



Rizzetta & Company

Venetian Community Development District

**Financial Statements
(Unaudited)**

April 30, 2023

Prepared by: Rizzetta & Company, Inc.

venetiancdd.org
rizzetta.com

Venetian Community Development District

Balance Sheet

As of 04/30/2023

(In Whole Numbers)

	General Fund	Reserve Fund	General Capital Fund	Debt Service Fund	River Club Fund	River Club Reserve	River Club Capital	Total Gvmnt Fund	Fixed Assets Group	Long-Term Debt
Assets										
Cash In Bank	355,266	0	0	20,877	584,909	0	0	961,052	0	0
Investments	514,737	908,536	250,198	1,502,849	705,352	522,541	364,649	4,768,863	0	0
Accounts Receivable										
Accounts Receivable - Other	0	0	0	0	118,899	0	0	118,899	0	0
Assessments Receivable-Tax Roll	12,613	0	0	5,990	8,766	0	0	27,368	0	0
Prepaid Expenses	1,683	0	0	0	0	0	0	1,684	0	0
Inventory	0	0	0	0	55,544	0	0	55,544	0	0
Refundable Deposits	22,729	0	0	0	14,876	0	0	37,605	0	0
Due From Other	16,286	325	0	0	84	0	0	16,695	0	0
Fixed Assets	0	0	0	0	0	0	0	0	24,735,443	0
Amount Available in Debt Service	0	0	0	0	0	0	0	0	0	1,529,716
Amount To Be Provided Debt Service	0	0	0	0	0	0	0	0	0	11,614,744
Total Assets	923,314	908,861	250,198	1,529,716	1,488,430	522,541	364,649	5,987,710	24,735,443	13,144,460
Liabilities										
Accounts Payable	95,265	0	0	0	139,845	0	0	235,110	0	0
Accrued Expenses	4,576	0	0	0	0	0	0	4,576	0	0
Other Current Liabilities	137	0	0	0	300,794	0	0	300,931	0	0
Due To Other	85	0	0	0	1,078	0	0	1,163	0	0
Revenue Bonds Payable-Long Term	0	0	0	0	0	0	0	0	0	13,144,460
Total Liabilities	100,063	0	0	0	441,717	0	0	541,780	0	13,144,460
Fund Equity & Other Credits										
Beginning Fund Balance	559,501	627,162	0	547,683	773,529	455,508	0	2,963,383	0	0
Investment In General Fixed Assets	0	0	0	0	0	0	0	0	24,735,443	0
Net Change in Fund Balance	263,750	281,699	250,198	982,033	273,184	67,033	364,649	2,482,547	0	0
Total Fund Equity & Other Credits	823,251	908,861	250,198	1,529,716	1,046,713	522,541	364,649	5,445,930	24,735,443	0
Total Liabilities & Fund Equity	923,314	908,861	250,198	1,529,716	1,488,430	522,541	364,649	5,987,710	24,735,443	13,144,460

See Notes to Unaudited Financial Statements

Venetian Community Development District

Statement of Revenues and Expenditures

As of 04/30/2023

(In Whole Numbers)

	Year Ending 09/30/2023	Prior Year 04/30/2022	Prior Month 03/31/2023	Through 04/30/2023	Year To Date 04/30/2023	
	Annual Budget	Actual	Actual	YTD Budget	YTD Actual	YTD Variance
Revenues						
Interest Earnings						
Interest Earnings	0	28	607	0	2,857	(2,857)
Special Assessments						
Tax Roll	1,679,579	1,604,982	0	1,679,579	1,679,673	(94)
Other Misc. Revenues						
Insurance Proceeds	0	2,656	0	0	0	0
Miscellaneous Revenue	0	3,484	0	0	1,481	(1,481)
Key/Access/Transponder Revenue	0	289	0	0	0	0
Total Revenues	1,679,579	1,611,439	607	1,679,579	1,684,011	(4,432)
Expenditures						
Legislative						
Supervisor Fees	10,000	5,900	900	5,833	5,700	134
Total Legislative	10,000	5,900	900	5,833	5,700	134
Financial & Administrative						
Administrative Services	6,427	3,605	535	3,749	3,749	(1)
District Management	36,159	19,906	4,233	21,093	20,353	741
District Engineer	70,000	29,297	12,425	40,833	25,177	15,656
Trustees Fees	3,601	3,067	2,357	3,601	2,357	1,244
Assessment Roll	5,356	5,150	0	5,356	5,356	0
Financial & Revenue Collections	5,356	3,004	446	3,125	3,125	0
Accounting Services	23,344	13,094	1,945	13,617	13,617	0
Auditing Services	5,700	0	0	0	0	0
Arbitrage Rebate Calculation	500	0	0	0	0	0
Public Officials Liability Insurance	4,246	2,960	0	4,246	3,182	1,064
Legal Advertising	0	1,792	824	0	1,591	(1,592)
Miscellaneous Mailings	1,000	0	0	583	0	584
Dues, Licenses & Fees	175	175	0	175	399	(224)

