



Unparalleled Property Services

Riviera Dunes Master Association Inc.

09/30/2025

Prepared by:
Castle Management, LLC.
12270 SW 3rd Street, Suite 200
Plantation FL 33325

4301 32nd Street
West Bradenton FL 34221

Castle Management, LLC.
12270 SW 3rd Street, Suite 200
Plantation FL 33325

		Operating	Reserve	Total
ASSETS				
CURRENT ASSETS				
100093	Alliance Assoc Bank - Oper w/ ICS Sweep	69,761.23	0.00	69,761.23
	TOTAL CURRENT ASSETS	69,761.23	0.00	69,761.23
RESERVE CASH				
102035	Truist Bank - Reserves	0.00	25,592.18	25,592.18
102180	UBS Financial Services - Reserves	0.00	525,916.81	525,916.81
	TOTAL RESERVE CASH	0.00	551,508.99	551,508.99
ACCOUNTS RECEIVABLE				
110010	Maintenance Fees Receivable	149.66	0.00	149.66
	TOTAL ACCOUNTS RECEIVABLE	149.66	0.00	149.66
OTHER ASSETS				
140000	Prepaid Expenses	249.63	0.00	249.63
150000	Prepaid Insurance	24,440.61	0.00	24,440.61
151011	Deposits - Utilities	610.00	0.00	610.00
	TOTAL OTHER ASSETS	25,300.24	0.00	25,300.24
	TOTAL ASSETS	95,211.13	551,508.99	646,720.12

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		Operating	Reserve	Total
LIABILITIES & FUND BALANCES				
NON-RESERVE LIABILITIES				
210031	Accrued Expenses	26,537.67	0.00	26,537.67
220000	Prepaid Assessments	<u>38,348.15</u>	<u>0.00</u>	<u>38,348.15</u>
	TOTAL NON-RESERVE LIABILITIES	64,885.82	0.00	64,885.82
RESERVE CONTRACT LIABILITIES				
300101	Reserve - Landscaping	0.00	25,682.96	25,682.96
300102	Reserve - Harbor	0.00	5,055.01	5,055.01
300104	Reserve - Bridge Concret Restotation	0.00	34,039.99	34,039.99
300105	Reserve - Bridge Painting	0.00	18,000.51	18,000.51
300106	Reserve - Signs	0.00	38,101.03	38,101.03
300107	Reserve - Bulkhead Restoration	0.00	45,040.45	45,040.45
300110	Reserve - Bulkhead Wood	0.00	12,999.98	12,999.98
300112	Reserve - Seawall Cap	0.00	152,395.08	152,395.08
300113	Reserve - Seawall Restoration	0.00	85,655.41	85,655.41
300114	Reserve - Dredging	0.00	31,654.48	31,654.48
300115	Reserve - Security	0.00	37,352.86	37,352.86
300116	Reserve - Sub Ease Permit	<u>0.00</u>	<u>18,492.87</u>	<u>18,492.87</u>
	TOTAL RESERVE CONTRACT LIABILITIES	0.00	504,470.63	504,470.63
RESERVE FUND				
309999	Reserve Interest	<u>0.00</u>	<u>47,038.36</u>	<u>47,038.36</u>
	TOTAL RESERVE FUND	0.00	47,038.36	47,038.36
OPERATING FUND				
360000	Prior Years Surplus / (Deficit)	31,799.70	0.00	31,799.70
	Current Surplus/(Deficit)	<u>(1,474.39)</u>	<u>0.00</u>	<u>(1,474.39)</u>
	TOTAL OPERATING FUND	<u>30,325.31</u>	<u>0.00</u>	<u>30,325.31</u>
	TOTAL LIABILITIES & FUND BALANCES	<u>95,211.13</u>	<u>551,508.99</u>	<u>646,720.12</u>

Riviera Dunes Master Association Inc.
Income Statement Operating Format
09/30/2025

