



Rizzetta & Company

Venetian Community Development District

**Financial Statements
(Unaudited)**

November 30, 2023

Prepared by: Rizzetta & Company, Inc.

venetiancdd.org
rizzetta.com

Venetian Community Development District

Balance Sheet

As of 11/30/2023

(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	1,370,507	0	0	390,500	425,752	(26,974)	0	2,159,784	0	0
Investments	19,956	798,595	106,822	470,773	143,154	501,080	44,013	2,084,393	0	0
Accounts Receivable										
Accounts Receivable - Other	0	0	0	0	106,906	0	0	106,906	0	0
Advances to Vesta - RC	0	0	0	0	294,324	0	150,000	444,324	0	0
Assessments Receivable-Tax Roll	1,805,473	384,105	0	723,267	1,149,955	309,900	0	4,372,702	0	0
Prepaid Expenses	0	0	0	0	41,045	0	0	41,045	0	0
Inventory	0	0	0	0	45,463	0	0	45,463	0	0
Refundable Deposits	22,728	0	0	0	22,926	0	0	45,655	0	0
Due From Other	754	324	0	0	85	0	0	1,163	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	1,584,540
Amount To Be Provided Debt Service	0	0	0	0	0	0	0	0	0	10,768,440
Total Assets	3,219,418	1,183,024	106,822	1,584,540	2,229,610	784,006	194,013	9,301,435	24,735,443	12,352,980
Liabilities										
Accounts Payable	57,123	0	0	0	266,471	23,833	0	347,427	0	0
Accrued Expenses	8,983	0	0	0	0	0	0	8,983	0	0
Other Current Liabilities	246	0	0	0	0	0	0	246	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	12,352,980
Deposits Payable	0	0	0	0	4,212	0	0	4,212	0	0
Total Liabilities	66,437	0	0	0	271,761	23,833	0	362,031	0	12,352,980
Fund Equity & Other Credits										
Beginning Fund Balance	159,517	794,077	255,065	618,957	329,114	670,836	192,599	3,020,164	0	0
Investment In General Fixed Assets	0	0	0	0	0	0	0	0	24,735,443	0
Net Change in Fund Balance	2,993,464	388,947	(148,243)	965,583	1,628,735	89,337	1,414	5,919,239	0	0
Total Fund Equity & Other Credits	3,152,981	1,183,024	106,822	1,584,540	1,957,849	760,173	194,013	8,939,403	24,735,443	0
Total Liabilities & Fund Equity	3,219,418	1,183,024	106,822	1,584,540	2,229,610	784,006	194,013	9,301,435	24,735,443	12,352,980

See Notes to Unaudited Financial Statements

Venetian Community Development District

Statement of Revenues and Expenditures

As of 11/30/2023

(In Whole Numbers)

	Year Ending 09/30/2024	Through 11/30/2023	Year To Date 11/30/2023	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings	10,800	1,800	452	1,348
Special Assessments				
Tax Roll	3,154,967	3,154,967	3,154,968	(1)
Total Revenues	3,165,767	3,156,767	3,155,420	1,347
Expenditures				
Legislative				
Supervisor Fees	10,000	1,667	1,000	667
Total Legislative	10,000	1,667	1,000	667
Financial & Administrative				
Accounting Services	24,278	4,046	4,046	0
Administrative Services	6,684	1,114	1,114	0
Arbitrage Rebate Calculation	500	0	0	0
Assessment Roll	5,570	5,570	5,570	0
Auditing Services	4,400	0	0	0
Bank Fees	0	0	1,087	(1,087)
District Engineer	60,000	10,000	8,625	1,375
District Management	37,187	6,198	4,456	1,742
Dues, Licenses & Fees	175	175	175	0
Financial & Revenue Collections	5,570	928	928	0
Legal Advertising	2,000	334	328	5
Miscellaneous Fees	750	125	0	125
Miscellaneous Mailings	1,000	167	0	167
Public Officials Liability Insurance	5,095	5,095	3,293	1,802
Trustees Fees	2,649	1,683	1,684	0
Website Hosting, Maintenance, Backup & E	9,473	1,525	1,524	0
Total Financial & Administrative	165,331	36,959	32,830	4,129
Legal Counsel				
District Counsel	80,600	13,434	9,397	4,036
Outside Counsel	10,000	1,666	0	1,667
Total Legal Counsel	90,600	15,100	9,397	5,703
Security Operations				
Gate Transponders-RFID	2,500	417	0	417
Guard & Gate Facility Maintenance & Repa	12,168	2,028	2,545	(517)
Security Services & Patrols	431,838	71,973	71,597	376
Total Security Operations	446,506	74,418	74,142	276

