



Rizzetta & Company

Venetian Community Development District

**Financial Statements
(Unaudited)**

January 31, 2024

Prepared by: Rizzetta & Company, Inc.

venetiancdd.org
rizzetta.com

Venetian Community Development District										
Balance Sheet										
As of 01/31/2024										
(In Whole Number)										
	General Fun	Capital Fun	Debt Service Fun	Interest Sub Fun	Interest Sub Reserve R k	Interest Sub Capital k	Total Government Fun	Fixed Asset Group k	Long-Term Debt k	
Assets										
Cash In Bank	667,302 k	(21,510)	0	0	139,163 k	0	(23,450)	761,505 k	0	0
Investment	1,426,670	1,168,358	258,614	1,423,005	1,038,792	761,086	195,366	6,271,891	0	0
Accounts Receivable k										
Accounts Receivable - Other	0	0	0	0	94,898	0	0	94,898	0	0
Advance to Vendors	0	0	0	0	33,864	0	150,000	183,864	0	0
Accounts Receivable-Tax Roll k	575,439 k	0	0	166,513 k	264,747	0 k	0 k	1,006,700	0	0
Prepaid Expenses	0	0	0	0	33,672 k	0	0	33,673 k	0	0
Inventory k	0 k	0 k	0 k	0	49,120 k	0 k	0	49,120 k	0	0
Refundable Deposits d D	2,729	0	0	0	22,926	0 k	0 k	45,655	0	0
Due From Other	754 k	325 k	0	0	85 k	0	0	1,163 k	0	0
Fixed Asset	0	0	0	0	0	0	0	24,735,443	0	0
Amount Available in Debt Service	0	0	0	0	0	0	0	0	0	1,589,518
Amount To Be Provided Debt Service k	0	0	0	0	0	0	0	0	0	10,763,462
Total Assets	2,692,894	1,147,173	258,614	1,589,518	1,677,267	761,086	321,916	8,448,468	24,735,443	12,352,980
Liabilities										
Accounts Payable	39,750 k	0 k	0 k	0 k	136,316 k	0 k	0 k	176,066 k	0 k	0
Accrued Expenses k	63 k	0 k	0	0	0	0	0	563	0	0
Other Current Liabilities k	46	0	0	0	0	0	0	246	0	0
Due To Other	85 k	0	0	0	1,078	0	0	1,163	0	0
Due on Bond Payable-Long Term k	0	0	0	0	0	0	0	0	0	12,352,980
Deposits Payable d B	0 k	0 k	0 k	0 k	3,402 k	0 k	0 k	3,402 k	0 k	0
Total Liabilities	40,644	0	0	0	140,796	0	0	181,440	0	12,352,980
Fund Equity & Other										
Beginning Fund Balance	145,024	794,077	255,065	618,957	329,114	670,836	192,599	3,005,672	0	0
Investment in General Fund k	0 k	0	0	0	0	0	0	0 k	24,735,443	0
Net Change in Fund Balance	2,507,226	353,096 k	3,549 k	970,561 k	1,207,357 k	90,250 k	129,317 k	5,261,357	0 k	0
Total Fund Equity & Other	2,652,250	1,147,173	258,614	1,589,518	1,536,471 k	761,086	321,916	8,267,029	24,735,443	0
Total Liabilities & Fund Equity	2,692,894 k	1,147,173 k	258,614 k	1,589,518	1,677,267	761,086 k	321,916 k	8,448,468	24,735,443 k	12,352,980 k