Venetian Community Development District

Statement of Revenues and Expenditures

As of 04/30/2023

(In Whole Numbers)

	Year Ending 09/30/2023	Prior Year 04/30/2022	Prior Month 03/31/2023	Through 04/30/2023	Year To Date 04/30/2023	
	Annual Budget	Actual	Actual	YTD Budget	YTD Actual	YTD Variance
Miscellaneous Fees	550	270	0	321	368	(47)
Website Hosting, Maintenance, Backup & Email	7,912	5,563	630	4,971	5,563	(593)
Total Financial & Administrative	170,326	87,883	23,395	101,670	84,837	16,832
Legal Counsel						
District Counsel	77,500	45,666	6,020	45,208	47,383	(2,174)
Outside Counsel	50,000	40,433	20,703	29,167	43,320	(14,153)
Total Legal Counsel	127,500	86,099	26,723	74,375	90,703	(16,327)
Security Operations						
Guard & Gate Facility Maintenance & Repair	12,620	5,981	818	7,362	5,317	2,044
Gate Transponders-RFID	3,000	0	0	1,750	0	1,750
Security Services & Patrols	375,692	182,461	38,437	219,154	186,025	33,129
Total Security Operations	391,312	188,442	39,255	228,266	191,342	36,923
Electric Utility Services						
Utility Services	41,900	24,175	5,313	24,441	28,271	(3,829)
Total Electric Utility Services	41,900	24,175	5,313	24,441	28,271	(3,829)
Water-Sewer Combination Services						
Utility Services - Effluent & Guardhouse	7,000	5,267	1,057	4,084	12,389	(8,306)
Total Water-Sewer Combination Services	7,000	5,267	1,057	4,084	12,389	(8,306)
Stormwater Control						
Aquatic Maintenance	50,966	29,536	8,309	29,730	34,364	(4,634)
Mitigation Area Monitoring & Maintenance	38,545	18,012	(4,154)	22,484	23,593	(1,108)
Fountain Service Repair & Maintenance	5,400	3,719	200	3,150	3,371	(221)
Stormwater System Maintenance	5,000	1,280	0	2,917	0	2,916
Total Stormwater Control	99,911	52,547	4,355	58,281	61,328	(3,047)
Other Physical Environment						
Office & Administration	6,200	2,869	51	3,617	2,599	1,018
Employee - Salaries	207,033	116,742	23,992	120,769	116,876	3,893

See Notes to Unaudited Financial Statements

Venetian Community Development District

Statement of Revenues and Expenditures

As of 04/30/2023

(In Whole Numbers)

	Year Ending 09/30/2023	Prior Year 04/30/2022	Prior Month 03/31/2023	Through 04/30/2023	Year To Date 04/30/2023	
	Annual Budget	Actual	Actual	YTD Budget	YTD Actual	YTD Variance
Telephone, Internet, Cable	4,740	2,564	333	2,765	2,685	80
General Liability & Property Insurance	0	5,906	0	0	0	0
Property Insurance	5,569	4,640	0	5,569	5,726	(156)
General Liability Insurance	6,394	0	0	6,394	6,394	0
Landscape Maintenance	382,445	220,362	29,942	223,093	237,201	(14,108)
Irrigation Maintenance & Repair	0	18,492	0	0	0	0
Maintenance & Repairs	17,750	8,388	933	10,354	3,451	6,902
Landscape Replacement Plants, Shrubs, Trees	20,000	11,105	0	11,667	11,894	(226)
Landscape Inspection Services	9,600	0	800	5,600	5,600	0
Field Services	0	4,900	0	0	0	0
Landscape - Annuals/Flowers	20,000	9,478	45	11,666	11,582	84
Holiday Decorations	5,000	4,400	0	5,000	3,400	1,600
Landscape - Pest Control/OTC Injections	20,000	8,275	750	11,667	4,500	7,166
Landscape - Miscellaneous	6,000	7,806	0	3,500	4,564	(1,063)
Landscape - Mulch	50,000	44,608	0	29,167	50,822	(21,656)
Landscape - Architect Services	0	6,500	0	0	0	0
Irrigation Repair	34,175	0	6,505	19,935	13,433	6,502
Hurricane Related Expenses	0	0	44,795	0	199,875	(199,874)
Total Other Physical Environment	794,906	477,035	108,146	470,763	680,602	(209,838)
Road & Street Facilities						
Street Sign Repair & Replacement	3,000	660	110	1,750	110	1,640
Roadway Repair & Maintenance	5,000	3,425	1,560	2,917	5,060	(2,143)
Street Light/Decorative Light Maintenance	3,700	2,990	981	2,158	2,127	31
Street/Parking Lot Sweeping	5,024	2,860	450	2,931	2,637	293
Total Road & Street Facilities	16,724	9,935	3,101	9,756	9,934	(179)
Contingency						
Non-Recurring Expenses	20,000	17,700	490	11,667	4,956	6,711
Total Contingency	20,000	17,700	490	11,667	4,956	6,711
Total Expenditures	1,679,579	954,983	212,735	989,136	1,170,062	(180,926)

