

Vistas Financial Dashboard

June 2026

How much \$ do we have?

Operating / Checking	\$	985,045
Reserve Non-SIRS	\$	135,663
SIRS Reserve	\$	2,182,155
Prepaid Insurance	\$	168,280
	\$	3,471,142
Due to/from other assoc	\$	(101)

How much \$ have we spent YTD?

	Actual	Budget
Administrative	\$ 9,889	\$ 9,616
Insurance	\$ 222,998	\$ 271,191
Maintenance	\$ 244,483	\$ 242,503
Utilities	\$ 185,437	\$ 197,908
Other	\$ 67	\$ -

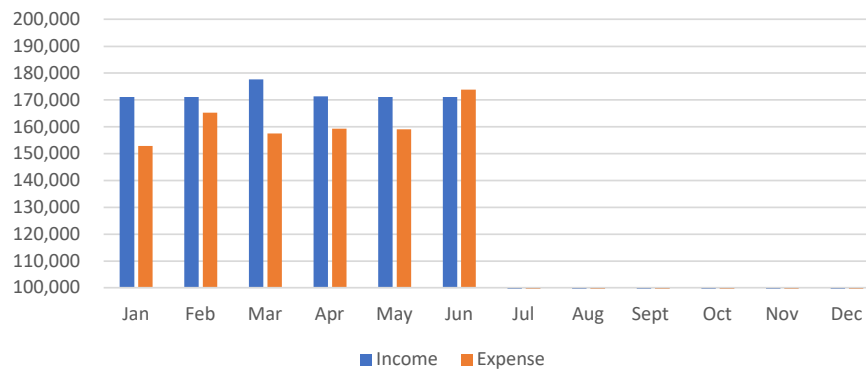
Income or Loss Jun

-\$2,727

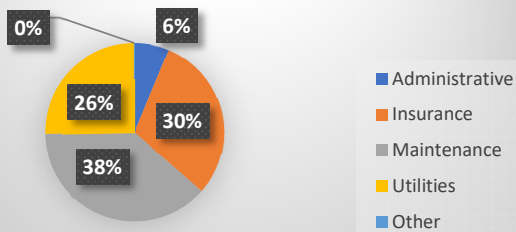
Income or Loss YTD

\$65,314

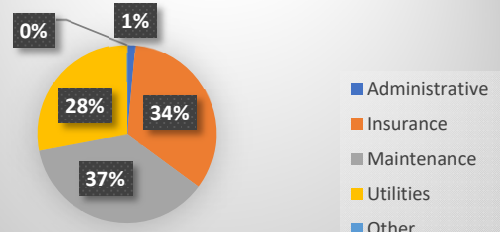
Income & Expense Trend



Expense Breakdown Jun



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

Acct 5860 overbudget due to Audit - audit expensed in June, budgeted out over 12 months

Acct 5831 overbudget due to dryer cleaning - income to reimburse due in September

Ocean Gallery Vistas Condominium Association, Inc.

Balance Sheet

As of June 30, 2026

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
1103 Ameris Operating 1862	
1103 Ameris Bank Oper (1862)	624,444.98
1103.2 Ameris Contingencies	180,000.00
1103.3 Ameris Insurance Fund	180,600.42
Total 1103 Ameris Operating 1862	985,045.40
1152 Reserve Ameris MM 7899	135,662.50
1164 Rsv SIRS Ameris MM 7064	1,395,987.58
1154 Rsv SIRS Ameris CD 9121	202,306.04
1165 Rsv SIRS AmerisCDARS 4218	440,000.00
1166 Rsv SIRS AmerisCDARS 4226	143,856.33
1156 Rsv SIRS Vystar Saving 987	5.00
Total Checking/Savings	3,302,862.85
Accounts Receivable	
1210 Owner Accounts Receivable	
1221 Dryer Vent Receivable	1,387.00
1211 Assessments Receivable	43,845.61
1214 Special Assmt Receivable	-26,858.00
Total 1210 Owner Accounts Receivable	18,374.61
Total Accounts Receivable	18,374.61
Other Current Assets	
1312 SIRS due from Non-SIRS	20,449.37
1317 Operating due from Reserve	10.00
1451 Prepaid Insurance-Property	164,801.06
1452 Prepaid Insurance-Flood	3,478.54
Total Other Current Assets	188,738.97
Total Current Assets	3,509,976.43
TOTAL ASSETS	3,509,976.43
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2400R Contract Liabilities NonS	291,821.67
2401 Contract Liabilities SIRS	2,031,489.00
2211 Reserves Due to Operating	10.00
2214 Non SIRS due to SIRS Rsv	20,449.37
2206 Due to OGPOA	101.24
2307 Assessments Prepaid	25,347.00
2530 Accrued Accounts Payable	13,098.66
Total Other Current Liabilities	2,382,316.94
Total Current Liabilities	2,382,316.94
Total Liabilities	2,382,316.94
Equity	
3700 SIRS Reserve Fund Balance	
3790 SIRS Reserve Interest	24,513.11
3780 SIRS Pooled Reserve Funds	
3780-B SIRS Pooled Rsv Revenue	206,797.98
3780-D SIRS Pooled Structure Ex	-50,927.68
3780-E SIRS Pooled Fire/Pro Exp	-2,645.98
3780-G SIRS Pooled Electric Exp	-1,300.00
3580-H SIRS Pooled Paint Exp	-5,530.98
Total 3780 SIRS Pooled Reserve Funds	146,393.34

