

Vistas Financial Dashboard

March 2026

How much \$ do we have?

Operating / Checking	\$ 914,764
Reserve / Savings	\$ 2,501,227
Prepaid Insurance	\$ 212,562
	\$ 3,628,553
Due to/from other assoc	\$ 5,082

How much \$ have we spent YTD?

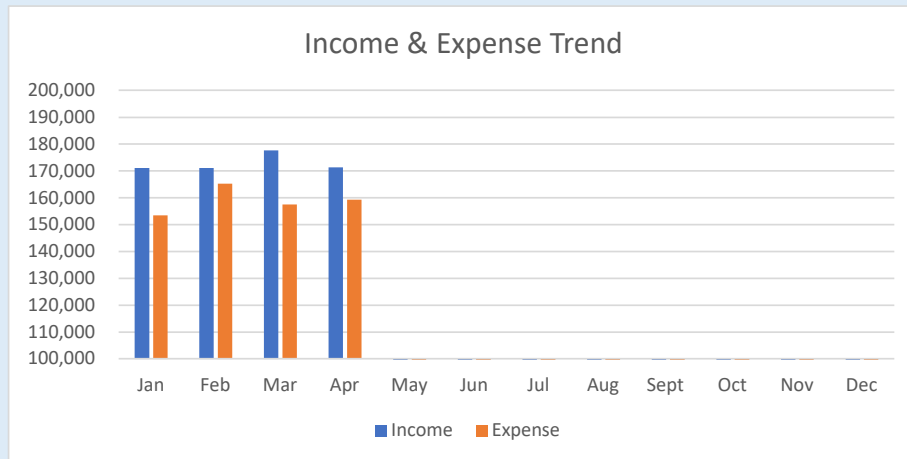
	Actual	Budget
Administrative	\$ 1,046	\$ 6,411
Insurance	\$ 148,665	\$ 180,794
Maintenance	\$ 160,143	\$ 161,669
Utilities	\$ 122,271	\$ 131,938
Other	\$ 47	\$ -

Income or Loss Mar

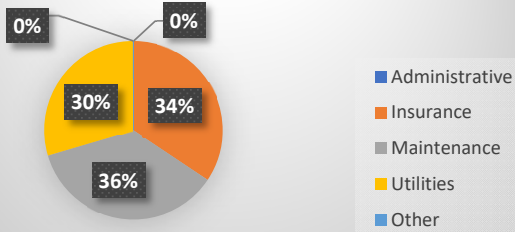
\$11,954

Income or Loss YTD

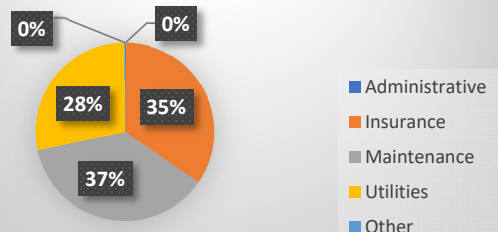
\$55,560



Expense Breakdown Mar



Expense Breakdown YTD



Notes: Acct 5820 over budget due to elevator repair
 Acct 5835 over budget due to mulch purchase & removal of dunes palms
 Acct 5824 over budget due to removal of damaged plants

Ocean Gallery Vistas Condominium Association, Inc.

