

Pentathlon
Community Development District

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

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

	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
REVENUES			
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
FY 2025/2026 ACTIVITY
FUND BALANCE AS OF 9/30/26

\$260,645
\$5,224
\$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

	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
REVENUES			
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	