264 General Fund

	Year Ending 9/30/2024	Prior Year Same Month 1/31/2023	Current MTD 1/31/2024	Month Ending 1/31/2024	Prior Year YTD 1/31/2023	Current YTD 1/31/2024	Current YTD 1/31/2024	
	Annual Budget	Actual	Budget	Actual	Variance	Actual	Budget	Variance
Revenues								
Interest Earnings								
Interest Earnings	10,800	525	900	2,555	(1,655)	1,606	3,600	(3,566)
Special Assessments								
Tax Roll	3,154,967	0	0	0	0	1,679,672	3,154,967	(1)
Other Misc. Revenues								
Miscellaneous Revenue	0	325	0	0	0	616	0	(665)
Total Revenues	3,165,767	850	900	2,555	(1,655)	1,681,894	3,158,567	(4,232)
Expenditures								
Legislative								
Supervisor Fees	10,000	900	833	500	333	2,900	3,333	1,333
Total Legislative	10,000	900	833	500	333	2,900	3,333	1,333
Financial & Administrative								
Accounting Services	24,278	1,946	2,024	2,023	0	7,782	8,093	0
Administrative Services	6,684	536	557	557	0	2,142	2,228	0
Arbitrage Rebate Calculation	500	0	500	0	500	0	500	500
Assessment Roll	5,570	0	0	0	0	5,356	5,570	0
Auditing Services	4,400	0	0	0	0	0	0	0
Bank Fees	0	0	0	0	0	0	0	1,087
District Engineer	60,000	0	5,000	5,138	(138)	8,190	20,000	11,475
District Management	37,187	2,142	3,099	2,228	871	9,615	12,396	8,912
Dues, Licenses & Fees	175	224	0	0	0	399	175	0
Financial & Revenue Collections	5,570	446	464	464	0	1,785	1,857	0
Legal Advertising	2,000	0	167	171	(4)	0	666	1,152
Miscellaneous Fees	750	0	62	100	(38)	368	250	100
Miscellaneous Mailings	1,000	0	84	0	84	0	333	0
Public Officials Liability Insurance	5,095	0	0	0	0	3,182	5,096	3,293
Trustees Fees	2,649	0	0	0	0	0	1,683	1,684
Website Hosting, Maintenance, Backup & E	9,473	1,014	954	954	0	3,289	3,049	3,048
Total Financial & Administrative	165,331	6,308	12,911	11,635	1,275	42,108	61,896	48,674
Legal Counsel								
District Counsel	80,600	7,350	6,717	5,144	1,573	23,108	26,867	19,892
Outside Counsel	10,000	9,088	833	0	833	20,307	3,333	0
Total Legal Counsel	90,600	16,438	7,550	5,144	2,406	43,415	30,200	19,892
Security Operations								
Gate Transponders-RFID	2,500	0	208	0	208	0	833	0
Guard & Gate Facility Maintenance & Repa	12,168	436	1,014	2,279	(1,265)	1,767	4,056	5,516
Security Services & Patrols	431,838	28,411	35,986	32,313	3,674	116,752	143,946	136,211
Total Security Operations	446,506	28,847	37,208	34,592	2,617	118,519	148,835	141,727

See Notes to Unaudited Financial Statements

264 General Fund

	Year Ending 9/30/2024	Prior Year Same Month 1/31/2023	Current MTD 1/31/2024	Month Ending 1/31/2024	Prior Year YTD 1/31/2023	Current YTD 1/31/2024	Current YTD 1/31/2024	
	Annual Budget	Actual	Budget	Actual	Variance	Actual	Budget	Variance
Electric Utility Services								
Utility Services	54,000	3,683	4,500	4,086	414	14,566	18,000	1,464
Total Electric Utility Services	54,000	3,683	4,500	4,086	414	14,566	18,000	1,464
Water-Sewer Combination Services								
Utility Services - Effluent & Guardhouse	20,000	2,564	1,667	77	1,589	6,749	6,667	5,304
Total Water-Sewer Combination Services	20,000	2,564	1,667	77	1,589	6,749	6,667	5,304
Stormwater Control								
Aquatic Maintenance	52,961	4,154	4,413	4,321	92	17,745	17,653	369
Fountain Service Repair & Maintenance	5,400	1,119	450	259	191	1,803	1,800	(223)
Mitigation Area Monitoring & Maintenance	49,072	0	4,089	0	4,090	15,951	16,357	3,535
Stormwater System Maintenance	5,000	0	417	0	416	0	1,667	1,667
Total Stormwater Control	112,433	5,273	9,369	4,580	4,789	35,499	37,477	5,348
Other Physical Environment								
Employee - Salaries	212,441	16,378	17,704	16,604	1,099	60,267	70,814	6,915
Employee Management & Oversight	10,800	0	900	900	0	0	3,600	0
General Liability Insurance	7,673	0	0	0	0	6,394	7,673	1,055
Holiday Decorations	5,000	0	0	0	0	3,400	5,000	160
Hurricane Related Expenses	1,397,000	8,350	116,417	106,213	10,204	100,235	465,667	355,823
Irrigation Repair	34,175	435	2,848	2,463	385	4,334	11,391	3,000
Landscape - Annuals/Flowers	20,000	0	1,666	0	1,666	5,448	6,667	4,077
Landscape - Miscellaneous	6,000	0	500	0	500	5,225	2,000	(3,223)
Landscape - Mulch	51,000	0	51,000	0	51,000	0	51,000	46,574
Landscape - Pest Control/OTC Injections	15,200	0	1,267	750	517	1,500	5,067	(5,533)
Landscape Inspection Services	10,800	800	900	900	0	3,200	3,600	0
Landscape Maintenance	408,780	27,237	34,065	29,683	4,381	122,658	136,260	2,196
Landscape Replacement Plants, Shrubs, Tr	20,000	0	1,667	0	1,667	0	6,667	(3,293)
Maintenance & Repairs	16,133	95	1,344	689	655	992	5,377	2,851
Office & Administration	6,200	415	517	264	254	1,951	2,067	534
Property Insurance	6,871	0	0	0	0	5,725	6,871	(1,510)
Telephone, Internet, Cable	4,500	333	375	339	35	1,589	1,500	157
Total Other Physical Environment	2,232,573	54,043	231,170	158,805	72,363	322,918	791,221	412,683
Road & Street Facilities								
Roadway Repair & Maintenance	5,000	3,200	417	0	416	3,200	1,666	1,667
Street Light/Decorative Light Maintenan	4,300	0	358	0	359	1,146	1,434	1,433
Street/Parking Lot Sweeping	5,024	0	419	450	(32)	837	1,675	(125)
Total Road & Street Facilities	14,324	3,200	1,194	450	743	5,183	4,775	2,975
Contingency								
Non-Recurring Expenses	20,000	130	1,667	0	1,667	4,466	6,666	1,267
Total Contingency	20,000	130	1,667	0	1,667	4,466	6,666	1,267
Total Expenditures	3,165,767	121,386	308,068	219,871	88,197	596,323	1,109,071	461,012