See Notes to Unaudited Financial Statements

Venetian Community Development District

Statement of Revenues and Expenditures

As of 11/30/2023

(In Whole Numbers)

	Year Ending 09/30/2024	Through 11/30/2023	Year To Date 11/30/2023	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Electric Utility Services				
Utility Services	54,000	9,000	8,437	563
Total Electric Utility Services	54,000	9,000	8,437	563
Water-Sewer Combination Services				
Utility Services - Effluent & Guardhouse	20,000	3,333	32	3,301
Total Water-Sewer Combination Services	20,000	3,333	32	3,301
Stormwater Control				
Aquatic Maintenance	52,961	8,827	8,642	185
Fountain Service Repair & Maintenance	5,400	900	1,614	(714)
Mitigation Area Monitoring & Maintenance	49,072	8,179	12,823	(4,644)
Stormwater System Maintenance	5,000	833	0	833
Total Stormwater Control	112,433	18,739	23,079	(4,340)
Other Physical Environment				
Employee - Salaries	212,441	35,407	31,012	4,395
Employee – Management & Oversight	10,800	1,800	1,800	0
General Liability Insurance	7,673	7,673	6,618	1,055
Holiday Decorations	5,000	2,500	2,420	80
Hurricane Related Expenses	1,397,000	232,833	3,630	229,203
Irrigation Repair	34,175	5,696	7,104	(1,408)
Landscape - Annuals/Flowers	20,000	3,334	0	3,334
Landscape - Miscellaneous	6,000	1,000	523	477
Landscape - Mulch	51,000	0	4,426	(4,426)
Landscape - Pest Control/OTC Injections	15,200	2,533	8,350	(5,817)
Landscape Inspection Services	10,800	1,800	1,600	200
Landscape Maintenance	408,780	68,130	66,417	1,713
Landscape Replacement Plants, Shrubs, Tr	20,000	3,333	1,058	2,276
Maintenance & Repairs	16,133	2,689	1,615	1,073
Office & Administration	6,200	1,034	808	226
Property Insurance	6,871	6,871	8,303	(1,432)
Telephone, Internet, Cable	4,500	750	667	83
Total Other Physical Environment	2,232,573	377,382	146,350	231,033
Road & Street Facilities				
Roadway Repair & Maintenance	5,000	834	0	833
Street Light/Decorative Light Maintenanc	4,300	716	0	717
Street/Parking Lot Sweeping	5,024	838	1,350	(513)
Total Road & Street Facilities	14,324	2,388	1,350	1,037
Contingency				
Non-Recurring Expenses	20,000	3,333	5,400	(2,067)
Total Contingency	20,000	3,333	5,400	(2,067)
Total Expenditures	3,165,767	542,319	302,017	240,302

See Notes to Unaudited Financial Statements

Venetian Community Development District

Statement of Revenues and Expenditures

As of 11/30/2023

(In Whole Numbers)