Venetian Community Development District

Statement of Revenues and Expenditures

As of 04/30/2023

(In Whole Numbers)

	Year Ending 09/30/2023	Prior Year 04/30/2022	Prior Month 03/31/2023	Through 04/30/2023	Year To Date 04/30/2023	
	Annual Budget	Actual	Actual	YTD Budget	YTD Actual	YTD Variance
Total Excess of Revenues Over(Under) Expenditures	0	656,456	(212,128)	690,443	513,949	176,495
Total Other Financing Sources(Uses)						
Prior Year AP Credit						
Prior Year A/P Credits	0	11,374	0	0	0	0
Interfund Transfer (Expense)						
Interfund Transfer	0	0	0	0	(250,198)	250,198
Total Other Financing Sources(Uses)	0	11,374	0	0	(250,198)	250,198
Fund Balance, Beginning of Period	0	502,863	1,412,072	0	559,500	(559,501)
Total Fund Balance, End of Period	0	1,170,693	1,199,944	690,443	823,251	(132,808)

Venetian Community Development District

Statement of Revenues and Expenditures

As of 04/30/2023

(In Whole Numbers)

	Year Ending 09/30/2023	Prior Year 04/30/2022	Prior Month 03/31/2023	Through 04/30/2023	Year To Date 04/30/2023	
	Annual Budget	Actual	Actual	YTD Budget	YTD Actual	YTD Variance
Revenues						
Interest Earnings						
Interest Earnings	0	12	3,954	0	6,612	(6,612)
Special Assessments						
Tax Roll	369,283	369,279	0	369,283	369,279	4
Total Revenues	369,283	369,291	3,954	369,283	375,891	(6,608)
Expenditures						
Financial & Administrative						
Bank Fees	0	0	0	0	15	(15)
Total Financial & Administrative	0	0	0	0	15	(15)
Contingency						
Capital Reserve	369,283	131,474	25,742	215,415	94,178	121,237
Total Contingency	369,283	131,474	25,742	215,415	94,178	121,237
Total Expenditures	369,283	131,474	25,742	215,415	94,193	121,222
Total Excess of Revenues Over(Under) Expenditures	0	237,817	(21,788)	153,868	281,698	(127,830)
Total Other Financing Sources(Uses)						
Prior Year AP Credit						
Prior Year A/P Credits	0	(11,374)	0	0	0	0
Total Other Financing Sources(Uses)	0	(11,374)	0	0	0	0
Fund Balance, Beginning of Period	0	367,675	998,877	0	627,163	(627,163)
Total Fund Balance, End of Period	0	594,118	977,089	153,868	908,861	(754,993)

Venetian Community Development District

Statement of Revenues and Expenditures

As of 04/30/2023

(In Whole Numbers)

	Year Ending 09/30/2023	Prior Year 04/30/2022	Prior Month 03/31/2023	Through 04/30/2023	Year To Date 04/30/2023	
	Annual Budget	Actual	Actual	YTD Budget	YTD Actual	YTD Variance
Total Other Financing Sources(Uses)						
Interfund Transfer (Revenue)						
Interfund Transfer	0	0	0	0	250,198	(250,198)
Total Other Financing Sources(Uses)	0	0	0	0	250,198	(250,198)
Total Fund Balance, End of Period	0	0	0	0	250,198	(250,198)

Venetian Community Development District

Statement of Revenues and Expenditures

As of 04/30/2023

(In Whole Numbers)