See Notes to Unaudited Financial Statements

264 General Fund

	Year Ending 9/30/2024	Prior Year Same Month 1/31/2023	Current MTD 1/31/2024		Month Ending 1/31/2024	Prior Year YTD 1/31/2023	Current YTD 1/31/2024	Current YTD 1/31/2024	
	Annual Budget	Actual	Budget	Actual	Variance	Actual	Budget	Actual	Variance
Total Excess of Revenues Over(Under) Expenditures	0	(120,535)	(307,168)	(217,316)	(89,852)	1,085,571	2,049,496	2,514,740	(465,243)
Total Other Financing Sources(Uses)									
Prior Year AP Credit									
Prior Year A/P Credits	0	0	0	0	0	0	0	(7,514)	7,514
Total Other Financing Sources(Uses)	0	0	0	0	0	0	0	(7,514)	7,514
Fund Balance, Beginning of Period	0	1,765,606	0	2,869,566	(2,869,566)	559,500	0	145,024	(145,025)
Total Fund Balance, End of Period	0	1,645,071	(307,168)	2,652,250	(2,959,418)	1,645,071	2,049,496	2,652,250	(602,754)

See Notes to Unaudited Financial Statements

264 Reserve Fund

	Year Ending 9/30/2024	Prior Year Same Month 1/31/2023	Current MTD 1/31/2024	Month Ending 1/31/2024	Prior Year YTD 1/31/2023	Current YTD 1/31/2024	Current YTD 1/31/2024	
	Annual Budget	Actual	Budget	Actual	Variance	Actual	Budget	Variance
Revenues								
Interest Earnings								
Interest Earnings	0	495	0	3,165	(3,165)	1,555	0	13,488 (13,488)
Special Assessments								
Tax Roll	384,100	0	0	0	0	369,279	384,100	384,105 (5)
Total Revenues	384,100	495	0	3,165	(3,165)	370,834	384,100	397,593 (13,493)
Expenditures								
Financial & Administrative								
Bank Fees	0	0	0	1,495	(1,495)	0	0	1,495 (1,495)
Total Financial & Administrative	0	0	0	1,495	(1,495)	0	0	1,495 (1,495)
Contingency								
Capital Reserve	384,100	0	0	0	0	0	384,100	43,002 341,098
Total Contingency	384,100	0	0	0	0	0	384,100	43,002 341,098
Total Expenditures	384,100	0	0	1,495	(1,495)	0	384,100	44,497 339,603
Total Excess of Revenues Over(Under) Expenditures	0	495	0	1,670	(1,670)	0	0	353,096 (353,096)
Fund Balance, Beginning of Period	0	997,502	0	1,145,503	(1,145,503)	627,163	0	794,077 (794,077)
Total Fund Balance, End of Period	0	997,997	0	1,147,173	(1,147,173)	997,997	0	1,147,173 (1,147,173)

