

Vistas Financial Dashboard

March 2026

How much \$ do we have?

| | |
|-------------------------|---------------------|
| Operating / Checking | \$ 841,986 |
| Reserve / Savings | \$ 2,474,931 |
| Prepaid Insurance | \$ 249,728 |
| | \$ 3,566,646 |
| Due to/from other assoc | \$ 4,911 |

How much \$ have we spent YTD?

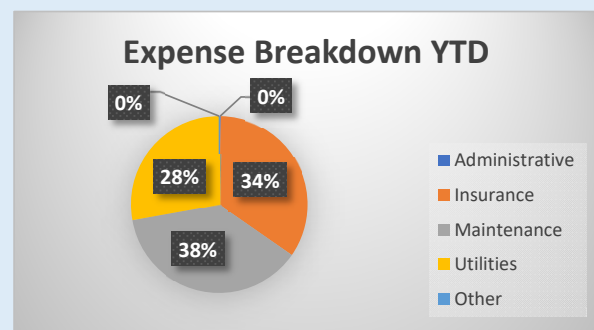
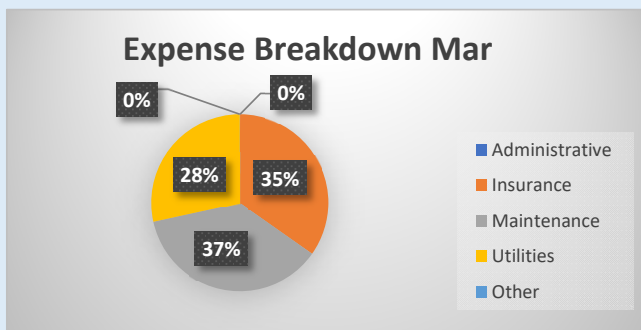
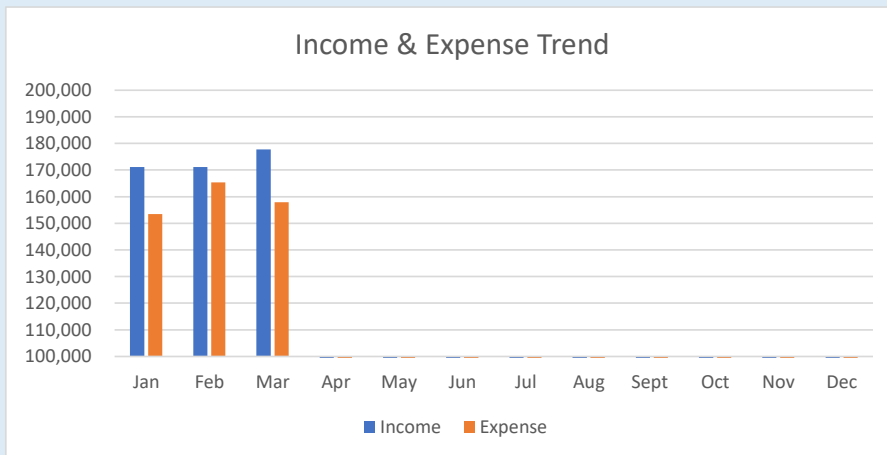
| | Actual | Budget |
|----------------|------------|------------|
| Administrative | \$ 927 | \$ 4,808 |
| Insurance | \$ 111,499 | \$ 135,595 |
| Maintenance | \$ 121,429 | \$ 121,251 |
| Utilities | \$ 90,232 | \$ 98,954 |
| Other | \$ 12 | \$ - |