	Year Ending 09/30/2023 Annual Budget	Prior Year 04/30/2022 Actual	Prior Month 03/31/2023 Actual	Through 04/30/2023 YTD Budget	Year To Date 04/30/2023 YTD Actual	YTD Variance
Revenues						
Interest Earnings						
Interest Earnings	0	66	4,431	0	15,480	(15,480)
Special Assessments						
Tax Roll	1,114,642	1,462,912	0	1,114,642	1,114,684	(42)
Prepayments	0	0	0	0	9,603	(9,603)
Total Revenues	1,114,642	1,462,978	4,431	1,114,642	1,139,767	(25,125)
Expenditures						
Financial & Administrative						
Trustees Fees	0	5,750	0	0	0	0
Special Assessment Allocation Report	0	15,000	0	0	0	0
Verification Agent	0	975	0	0	0	0
Financial Advisor	0	25,000	0	0	0	0
Redemption Fee	0	750	0	0	0	0
Total Financial & Administrative	0	47,475	0	0	0	0
Legal Counsel						
District Counsel	0	15,000	0	0	0	0
Bond Counsel	0	20,000	0	0	0	0
Bank Counsel	0	20,000	0	0	0	0
Trustee Counsel	0	6,000	0	0	0	0
Total Legal Counsel	0	61,000	0	0	0	0
Debt Service						
Interest	328,162	411,362	0	328,162	157,734	170,429
Principal	786,480	0	0	786,480	0	786,480
Total Debt Service	1,114,642	411,362	0	1,114,642	157,734	956,909
Total Expenditures	1,114,642	519,837	0	1,114,642	157,734	956,909

Venetian Community Development District

Statement of Revenues and Expenditures

As of 04/30/2023

(In Whole Numbers)

	Year Ending 09/30/2023	Prior Year 04/30/2022	Prior Month 03/31/2023	Through 04/30/2023	Year To Date 04/30/2023	
	Annual Budget	Actual	Actual	YTD Budget	YTD Actual	YTD Variance
Total Excess of Revenues Over(Under) Expenditures	0	943,141	4,431	0	982,033	(982,033)
Total Other Financing Sources(Uses)						
Other Costs						
Bond Retirement	0	(15,161,373)	0	0	0	0
Debt Proceeds						
Bond Proceeds	0	14,109,460	0	0	0	0
Total Debt Proceeds	0	14,109,460	0	0	0	0
Total Other Financing Sources(Uses)	0	(1,051,913)	0	0	0	0
Fund Balance, Beginning of Period	0	1,683,397	1,510,537	0	547,683	(547,683)
Total Fund Balance, End of Period	0	1,574,625	1,514,968	0	1,529,716	(1,529,716)

Venetian Community Development District

Statement of Revenues and Expenditures

As of 04/30/2023

(In Whole Numbers)

	Year Ending 09/30/2023	Prior Year 04/30/2022	Prior Month 03/31/2023	Through 04/30/2023	Year To Date 04/30/2023	
	Annual Budget	Actual	Actual	YTD Budget	YTD Actual	YTD Variance
Revenues						
Interest Earnings						
Interest Earnings	0	2	690	0	2,862	(2,862)
Special Assessments						
Tax Roll	1,631,090	1,537,568	0	1,631,090	1,631,149	(59)
Amenity Center Revenue						
Restaurant Revenue	850,000	0	118,485	604,714	644,427	(39,713)
Administration Revenue	58,000	0	1,980	37,600	9,028	28,572
Employee - Christmas Bonus	20,000	0	0	20,000	15,090	4,910
Other Misc. Revenues						
Restaurant Revenue	0	542,122	0	0	0	0
Administration Revenue	0	44,968	0	0	0	0
Total Revenues	2,559,090	2,124,660	121,155	2,293,404	2,302,556	(9,152)
Expenditures						
Cost of Goods						
Restaurant - Cost of Sales	370,090	257,986	61,538	263,293	295,117	(31,824)
Tennis - Cost of Sales	5,760	3,199	0	3,960	37	3,923
Total Cost of Goods	375,850	261,185	61,538	267,253	295,154	(27,901)
Legal Counsel						
Legal Advertising	200	0	0	200	0	200
Total Legal Counsel	200	0	0	200	0	200
Salaries and Benefits						
Lessons-Fitness	12,000	3,490	1,710	7,000	13,620	(6,620)
Employee - Salaries	997,636	511,635	61,917	601,038	405,822	195,216
Employee - Benefits	306,757	168,337	22,865	188,630	152,057	36,573
Employee - Christmas Bonus	20,000	17,851	0	20,000	15,090	4,910

Venetian Community Development District

Statement of Revenues and Expenditures

As of 04/30/2023

(In Whole Numbers)