	Year Ending 09/30/2024	Through 11/30/2023	Year To Date 11/30/2023	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Total Excess of Revenues Over(Under) Expenditures	<u>0</u>	<u>2,614,448</u>	<u>2,853,403</u>	<u>(238,955)</u>
Total Other Financing Sources(Uses)				
Interfund Transfer (Revenue)				
Interfund Transfer	0	0	150,000	(150,000)
Prior Year AP Credit				
Prior Year A/P Credits	<u>0</u>	<u>0</u>	<u>(7,514)</u>	<u>7,514</u>
Total Other Financing Sources(Uses)	<u>0</u>	<u>0</u>	<u>142,486</u>	<u>(142,486)</u>
Fund Balance, Beginning of Period	<u>0</u>	<u>0</u>	<u>157,092</u>	<u>(157,093)</u>
Total Fund Balance, End of Period	<u>0</u>	<u>2,614,448</u>	<u>3,152,981</u>	<u>(538,534)</u>

Venetian Community Development District

Statement of Revenues and Expenditures

As of 11/30/2023

(In Whole Numbers)

	Year Ending 09/30/2024	Through 11/30/2023	Year To Date 11/30/2023	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings	0	0	4,842	(4,842)
Special Assessments				
Tax Roll	384,100	384,100	384,105	(5)
Total Revenues	<u>384,100</u>	<u>384,100</u>	<u>388,947</u>	<u>(4,847)</u>
Expenditures				
Contingency				
Capital Reserve	384,100	384,100	0	384,100
Total Contingency	<u>384,100</u>	<u>384,100</u>	<u>0</u>	<u>384,100</u>
Total Expenditures	<u>384,100</u>	<u>384,100</u>	<u>0</u>	<u>384,100</u>
Total Excess of Revenues Over(Under) Expenditures	<u>0</u>	<u>0</u>	<u>388,947</u>	<u>(388,947)</u>
Fund Balance, Beginning of Period	<u>0</u>	<u>0</u>	<u>794,077</u>	<u>(794,077)</u>
Total Fund Balance, End of Period	<u>0</u>	<u>0</u>	<u>1,183,024</u>	<u>(1,183,024)</u>

Venetian Community Development District

Statement of Revenues and Expenditures

As of 11/30/2023

(In Whole Numbers)

	Year Ending 09/30/2024	Through 11/30/2023	Year To Date 11/30/2023	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings	0	0	1,757	(1,757)
Total Revenues	<u>0</u>	<u>0</u>	<u>1,757</u>	<u>(1,757)</u>
Total Excess of Revenues Over(Under) Expenditures	<u>0</u>	<u>0</u>	<u>1,757</u>	<u>(1,757)</u>
Total Other Financing Sources(Uses)				
Interfund Transfer (Expense)				
Interfund Transfer	0	0	(150,000)	150,000
Total Other Financing Sources(Uses)	<u>0</u>	<u>0</u>	<u>(150,000)</u>	<u>150,000</u>
Fund Balance, Beginning of Period	<u>0</u>	<u>0</u>	<u>255,065</u>	<u>(255,065)</u>
Total Fund Balance, End of Period	<u>0</u>	<u>0</u>	<u>106,822</u>	<u>(106,822)</u>

Venetian Community Development District

Statement of Revenues and Expenditures

As of 11/30/2023

(In Whole Numbers)

	Year Ending 09/30/2024	Through 11/30/2023	Year To Date 11/30/2023	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings	0	0	5,113	(5,113)
Special Assessments				
Tax Roll	1,114,642	1,114,642	1,113,767	875
Total Revenues	<u>1,114,642</u>	<u>1,114,642</u>	<u>1,118,880</u>	<u>(4,238)</u>
Expenditures				
Debt Service				
Interest	308,902	308,902	148,296	160,607
Principal	805,740	805,740	5,000	800,740
Total Debt Service	<u>1,114,642</u>	<u>1,114,642</u>	<u>153,296</u>	<u>961,347</u>
Total Expenditures	<u>1,114,642</u>	<u>1,114,642</u>	<u>153,296</u>	<u>961,347</u>
Total Excess of Revenues Over(Under) Expenditures	<u>0</u>	<u>0</u>	<u>965,584</u>	<u>(965,584)</u>
Fund Balance, Beginning of Period	<u>0</u>	<u>0</u>	<u>618,956</u>	<u>(618,956)</u>
Total Fund Balance, End of Period	<u>0</u>	<u>0</u>	<u>1,584,540</u>	<u>(1,584,540)</u>

