



Unparalleled Property Services

Riviera Dunes Master Association Inc.

04/30/2026

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	26,722.81	0.00	26,722.81
120011	Due (To)/From Reserves	<u>22,796.56</u>	<u>0.00</u>	<u>22,796.56</u>
	TOTAL CURRENT ASSETS	49,519.37	0.00	49,519.37
RESERVE CASH				
102035	Truist Bank - Reserves	0.00	25,774.73	25,774.73
102180	UBS Financial Services - Reserves	0.00	562,618.77	562,618.77
120020	Due (To) / From Operating	<u>0.00</u>	<u>(22,796.56)</u>	<u>(22,796.56)</u>
	TOTAL RESERVE CASH	0.00	565,596.94	565,596.94
ACCOUNTS RECEIVABLE				
110010	Maintenance Fees Receivable	<u>3,419.99</u>	<u>0.00</u>	<u>3,419.99</u>
	TOTAL ACCOUNTS RECEIVABLE	3,419.99	0.00	3,419.99
OTHER ASSETS				
150000	Prepaid Insurance	3,071.49	0.00	3,071.49
151011	Deposits - Utilities	<u>610.00</u>	<u>0.00</u>	<u>610.00</u>
	TOTAL OTHER ASSETS	3,681.49	0.00	3,681.49
	TOTAL ASSETS	<u>56,620.85</u>	<u>565,596.94</u>	<u>622,217.79</u>

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		Operating	Reserve	Total
LIABILITIES & FUND BALANCES				
NON-RESERVE LIABILITIES				
210031	Accrued Expenses	908.62	0.00	908.62
220000	Prepaid Assessments	2,213.00	0.00	2,213.00
250100	Deferred Maintenance Fees	38,164.12	0.00	38,164.12
	TOTAL NON-RESERVE LIABILITIES	41,285.74	0.00	41,285.74
RESERVE CONTRACT LIABILITIES				
300100	Contract Liability-Prior Year Reserve	0.00	515,222.66	515,222.66
300106	Contract Liability - Signs	0.00	(22,796.56)	(22,796.56)
300108	Contract Liability-Current Year Income	0.00	16,084.00	16,084.00
300117	Contract Liability - Bank Fees	0.00	(482.25)	(482.25)
	TOTAL RESERVE CONTRACT LIABILITIES	0.00	508,027.85	508,027.85
RESERVE FUND				
309999	Reserve Interest	0.00	57,569.09	57,569.09
	TOTAL RESERVE FUND	0.00	57,569.09	57,569.09
OPERATING FUND				
360000	Prior Years Surplus/(Deficit)	35,766.27	0.00	35,766.27
	Current Surplus/(Deficit)	(20,431.16)	0.00	(20,431.16)
	TOTAL OPERATING FUND	15,335.11	0.00	15,335.11
	TOTAL LIABILITIES & FUND BALANCES	56,620.85	565,596.94	622,217.79

Riviera Dunes Master Association Inc.
Income Statement Operating Format
04/30/2026

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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	76,328.24	76,328	0.24	228,978	152,649.76
400400 Late Fees	80.10	0	80.10	160.20	0	160.20	0	(160.20)
401120 Bank Interest Income	1.39	0	1.39	4.99	0	4.99	0	(4.99)
Total Revenues	19,163.55	19,082	81.55	76,493.43	76,328	165.43	228,978	152,484.57
Administrative Expenses								
510100 Insurance	2,902.17	3,107	204.83	8,860.47	12,428	3,567.53	37,281	28,420.53
520115 Postage & Mailings	0.00	125	125.00	618.60	500	(118.60)	1,500	881.40
520119 Office Expense/Equipment	0.00	83	83.00	512.80	332	(180.80)	1,000	487.20
520131 Web Site	300.00	300	0.00	1,312.35	1,200	(112.35)	3,600	2,287.65
530100 Accounting/Audit/Review	0.00	342	342.00	0.00	1,368	1,368.00	4,100	4,100.00
530110 Legal/Professional	14,473.00	1,250	(13,223.00)	29,186.50	5,000	(24,186.50)	15,000	(14,186.50)
540110 License, Permits, Fees & Taxes	0.00	17	17.00	0.00	68	68.00	200	200.00
540122 Income Tax	0.00	17	17.00	184.54	68	(116.54)	200	15.46
600000 Management Services Contract	1,458.61	1,479	20.39	5,834.44	5,916	81.56	17,753	11,918.56
Total Administrative Expenses	19,133.78	6,720	(12,413.78)	46,509.70	26,880	(19,629.70)	80,634	34,124.30
Operating Expenses								
700100 Lawn Maintenance Contract	2,740.00	2,478	(262.00)	10,141.00	9,912	(229.00)	29,736	19,595.00
700133 Misc - Tree Trimming & Harbour cleanup	0.00	238	238.00	0.00	952	952.00	2,856	2,856.00
701160 Mangrove Trimming	0.00	2,383	2,383.00	15,275.00	9,532	(5,743.00)	28,600	13,325.00
702000 General Repairs & Maintenance	3,660.00	263	(3,397.00)	4,435.00	1,052	(3,383.00)	3,150	(1,285.00)
702008 Contingency	0.00	1,250	1,250.00	0.00	5,000	5,000.00	15,000	15,000.00
705012 Walkway Electricity	(52.61)	83	135.61	64.79	332	267.21	1,000	935.21
705023 Electricity - Street Lights	533.41	750	216.59	2,065.62	3,000	934.38	9,000	6,934.38
705024 Sign Electric	77.41	63	(14.41)	309.48	252	(57.48)	750	440.52
707020 Miscellaneous Grounds Expense	0.00	833	833.00	2,040.00	3,332	1,292.00	10,000	7,960.00
Total Operating Expenses	6,958.21	8,341	1,382.79	34,330.89	33,364	(966.89)	100,092	65,761.11
Reserves								
900100 Pooled Reserves	4,021.00	4,021	0.00	16,084.00	16,084	0.00	48,252	32,168.00
Total Reserves	4,021.00	4,021	0.00	16,084.00	16,084	0.00	48,252	32,168.00
Total Expenses	30,112.99	19,082	(11,030.99)	96,924.59	76,328	(20,596.59)	228,978	132,053.41
Net Income (Loss)	(10,949.44)	0	(10,949.44)	(20,431.16)	0	(20,431.16)	0	20,431.16