264 General Capital Fund

	Year Ending 9/30/2024	Prior Year Same Month 1/31/2023	Current MTD 1/31/2024		Month Ending 1/31/2024	Prior Year YTD 1/31/2023	Current YTD 1/31/2024	Current YTD 1/31/2024	
	Annual Budget	Actual	Budget	Actual	Variance	Actual	Budget	Actual	Variance
Revenues									
Interest Earnings									
Interest Earnings	0	0	0	633	(633)	0	0	3,549	(3,549)
Total Revenues	0	0	0	633	(633)	0	0	3,549	(3,549)
Total Excess of Revenues Over(Under) Expenditures	0	0	0	633	(633)	0	0	3,549	(3,549)
Fund Balance, Beginning of Period	0	0	0	257,981	(257,981)	0	0	255,065	(255,065)
Total Fund Balance, End of Period	0	0	0	258,614	(258,614)	0	0	258,614	(258,614)

264 Debt Service Fund S2022

	Year Ending 9/30/2024	Prior Year Same Month 1/31/2023	Current MTD 1/31/2024	Month Ending 1/31/2024	Prior Year YTD 1/31/2023	Current YTD 1/31/2024	Current YTD 1/31/2024		
	Annual Budget	Actual	Budget	Actual	Variance	Actual	Budget	Actual	Variance
Revenues									
Interest Earnings									
Interest Earnings	0	1,226	0	3,055	(3,055)	4,486	0	7,035	(7,035)
Special Assessments									
Tax Roll	1,114,642	0	0	0	0	1,114,684	1,114,642	1,113,767	875
Total Revenues	1,114,642	1,226	0	3,055	(3,055)	1,119,171	1,114,642	1,120,802	(6,160)
Expenditures									
Debt Service									
Interest	308,902	0	0	0	0	157,733	308,902	148,296	160,606
Principal	805,740	0	0	0	0	0	805,740	5,000	800,740
Total Debt Service	1,114,642	0	0	0	0	157,733	1,114,642	153,295	961,346
Total Expenditures	1,114,642	0	0	0	0	157,733	1,114,642	153,295	961,346
Total Excess of Revenues Over(Under) Expenditures	0	1,226	0	3,055	(3,055)	961,437	0	970,562	(970,562)
Fund Balance, Beginning of Period	0	1,507,894	0	1,586,463	(1,586,463)	547,683	0	618,956	(618,956)
Total Fund Balance, End of Period	0	1,509,120	0	1,589,518	1,589,518	1,509,120	0	1,589,518	(1,589,518)

See Notes to Unaudited Financial Statements

264 Enterprise Fund-River Club

	Year Ending 9/30/2024	Prior Year Same Month 1/31/2023	Current MTD 1/31/2024	Month Ending 1/31/2024	Prior Year YTD 1/31/2023	Current YTD 1/31/2024	Current YTD 1/31/2024	
	Annual Budget	Actual	Budget	Actual	Variance	Actual	Budget	Variance
Revenues								
Interest Earnings								
Interest Earnings	23,300	472	1,942	1,190	752	1,454	7,767	3,959
Special Assessments								
Tax Roll	1,770,827	0	0	0	0	1,631,149	1,770,827	1,770,828 (1)
Amenity Center Revenue								
Administration/Tennis	23,400	1,265	1,950	2,350	(400)	6,244	7,800	25,869 (18,069)
Employee - Christmas Bonus	20,000	15,090	0	(350)	350	15,090	20,000	21,164 (1,164)
Restaurant Revenue	892,500	73,864	74,375	72,024	2,351	326,601	297,500	253,038 44,462
Total Revenues	2,730,027	90,691	78,267	75,214	3,053	1,980,538	2,103,894	2,074,707 29,187
Expenditures								
Cost of Goods								
Restaurant - Cost of Sales	392,318	35,375	32,694	33,323	(630)	151,711	130,773	115,950 14,822
Tennis - Cost of Sales	0	0	0	0	0	37	0	0 0
Total Cost of Goods	392,318	35,375	32,694	33,323	(630)	151,748	130,773	115,950 14,822
Salaries and Benefits								
Employee - Benefits	322,775	23,298	26,897	25,735	1,163	79,546	107,592	94,852 12,740
Employee - Christmas Bonus	20,000	0	1,667	0	1,666	15,090	6,666	21,581 (14,914)
Employee - Contract Services	109,200	38,282	9,100	9,820	(720)	169,672	36,400	41,329 (4,929)
Employee - Salaries	1,008,160	60,548	84,013	75,889	8,124	217,082	336,053	281,613 54,440
Employee Fitness Classes	17,640	0	1,470	1,680	(210)	0	5,880	6,945 (1,065)
Lessons-Fitness	0	1,715	0	0	0	8,195	0	0 0
Training & Education	3,900	80	325	0	325	80	1,300	0 1,300
Total Salaries and Benefits	1,481,675	123,923	123,472	113,124	10,348	489,665	493,891	446,320 47,572
Repair and Maintenance								
Building Maintenance	23,100	300	1,925	324	1,601	6,240	7,700	1,382 6,318
Chemicals	6,000	59	500	1,356	(856)	1,218	2,000	2,711 (711)
Equipment Maintenance & Repairs	74,400	3,261	6,200	4,056	2,144	16,629	24,800	21,056 3,744
Maintenance Contracts	142,338	9,970	11,862	8,119	3,743	43,405	47,446	42,109 5,337
Shop & Hand Tools	600	87	50	0	50	241	200	30 170
Total Repair and Maintenance	246,438	13,677	20,537	13,855	6,682	67,733	82,146	67,288 14,858
Office Expense								
Office Supplies	5,820	494	485	577	(92)	1,650	1,940	1,081 859
Postage & Delivery	800	0	67	0	67	0	267	0 267
Printing & Binding	1,800	165	150	0	150	930	600	760 (160)
Telephone	12,600	739	1,050	701	349	3,132	4,200	2,988 1,212
Total Office Expense	21,020	1,398	1,752	1,278	474	5,712	7,007	4,829 2,178
Operating Expense								