Income or Loss Mar

\$19,756

Income or Loss YTD

\$43,201



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 March 31, 2026

| | <u>Mar 31, 26</u> |
|---|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1103 Ameris Operating 1862 | |
| 1103 Ameris Bank Oper (1862) | 481,385.91 |
| 1103.2 Ameris Contingencies | 180,000.00 |
| 1103.3 Ameris Insurance Fund | 180,600.42 |
| Total 1103 Ameris Operating 1862 | 841,986.33 |
| 1152 Reserve Ameris MM 7899 | 358,083.49 |
| 1164 Rsv SIRS Ameris MM 7064 | 1,331,883.66 |
| 1154 Rsv SIRS Ameris CD 9121 | 202,306.04 |
| 1165 Rsv SIRS AmerisCDARS 4218 | 440,000.00 |
| 1166 Rsv SIRS AmerisCDARS 4226 | 142,652.78 |
| 1156 Rsv SIRS Vystar Saving 987 | 5.00 |
| Total Checking/Savings | 3,316,917.30 |
| Accounts Receivable | |
| 1210 Owner Accounts Receivable | |
| 1221 Dryer Vent Receivable | 1,387.00 |
| 1211 Assessments Receivable | 29,823.61 |
| Total 1210 Owner Accounts Receivable | 31,210.61 |
| Total Accounts Receivable | 31,210.61 |
| Other Current Assets | |
| 1312 SIRS due from Non-SIRS | 2,400.04 |
| 1315 Due from Las Palmas | 18.48 |
| 1317 Operating due from Reserve | 12,997.02 |
| 1321 Operating due from SIRS | 4,612.14 |
| 1320 Due from Del Lago | 18.48 |
| 1325 Due from OGP | 5,082.50 |
| 1451 Prepaid Insurance-Property | 235,814.37 |
| 1452 Prepaid Insurance-Flood | 13,914.04 |
| Total Other Current Assets | 274,857.07 |
| Total Current Assets | 3,622,984.98 |
| TOTAL ASSETS | <u>3,622,984.98</u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 2100 Accounts Payable | -3,670.60 |
| Total Accounts Payable | -3,670.60 |
| Other Current Liabilities | |
| 2400R Contract Liabilities NonS | 100,733.67 |
| 2401 Contract Liabilities SIRS | 1,700,000.00 |
| 2211 Reserves Due to Operating | 12,997.02 |
| 2210 SIRS Rsv due to Operating | 4,612.14 |
| 2214 Non SIRS due to SIRS Rsv | 2,400.04 |
| 2206 Due to OGPOA | 2,088.53 |
| 2307 Assessments Prepaid | 36,377.00 |
| 2530 Accrued Accounts Payable | 13,098.66 |
| Total Other Current Liabilities | 1,872,307.06 |
| Total Current Liabilities | 1,868,636.46 |
| Total Liabilities | 1,868,636.46 |
| Equity | |
| 3700 SIRS Reserve Fund Balance | |
| 3790 SIRS Reserve Interest | 13,288.96 |

Ocean Gallery Vistas Condominium Association, Inc.

Balance Sheet

As of March 31, 2026

| | <u>Mar 31, 26</u> |
|---|---------------------------------|
| 3780 SIRS Pooled Reserve Funds | |
| 3780-A SIRS Pooled Rsv Beginn | 332,698.45 |
| 3780-B SIRS Pooled Rsv Revenue | 103,398.99 |
| 3780-D SIRS Pooled Structure Ex | -9,338.51 |
| 3780-E SIRS Pooled Fire/Pro Exp | -3,210.98 |
| | <hr/> |
| Total 3780 SIRS Pooled Reserve Funds | 423,547.95 |
| Total 3700 SIRS Reserve Fund Balance | 436,836.91 |
| 3500 Reserves Fund Balance | |
| 3580 Pooled Reserve Funds | |
| 3580-A Pooled Reserve Beginning | 214,411.90 |
| 3580-B Pooled Reserve Revenue | 49,205.25 |
| 3580-C Pooled Res Bid/Land Exp | -45,860.13 |
| 3580-D Pooled Res Coating Exp | -398.42 |
| | <hr/> |
| Total 3580 Pooled Reserve Funds | 217,358.60 |
| 3590 Reserves Interest | 2,392.30 |
| | <hr/> |
| Total 3500 Reserves Fund Balance | 219,750.90 |
| 3600 Operating Fund Balance | 404,400.81 |
| 3900 Retained Earnings | 650,159.22 |
| Net Income | 43,200.68 |
| | <hr/> |
| Total Equity | 1,754,348.52 |
| TOTAL LIABILITIES & EQUITY | <hr/> 3,622,984.98 <hr/> |