Balance Sheet

As of April 30, 2026

	<u>Apr 30, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
1103 Ameris Operating 1862	
1103 Ameris Bank Oper (1862)	554,163.68
1103.2 Ameris Contingencies	180,000.00
1103.3 Ameris Insurance Fund	180,600.42
Total 1103 Ameris Operating 1862	914,764.10
1152 Reserve Ameris MM 7899	354,707.91
1164 Rsv SIRS Ameris MM 7064	1,361,159.81
1154 Rsv SIRS Ameris CD 9121	202,306.04
1165 Rsv SIRS AmerisCDARS 4218	440,000.00
1166 Rsv SIRS AmerisCDARS 4226	143,048.44
1156 Rsv SIRS Vystar Saving 987	5.00
Total Checking/Savings	3,415,991.30
Accounts Receivable	
1210 Owner Accounts Receivable	
1221 Dryer Vent Receivable	1,387.00
1211 Assessments Receivable	30,490.61
1214 Special Assmt Receivable	-2,500.00
Total 1210 Owner Accounts Receivable	29,377.61
Total Accounts Receivable	29,377.61
Other Current Assets	
1311 Reserves Due From Operatin	10.00
1312 SIRS due from Non-SIRS	1,220.37
1315 Due from Las Palmas	-0.02
1321 Operating due from SIRS	1,333.95
1325 Due from OGP	5,082.50
1451 Prepaid Insurance-Property	202,126.60
1452 Prepaid Insurance-Flood	10,435.54
Total Other Current Assets	220,208.94
Total Current Assets	3,665,577.85
TOTAL ASSETS	3,665,577.85
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2400R Contract Liabilities NonS	100,733.67
2401 Contract Liabilities SIRS	1,700,000.00
2210 SIRS Rsv due to Operating	1,333.95
2214 Non SIRS due to SIRS Rsv	1,220.37
2208 Operating Due To Reserves	10.00
2307 Assessments Prepaid	39,892.00
Total Other Current Liabilities	1,843,189.99
Total Current Liabilities	1,843,189.99
Total Liabilities	1,843,189.99
Equity	
3700 SIRS Reserve Fund Balance	
3790 SIRS Reserve Interest	17,943.24
3780 SIRS Pooled Reserve Funds	
3780-A SIRS Pooled Rsv Beginnin	332,698.45
3780-B SIRS Pooled Rsv Revenue	137,865.32
3780-D SIRS Pooled Structure Ex	-15,953.79
3780-E SIRS Pooled Fire/Pro Exp	-2,645.98
3780-G SIRS Pooled Electric Exp	-1,300.00

Ocean Gallery Vistas Condominium Association, Inc.
Balance Sheet
As of April 30, 2026

	<u>Apr 30, 26</u>
Total 3780 SIRS Pooled Reserve Funds	450,664.00
Total 3700 SIRS Reserve Fund Balance	468,607.24
3500 Reserves Fund Balance	
3580 Pooled Reserve Funds	
3580-A Pooled Reserve Beginning	214,411.90
3580-B Pooled Reserve Revenue	65,607.00
3580-C Pooled Res Bid/Land Exp	-52,196.27
3580-D Pooled Res Coating Exp	-437.11
Total 3580 Pooled Reserve Funds	227,385.52
3590 Reserves Interest	3,176.49
Total 3500 Reserves Fund Balance	230,562.01
3600 Operating Fund Balance	404,400.81
3900 Retained Earnings	650,159.22
Net Income	68,658.58
Total Equity	1,822,387.86
TOTAL LIABILITIES & EQUITY	<u>3,665,577.85</u>