	Year Ending 09/30/2023	Prior Year 04/30/2022	Prior Month 03/31/2023	Through 04/30/2023	Year To Date 04/30/2023	
	Annual Budget	Actual	Actual	YTD Budget	YTD Actual	YTD Variance
Employee - Contract Services	35,700	20,684	55,761	22,700	306,187	(283,487)
Training & Education	5,858	115	0	3,955	80	3,875
Total Salaries and Benefits	1,377,951	722,112	142,253	843,323	892,856	(49,533)
Repair and Maintenance						
Equipment Maintenance & Repairs	59,400	0	1,752	34,650	22,804	11,846
Chemicals	6,000	2,622	362	3,500	2,084	1,416
Shop & Hand Tools	600	838	211	350	452	(102)
Vehicle	0	0	0	0	100	(100)
Maintenance Contracts	91,434	52,708	7,012	54,050	74,625	(20,575)
Building Maintenance	23,100	10,530	191	15,500	8,347	7,153
Equipment Repair & Maintenance	0	38,335	0	0	0	0
Total Repair and Maintenance	180,534	105,033	9,528	108,050	108,412	(362)
Office Expense						
Printing & Binding	1,800	798	338	1,050	1,268	(218)
Telephone	12,600	6,990	1,440	7,350	6,201	1,149
Postage & Delivery	800	0	22	500	33	467
Office Supplies	5,820	1,120	641	3,420	2,714	706
Total Office Expense	21,020	8,908	2,441	12,320	10,216	2,104
Operating Expense						
Meals & Entertainment	600	74	0	350	0	350
Equipment Replacement	21,840	14,086	1,317	12,990	10,253	2,737
Licenses, Fees & Permits	16,008	8,848	1,766	9,338	3,913	5,425
Employee - Meal Benefit	24,530	11,440	2,064	15,005	12,001	3,004
Travel	2,000	199	0	1,250	0	1,250
Utility - Electricity	84,000	44,389	4,973	46,200	45,815	385
Utility - Water & Sewer - Effluent & Common	67,000	29,979	4,336	38,500	29,210	9,290
Sanitation Disposal	10,800	4,272	610	5,800	4,272	1,528
Gas, Diesel Fuel and Oil	15,800	9,469	2,903	10,325	17,116	(6,791)
Personnel Supplies	2,300	783	81	1,875	2,037	(162)
Music & Entertainment	24,000	8,289	5,268	18,215	31,860	(13,645)

Venetian Community Development District

Statement of Revenues and Expenditures

As of 04/30/2023

(In Whole Numbers)

	Year Ending 09/30/2023	Prior Year 04/30/2022	Prior Month 03/31/2023	Through 04/30/2023	Year To Date 04/30/2023	
	Annual Budget	Actual	Actual	YTD Budget	YTD Actual	YTD Variance
China, Glass, Silver	2,842	1,128	0	2,136	1,574	562
Paper/Plastic	17,696	7,978	1,783	9,971	13,011	(3,040)
Decorations	11,254	3,447	233	9,804	8,424	1,380
Operating Supplies	31,760	19,281	3,618	18,860	15,877	2,983
Laundry	32,110	18,194	3,244	19,710	25,763	(6,053)
Equipment Rental	13,140	7,455	1,609	8,040	10,822	(2,782)
Total Operating Expense	377,680	189,311	33,805	228,369	231,948	(3,579)
Other Administrative Cost						
Com Related Promotion/Security	14,010	4,754	1,530	7,160	8,111	(951)
Management Contract	81,700	46,575	6,917	47,242	47,842	(600)
Employee - Relations	5,070	3,536	179	4,020	1,516	2,504
General Liability & Property Insurance	31,902	26,586	0	31,902	29,245	2,658
Miscellaneous Expense/Credit Card Fees	31,025	14,538	3,825	22,072	21,905	167
Dues & Subscriptions	2,493	2,336	439	2,243	1,499	744
Amenities Marketing	19,655	6,425	795	13,205	3,180	10,025
Total Other Administrative Cost	185,855	104,750	13,685	127,844	113,298	14,547
Contingency						
Non-Recurring Expenses	40,000	22,899	1,770	23,333	12,839	10,494
Total Contingency	40,000	22,899	1,770	23,333	12,839	10,494
Total Expenditures	2,559,090	1,414,198	265,020	1,610,692	1,664,723	(54,030)
Total Excess of Revenues Over(Under) Expenditures	0	710,462	(143,865)	682,712	637,833	44,879
Total Other Financing Sources(Uses)						
Interfund Transfer (Expense)						
Interfund Transfer	0	0	0	0	(364,649)	364,649
Total Other Financing Sources(Uses)	0	0	0	0	(364,649)	364,649
Fund Balance, Beginning of Period	0	794,089	1,673,027	0	773,529	(773,530)

Venetian Community Development District
Statement of Revenues and Expenditures
As of 04/30/2023
(In Whole Numbers)

	Year Ending 09/30/2023	Prior Year 04/30/2022	Prior Month 03/31/2023	Through 04/30/2023	Year To Date 04/30/2023	
	Annual Budget	Actual	Actual	YTD Budget	YTD Actual	YTD Variance
Total Fund Balance, End of Period	0	1,504,551	1,529,162	682,712	1,046,713	(364,002)

Venetian Community Development District

Statement of Revenues and Expenditures

As of 04/30/2023

(In Whole Numbers)