Venetian Community Development District

Statement of Revenues and Expenditures

As of 11/30/2023

(In Whole Numbers)

	Year Ending 09/30/2024	Through 11/30/2023	Year To Date 11/30/2023	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings	23,300	3,883	1,283	2,600
Special Assessments				
Tax Roll	1,770,827	1,770,827	1,770,828	(1)
Amenity Center Revenue				
Administration/Tennis	23,400	3,900	18,809	(14,909)
Employee - Christmas Bonus	20,000	0	22,405	(22,405)
Restaurant Revenue	892,500	148,750	108,189	40,561
Total Revenues	<u>2,730,027</u>	<u>1,927,360</u>	<u>1,921,514</u>	<u>5,846</u>
Expenditures				
Cost of Goods				
Restaurant - Cost of Sales	392,318	65,386	48,184	17,202
Total Cost of Goods	<u>392,318</u>	<u>65,386</u>	<u>48,184</u>	<u>17,202</u>
Salaries and Benefits				
Employee - Benefits	322,775	53,796	45,389	8,407
Employee - Christmas Bonus	20,000	3,333	0	3,334
Employee - Contract Services	109,200	18,200	23,438	(5,238)
Employee - Salaries	1,008,160	168,027	135,187	32,840
Employee Fitness Classes	17,640	2,940	1,665	1,275
Training & Education	3,900	650	0	650
Total Salaries and Benefits	<u>1,481,675</u>	<u>246,946</u>	<u>205,679</u>	<u>41,267</u>
Repair and Maintenance				
Building Maintenance	23,100	3,850	1,284	2,566
Chemicals	6,000	1,000	793	207
Equipment Maintenance & Repairs	74,400	12,400	16,406	(4,006)
Maintenance Contracts	142,338	23,723	24,209	(486)
Shop & Hand Tools	600	100	30	70
Total Repair and Maintenance	<u>246,438</u>	<u>41,073</u>	<u>42,722</u>	<u>(1,649)</u>
Office Expense				
Office Supplies	5,820	970	91	879
Postage & Delivery	800	133	0	133
Printing & Binding	1,800	300	48	252
Telephone	12,600	2,100	1,524	576
Total Office Expense	<u>21,020</u>	<u>3,503</u>	<u>1,663</u>	<u>1,840</u>
Operating Expense				
China, Glass, Silver	8,000	1,334	3,778	(2,444)

See Notes to Unaudited Financial Statements

Venetian Community Development District

Statement of Revenues and Expenditures

As of 11/30/2023

(In Whole Numbers)