Ocean Gallery Vistas Condominium Association, Inc.

Balance Sheet

As of June 30, 2026

	<u>Jun 30, 26</u>
Total 3700 SIRS Reserve Fund Balance	170,906.45
3500 Reserves Fund Balance	
3555 Reserves Capital Contribs	5,544.00
3580 Pooled Reserve Funds	
3580-A Pooled Reserve Beginning	27,435.30
3580-B Pooled Reserve Revenue	98,410.50
3580-C Pooled Res Bld/Land Exp	-310,514.66
3580-D Pooled Res Coating Exp	-437.11
3580-F Pooled Res Concrete Exp	-330.01
3580-H Pooled Res Paint Exp	-929.98
Total 3580 Pooled Reserve Funds	-186,365.96
3590 Reserves Interest	4,411.98
Total 3500 Reserves Fund Balance	-176,409.98
3600 Operating Fund Balance	1,067,849.03
Net Income	65,313.99
Total Equity	1,127,659.49
TOTAL LIABILITIES & EQUITY	<u>3,509,976.43</u>

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

	Jun 26	Budget	\$ Over Budget
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	7,393.20	583.08	6,810.12
5866 Licenses/Taxes/Fees	300.00	323.75	-23.75
5868 Office Supplies	0.00	41.67	-41.67
Total ADMINISTRATIVE EXPENSES	7,693.20	1,602.67	6,090.53
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	939.33	295.00	644.33
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	200.00	131.25	68.75
5825 Irrigation	135.69	299.25	-163.56
5829 Pool/Spa Repair & Supply	2,288.36	2,416.67	-128.31
5831 Repairs/Maint.-Bldg.	13,529.48	1,386.67	12,142.81
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	26,236.81	28,310.42	-2,073.61
5853 Maintenance-Uniforms	0.00	41.67	-41.67
Total MAINTENANCE EXPENSES	47,000.27	40,417.18	6,583.09
UTILITIES			
5805 Utilities-Cable TV	16,731.78	17,465.33	-733.55
5807 Utilities-Electric	3,038.97	3,481.83	-442.86
5811 Utilities-Sewer	5,130.10	5,580.67	-450.57
5813 Utilities-Trash	2,215.15	2,131.25	83.90
5815 Utilities-Water	3,958.82	4,325.50	-366.68
Total UTILITIES	31,074.82	32,984.58	-1,909.76
OTHER EXPENSES			
5889 Bank Charges	20.00		
Total OTHER EXPENSES	20.00		
Total Expense	122,954.56	120,202.93	2,751.63
Net Ordinary Income	48,141.44	50,868.07	-2,726.63
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

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

	Jun 26	Budget	\$ Over Budget
Net Other Income	<u>-50,868.08</u>	<u>-50,868.08</u>	<u>0.00</u>
Net Income	<u>-2,726.64</u>	<u>-0.01</u>	<u>-2,726.63</u>