	Year Ending 09/30/2023	Prior Year 04/30/2022	Prior Month 03/31/2023	Through 04/30/2023	Year To Date 04/30/2023	
	Annual Budget	Actual	Actual	YTD Budget	YTD Actual	YTD Variance
Revenues						
Interest Earnings						
Interest Earnings	0	128	3,060	0	6,544	(6,544)
Other Costs (Revenue)						
Unrealized Gain/Loss on Investments	0	(57)	0	0	0	0
Special Assessments						
Tax Roll	297,957	297,953	0	297,957	297,953	4
Total Revenues	297,957	298,024	3,060	297,957	304,497	(6,540)
Expenditures						
Financial & Administrative						
Bank Fees	0	0	0	0	15	(15)
Total Financial & Administrative	0	0	0	0	15	(15)
Contingency						
Capital Reserve	297,957	113,787	12,900	173,808	237,449	(63,640)
Total Contingency	297,957	113,787	12,900	173,808	237,449	(63,640)
Total Expenditures	297,957	113,787	12,900	173,808	237,464	(63,655)
Total Excess of Revenues Over(Under) Expenditures	0	184,237	(9,840)	124,149	67,033	57,115
Fund Balance, Beginning of Period	0	417,989	532,379	0	455,508	(455,508)
Total Fund Balance, End of Period	0	602,226	522,539	124,149	522,541	(398,393)

Venetian Community Development District

Statement of Revenues and Expenditures

As of 04/30/2023

(In Whole Numbers)

	Year Ending 09/30/2023	Prior Year 04/30/2022	Prior Month 03/31/2023	Through 04/30/2023	Year To Date 04/30/2023	
	Annual Budget	Actual	Actual	YTD Budget	YTD Actual	YTD Variance
Total Other Financing Sources(Uses)						
Interfund Transfer (Revenue)						
Interfund Transfer	0	0	0	0	364,649	(364,649)
Total Other Financing Sources(Uses)	0	0	0	0	364,649	(364,649)
Total Fund Balance, End of Period	0	0	0	0	364,649	(364,649)

Venetian CDD
Investment Summary
April 30, 2023

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>April 30, 2023</u>
Schwab	Cash - Money Fund - 4.5%	\$ 514,737
Total General Fund Investments		<u>\$ 514,737</u>
Schwab	Cash - Money Fund - 4.5%	\$ 799,899
Schwab	Agency Bonds	
Federal Home Loan Bank	Agency Bonds - 5.12% - Due 04/26/2024	10,015
Fannie Mae	Agency Bonds - 5.125% - Due 05/01/2024	30,000
Fannie Mae	Agency Bonds - 5.05% - Due 05/06/2024	10,015
Fannie Mae	Agency Bonds - 5.25% - Due 07/19/2024	10,015
Fannie Mae	Agency Bonds - 5.00% - Due 10/17/2024	10,015
Schwab	Treasury Bonds	
Treasury Bill	Treasury Bonds - Due 10/19/2023	14,646
Treasury Bill	Treasury Bonds - Due 03/21/2024	9,585
Treasury Bill	Treasury Bonds - Due 04/18/2024	14,346
Total General Reserve Fund Investments		<u>\$ 908,536</u>
Schwab	Cash - Money Fund 4.5% Interest	\$ 250,198
Total General Capital Fund Investments		<u>\$ 250,198</u>
US Bank Series 2022 Reserve	First American Government Obligation Fund Class Y	\$ 111,151
US Bank Series 2022 Revenue	First American Government Obligation Fund Class Y	1,382,095
US Bank Series 2022 Prepayment	First American Government Obligation Fund Class Y	9,603
Total Debt Service Fund Investments		<u>\$ 1,502,849</u>
Schwab	Cash - Money Fund 4.5% Interest	\$ 705,352
Total River Club Fund Investments		<u>\$ 705,352</u>
Schwab	Cash - Money Fund 4.50%	\$ 305,419
Schwab	Agency Bonds	
Federal Home Loan Bank	Agency Bonds - 5.12% - Due 04/26/2024	20,015
Fannie Mae	Agency Bonds - 5.125% - Due 05/01/2024	50,000

Venetian CDD
Investment Summary
April 30, 2023

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>April 30, 2023</u>
Fannie Mae	Agency Bonds - 5.05% - Due 05/06/2024	20,015
Fannie Mae	Agency Bonds - 5.25% - Due 07/19/2024	20,015
Fannie Mae	Agency Bonds - 5.00% - Due 10/17/2024	20,015
Schwab	Treasury Bonds	
Treasury Bill	Treasury Bonds - Due 10/19/2023	48,783
Treasury Bill	Treasury Bonds - Due 03/21/2024	19,156
Treasury Bill	Treasury Bonds - Due 04/18/2024	19,123
Total River Club Reserve Fund Investments		\$ 522,541
Schwab	Cash - Money Fund 4.5% Interest	\$ 364,649
Total River Club Capital Fund Investments		\$ 364,649

