of payment validity and sufficient funds. However, it removes discretion in practice by making online payment capability a mandatory feature for any CDD that accepts electronic payments in any form.

For convenience, we have included copies of the legislation referenced in this memorandum. We request that you include this memorandum as part of the agenda packages for upcoming meetings of the governing boards of those special districts in which you serve as the District Manager and this firm serves as District Counsel. For purposes of the agenda package, it is not necessary to include the attached legislation, as we can provide copies to anyone requesting the same. Copies of the referenced legislation are also accessible by visiting this link: http://laws.flrules.org/.

FL Certificate of Authorization No. 7538
8935 NW 35 Lane, Suite 101
Doral, FL 33172
Tel. (305) 640-1345 Fax (305) 640-1346
E-Mail: Alvarez@AlvarezEng.com

June 28, 2026

Ms. Nancy Nguyen
District Manager
Pentathlon Community Development District
Special District Services, Inc.
The Oaks Center
2501A Burns Road
Palm Beach Gardens, FL 33410

Re: Year 2026 Pentathlon CDD Report

Dear Ms. Nguyen:

The intent of this report is fourfold: 1) To inform as to the status of ownership of the infrastructure that was financed or constructed by the District; 2) To describe the state, working order and condition of the infrastructure still owned by the District; 3) To give recommendations as to the funds estimated necessary for the proper maintenance, repair and operation of the District's infrastructure and; 4) To review the insurance carried by the District and amounts set aside for the purpose of paying their premiums.

The District is in Section 20, Township 55S, Range 39E, in Miami-Dade County. It is bounded on the east by SW 157 Avenue; on the west by SW 158 Path; on the south by theoretical SW 148 Street; and on the north, by the Seaboard Airline Railroad Right of Way. The development may be accessed from the south by SW 152 Street (Coral Reef Drive) and SW 157 Avenue and from the west by SW 144 Street. See Exhibits 1 and 2 for a graphical representation of the development.

1. **Infrastructure Ownership**

   a. *Roads*
   All avenues, courts, places, paths, passages, terraces, streets and lanes within the District were dedicated to Miami-Dade County for the perpetual use of the public. This was accomplished by recording the "Milon Venture" plat on August 6, 2002, at Miami-Dade County Plat Book 159, Page 2.

   b. *Stormwater Drainage System*
   The road drainage system was dedicated to Miami-Dade County for the perpetual use of the public by the recording of the plat described above.

   c. *Water Distribution and Sanitary Sewer Systems*
   The water distribution and sanitary sewer systems were conveyed to Miami-Dade County for ownership and maintenance on December 6, 2002, under Agreement No. 17771.

2. **State, Working Order and Condition of the Infrastructure Currently Owned or Maintained by the District**

   No public infrastructure is currently owned or maintained by the District since it was conveyed to the County as indicated above.

   a. *Roads*
   The roads, all of which are owned by Miami-Dade County, are in fair condition, including fading pavement markings and tree roots lifting the sidewalks at several places. It is recommended that these deficiencies be reported to the Miami-Dade County Department of Public Works by calling 311 or via the link below.

   http://www.miamidade.gov/publicworks/report-problems.asp

   b. *Stormwater Drainage System*
   The stormwater system seems to be in good working order and condition. Any drainage complaints may be reported at the following link:

   https://www.miamidade.gov/environment/flood-complaints.asp

3. **Estimated Maintenance Costs for District-Owned Infrastructure**

   a. *General*
   We think that for Fiscal Year 2026-2027, the District proposed amounts for field operations are adequate to properly maintain, repair and operate the public infrastructure for which the District is currently responsible. (Refer to https://pentathloncdd.org/financials/ for the FY 2026-2027 Proposed Budget).

4. **Insurance**

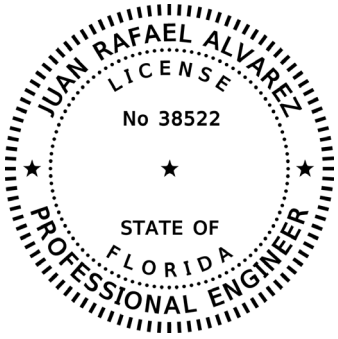
   Alvarez Engineers has reviewed the District's general liability, hired non-owned auto, employment practices liability and public officials liability insurance policy provided by Florida Insurance Alliance under Agreement No. 100125052 for the period between October 1, 2025 and October 1, 2026. The District has budgeted enough funds in the category of insurance to cover the $7,269 premium.