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264 Enterprise Fund-River Club

	Year Ending 9/30/2024	Prior Year Same Month 1/31/2023	Current MTD 1/31/2024		Month Ending 1/31/2024	Prior Year YTD 1/31/2023	Current YTD 1/31/2024	Current YTD 1/31/2024	
	Annual Budget	Actual	Budget	Actual	Variance	Actual	Budget	Actual	Variance
China, Glass, Silver	8,000	0	666	0	666	1,574	2,666	3,778	(1,112)
Decorations	10,000	298	834	269	565	7,536	3,334	1,831	1,503
Employee - Meal Benefit	25,925	1,715	2,160	2,475	(315)	5,100	8,641	9,825	(1,184)
Equipment Rental	13,140	791	1,095	496	599	8,072	4,380	3,582	798
Equipment Replacement	23,700	2,038	1,975	1,069	906	6,002	7,900	2,167	5,733
Gas, Diesel Fuel and Oil	23,700	3,185	1,975	754	1,221	9,917	7,900	5,250	2,650
Laundry	29,410	6,081	2,451	2,207	244	18,747	9,803	9,228	575
Licenses, Fees & Permits	3,600	0	300	1,251	(951)	0	1,200	5,351	(4,151)
Meals & Entertainment	600	0	50	0	50	0	200	0	200
Music & Entertainment	33,524	8,143	2,794	1,885	909	23,100	11,175	10,770	405
Operating Supplies	33,200	2,553	2,766	3,670	(904)	7,607	11,066	8,561	2,505
Paper/Plastic	18,821	1,545	1,569	1,305	264	8,691	6,274	5,680	594
Personnel Supplies	4,300	232	358	79	279	1,750	1,433	384	1,049
Sanitation Disposal	10,800	610	900	610	290	2,441	3,600	2,441	1,159
Travel	1,200	0	100	0	100	0	400	0	400
Utility - Electricity	86,400	7,258	7,200	7,007	193	26,748	28,800	29,303	(503)
Utility - Water & Sewer - Effluent & Com	54,000	3,188	4,500	3,507	993	16,082	18,000	18,797	(797)
Total Operating Expense	380,320	37,637	31,693	26,584	5,109	143,367	126,772	116,948	9,824
Other Administrative Cost									
Amenities Marketing	14,955	795	1,246	815	431	795	4,985	3,220	1,765
Com Related Promotion/Security	11,410	379	951	143	808	5,699	3,803	782	3,021
Dues & Subscriptions	1,893	66	158	21	137	944	631	93	538
Employee - Relations	4,070	(11)	339	0	339	65	1,357	0	1,357
General Liability & Property Insurance	31,903	0	0	3,686	(3,686)	29,244	31,903	14,745	17,158
Management Contract	83,000	6,917	6,917	7,167	(250)	27,092	27,667	27,917	(250)
Miscellaneous Expense/Credit Card Fees	31,025	3,430	2,585	4,310	(1,725)	9,913	10,341	4,677	5,664
Temp Help	0	0	0	3,243	(3,243)	0	0	3,243	(3,243)
Total Other Administrative Cost	178,256	11,576	12,196	19,385	(7,189)	73,752	80,687	54,677	26,010
Contingency									
Non-Recurring Expenses	30,000	4,467	2,500	0	2,500	11,069	10,000	8,704	1,296
Total Contingency	30,000	4,467	2,500	0	2,500	11,069	10,000	8,704	1,296
Total Expenditures	2,730,027	228,053	224,844	207,549	17,294	943,046	931,278	814,716	116,562
Total Excess of Revenues Over(Under) Expenditures	0	(137,362)	(146,577)	(132,335)	(14,242)	1,037,492	1,172,616	1,259,991	(87,375)
Total Other Financing Sources(Uses)									
Interfund Transfer (Revenue)									
Interfund Transfer	0	0	0	0	0	0	0	97,366	(97,366)
Interfund Transfer (Expense)									
Interfund Transfer	0	0	0	0	0	0	0	(150,000)	150,000
Total Other Financing Sources(Uses)	0	0	0	0	0	0	0	(52,634)	52,634
Fund Balance, Beginning of Period	0	1,956,433	0	1,668,806	(1,668,806)	781,580	0	329,114	(329,114)
Total Fund Balance, End of Period	0	1,819,071	(146,577)	1,536,471	(1,683,048)	1,819,071	1,172,616	1,536,471	(363,855)

