



Financial Statement Summary As of January 31, 2026

Overview

Village Public Safety Department Dependent District (VPSDDD) was established in November 2023. The dependent district provides funding on behalf of Sumter County to Village Center Public Safety Department which provides fire, rescue, and EMS transport services to property owners within the established boundaries. As of January 31, 2026, 33% of the year has lapsed.

Governmental Funds

Revenues: Year-to-date (YTD) revenues total \$26,335,000 representing 73% of the \$35,876,000 budget.

Charges for Services:

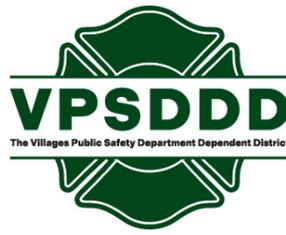
- Fire Protection total \$21,519,000 overall, these revenues are at 99% of the annual budget of \$21,693,000. Fire Protection services are collected through Sumter County.
- Response fees and Ambulance Transport Readiness Fees are billed monthly, with \$4,632,00 and 33% have been collected year-to-date.

Investment Earnings:

- Total revenue is \$184,000 year-to-date or 64% of that Amended budget of \$286,000. (Realized Revenues \$184,000 and Unrealized Revenue (\$409)).

Expenses and Other Changes: Year-to-Date operating expenses are \$12,355,000. Current year-to-date spending is 36% of the budget \$34,457,000.

- Personnel Services are \$2,000, which represents 29% of the budgeted \$8,000.
- Management and Other Professional Services budget is 86% of the amended Budget of \$496,000 which is a total of \$428,000 year to date.
- Public Safety Fees budget and expenses for Fire Protection total expenditure year to date \$7,574,000 or 36% of the amended budgeted amount of \$20,861,000
- Transport Readiness for Public Safety year to today is \$4,345,000 or 33% of the Amended Budget of \$13,035,000.
- Other Expenses—including insurance, postage, and legal advertising—total \$6,000, reflecting the annual payment for Casualty and Liability insurance. This amount is 10% of the annual budget of \$58,000.



Change in Unreserved Net Position

Year-to-Date increase in Unreserved Net Position of \$13,980,000.

Investment Earnings:

The following table outlines the Current Month Annualized Return and One Month Rate of Return earnings by investment category:

January 2026	CFB	FLCLASS	FL PALM	FL-FIT
Current Month Annualized Return*	3.13%	3.81%	3.81%	4.26%
One Month Rate of Return	0.26%	0.32%	0.32%	0.36%
Prior FY 2024-25	3.95%	4.49%	4.76%	4.61%

*Current Month Annualized Return is an annualized return based on the past 30 day performance
**LTIP Annualized Return represents the actual return achieved over the previous 12 months



Statement of Activity

For the Four Months Ending January 31, 2026 (33% of the budget year)

Original Budget	Amended Budget	Budget % used		Total	PY YTD	Variance
			REVENUES:			
21,693,038	21,693,038	99%	Charges for Services: Fire Protection	21,518,959	20,506,692	1,012,267
13,896,870	13,896,870	33%	Charges for Services: Transport Readiness	4,632,290	3,981,311	650,979
286,000	286,000	64%	Investment Earnings, Realized and Unrealized	183,901	135,122	48,778
-	-	0%	Misc Revenue	2	-	2
<u>35,875,908</u>	<u>35,875,908</u>	73%	Total Revenues:	<u>26,335,152</u>	<u>24,623,126</u>	<u>1,712,026</u>
			EXPENSES:			
7,561	7,561	29%	Personnel Services	2,174	9,491	(7,317)
495,948	495,948	86%	Management and Other Professional Services	427,806	470,751	(42,945)
20,860,929	20,860,929	36%	Public Safety Fees: Fire Protection	7,574,287	8,368,083	(793,796)
13,034,682	13,034,682	33%	Public Safety Fees: Transport Readiness	4,344,894	3,981,311	363,583
<u>58,252</u>	<u>58,252</u>	10%	Other Expenses	<u>5,914</u>	<u>56,778</u>	<u>(50,864)</u>
34,457,372	34,457,372	36%	Total Operating Expenses	12,355,076	12,886,415	(531,339)
<u>34,457,372</u>	<u>34,457,372</u>	36%	Total Expenses:	<u>12,355,076</u>	<u>12,886,415</u>	<u>(531,339)</u>
<u>1,418,536</u>	<u>1,418,536</u>		Change in Unreserved Net Position	<u>13,980,076</u>	<u>11,736,712</u>	<u>2,243,365</u>
			*Preliminary Fund Balance - pending year-end close			
			Total Cash and Investments, Net of Bond Funds	<u>19,582,354</u>	<u>15,725,347</u>	<u>3,857,007</u>
			Fund Balance			
			Restricted	17,843,617	11,736,712	6,106,905
			Total Fund Balance	<u>17,843,617</u>	<u>11,736,712</u>	<u>6,106,905</u>