This report was prepared to the best of my knowledge and belief and is based on field observations conducted by Alvarez Engineers personnel.

If you have any questions, please do not hesitate to contact us at 305-640-1345 or at Alvarez@Alvarezeng.com

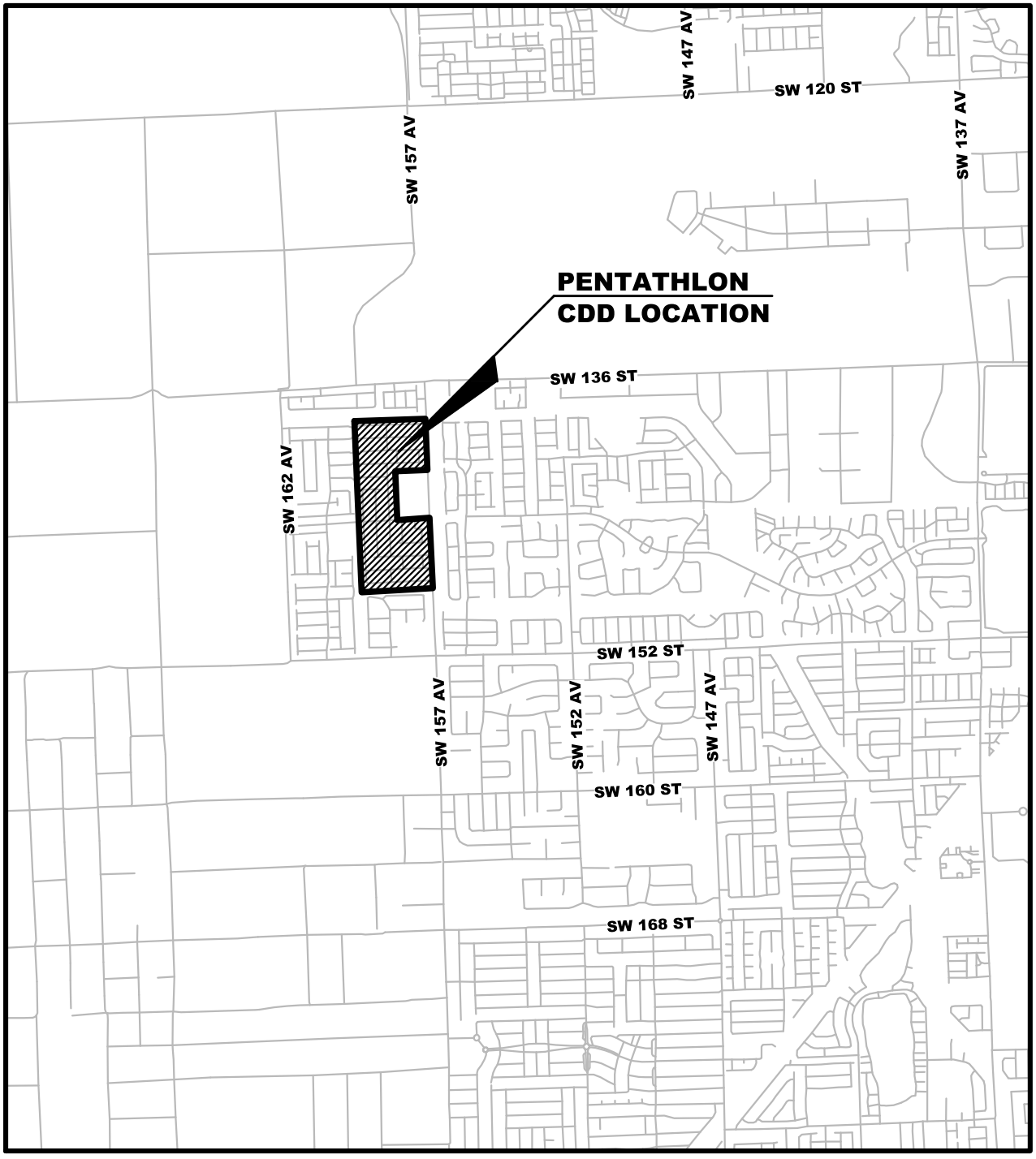
Sincerely,
Alvarez Engineers, Inc.