**Venetian Community Development District
Summary A/R Ledger
From 04/01/2023 to 04/30/2023**

	Fund_ID	Fund Name	Customer	Invoice Number	AR Account	Date	Balance Due
264, 2314							
	264-001	264 General Fund	Sarasota County Tax Collector	AR00000367	12110	10/01/2022	12,612.47
Sum for 264, 2314							12,612.47
264, 2316							
	264-200	264 Debt Service Fund S2022	Sarasota County Tax Collector	AR00000367	12110	10/01/2022	4,233.33
	264-200	264 Debt Service Fund S2022	Sarasota County Tax Collector	AR00000367	12110	10/01/2022	1,757.07
Sum for 264, 2316							5,990.40
264, 2318							
	264-400	264 Enterprise Fund-River Club	Sarasota County Tax Collector	AR00000367	12110	10/01/2022	8,765.93
Sum for 264, 2318							8,765.93
Sum for 264							27,368.80
Sum Total							27,368.80

See Notes to Unaudited Financial Statements

**Venetian Community Development District
Summary A/P Ledger
From 04/1/2023 to 04/30/2023**

Fund Name	GL posting date	Vendor name	Document number	Description	Balance Due
264, 2314					
264 General Fund	04/10/2023	Cheryl Harmon Ter-rana	CH041023	Board of Supervisors Meeting 04/10/23	100.00
264 General Fund	04/24/2023	Cheryl Harmon Ter-rana	CT042423	Board of Supervisor Meeting 04/24/23	100.00
264 General Fund	03/27/2023	Cheryl Harmon Ter-rana	CHT032723	Board of Supervisors Meeting 03/27/23	100.00
264 General Fund	04/24/2023	COMCAST	8535100500435487 05/23	Guardhouse Internet 05/23	116.85
264 General Fund	04/24/2023	Ernest R Booker	EB042423	Board of Supervisor Meeting 04/24/23	100.00
264 General Fund	04/10/2023	Ernest R Booker	EB041023	Board of Supervisors Meeting 04/10/23	100.00
264 General Fund	04/10/2023	Frontier Florida, LLC	120513-5 04/23 Auto	Phone & Internet 04/23	318.98
264 General Fund	04/10/2023	Immaculate Exteriors, LLC	2692	Pressure Wash 04/23	300.00
264 General Fund	04/10/2023	Jill Pozarek	JP041023	Board of Supervisors Meeting 04/10/23	100.00
264 General Fund	03/27/2023	Jill Pozarek	JP032723	Board of Supervisors Meeting 03/27/23	100.00
264 General Fund	04/24/2023	Jill Pozarek	JP042423	Board of Supervisor Meeting 04/24/23	100.00
264 General Fund	04/10/2023	Kenneth J. Smaha	KS041023	Board of Supervisors Meeting 04/10/23	100.00
264 General Fund	03/27/2023	Kenneth J. Smaha	KS032723	Board of Supervisors Meeting 03/27/23	100.00
264 General Fund	04/24/2023	Kenneth J. Smaha	KS042423	Board of Supervisor Meeting 04/24/23	100.00
264 General Fund	04/30/2023	Landscape Maintenance Professionals, Inc.	172722	Palm Fertilizer 12/22	1,040.00
264 General Fund	04/01/2023	Landscape Maintenance Professionals, Inc.	174934 CM	Hurricane Recovery - Credit 12/22	(10,280.00)
264 General Fund	04/04/2023	Landscape Maintenance Professionals, Inc.	174939	Stump Grind 04/23	17,420.00
264 General Fund	04/06/2023	Landscape Maintenance Professionals, Inc.	174999	Annuals 04/23	6,090.00
264 General Fund	04/14/2023	Landscape Maintenance Professionals, Inc.	175110	Stump Grind 04/23	5,050.00
264 General Fund	04/01/2023	Landscape Maintenance Professionals, Inc.	172749	Hurricane Ian Recovery 12/22	1,245.00
264 General Fund	04/01/2023	Landscape Maintenance Professionals, Inc.	172748	Hurricane Ian Recovery 12/22	1,245.00
264 General Fund	04/01/2023	Landscape Maintenance Professionals, Inc.	172746	Hurricane Ian Recovery 12/22	1,875.00
264 General Fund	04/01/2023	Landscape Maintenance Professionals, Inc.	172745	Hurricane Ian Recovery 12/22	1,630.00
264 General Fund	04/01/2023	Landscape Maintenance Professionals, Inc.	172774	Hurricane Ian Recovery 12/22	1,962.50
264 General Fund	04/01/2023	Landscape Maintenance Professionals, Inc.	172385	Hurricane Ian Recovery 12/22	1,540.00
264 General Fund	04/01/2023	Landscape Maintenance Professionals, Inc.	172382	Hurricane Ian Recovery 12/22	1,980.00
264 General Fund	04/01/2023	Landscape Maintenance Professionals, Inc.	172379	Hurricane Ian Recovery 12/22	1,980.00
264 General Fund	04/01/2023	Landscape Maintenance Professionals, Inc.	172307	Hurricane Ian Recovery 12/22	1,035.00