	Year Ending 09/30/2024	Through 11/30/2023	Year To Date 11/30/2023	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Decorations	10,000	1,666	1,437	229
Employee - Meal Benefit	25,925	4,321	4,875	(554)
Equipment Rental	13,140	2,190	1,457	733
Equipment Replacement	23,700	3,950	1,098	2,852
Gas, Diesel Fuel and Oil	23,700	3,950	2,353	1,597
Laundry	29,410	4,902	4,700	202
Licenses, Fees & Permits	3,600	600	2,491	(1,891)
Meals & Entertainment	600	100	0	100
Music & Entertainment	33,524	5,587	1,624	3,963
Operating Supplies	33,200	5,534	1,947	3,587
Paper/Plastic	18,821	3,137	2,797	340
Personnel Supplies	4,300	716	94	622
Sanitation Disposal	10,800	1,800	1,221	579
Travel	1,200	200	0	200
Utility - Electricity	86,400	14,400	14,906	(506)
Utility - Water & Sewer - Effluent & Com	54,000	9,000	9,770	(770)
Total Operating Expense	380,320	63,387	54,548	8,839
Other Administrative Cost				
Amenities Marketing	14,955	2,493	1,590	903
Com Related Promotion/Security	11,410	1,901	408	1,493
Dues & Subscriptions	1,893	316	50	266
Employee - Relations	4,070	678	0	678
General Liability & Property Insurance	31,903	31,903	7,372	24,531
Management Contract	83,000	13,833	13,833	0
Miscellaneous Expense/Credit Card Fees	31,025	5,171	9,972	(4,801)
Total Other Administrative Cost	178,256	56,295	33,225	23,070
Contingency				
Non-Recurring Expenses	30,000	5,000	4,124	876
Total Contingency	30,000	5,000	4,124	876
Total Expenditures	2,730,027	481,590	390,145	91,445
Total Excess of Revenues Over(Under) Expenditures	0	1,445,770	1,531,369	(85,599)
Total Other Financing Sources(Uses)				
Interfund Transfer (Revenue)				
Interfund Transfer	0	0	97,366	(97,366)
Total Other Financing Sources(Uses)	0	0	97,366	(97,366)
Fund Balance, Beginning of Period	0	0	329,114	(329,114)
Total Fund Balance, End of Period	0	1,445,770	1,957,849	(512,079)

See Notes to Unaudited Financial Statements

Venetian Community Development District

Statement of Revenues and Expenditures

As of 11/30/2023

(In Whole Numbers)

	Year Ending 09/30/2024	Through 11/30/2023	Year To Date 11/30/2023	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings	0	0	1,414	(1,414)
Total Revenues	<u>0</u>	<u>0</u>	<u>1,414</u>	<u>(1,414)</u>
Total Excess of Revenues Over(Under) Expenditures	<u>0</u>	<u>0</u>	<u>1,414</u>	<u>(1,414)</u>
Fund Balance, Beginning of Period	<u>0</u>	<u>0</u>	<u>192,599</u>	<u>(192,599)</u>
Total Fund Balance, End of Period	<u>0</u>	<u>0</u>	<u>194,013</u>	<u>(194,013)</u>

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Venetian Community Development District

Statement of Revenues and Expenditures

As of 11/30/2023

(In Whole Numbers)

	Year Ending 09/30/2024	Through 11/30/2023	Year To Date 11/30/2023	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings	0	0	7,868	(7,868)
Special Assessments				
Tax Roll	309,900	309,900	309,901	(1)
Total Revenues	<u>309,900</u>	<u>309,900</u>	<u>317,769</u>	<u>(7,869)</u>
Expenditures				
Contingency				
Capital Reserve	309,900	309,900	112,344	197,557
Total Contingency	<u>309,900</u>	<u>309,900</u>	<u>112,344</u>	<u>197,557</u>
Total Expenditures	<u>309,900</u>	<u>309,900</u>	<u>112,344</u>	<u>197,557</u>
Total Excess of Revenues Over(Under) Expenditures	<u>0</u>	<u>0</u>	<u>205,425</u>	<u>(205,425)</u>
Total Other Financing Sources(Uses)				
Prior Year AP Credit				
Prior Year A/P Credits	0	0	(18,722)	18,722
Interfund Transfer (Expense)				
Interfund Transfer	0	0	(97,366)	97,366
Total Other Financing Sources(Uses)	<u>0</u>	<u>0</u>	<u>(116,088)</u>	<u>116,088</u>
Fund Balance, Beginning of Period	<u>0</u>	<u>0</u>	<u>670,836</u>	<u>(670,836)</u>
Total Fund Balance, End of Period	<u>0</u>	<u>0</u>	<u>760,173</u>	<u>(760,173)</u>