See Notes to Unaudited Financial Statements

264 Enterprise Reserve Fund-River Club

	Year Ending 9/30/2024	Prior Year Same Month 1/31/2023	Current MTD 1/31/2024		Month Ending 1/31/2024	Prior Year YTD 1/31/2023	Current YTD 1/31/2024	Current YTD 1/31/2024	
	Annual Budget	Actual	Budget	Actual	Variance	Actual	Budget	Actual	Variance
Revenues									
Interest Earnings									
Interest Earnings	0	126	0	515	(515)	3,352	0	9,671	(9,671)
Special Assessments									
Tax Roll	309,900	0	0	0	0	297,953	309,900	309,901	(1)
Total Revenues	309,900	126	0	515	(515)	301,178	309,900	319,572	(9,672)
Expenditures									
Contingency									
Capital Reserve	309,900	26,121	0	(17,683)	17,683	205,410	309,900	113,234	196,667
Total Contingency	309,900	26,121	0	(17,683)	17,683	205,410	309,900	113,234	196,667
Total Expenditures	309,900	26,121	0	(17,683)	17,683	205,410	309,900	113,234	196,667
Total Excess of Revenues Over(Under) Expenditures	0	(25,995)	0	18,198	(18,198)	95,895	0	206,338	(206,338)
Total Other Financing Sources(Uses)									
Prior Year AP Credit									
Prior Year A/P Credits	0	0	0	0	0	0	0	(18,722)	18,722
Interfund Transfer (Expense)									
Interfund Transfer	0	0	0	0	0	0	0	(97,366)	97,366
Total Other Financing Sources(Uses)	0	0	0	0	0	0	0	(116,088)	116,088
Fund Balance, Beginning of Period	0	577,398	0	742,888	(742,888)	455,508	0	670,836	(670,836)
Total Fund Balance, End of Period	0	551,403	0	761,086	(761,086)	551,403	0	761,086	(761,086)

See Notes to Unaudited Financial Statements

264 Enterprise Capital Fund-River Club

	Year Ending 9/30/2024	Prior Year Same Month 1/31/2023	Current MTD 1/31/2024	Month Ending 1/31/2024	Prior Year YTD 1/31/2023	Current YTD 1/31/2024	Current YTD 1/31/2024		
	Annual Budget	Actual	Budget	Actual	Variance	Actual	Budget	Actual	Variance
Revenues									
Interest Earnings									
Interest Earnings	0	0	0	478	(478)	0	0	2,767	(2,767)
Total Revenues	0	0	0	478	(478)	0	0	(2,767)	(2,767)
Expenditures									
Contingency									
Capital Reserve	0	0	0	700	(700)	0	0	23,450	(23,450)
Total Contingency	0	0	0	700	(700)	0	0	23,450	(23,450)
Total Expenditures	0	0	0	700	(700)	0	0	23,450	(23,450)
Total Excess of Revenues Over(Under) Expenditures	0	0	0	(222)	222	0	0	(20,683)	20,683
Total Other Financing Sources(Uses)									
Interfund Transfer (Revenue)									
Interfund Transfer	0	0	0	0	0	0	150,000	(150,000)	
Total Other Financing Sources(Uses)	0	0	0	0	0	0	150,000	(150,000)	
Fund Balance, Beginning of Period	0	0	0	322,138	(322,138)	0	0	192,599	(192,599)
Total Fund Balance, End of Period	0	0	0	321,916	(321,916)	0	0	321,916	(321,916)