**Venetian Community Development District
Summary A/P Ledger
From 04/1/2023 to 04/30/2023**

Fund Name	GL posting date	Vendor name	Document number	Description	Balance Due
264 General Fund	04/01/2023	Inc. Landscape Maintenance Professionals,	172309	Hurricane Ian Recovery 12/22	1,980.00
264 General Fund	04/01/2023	Inc. Landscape Maintenance Professionals,	172306	Hurricane Ian Recovery 12/22	1,665.00
264 General Fund	04/01/2023	Inc. Landscape Maintenance Professionals,	172305	Hurricane Ian Recovery 12/22	1,665.00
264 General Fund	04/01/2023	Inc. Landscape Maintenance Professionals,	172264	Hurricane Ian Recovery 12/22	440.00
264 General Fund	04/01/2023	Inc. Landscape Maintenance Professionals,	170497	Hurricane Ian Recovery 12/22	5,415.00
264 General Fund	04/01/2023	Inc. Landscape Maintenance Professionals,	170707	Hurricane Ian Recovery 10/22	4,512.50
264 General Fund	04/30/2023	Persson, Cohen & Mooney, P.A.	3510	Legal Services 04/23	8,621.00
264 General Fund	04/10/2023	Richard Bracco	RB041023	Board of Supervisors Meeting 04/10/23	100.00
264 General Fund	04/24/2023	Richard Bracco	RB042423	Board of Supervisor Meeting 04/24/23	100.00
264 General Fund	03/27/2023	Richard Bracco	RB032723	Board of Supervisors Meeting 03/27/23	100.00
264 General Fund	04/30/2023	Rizzetta & Company, Inc.	INV0000079823	Cell Phone 04/23	50.00
264 General Fund	04/28/2023	Rizzetta & Company, Inc.	INV0000079760	Personnel Reimbursement 04/23	7,637.62
264 General Fund	04/25/2023	Rizzetta & Company, Inc.	INV0000079749	Additional Meeting 04/24/23	1,045.00
264 General Fund	04/27/2023	Solitude Lake Management, LLC	PSI-68490	Fountain Repairs 04/23	1,082.55
264 General Fund	04/22/2023	Staples	3536221690	Office Supplies 04/23	94.16
264 General Fund	04/01/2023	The Gainesville Sun	0005358264 02/23	Legal Ads 02/23	502.85
264 General Fund	04/30/2023	The Gainesville Sun	0005532337 04/23	Legal Ads 04/23	265.05
264 General Fund	04/04/2023	The Law Offices of Lobeck & Hanson, P.A.	123458	Legal Services 03/23	20,703.50
264 General Fund	04/15/2023	Universal Access, LLC	AAAI1785	Service Call 04/23	400.00
264 General Fund	04/15/2023	Universal Access, LLC	AAAI1794	Maintenance 01/23-03/23	900.00
264 General Fund	04/23/2023	Venetian Golf Club	45040	Effluent Water Use 03/23	2,306.87
264 General Fund	04/24/2023	Water Boy Inc.	21098055	Water Delivery 04/23	30.15
Sum for 264, 2314					95,264.58
Sum for 264					95,264.58
Sum Total					95,264.58

Venetian Community Development District
Notes to Unaudited Financial Statements
April 30, 2023

Balance Sheet

1. Trust statement activity has been recorded through 04/30/23.
2. See EMMA (Electronic Municipal Market Access) at <https://emma.msrb.org> for Municipal Disclosures and Market Data.
3. For presentation purposes, the Reserves are shown in a separate fund titled Reserve Fund.
4. The River Club manager, as defined in the agreement for Amenities Facilities Management and Maintenance services provides the District with the amounts reported in the River Club fund of the Financial statements. The District includes these amounts on the financial statements due to the River Club being an asset of the District. Rizzetta is not responsible for the accuracy, nor the amounts presented within by the current managing entity.
5. Hurricane Relief expenses paid from the General Fund will be reimbursed by the General Fund Capital Account.

Summary A/R Ledger-Payment Terms

6. Payment terms for landowner assessments are (a) defined in the FY22-23 Assessment Resolution adopted by the Board of Supervisors, (b) pursuant to Florida Statutes, Chapter 197 for assessments levied via the county tax roll.