Venetian CDD
Investment Summary
November 30, 2023

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>November 30, 2023</u>
Schwab	Cash - Money Fund - 4.99%	\$ 19,956
Total General Fund Investments		\$ 19,956
Schwab - Cash	Cash Equivalents 2.71%	\$ 307,069
Schwab - Agency Bonds	Agency Bonds	
Federal Farm Credit Bank	Fixed Rate Agency 5.57%	99,940
Federal Home Loan Bank	Fixed Rate Agency 5.41%	260,073
Fannie Mae	Fixed Rate Agency 5.12%	60,045
Schwab - Treasury Bonds		
Treasury Bill	Treasury Bonds - Due 03/21/2024	9,585
Treasury Bill	Treasury Bonds - Due 04/18/2024	14,346
Treasury Bill	Treasury Bonds - Due 06/13/2024	47,537
Total General Reserve Fund Investments		\$ 798,595
Schwab	Cash - Money Fund 4.94% Interest	\$ 106,822
Total General Capital Fund Investments		\$ 106,822
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	355,019
US Bank Series 2022 Prepayment	First American Government Obligation Fund Class Y	4,603
Total Debt Service Fund Investments		\$ 470,773
Schwab	Cash - Money Fund 5.01% Interest	\$ 143,154
Total River Club Fund Investments		\$ 143,154
Schwab - Cash	Cash Equivalents 3.91%	\$ 282,716
Schwab - Agency Bonds		
Federal Home Loan Bank	Fixed Rate Agency 5.36%	70,040
Fannie Mae	Fixed Rate Agency 5.12%	110,045
Schwab - Treasury Bonds	Treasury Bonds	
Treasury Bill	Treasury Bonds - Due 03/21/2024	19,156

Venetian CDD
Investment Summary
November 30, 2023

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>November 30, 2023</u>
Treasury Bill	Treasury Bonds - Due 04/18/2024	19,123
Total River Club Reserve Fund Investments		<u>\$ 501,080</u>
Schwab	Cash - Money Fund 4.78% Interest	\$ 44,013
Total River Club Capital Fund Investments		<u>\$ 44,013</u>

Venetian Community Development District
Summary A/R Ledger
From 11/01/2023 to 11/30/2023

	Fund_ID	Fund Name	Customer	Invoice Number	AR Account	Date	Balance Due
264, 2314							
	264-001	264 General Fund	Sarasota County Tax Collector	AR00001519	12110	10/01/2023	1,805,473.07
Sum for 264, 2314							1,805,473.07
264, 2315							
	264-005	264 Reserve Fund	Sarasota County Tax Collector	AR00001519	12110	10/01/2023	384,105.15
Sum for 264, 2315							384,105.15
264, 2316							
	264-200	264 Debt Service Fund S2022	Sarasota County Tax Collector	AR00001519	12110	10/01/2023	511,110.55
	264-200	264 Debt Service Fund S2022	Sarasota County Tax Collector	AR00001519	12110	10/01/2023	212,156.98
Sum for 264, 2316							723,267.53
264, 2318							
	264-400	264 Enterprise Fund-River Club	Sarasota County Tax Collector	AR00001519	12110	10/01/2023	1,149,955.47
Sum for 264, 2318							1,149,955.47
264, 2319							
	264-405	264 Enterprise Re- serve Fund-River Club	Sarasota County Tax Collector	AR00001519	12110	10/01/2023	309,900.46
Sum for 264, 2319							309,900.46
Sum for 264							4,372,701.68
Sum Total							4,372,701.68

See Notes to Unaudited Financial Statements

From 11/1/2023 to 11/30/2023

Sum Total

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

Balance Sheet

1. Trust statement activity has been recorded through 11/30/23.
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.

Summary A/R Ledger-Payment Terms

5. Payment terms for landowner assessments are (a) defined in the FY23-24 Assessment Resolution adopted by the Board of Supervisors, (b) pursuant to Florida Statutes, Chapter 197 for assessments levied via the county tax roll.