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

| | Mar 26 | Budget | \$ Over Bud... |
|--------------------------------------|------------------|--------------|------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| REVENUE | | | |
| 4601 Mtce Assessments | 171,096.00 | 171,071.00 | 25.00 |
| 4625 Insurance Rebate | 6,616.05 | | |
| Total REVENUE | 177,712.05 | 171,071.00 | 6,641.05 |
| Total Income | 177,712.05 | 171,071.00 | 6,641.05 |
| Gross Profit | 177,712.05 | 171,071.00 | 6,641.05 |
| 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 | 61.25 | 323.75 | -262.50 |
| 5868 Office Supplies | 0.00 | 41.67 | -41.67 |
| Total ADMINISTRATIVE EXPENSES | 61.25 | 1,602.67 | -1,541.42 |
| 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 | 0.00 | 295.00 | -295.00 |
| 5820 Elevator - Expense | 2,331.74 | 150.00 | 2,181.74 |
| 5821 Elevator-Contract | 0.00 | 557.92 | -557.92 |
| 5823 Pest Control | 0.00 | 83.33 | -83.33 |
| 5824 Grounds-Replace/Upkeep | 3,644.46 | 131.25 | 3,513.21 |
| 5825 Irrigation | 0.00 | 299.25 | -299.25 |
| 5829 Pool/Spa Repair & Supply | 2,570.68 | 2,416.67 | 154.01 |
| 5831 Repairs/Maint.-Bldg. | 362.95 | 1,386.67 | -1,023.72 |
| 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 | 26,821.80 | 28,310.42 | -1,488.62 |
| 5853 Maintenance-Uniforms | 0.00 | 41.67 | -41.67 |
| Total MAINTENANCE EXPENSES | 39,402.23 | 40,417.18 | -1,014.95 |
| UTILITIES | | | |
| 5805 Utilities-Cable TV | 16,731.78 | 17,465.33 | -733.55 |
| 5807 Utilities-Electric | 2,986.67 | 3,481.83 | -495.16 |
| 5811 Utilities-Sewer | 4,985.46 | 5,580.67 | -595.21 |
| 5813 Utilities-Trash | 1,895.08 | 2,131.25 | -236.17 |
| 5815 Utilities-Water | 3,859.51 | 4,325.50 | -465.99 |
| Total UTILITIES | 30,458.50 | 32,984.58 | -2,526.08 |
| Total Expense | 107,088.25 | 120,202.94 | -13,114.69 |
| Net Ordinary Income | 70,623.80 | 50,868.06 | 19,755.74 |
| 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 |
| Total Other Expense | 50,868.08 | 50,868.08 | 0.00 |
| Net Other Income | -50,868.08 | -50,868.08 | 0.00 |
| Net Income | 19,755.72 | -0.02 | 19,755.74 |

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

| | <u>Jan - Mar 26</u> | <u>Budget</u> | <u>\$ Over Bud...</u> |
|--------------------------------------|---------------------|-------------------|-----------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| REVENUE | | | |
| 4601 Mtce Assessments | 513,288.00 | 513,213.00 | 75.00 |
| 4625 Insurance Rebate | 6,616.05 | | |
| Total REVENUE | <u>519,904.05</u> | <u>513,213.00</u> | <u>6,691.05</u> |
| Total Income | <u>519,904.05</u> | <u>513,213.00</u> | <u>6,691.05</u> |
| Gross Profit | 519,904.05 | 513,213.00 | 6,691.05 |
| Expense | | | |
| ADMINISTRATIVE EXPENSES | | | |
| 5880 Admin Fee-Payroll | 865.80 | 1,640.72 | -774.92 |
| 5864 Legal Fees | 0.00 | 321.75 | -321.75 |
| 5860 Accounting - Outside Serv | 0.00 | 1,749.28 | -1,749.28 |
| 5866 Licenses/Taxes/Fees | 61.25 | 971.25 | -910.00 |
| 5868 Office Supplies | 0.00 | 124.97 | -124.97 |
| Total ADMINISTRATIVE EXPENSES | <u>927.05</u> | <u>4,807.97</u> | <u>-3,880.92</u> |
| INSURANCE EXPENSES | | | |
| 5801 Insurance-General | 101,063.31 | 123,620.52 | -22,557.21 |
| 5803 Insurance-Flood | 10,435.50 | 11,974.97 | -1,539.47 |
| Total INSURANCE EXPENSES | <u>111,498.81</u> | <u>135,595.49</u> | <u>-24,096.68</u> |
| MAINTENANCE EXPENSES | | | |
| 5816 Landscaping Reserve | 0.00 | 7,500.00 | -7,500.00 |
| 5819 Elevator-Phones | 939.33 | 885.00 | 54.33 |
| 5820 Elevator - Expense | 8,486.14 | 450.00 | 8,036.14 |
| 5821 Elevator-Contract | 0.00 | 1,673.72 | -1,673.72 |
| 5823 Pest Control | 0.00 | 250.03 | -250.03 |
| 5824 Grounds-Replace/Upkeep | 3,644.46 | 393.75 | 3,250.71 |
| 5825 Irrigation | 634.62 | 897.75 | -263.13 |
| 5829 Pool/Spa Repair & Supply | 5,419.45 | 7,249.97 | -1,830.52 |
| 5831 Repairs/Maint.-Bldg. | 3,390.42 | 4,159.97 | -769.55 |
| 5833 Maintenance Supplies | 0.00 | 132.47 | -132.47 |
| 5834 Landscape Contract | 11,011.80 | 11,452.50 | -440.70 |
| 5835 Mulch/Tree Trimming | 9,682.50 | 1,150.03 | 8,532.47 |
| 5847 Maint.-Payroll | 78,220.42 | 84,931.22 | -6,710.80 |
| 5853 Maintenance-Uniforms | 0.00 | 124.97 | -124.97 |
| Total MAINTENANCE EXPENSES | <u>121,429.14</u> | <u>121,251.38</u> | <u>177.76</u> |
| UTILITIES | | | |
| 5805 Utilities-Cable TV | 50,201.51 | 52,396.03 | -2,194.52 |
| 5807 Utilities-Electric | 8,979.01 | 10,445.53 | -1,466.52 |
| 5811 Utilities-Sewer | 14,519.97 | 16,741.97 | -2,222.00 |
| 5813 Utilities-Trash | 5,252.73 | 6,393.75 | -1,141.02 |
| 5815 Utilities-Water | 11,278.91 | 12,976.50 | -1,697.59 |
| Total UTILITIES | <u>90,232.13</u> | <u>98,953.78</u> | <u>-8,721.65</u> |
| OTHER EXPENSES | | | |
| 5889 Bank Charges | 12.00 | | |
| Total OTHER EXPENSES | <u>12.00</u> | | |
| Total Expense | <u>324,099.13</u> | <u>360,608.62</u> | <u>-36,509.49</u> |
| Net Ordinary Income | 195,804.92 | 152,604.38 | 43,200.54 |
| Other Income/Expense | | | |
| Other Expense | | | |
| RESERVES | | | |
| 8500 Monthly Reserve Transfer | 49,205.25 | 49,205.25 | 0.00 |
| 8600 SIRS Monthly Reserve Trans | 103,398.99 | 103,399.03 | -0.04 |
| Total RESERVES | <u>152,604.24</u> | <u>152,604.28</u> | <u>-0.04</u> |

