

Vistas Financial Dashboard

May 2026

How much \$ do we have?

Operating / Checking	\$ 982,279
Reserve Non-SIRS	\$ 371,641
SIRS Reserve	\$ 2,163,307
Prepaid Insurance	\$ 175,396
	\$ 3,692,622
Due to/from other assoc	\$ -

How much \$ have we spent YTD?

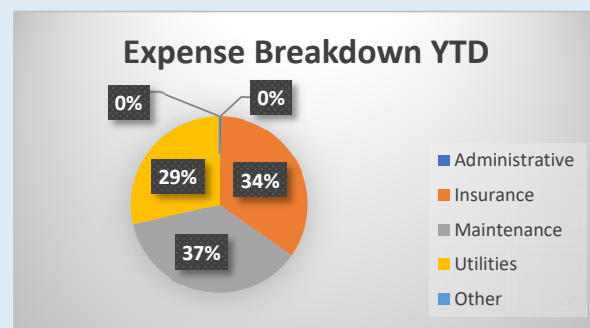
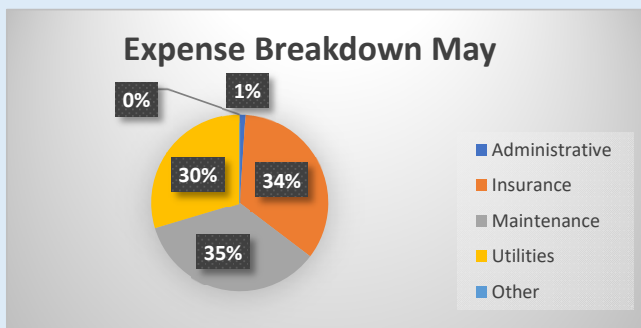
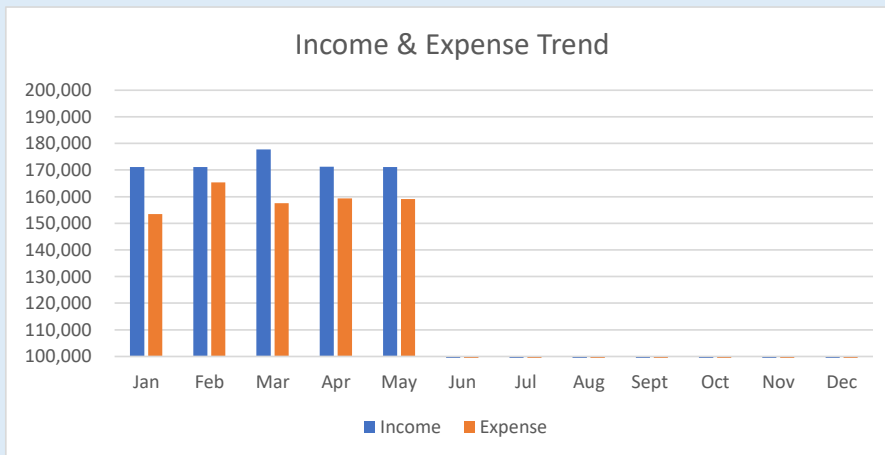
	Actual	Budget
Administrative	\$ 2,196	\$ 8,013
Insurance	\$ 185,831	\$ 225,993
Maintenance	\$ 197,989	\$ 202,086
Utilities	\$ 154,363	\$ 164,923
Other	\$ 47	\$ -

Income or Loss May

\$11,975

Income or Loss YTD

\$67,535



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 May 31, 2026

	May 31, 26
ASSETS	
Current Assets	
Checking/Savings	
1103 Ameris Operating 1862	
1103 Ameris Bank Oper (1862)	621,678.11
1103.2 Ameris Contingencies	180,000.00
1103.3 Ameris Insurance Fund	180,600.42
Total 1103 Ameris Operating 1862	982,278.53
1152 Reserve Ameris MM 7899	371,641.03
1164 Rsv SIRS Ameris MM 7064	1,377,537.11
1154 Rsv SIRS Ameris CD 9121	202,306.04
1165 Rsv SIRS AmerisCDARS 4218	440,000.00
1166 Rsv SIRS AmerisCDARS 4226	143,458.44
1156 Rsv SIRS Vystar Saving 987	5.00
Total Checking/Savings	3,517,226.15
Accounts Receivable	
1210 Owner Accounts Receivable	
1221 Dryer Vent Receivable	1,387.00
1211 Assessments Receivable	27,478.61
1214 Special Assmt Receivable	-6,925.00
Total 1210 Owner Accounts Receivable	21,940.61
Total Accounts Receivable	21,940.61
Other Current Assets	
1313 SIRS Rsv due from Operatin	531.00
1312 SIRS due from Non-SIRS	1,261.12
1451 Prepaid Insurance-Property	168,438.83
1452 Prepaid Insurance-Flood	6,957.04
Total Other Current Assets	177,187.99
Total Current Assets	3,716,354.75
TOTAL ASSETS	3,716,354.75
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2207 Oper due to SIRS Rsv	531.00
2400R Contract Liabilities NonS	100,733.67
2401 Contract Liabilities SIRS	1,700,000.00
2214 Non SIRS due to SIRS Rsv	1,261.12
2307 Assessments Prepaid	43,891.00
2530 Accrued Accounts Payable	13,098.66
Total Other Current Liabilities	1,859,515.45
Total Current Liabilities	1,859,515.45
Total Liabilities	1,859,515.45
Equity	
3700 SIRS Reserve Fund Balance	
3790 SIRS Reserve Interest	22,625.32
3780 SIRS Pooled Reserve Funds	
3780-A SIRS Pooled Rsv Beginnin	332,698.45
3780-B SIRS Pooled Rsv Revenue	172,331.65
3780-D SIRS Pooled Structure Ex	-36,409.18
3780-E SIRS Pooled Fire/Pro Exp	-2,645.98
3780-G SIRS Pooled Electric Exp	-1,300.00
Total 3780 SIRS Pooled Reserve Funds	464,674.94
Total 3700 SIRS Reserve Fund Balance	487,300.26