Ocean Gallery Vistas Condominium Association, Inc.
Budget vs. Actual
April 2026

	Apr 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
REVENUE			
4601 Mtce Assessments	171,096.00	171,071.00	25.00
4618 Income-Other	204.00		
Total REVENUE	171,300.00	171,071.00	229.00
Total Income	171,300.00	171,071.00	229.00
Gross Profit	171,300.00	171,071.00	229.00
Expense			
ADMINISTRATIVE EXPENSES			
5880 Admin Fee-Payroll	0.00	546.92	-546.92
5864 Legal Fees	0.00	107.25	-107.25
5860 Accounting - Outside Serv	0.00	583.08	-583.08
5866 Licenses/Taxes/Fees	0.00	323.75	-323.75
5868 Office Supplies	118.50	41.67	76.83
Total ADMINISTRATIVE EXPENSES	118.50	1,602.67	-1,484.17
INSURANCE EXPENSES			
5801 Insurance-General	33,687.77	41,206.84	-7,519.07
5803 Insurance-Flood	3,478.50	3,991.67	-513.17
Total INSURANCE EXPENSES	37,166.27	45,198.51	-8,032.24
MAINTENANCE EXPENSES			
5816 Landscaping Reserve	0.00	2,500.00	-2,500.00
5819 Elevator-Phones	939.33	295.00	644.33
5820 Elevator - Expense	0.00	150.00	-150.00
5821 Elevator-Contract	3,090.00	557.92	2,532.08
5823 Pest Control	0.00	83.33	-83.33
5824 Grounds-Replace/Upkeep	808.06	131.25	676.81
5825 Irrigation	0.00	299.25	-299.25
5829 Pool/Spa Repair & Supply	3,743.86	2,416.67	1,327.19
5831 Repairs/Maint.-Bldg.	904.46	1,386.67	-482.21
5833 Maintenance Supplies	0.00	44.17	-44.17
5834 Landscape Contract	3,670.60	3,817.50	-146.90
5835 Mulch/Tree Trimming	0.00	383.33	-383.33
5847 Maint.-Payroll	25,916.68	28,310.42	-2,393.74
5853 Maintenance-Uniforms	46.75	41.67	5.08
Total MAINTENANCE EXPENSES	39,119.74	40,417.18	-1,297.44
UTILITIES			
5805 Utilities-Cable TV	16,731.78	17,465.33	-733.55
5807 Utilities-Electric	3,314.06	3,481.83	-167.77
5811 Utilities-Sewer	5,598.91	5,580.67	18.24
5813 Utilities-Trash	2,113.21	2,131.25	-18.04
5815 Utilities-Water	4,280.67	4,325.50	-44.83
Total UTILITIES	32,038.63	32,984.58	-945.95
OTHER EXPENSES			
5889 Bank Charges	35.00		
Total OTHER EXPENSES	35.00		
Total Expense	108,478.14	120,202.94	-11,724.80
Net Ordinary Income	62,821.86	50,868.06	11,953.80
Other Income/Expense			
Other Expense			
RESERVES			
8500 Monthly Reserve Transfer	16,401.75	16,401.75	0.00
8600 SIRS Monthly Reserve Trans	34,466.33	34,466.33	0.00
Total RESERVES	50,868.08	50,868.08	0.00

Ocean Gallery Vistas Condominium Association, Inc.
Budget vs. Actual
April 2026

	<u>Apr 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Total Other Expense	50,868.08	50,868.08	0.00
Net Other Income	-50,868.08	-50,868.08	0.00
Net Income	<u>11,953.78</u>	<u>-0.02</u>	<u>11,953.80</u>

Ocean Gallery Vistas Condominium Association, Inc.
 Budget vs. Actual YTD
 January through April 2026