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Description	Actual	Current Period Budget	Variance	Actual	Year To Date Budget	Variance	Yearly Budget	Remaining Budget
Revenues								
400100 Maintenance Assessments	17,635.91	17,635	0.91	158,723.25	158,715	8.25	211,624	52,900.75
400400 Late Fees	(61.28)	0	(61.28)	103.40	0	103.40	0	(103.40)
401120 Bank Interest Income	1.06	0	1.06	11.17	0	11.17	0	(11.17)
Total Revenues	17,575.69	17,635	(59.31)	158,837.82	158,715	122.82	211,624	52,786.18
Administrative Expenses								
510100 Insurance	3,253.56	2,871	(382.56)	27,462.89	25,839	(1,623.89)	34,446	6,983.11
520115 Postage & Mailings	0.00	1	1.00	735.90	9	(726.90)	6	(729.90)
520119 Office Expense/Equipment	0.00	42	42.00	688.74	378	(310.74)	500	(188.74)
520131 Web Site	337.45	335	(2.45)	2,972.85	3,015	42.15	4,020	1,047.15
530100 Accounting/Audit/Review	417.00	458	41.00	3,753.00	4,122	369.00	5,500	1,747.00
530110 Legal/Professional	1,848.00	458	(1,390.00)	16,422.94	4,122	(12,300.94)	5,500	(10,922.94)
540110 License, Permits, Fees & Taxes	3,492.00	17	(3,475.00)	3,560.54	153	(3,407.54)	200	(3,360.54)
540122 Income Tax	600.00	17	(583.00)	626.35	153	(473.35)	200	(426.35)
600000 Management Services Contract	1,458.61	1,375	(83.61)	12,780.19	12,375	(405.19)	16,500	3,719.81
Total Administrative Expenses	11,406.62	5,574	(5,832.62)	69,003.40	50,166	(18,837.40)	66,872	(2,131.40)
Operating Expenses								
700100 Lawn Maintenance Contract	3,595.00	3,167	(428.00)	25,485.00	28,503	3,018.00	38,000	12,515.00
700133 Misc - Tree Trimming & Harbour cleanup	0.00	383	383.00	800.00	3,447	2,647.00	4,600	3,800.00
700135 Stormwater Drainage Mowing	0.00	96	96.00	0.00	864	864.00	1,150	1,150.00
701160 Mangrove Trimming	0.00	1,292	1,292.00	5,850.00	11,628	5,778.00	15,500	9,650.00
702000 General Repairs & Maintenance	0.00	83	83.00	3,447.19	747	(2,700.19)	1,000	(2,447.19)
702008 Contingency	0.00	1,667	1,667.00	2,387.00	15,003	12,616.00	20,000	17,613.00
705012 Walkway Electricity	(318.76)	42	360.76	457.11	378	(79.11)	500	42.89
705023 Electricity - Street Lights	532.12	833	300.88	4,974.01	7,497	2,522.99	10,000	5,025.99
705024 Sign Electric	68.20	63	(5.20)	562.98	567	4.02	750	187.02
707020 Miscellaneous Grounds Expense	0.00	417	417.00	11,156.52	3,753	(7,403.52)	5,000	(6,156.52)
Total Operating Expenses	3,876.56	8,043	4,166.44	55,119.81	72,387	17,267.19	96,500	41,380.19
Reserves								
900101 Building - Walls	449.00	449	0.00	4,041.00	4,041	0.00	5,388	1,347.00
900103 Harbor	129.00	129	0.00	1,161.00	1,161	0.00	1,548	387.00
900106 Contingency	398.25	398	(0.25)	3,584.00	3,582	(2.00)	4,776	1,192.00
900113 Reserves - Seawall Restoration	2,831.92	2,832	0.08	25,487.28	25,488	0.72	33,983	8,495.72
900116 Reserves - Sub Ease Permit	212.83	213	0.17	1,915.72	1,917	1.28	2,557	641.28
Total Reserves	4,021.00	4,021	0.00	36,189.00	36,189	0.00	48,252	12,063.00
Total Expenses	19,304.18	17,638	(1,666.18)	160,312.21	158,742	(1,570.21)	211,624	51,311.79
Net Income (Loss)	(1,728.49)	(3)	(1,725.49)	(1,474.39)	(27)	(1,447.39)	0	1,474.39