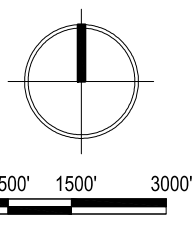
Juan R. Alvarez, PE
District Engineer
Date: June 28, 2026



This item has been digitally signed and sealed by Juan R. Alvarez, PE on the date adjacent to the seal.

Sgnature must be verified on any electronic copies.

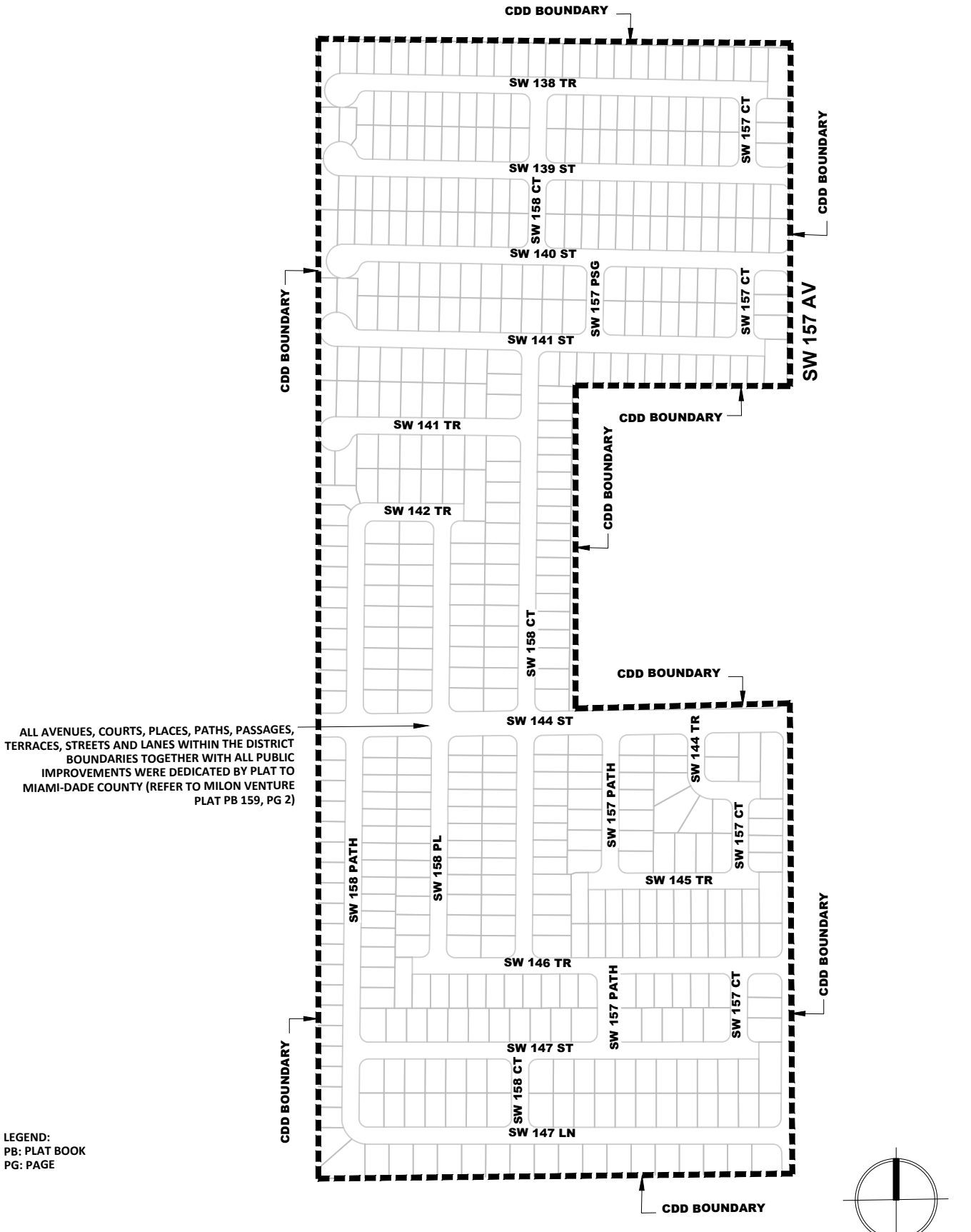




ALVAREZ ENGINEERS, INC.

PENTATHLON CDD
LOCATION MAP

EXHIBIT 1



ALVAREZ ENGINEERS, INC.

PENTATHLON CDD

CDD LAND OWNERSHIP

EXHIBIT 2