



Unparalleled Property Services

Riviera Dunes Master Association Inc.

10/31/2025

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	65,723.73	0.00	65,723.73
	TOTAL CURRENT ASSETS	65,723.73	0.00	65,723.73
RESERVE CASH				
102035	Truist Bank - Reserves	0.00	25,624.17	25,624.17
102180	UBS Financial Services - Reserves	0.00	531,368.20	531,368.20
	TOTAL RESERVE CASH	0.00	556,992.37	556,992.37
ACCOUNTS RECEIVABLE				
110010	Maintenance Fees Receivable	8,276.90	0.00	8,276.90
	TOTAL ACCOUNTS RECEIVABLE	8,276.90	0.00	8,276.90
OTHER ASSETS				
150000	Prepaid Insurance	21,187.13	0.00	21,187.13
151011	Deposits - Utilities	610.00	0.00	610.00
	TOTAL OTHER ASSETS	21,797.13	0.00	21,797.13
	TOTAL ASSETS	95,797.76	556,992.37	652,790.13

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		Operating	Reserve	Total
LIABILITIES & FUND BALANCES				
NON-RESERVE LIABILITIES				
210031	Accrued Expenses	26,975.57	0.00	26,975.57
220000	Prepaid Assessments	3,086.79	0.00	3,086.79
250100	Deferred Maintenance Fees	35,271.83	0.00	35,271.83
	TOTAL NON-RESERVE LIABILITIES	65,334.19	0.00	65,334.19
RESERVE CONTRACT LIABILITIES				
300101	Reserve - Landscaping	0.00	26,131.96	26,131.96
300102	Reserve - Harbor	0.00	5,184.01	5,184.01
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	38,499.28	38,499.28
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	88,487.33	88,487.33
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	0.00	18,705.70	18,705.70
	TOTAL RESERVE CONTRACT LIABILITIES	0.00	508,491.63	508,491.63
RESERVE FUND				
309999	Reserve Interest	0.00	48,500.74	48,500.74
	TOTAL RESERVE FUND	0.00	48,500.74	48,500.74
OPERATING FUND				
360000	Prior Years Surplus / (Deficit)	31,799.70	0.00	31,799.70
	Current Surplus/(Deficit)	(1,336.13)	0.00	(1,336.13)
	TOTAL OPERATING FUND	30,463.57	0.00	30,463.57
	TOTAL LIABILITIES & FUND BALANCES	95,797.76	556,992.37	652,790.13

Riviera Dunes Master Association Inc.
Income Statement Operating Format
10/31/2025

11/24/2025 5:14 PM Page: 1

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Description	Actual	Current Period Budget	Variance	Actual	Year To Date Budget	Variance	Yearly Budget	Remaining Budget
Revenues								
400100 Maintenance Assessments	17,635.92	17,635	0.92	176,359.17	176,350	9.17	211,624	35,264.83
400400 Late Fees	149.66	0	149.66	253.06	0	253.06	0	(253.06)
401120 Bank Interest Income	1.47	0	1.47	12.64	0	12.64	0	(12.64)
Total Revenues	17,787.05	17,635	152.05	176,624.87	176,350	274.87	211,624	34,999.13
Administrative Expenses								
510100 Insurance	3,253.48	2,871	(382.48)	30,716.37	28,710	(2,006.37)	34,446	3,729.63
520115 Postage & Mailings	17.87	1	(16.87)	753.77	10	(743.77)	6	(747.77)
520119 Office Expense/Equipment	0.00	42	42.00	688.74	420	(268.74)	500	(188.74)
520131 Web Site	337.45	335	(2.45)	3,310.30	3,350	39.70	4,020	709.70
530100 Accounting/Audit/Review	417.00	458	41.00	4,170.00	4,580	410.00	5,500	1,330.00
530110 Legal/Professional	4,986.00	458	(4,528.00)	21,408.94	4,580	(16,828.94)	5,500	(15,908.94)
540110 License, Permits, Fees & Taxes	0.00	17	17.00	3,560.54	170	(3,390.54)	200	(3,360.54)
540122 Income Tax	0.00	17	17.00	626.35	170	(456.35)	200	(426.35)
600000 Management Services Contract	1,458.61	1,375	(83.61)	14,238.80	13,750	(488.80)	16,500	2,261.20
Total Administrative Expenses	10,470.41	5,574	(4,896.41)	79,473.81	55,740	(23,733.81)	66,872	(12,601.81)
Operating Expenses								
700100 Lawn Maintenance Contract	2,445.00	3,167	722.00	27,930.00	31,670	3,740.00	38,000	10,070.00
700133 Misc - Tree Trimming & Harbour cleanup	0.00	383	383.00	800.00	3,830	3,030.00	4,600	3,800.00
700135 Stormwater Drainage Mowing	0.00	96	96.00	0.00	960	960.00	1,150	1,150.00
701160 Mangrove Trimming	0.00	1,292	1,292.00	5,850.00	12,920	7,070.00	15,500	9,650.00
702000 General Repairs & Maintenance	250.00	83	(167.00)	3,697.19	830	(2,867.19)	1,000	(2,697.19)
702008 Contingency	0.00	1,667	1,667.00	2,387.00	16,670	14,283.00	20,000	17,613.00
705012 Walkway Electricity	(113.44)	42	155.44	343.67	420	76.33	500	156.33
705023 Electricity - Street Lights	510.08	833	322.92	5,484.09	8,330	2,845.91	10,000	4,515.91
705024 Sign Electric	65.74	63	(2.74)	628.72	630	1.28	750	121.28
707020 Miscellaneous Grounds Expense	0.00	417	417.00	11,156.52	4,170	(6,986.52)	5,000	(6,156.52)
Total Operating Expenses	3,157.38	8,043	4,885.62	58,277.19	80,430	22,152.81	96,500	38,222.81
Reserves								
900101 Building - Walls	449.00	449	0.00	4,490.00	4,490	0.00	5,388	898.00
900103 Harbor	129.00	129	0.00	1,290.00	1,290	0.00	1,548	258.00
900106 Contingency	398.25	398	(0.25)	3,982.25	3,980	(2.25)	4,776	793.75
900113 Reserves - Seawall Restoration	2,831.92	2,832	0.08	28,319.20	28,320	0.80	33,983	5,663.80
900116 Reserves - Sub Ease Permit	212.83	213	0.17	2,128.55	2,130	1.45	2,557	428.45
Total Reserves	4,021.00	4,021	0.00	40,210.00	40,210	0.00	48,252	8,042.00
Total Expenses	17,648.79	17,638	(10.79)	177,961.00	176,380	(1,581.00)	211,624	33,663.00
Net Income (Loss)	138.26	(3)	141.26	(1,336.13)	(30)	(1,306.13)	0	1,336.13