See Notes to Unaudited Financial Statements

Venetian CDD
Investment Summary
January 31, 2024

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>January 31, 2024</u>
Schwab	Cash - Money Fund - 5.032%	\$ 1,426,670
Total General Fund Investments		\$ 1,426,670
Schwab - Cash	Cash Equivalents 5.03%	\$ 276,697
Schwab - FFCB Fixed Rate Agency	Agency Bonds	
Federal Farm Credit Bank	Fixed Rate Agency 5.27% Due 01/16/25	100,015
Federal Home Loan Bank	Fixed Rate Agency 5.40% Due 01/14/25	100,015
Federal Farm Credit Bank	Fixed Rate Agency 5.00% Due 04/25/25	100,015
Schwab - FHLB Fixed Rate Agency	Agency Bonds	
Federal Home Loan Bank	Fixed Rate Agency 5.30% Due 03/08/24	50,007
Federal Home Loan Bank	Fixed Rate Agency 5.12% Due 04/26/24	10,015
Federal Home Loan Bank	Fixed Rate Agency 5.45% Due 07/22/24	50,015
Federal Home Loan Bank	Fixed Rate Agency 5.40% Due 08/28/24	50,015
Federal Home Loan Bank	Fixed Rate Agency 5.50% Due 11/25/24	50,005
Federal Home Loan Bank	Fixed Rate Agency 5.45% Due 12/12/24	50,015
Federal Home Loan Bank	Fixed Rate Agency 5.40% Due 01/12/26	100,015
Federal Home Loan Bank	Fixed Rate Agency 5.22% Due 01/23/26	100,015
Schwab - FNMA Fixed Rate Agency	Agency Bonds	
Fannie Mae	Fixed Rate Agency 5.125% Due 05/01/24	30,000
Fannie Mae	Fixed Rate Agency 5.05% Due 05/06/24	10,015
Fannie Mae	Fixed Rate Agency 5.25% Due 07/19/24	10,015
Fannie Mae	Fixed Rate Agency 5.00% Due 10/17/24	10,015
Schwab - Treasury Bonds	Treasury Bonds	
Treasury Bill	Treasury Bonds - Due 03/21/2024	9,585
Treasury Bill	Treasury Bonds - Due 04/18/2024	14,347
Treasury Bill	Treasury Bonds - Due 06/13/2024	47,537
Total General Reserve Fund Investments		\$ 1,168,358
Schwab	Cash - Money Fund 5.00% Interest	\$ 258,614
Total General Capital Fund Investments		\$ 258,614
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	1,307,251
US Bank Series 2022 Prepayment	First American Government Obligation Fund Class Y	4,603
Total Debt Service Fund Investments		\$ 1,423,005

Venetian CDD
Investment Summary
January 31, 2024

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>January 31, 2024</u>
Schwab	Cash - Money Fund 5.032% Interest	\$ 1,038,792
Total River Club Fund Investments		\$ 1,038,792
Schwab - Cash	Cash Equivalents 5.03%	\$ 292,647
Schwab - FFCB Fixed Rate Agency	Agency Bonds	
Federal Farm Credit Bank	Fixed Rate Agency 5.27% Due 01/16/25	50,015
Federal Home Loan Bank	Fixed Rate Agency 5.40% Due 01/14/25	50,015
Federal Farm Credit Bank	Fixed Rate Agency 5.00% Due 04/25/25	50,015
Schwab - FHLB Fixed Rate Agency	Agency Bonds	
Federal Home Loan Bank	Fixed Rate Agency 5.12% Due 04/26/24	20,015
Federal Home Loan Bank	Fixed Rate Agency 5.40% Due 08/28/24	25,015
Federal Home Loan Bank	Fixed Rate Agency 5.50% Due 11/25/24	25,010
Federal Home Loan Bank	Fixed Rate Agency 5.40% Due 01/12/26	50,015
Federal Home Loan Bank	Fixed Rate Agency 5.22% Due 01/23/26	50,015
Schwab - FNMA Fixed Rate Agency	Agency Bonds	
Fannie Mae	Fixed Rate Agency 5.125% Due 05/01/24	50,000
Fannie Mae	Fixed Rate Agency 5.05% Due 05/06/24	20,015
Fannie Mae	Fixed Rate Agency 5.25% Due 07/19/24	20,015
Fannie Mae	Fixed Rate Agency 5.00% Due 10/17/24	20,015
Schwab - Treasury Bonds	Treasury Bonds	
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		\$ 761,086
Schwab	Cash - Money Fund 5.00% Interest	\$ 195,366
Total River Club Capital Fund Investments		\$ 195,366