	Jan - Apr 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
REVENUE			
4601 Mtce Assessments	684,384.00	684,284.00	100.00
4618 Income-Other	204.00		
4625 Insurance Rebate	6,616.05		
Total REVENUE	691,204.05	684,284.00	6,920.05
Total Income	691,204.05	684,284.00	6,920.05
Gross Profit	691,204.05	684,284.00	6,920.05
Expense			
ADMINISTRATIVE EXPENSES			
5880 Admin Fee-Payroll	865.80	2,187.64	-1,321.84
5864 Legal Fees	0.00	429.00	-429.00
5860 Accounting - Outside Serv	0.00	2,332.36	-2,332.36
5866 Licenses/Taxes/Fees	61.25	1,295.00	-1,233.75
5868 Office Supplies	118.50	166.64	-48.14
Total ADMINISTRATIVE EXPENSES	1,045.55	6,410.64	-5,365.09
INSURANCE EXPENSES			
5801 Insurance-General	134,751.08	164,827.36	-30,076.28
5803 Insurance-Flood	13,914.00	15,966.64	-2,052.64
Total INSURANCE EXPENSES	148,665.08	180,794.00	-32,128.92
MAINTENANCE EXPENSES			
5816 Landscaping Reserve	0.00	10,000.00	-10,000.00
5819 Elevator-Phones	1,878.66	1,180.00	698.66
5820 Elevator - Expense	8,486.14	600.00	7,886.14
5821 Elevator-Contract	3,090.00	2,231.64	858.36
5823 Pest Control	0.00	333.36	-333.36
5824 Grounds-Replace/Upkeep	4,047.06	525.00	3,522.06
5825 Irrigation	634.62	1,197.00	-562.38
5829 Pool/Spa Repair & Supply	9,163.31	9,666.64	-503.33
5831 Repairs/Maint.-Bldg.	4,294.88	5,546.64	-1,251.76
5833 Maintenance Supplies	0.00	176.64	-176.64
5834 Landscape Contract	14,682.40	15,270.00	-587.60
5835 Mulch/Tree Trimming	9,682.50	1,533.36	8,149.14
5847 Maint.-Payroll	104,137.10	113,241.64	-9,104.54
5853 Maintenance-Uniforms	46.75	166.64	-119.89
Total MAINTENANCE EXPENSES	160,143.42	161,668.56	-1,525.14
UTILITIES			
5805 Utilities-Cable TV	66,933.29	69,861.36	-2,928.07
5807 Utilities-Electric	12,293.07	13,927.36	-1,634.29
5811 Utilities-Sewer	20,118.88	22,322.64	-2,203.76
5813 Utilities-Trash	7,365.94	8,525.00	-1,159.06
5815 Utilities-Water	15,559.58	17,302.00	-1,742.42
Total UTILITIES	122,270.76	131,938.36	-9,667.60
OTHER EXPENSES			
5889 Bank Charges	47.00		
Total OTHER EXPENSES	47.00		
Total Expense	432,171.81	480,811.56	-48,639.75
Net Ordinary Income	259,032.24	203,472.44	55,559.80
Other Income/Expense			
Other Expense			
RESERVES			
8500 Monthly Reserve Transfer	65,607.00	65,607.00	0.00
8600 SIRS Monthly Reserve Trans	137,865.32	137,865.36	-0.04
Total RESERVES	203,472.32	203,472.36	-0.04

Ocean Gallery Vistas Condominium Association, Inc.
Budget vs. Actual YTD
January through April 2026

	<u>Jan - Apr 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Total Other Expense	203,472.32	203,472.36	-0.04
Net Other Income	-203,472.32	-203,472.36	0.04
Net Income	<u><u>55,559.92</u></u>	<u><u>0.08</u></u>	<u><u>55,559.84</u></u>

The Ocean Gallery Vistas Condominium Association, Inc.
 Reconciliation of Replacement Fund
 As of April 30th, 2026

Replacement - Ameris Bank MM 7899	\$ 354,708
SIRS Replacement - Ameris Bank MM 7064	\$ 1,361,160
SIRS Replacement - Ameris Bank CD 9121	\$ 202,306
SIRS Replacement - Ameris Bank CD 4218	\$ 440,000
SIRS Replacement - Ameris Bank CD 4226	\$ 143,048
SIRS Replacement - Vystar Savings 9879	\$ 5
Total	<u>\$ 2,501,227</u>

Replacement cash balance at	4/30/2026	\$ 2,501,227
Less, amounts due to operating at	4/30/2026	\$ (1,324)
Calculated Replacement Balance at	4/30/2026	<u>\$ 2,499,903</u>

Calculated Replacement Balance at	4/30/2026	\$ 2,499,903
Fund balance/contract liabilities at	4/30/2026	\$ 2,499,903
Variance		<u>\$ -</u>

Component Description	Fund Balance Contract Liabilities 12/31/2025	YTD Contributions	YTD Interest and Capital Contributions	YTD Expenditures	Fund Balance Contract Liabilities 4/30/2026
Pooled Fund	<u>\$ 338,002</u>	<u>\$ 65,607</u>	<u>\$ 3,176</u>	<u>\$ (52,633)</u>	<u>\$ 354,152</u>
SIRS Pooled Fund	<u>\$ 2,009,842</u>	<u>\$ 137,865</u>	<u>17,943</u>	<u>\$ (19,900)</u>	<u>\$ 2,145,751</u>