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

| | <u>Jan - Mar 26</u> | <u>Budget</u> | <u>\$ Over Bud...</u> |
|----------------------------|-------------------------|--------------------|-------------------------|
| Total Other Expense | 152,604.24 | 152,604.28 | -0.04 |
| Net Other Income | -152,604.24 | -152,604.28 | 0.04 |
| Net Income | <u>43,200.68</u> | <u>0.10</u> | <u>43,200.58</u> |

The Ocean Gallery Vistas Condominium Association, Inc.
 Reconciliation of Replacement Fund
 As of March 31st, 2026

| | |
|--|---------------------|
| Replacement - Ameris Bank MM 7899 | \$ 358,083 |
| SIRS Replacement - Ameris Bank MM 7064 | \$ 1,331,884 |
| SIRS Replacement - Ameris Bank CD 9121 | \$ 202,306 |
| SIRS Replacement - Ameris Bank CD 4218 | \$ 440,000 |
| SIRS Replacement - Ameris Bank CD 4226 | \$ 142,653 |
| SIRS Replacement - Vystar Savings 9879 | <u>\$ 5</u> |
| Total | <u>\$ 2,474,931</u> |

| | | |
|-----------------------------------|-----------|---------------------|
| Replacement cash balance at | 3/31/2026 | \$ 2,474,931 |
| Less, amounts due to operating at | 3/31/2026 | <u>\$ (17,609)</u> |
| Calculated Replacement Balance at | 3/31/2026 | <u>\$ 2,457,322</u> |

| | | |
|--------------------------------------|-----------|---------------------|
| Calculated Replacement Balance at | 3/31/2026 | \$ 2,457,322 |
| Fund balance/contract liabilities at | 3/31/2026 | <u>\$ 2,457,322</u> |
| 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 3/31/2026 |
|-----------------------|--|----------------------|--|--------------------|--|
| Pooled Fund | <u>\$ 338,002</u> | <u>\$ 49,205</u> | <u>\$ 2,392</u> | <u>\$ (46,259)</u> | <u>\$ 343,341</u> |
| SIRS Pooled Fund | <u>\$ 2,009,842</u> | <u>\$ 103,399</u> | <u>13,289</u> | <u>\$ (12,549)</u> | <u>\$ 2,113,981</u> |