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

	Jan - Jun 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
REVENUE			
4601 Mtce Assessments	1,026,576.00	1,026,426.00	150.00
4618 Income-Other	204.00		
4625 Insurance Rebate	6,616.05		
Total REVENUE	<u>1,033,396.05</u>	<u>1,026,426.00</u>	<u>6,970.05</u>
Total Income	<u>1,033,396.05</u>	<u>1,026,426.00</u>	<u>6,970.05</u>
Gross Profit	<u>1,033,396.05</u>	<u>1,026,426.00</u>	<u>6,970.05</u>
Expense			
ADMINISTRATIVE EXPENSES			
5880 Admin Fee-Payroll	865.80	3,281.48	-2,415.68
5864 Legal Fees	0.00	643.50	-643.50
5860 Accounting - Outside Serv	7,393.20	3,498.52	3,894.68
5866 Licenses/Taxes/Fees	1,511.25	1,942.50	-431.25
5868 Office Supplies	118.50	249.98	-131.48
Total ADMINISTRATIVE EXPENSES	<u>9,888.75</u>	<u>9,615.98</u>	<u>272.77</u>
INSURANCE EXPENSES			
5801 Insurance-General	202,126.62	247,241.02	-45,114.40
5803 Insurance-Flood	20,871.00	23,949.98	-3,078.98
Total INSURANCE EXPENSES	<u>222,997.62</u>	<u>271,191.00</u>	<u>-48,193.38</u>
MAINTENANCE EXPENSES			
5816 Landscaping Reserve	0.00	15,000.00	-15,000.00
5819 Elevator-Phones	2,817.99	1,770.00	1,047.99
5820 Elevator - Expense	8,486.14	900.00	7,586.14
5821 Elevator-Contract	3,090.00	3,347.48	-257.48
5823 Pest Control	0.00	500.02	-500.02
5824 Grounds-Replace/Upkeep	8,438.74	787.50	7,651.24
5825 Irrigation	1,406.53	1,795.50	-388.97
5829 Pool/Spa Repair & Supply	13,963.18	14,499.98	-536.80
5831 Repairs/Maint.-Bldg.	18,299.97	8,319.98	9,979.99
5833 Maintenance Supplies	0.00	264.98	-264.98
5834 Landscape Contract	22,023.60	22,905.00	-881.40
5835 Mulch/Tree Trimming	9,682.50	2,300.02	7,382.48
5847 Maint.-Payroll	156,227.37	169,862.48	-13,635.11
5853 Maintenance-Uniforms	46.75	249.98	-203.23
Total MAINTENANCE EXPENSES	<u>244,482.77</u>	<u>242,502.92</u>	<u>1,979.85</u>
UTILITIES			
5805 Utilities-Cable TV	100,396.85	104,792.02	-4,395.17
5807 Utilities-Electric	18,348.77	20,891.02	-2,542.25
5811 Utilities-Sewer	30,385.15	33,483.98	-3,098.83
5813 Utilities-Trash	12,825.29	12,787.50	37.79
5815 Utilities-Water	23,481.38	25,953.00	-2,471.62
Total UTILITIES	<u>185,437.44</u>	<u>197,907.52</u>	<u>-12,470.08</u>
OTHER EXPENSES			
5889 Bank Charges	67.00		
Total OTHER EXPENSES	<u>67.00</u>		
Total Expense	<u>662,873.58</u>	<u>721,217.42</u>	<u>-58,343.84</u>
Net Ordinary Income	<u>370,522.47</u>	<u>305,208.58</u>	<u>65,313.89</u>
Other Income/Expense			
Other Expense			
RESERVES			
8500 Monthly Reserve Transfer	98,410.50	98,410.50	0.00
8600 SIRS Monthly Reserve Trans	206,797.98	206,798.02	-0.04
Total RESERVES	<u>305,208.48</u>	<u>305,208.52</u>	<u>-0.04</u>

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

	<u>Jan - Jun 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Total Other Expense	305,208.48	305,208.52	-0.04
Net Other Income	-305,208.48	-305,208.52	0.04
Net Income	<u>65,313.99</u>	<u>0.06</u>	<u>65,313.93</u>

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

Replacement - Ameris Bank MM 7899		\$ 135,663
SIRS Replacement - Ameris Bank MM 7064		\$ 1,395,988
SIRS Replacement - Ameris Bank CD 9121		\$ 202,306
SIRS Replacement - Ameris Bank CD 4218		\$ 440,000
SIRS Replacement - Ameris Bank CD 4226		\$ 143,856
SIRS Replacement - Vystar Savings 9879		\$ 5
Total		<u>\$ 2,317,817</u>
Replacement cash balance at	6/30/2026	\$ 2,317,817
Less, amounts due to operating at	6/30/2026	<u>\$ (10)</u>
Calculated Replacement Balance at	6/30/2026	<u>\$ 2,317,807</u>
Calculated Replacement Balance at	6/30/2026	\$ 2,317,807
Fund balance/contract liabilities at	6/30/2026	<u>\$ 2,317,807</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 6/30/2026
Pooled Fund	<u>\$ 319,257</u>	<u>\$ 98,411</u>	<u>\$ 9,956</u>	<u>\$ (312,212)</u>	<u>\$ 115,412</u>
SIRS Pooled Fund	<u>\$ 2,031,489</u>	<u>\$ 206,798</u>	<u>24,513</u>	<u>\$ (60,405)</u>	<u>\$ 2,202,395</u>