



Unparalleled Property Services

Riviera Dunes Master Association Inc.

01/31/2026

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	Western Alliance Bank - Oper w/ICS Sweep	72,157.63	0.00	72,157.63
	TOTAL CURRENT ASSETS	72,157.63	0.00	72,157.63
RESERVE CASH				
102035	Truist Bank - Reserves	0.00	25,703.65	25,703.65
102180	UBS Financial Services - Reserves	0.00	546,629.91	546,629.91
	TOTAL RESERVE CASH	0.00	572,333.56	572,333.56
ACCOUNTS RECEIVABLE				
110010	Maintenance Fees Receivable	333.20	0.00	333.20
	TOTAL ACCOUNTS RECEIVABLE	333.20	0.00	333.20
OTHER ASSETS				
150000	Prepaid Insurance	11,778.00	0.00	11,778.00
151011	Deposits - Utilities	610.00	0.00	610.00
	TOTAL OTHER ASSETS	12,388.00	0.00	12,388.00
	TOTAL ASSETS	84,878.83	572,333.56	657,212.39

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		Operating	Reserve	Total
LIABILITIES & FUND BALANCES				
NON-RESERVE LIABILITIES				
210031	Accrued Expenses	15,862.06	0.00	15,862.06
220000	Prepaid Assessments	3,319.50	0.00	3,319.50
250100	Deferred Maintenance Fees	<u>38,164.12</u>	<u>0.00</u>	<u>38,164.12</u>
	TOTAL NON-RESERVE LIABILITIES	57,345.68	0.00	57,345.68
RESERVE CONTRACT LIABILITIES				
300100	Contract Liability-Prior Year Reserve	0.00	515,222.66	515,222.66
300108	Contract Liability-Current Year Income	<u>0.00</u>	<u>4,021.00</u>	<u>4,021.00</u>
	TOTAL RESERVE CONTRACT LIABILITIES	0.00	519,243.66	519,243.66
RESERVE FUND				
309999	Reserve Interest	<u>0.00</u>	<u>53,089.90</u>	<u>53,089.90</u>
	TOTAL RESERVE FUND	0.00	53,089.90	53,089.90
OPERATING FUND				
360000	Prior Years Surplus/(Deficit)	35,766.27	0.00	35,766.27
	Current Surplus/(Deficit)	<u>(8,233.12)</u>	<u>0.00</u>	<u>(8,233.12)</u>
	TOTAL OPERATING FUND	<u>27,533.15</u>	<u>0.00</u>	<u>27,533.15</u>
	TOTAL LIABILITIES & FUND BALANCES	<u>84,878.83</u>	<u>572,333.56</u>	<u>657,212.39</u>

Riviera Dunes Master Association Inc.
Income Statement Operating Format
01/31/2026

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Description	----- Actual	Current Period Budget	----- Variance	----- Actual	Year To Date Budget	----- Variance	----- Yearly Budget	----- Remaining Budget
Revenues								
400100 Maintenance Assessments	19,082.06	19,082	0.06	19,082.06	19,082	0.06	228,978	209,895.94
400400 Late Fees	80.10	0	80.10	80.10	0	80.10	0	(80.10)
401120 Bank Interest Income	1.62	0	1.62	1.62	0	1.62	0	(1.62)
Total Revenues	19,163.78	19,082	81.78	19,163.78	19,082	81.78	228,978	209,814.22
Administrative Expenses								
510100 Insurance	2,902.17	3,107	204.83	2,902.17	3,107	204.83	37,281	34,378.83
520115 Postage & Mailings	0.00	125	125.00	0.00	125	125.00	1,500	1,500.00
520119 Office Expense/Equipment	0.00	83	83.00	0.00	83	83.00	1,000	1,000.00
520131 Web Site	337.45	300	(37.45)	337.45	300	(37.45)	3,600	3,262.55
530100 Accounting/Audit/Review	0.00	342	342.00	0.00	342	342.00	4,100	4,100.00
530110 Legal/Professional	0.00	1,250	1,250.00	0.00	1,250	1,250.00	15,000	15,000.00
540110 License, Permits, Fees & Taxes	0.00	17	17.00	0.00	17	17.00	200	200.00
540122 Income Tax	0.00	17	17.00	0.00	17	17.00	200	200.00
600000 Management Services Contract	1,458.61	1,479	20.39	1,458.61	1,479	20.39	17,753	16,294.39
Total Administrative Expenses	4,698.23	6,720	2,021.77	4,698.23	6,720	2,021.77	80,634	75,935.77
Operating Expenses								
700100 Lawn Maintenance Contract	2,445.00	2,478	33.00	2,445.00	2,478	33.00	29,736	27,291.00
700133 Misc - Tree Trimming & Harbour cleanup	0.00	238	238.00	0.00	238	238.00	2,856	2,856.00
701160 Mangrove Trimming	15,275.00	2,383	(12,892.00)	15,275.00	2,383	(12,892.00)	28,600	13,325.00
702000 General Repairs & Maintenance	250.00	263	13.00	250.00	263	13.00	3,150	2,900.00
702008 Contingency	0.00	1,250	1,250.00	0.00	1,250	1,250.00	15,000	15,000.00
705012 Walkway Electricity	157.82	83	(74.82)	157.82	83	(74.82)	1,000	842.18
705023 Electricity - Street Lights	472.18	750	277.82	472.18	750	277.82	9,000	8,527.82
705024 Sign Electric	77.67	63	(14.67)	77.67	63	(14.67)	750	672.33
707020 Miscellaneous Grounds Expense	0.00	833	833.00	0.00	833	833.00	10,000	10,000.00
Total Operating Expenses	18,677.67	8,341	(10,336.67)	18,677.67	8,341	(10,336.67)	100,092	81,414.33
Reserves								
900100 Pooled Reserves	4,021.00	4,021	0.00	4,021.00	4,021	0.00	48,252	44,231.00
Total Reserves	4,021.00	4,021	0.00	4,021.00	4,021	0.00	48,252	44,231.00
Total Expenses	27,396.90	19,082	(8,314.90)	27,396.90	19,082	(8,314.90)	228,978	201,581.10
Net Income (Loss)	(8,233.12)	0	(8,233.12)	(8,233.12)	0	(8,233.12)	0	8,233.12