Ocean Gallery Vistas Condominium Association, Inc.
Balance Sheet
As of May 31, 2026

	<u>May 31, 26</u>
3500 Reserves Fund Balance	
3580 Pooled Reserve Funds	
3580-A Pooled Reserve Beginning	214,411.90
3580-B Pooled Reserve Revenue	82,008.75
3580-C Pooled Res Bid/Land Exp	-52,310.52
3580-D Pooled Res Coating Exp	-437.11
3580-F Pooled Res Concrete Exp	-212.65
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Total 3580 Pooled Reserve Funds	243,460.37
3590 Reserves Interest	3,984.01
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Total 3500 Reserves Fund Balance	247,444.38
3600 Operating Fund Balance	404,400.81
3900 Retained Earnings	650,159.22
Net Income	67,534.63
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Total Equity	1,856,839.30
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TOTAL LIABILITIES & EQUITY	<u><u>3,716,354.75</u></u>

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

	May 26	Budget	\$ Over Bud...
Ordinary Income/Expense			
Income			
REVENUE			
4601 Mtce Assessments	171,096.00	171,071.00	25.00
Total REVENUE	171,096.00	171,071.00	25.00
Total Income	171,096.00	171,071.00	25.00
Gross Profit	171,096.00	171,071.00	25.00
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	1,150.00	323.75	826.25
5868 Office Supplies	0.00	41.67	-41.67
Total ADMINISTRATIVE EXPENSES	1,150.00	1,602.67	-452.67
INSURANCE EXPENSES			
5801 Insurance-General	33,687.77	41,206.83	-7,519.06
5803 Insurance-Flood	3,478.50	3,991.67	-513.17
Total INSURANCE EXPENSES	37,166.27	45,198.50	-8,032.23
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	0.00	150.00	-150.00
5821 Elevator-Contract	0.00	557.92	-557.92
5823 Pest Control	0.00	83.33	-83.33
5824 Grounds-Replace/Upkeep	4,191.68	131.25	4,060.43
5825 Irrigation	636.22	299.25	336.97
5829 Pool/Spa Repair & Supply	2,887.51	2,416.67	470.84
5831 Repairs/Maint.-Bldg.	605.61	1,386.67	-781.06
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	25,853.46	28,310.42	-2,456.96
5853 Maintenance-Uniforms	0.00	41.67	-41.67
Total MAINTENANCE EXPENSES	37,845.08	40,417.18	-2,572.10
UTILITIES			
5805 Utilities-Cable TV	16,731.78	17,465.33	-733.55
5807 Utilities-Electric	3,016.73	3,481.83	-465.10
5811 Utilities-Sewer	5,136.17	5,580.67	-444.50
5813 Utilities-Trash	3,244.20	2,131.25	1,112.95
5815 Utilities-Water	3,962.98	4,325.50	-362.52
Total UTILITIES	32,091.86	32,984.58	-892.72
Total Expense	108,253.21	120,202.93	-11,949.72
Net Ordinary Income	62,842.79	50,868.07	11,974.72
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	11,974.71	-0.01	11,974.72