Venetian Community Development District
Summary A/R Ledger
From 01/1/2024 to 01/31/2024

	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	575,439.73
Sum for 264, 2314							575,439.73
264, 2316							
	264-200	264 Debt Service Fund S2022	Sarasota County Tax Collector	AR00001519	12110	10/01/2023	117,669.86
	264-200	264 Debt Service Fund S2022	Sarasota County Tax Collector	AR00001519	12110	10/01/2023	48,843.61
Sum for 264, 2316							166,513.47
264, 2318							
	264-400	264 Enterprise Fund-River Club	Sarasota County Tax Collector	AR00001519	12110	10/01/2023	264,747.22
Sum for 264, 2318							264,747.22
Sum for 264							1,006,700.42
Sum Total							1,006,700.42

See Notes to Unaudited Financial Statements

Venetian Community Development District Summary A/P Ledger From 01/1/2024 to 01/31/2024

	Fund Name	GL posting date	Vendor name	Document number	Description	Balance Due
264, 2314	264 General Fund	01/31/2024	AMF Mark Mobile Welding, LLC	2683	Weld Mail Box 297 Padova - 01/24	180.00
	264 General Fund	01/08/2024	Cheryl Harmon Ter-rana	CT010824	Board of Supervisor Meeting 01/08/24	100.00
	264 General Fund	01/31/2024	City of Venice	44300-59516 01/24	Guardhouse - 101 Veneto Blvd 01/24	69.61
	264 General Fund	01/31/2024	City of Venice	76604-72272 01/24	Guardhouse - 101 Veneto Blvd 01/24	8.12
	264 General Fund	01/25/2024	Electric Supply	S3721340.001	Lighting Supplies 01/24	401.94
	264 General Fund	01/08/2024	Ernest R Booker	EB010824	Board of Supervisor Meeting 01/08/24	100.00
	264 General Fund	01/30/2024	Florida Power & Light Company	FPL Summary 01/24 Auto-Pay	FPL Summary 01/24	4,086.18
	264 General Fund	01/10/2024	Frontier Florida, LLC	941-485-8500-120513 -5 01/24 ACH	Phone and Internet 01/24	339.15
	264 General Fund	01/31/2024	Gannett Florida LocaliQ	0006201828 01/24	Account #526049 Legal Advertising 01/24	171.10
	264 General Fund	01/08/2024	Jill Pozarek	JP010824	Board of Supervisor Meeting 01/08/24	100.00
	264 General Fund	01/08/2024	Kenneth J. Smaha	KS010824	Board of Supervisor Meeting 01/08/24	100.00
	264 General Fund	01/31/2024	Landscape Maintenance Professionals, Inc.	181657	St Augustine Sod 01/24	22,323.20
	264 General Fund	01/31/2024	Landscape Maintenance Professionals, Inc.	181666	Pest Control 01/24	750.00
	264 General Fund	01/31/2024	Persson, Cohen & Mooney, P.A.	4694	Legal Services 01/24	4,998.00
	264 General Fund	01/08/2024	Richard Bracco	RB010824	Board of Supervisor Meeting 01/08/24	100.00
	264 General Fund	01/31/2024	Rizzetta & Company, Inc.	INV0000087182	Office Supplies & Cell Phone 01/24	135.55
	264 General Fund	01/31/2024	Schappacher Engineering, LLC	2614	Engineering Services 01/24	5,137.50
	264 General Fund	01/01/2024	Universal Access, LLC	AAAI1914	HD Cards gate access 07/23	500.00
	264 General Fund	01/30/2024	Water Equipment Technologies of Southwest Florida LLC	23572	Weekly Fountain Maintenance 01/24	150.00
	Sum for 264, 2319					
Sum for 264						39,750.35
Sum Total						39,750.35

Venetian Community Development District
Notes to Unaudited Financial Statements
January 31, 2024

Balance Sheet

1. Trust statement activity has been recorded through 01/31/24.
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.

Summary A/R Ledger-Subsequent Collections

6. General Fund – Payment for Invoice AR00001519 in the amount of \$286,530.66 was received in February 2024.
7. Debt Service Fund – Payment for Invoice AR00001519 in the amount of \$82,912.62 was received in February 2024.
8. River Club Fund – Payment for Invoice AR00001519 in the amount of \$131,826.49 was received in February 2024.