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

	Jan - May 26	Budget	\$ Over Bud...
Ordinary Income/Expense			
Income			
REVENUE			
4601 Mtce Assessments	855,480.00	855,355.00	125.00
4618 Income-Other	204.00		
4625 Insurance Rebate	6,616.05		
Total REVENUE	<u>862,300.05</u>	<u>855,355.00</u>	<u>6,945.05</u>
Total Income	<u>862,300.05</u>	<u>855,355.00</u>	<u>6,945.05</u>
Gross Profit	862,300.05	855,355.00	6,945.05
Expense			
ADMINISTRATIVE EXPENSES			
5880 Admin Fee-Payroll	865.80	2,734.56	-1,868.76
5864 Legal Fees	0.00	536.25	-536.25
5860 Accounting - Outside Serv	0.00	2,915.44	-2,915.44
5866 Licenses/Taxes/Fees	1,211.25	1,618.75	-407.50
5868 Office Supplies	118.50	208.31	-89.81
Total ADMINISTRATIVE EXPENSES	<u>2,195.55</u>	<u>8,013.31</u>	<u>-5,817.76</u>
INSURANCE EXPENSES			
5801 Insurance-General	168,438.85	206,034.19	-37,595.34
5803 Insurance-Flood	17,392.50	19,958.31	-2,565.81
Total INSURANCE EXPENSES	<u>185,831.35</u>	<u>225,992.50</u>	<u>-40,161.15</u>
MAINTENANCE EXPENSES			
5816 Landscaping Reserve	0.00	12,500.00	-12,500.00
5819 Elevator-Phones	1,878.66	1,475.00	403.66
5820 Elevator - Expense	8,486.14	750.00	7,736.14
5821 Elevator-Contract	3,090.00	2,789.56	300.44
5823 Pest Control	0.00	416.69	-416.69
5824 Grounds-Replace/Upkeep	8,238.74	656.25	7,582.49
5825 Irrigation	1,270.84	1,496.25	-225.41
5829 Pool/Spa Repair & Supply	12,050.82	12,083.31	-32.49
5831 Repairs/Maint.-Bldg.	4,900.49	6,933.31	-2,032.82
5833 Maintenance Supplies	0.00	220.81	-220.81
5834 Landscape Contract	18,353.00	19,087.50	-734.50
5835 Mulch/Tree Trimming	9,682.50	1,916.69	7,765.81
5847 Maint.-Payroll	129,990.56	141,552.06	-11,561.50
5853 Maintenance-Uniforms	46.75	208.31	-161.56
Total MAINTENANCE EXPENSES	<u>197,988.50</u>	<u>202,085.74</u>	<u>-4,097.24</u>
UTILITIES			
5805 Utilities-Cable TV	83,665.07	87,326.69	-3,661.62
5807 Utilities-Electric	15,309.80	17,409.19	-2,099.39
5811 Utilities-Sewer	25,255.05	27,903.31	-2,648.26
5813 Utilities-Trash	10,610.14	10,656.25	-46.11
5815 Utilities-Water	19,522.56	21,627.50	-2,104.94
Total UTILITIES	<u>154,362.62</u>	<u>164,922.94</u>	<u>-10,560.32</u>
OTHER EXPENSES			
5889 Bank Charges	47.00		
Total OTHER EXPENSES	<u>47.00</u>		
Total Expense	<u>540,425.02</u>	<u>601,014.49</u>	<u>-60,589.47</u>
Net Ordinary Income	321,875.03	254,340.51	67,534.52
Other Income/Expense			
Other Expense			
RESERVES			
8500 Monthly Reserve Transfer	82,008.75	82,008.75	0.00
8600 SIRS Monthly Reserve Trans	172,331.65	172,331.69	-0.04
Total RESERVES	<u>254,340.40</u>	<u>254,340.44</u>	<u>-0.04</u>

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

	<u>Jan - May 26</u>	<u>Budget</u>	<u>\$ Over Bud...</u>
Total Other Expense	<u>254,340.40</u>	<u>254,340.44</u>	<u>-0.04</u>
Net Other Income	<u>-254,340.40</u>	<u>-254,340.44</u>	<u>0.04</u>
Net Income	<u>67,534.63</u>	<u>0.07</u>	<u>67,534.56</u>

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

Replacement - Ameris Bank MM 7899	\$ 371,641
SIRS Replacement - Ameris Bank MM 7064	\$ 1,377,537
SIRS Replacement - Ameris Bank CD 9121	\$ 202,306
SIRS Replacement - Ameris Bank CD 4218	\$ 440,000
SIRS Replacement - Ameris Bank CD 4226	\$ 143,458
SIRS Replacement - Vystar Savings 9879	<u>\$ 5</u>
Total	<u>\$ 2,534,948</u>

Replacement cash balance at	5/31/2026	\$ 2,534,948
Less, amounts due to operating at	5/31/2026	<u>\$ 531</u>
Calculated Replacement Balance at	5/31/2026	<u>\$ 2,535,479</u>

Calculated Replacement Balance at	5/31/2026	\$ 2,535,479
Fund balance/contract liabilities at	5/31/2026	<u>\$ 2,535,479</u>
Variance		<u>\$ (0)</u>

Component Description	Fund Balance Contract Liabilities 12/31/2025	YTD Contributions	YTD Interest and Capital Contributions	YTD Expenditures	Fund Balance Contract Liabilities 5/31/2026
Pooled Fund	<u>\$ 338,002</u>	<u>\$ 82,009</u>	<u>\$ 3,984</u>	<u>\$ (52,960)</u>	<u>\$ 371,034</u>
SIRS Pooled Fund	<u>\$ 2,009,842</u>	<u>\$ 172,332</u>	<u>22,625</u>	<u>\$ (40,355)</u>	<u>\$ 2,164,444</u>