CASTLE GROUP

Unparalleled Property Services

Riviera Dunes Master Association Inc.

05/31/2026

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

Riviera Dunes Master Association Inc.
Balance Sheet
05/31/2026

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	32,799.25	0.00	32,799.25
	TOTAL CURRENT ASSETS	32,799.25	0.00	32,799.25
	RESERVE CASH			
102035	Truist Bank - Reserves	0.00	25,798.47	25,798.47
102180	UBS Financial Services - Reserves	0.00	543,102.01	543,102.01
	TOTAL RESERVE CASH	0.00	568,900.48	568,900.48
	ACCOUNTS RECEIVABLE			
110010	Maintenance Fees Receivable	3,419.99	0.00	3,419.99
	TOTAL ACCOUNTS RECEIVABLE	3,419.99	0.00	3,419.99
	OTHER ASSETS			
140000	Prepaid Expenses	2,740.50	0.00	2,740.50
150000	Prepaid Insurance	169.32	0.00	169.32
151011	Deposits - Utilities	610.00	0.00	610.00
	TOTAL OTHER ASSETS	3,519.82	0.00	3,519.82
	TOTAL ASSETS	**39,739.06**	**568,900.48**	**608,639.54**

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		Operating	Reserve	Total
	LIABILITIES & FUND BALANCES			
	NON-RESERVE LIABILITIES			
210031	Accrued Expenses	910.96	0.00	910.96
220000	Prepaid Assessments	2,213.00	0.00	2,213.00
250100	Deferred Maintenance Fees	19,082.06	0.00	19,082.06
	TOTAL NON-RESERVE LIABILITIES	22,206.02	0.00	22,206.02
	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)
300107	Contract Liability - Cameras	0.00	(1,941.75)	(1,941.75)
300108	Contract Liability-Current Year Income	0.00	20,105.00	20,105.00
300117	Contract Liability - Bank Fees	0.00	(482.25)	(482.25)
	TOTAL RESERVE CONTRACT LIABILITIES	0.00	510,107.10	510,107.10
	RESERVE FUND			
309999	Reserve Interest	0.00	58,793.38	58,793.38
	TOTAL RESERVE FUND	0.00	58,793.38	58,793.38
	OPERATING FUND			
360000	Prior Years Surplus/(Deficit)	35,766.27	0.00	35,766.27
	Current Surplus/(Deficit)	(18,233.23)	0.00	(18,233.23)
	TOTAL OPERATING FUND	17,533.04	0.00	17,533.04
	TOTAL LIABILITIES & FUND BALANCES	**39,739.06**	**568,900.48**	**608,639.54**

Riviera Dunes Master Association Inc.
Income Statement Operating Format
05/31/2026

4301 32nd Street
West Bradenton FL 34221

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	Description	Current Period Actual	Current Period Budget	Current Period Variance	Year To Date Actual	Year To Date Budget	Year To Date Variance	Yearly Budget	Remaining Budget
	Revenues								
400100	Maintenance Assessments	19,082.06	19,082	0.06	95,410.30	95,410	0.30	228,978	133,567.70
400400	Late Fees	0.00	0	0.00	160.20	0	160.20	0	(160.20)
401120	Bank Interest Income	0.75	0	0.75	5.74	0	5.74	0	(5.74)
	Total Revenues	19,082.81	19,082	0.81	95,576.24	95,410	166.24	228,978	133,401.76
	Administrative Expenses								
510100	Insurance	2,902.17	3,107	204.83	11,762.64	15,535	3,772.36	37,281	25,518.36
520115	Postage & Mailings	0.00	125	125.00	618.60	625	6.40	1,500	881.40
520119	Office Expense/Equipment	23.20	83	59.80	536.00	415	(121.00)	1,000	464.00
520131	Web Site	378.91	300	(78.91)	1,691.26	1,500	(191.26)	3,600	1,908.74
530100	Accounting/Audit/Review	650.00	342	(308.00)	650.00	1,710	1,060.00	4,100	3,450.00
530110	Legal/Professional	0.00	1,250	1,250.00	29,186.50	6,250	(22,936.50)	15,000	(14,186.50)
540110	License, Permits, Fees & Taxes	0.00	17	17.00	0.00	85	85.00	200	200.00
540122	Income Tax	123.34	17	(106.34)	307.88	85	(222.88)	200	(107.88)
600000	Management Services Contract	1,458.61	1,479	20.39	7,293.05	7,395	101.95	17,753	10,459.95
	Total Administrative Expenses	5,536.23	6,720	1,183.77	52,045.93	33,600	(18,445.93)	80,634	28,588.07
	Operating Expenses								
700100	Lawn Maintenance Contract	2,740.00	2,478	(262.00)	12,881.00	12,390	(491.00)	29,736	16,855.00
700133	Misc - Tree Trimming & Harbour cleanup	0.00	238	238.00	0.00	1,190	1,190.00	2,856	2,856.00
700370	Landscape - Lighting Repairs and Maint	367.00	0	(367.00)	367.00	0	(367.00)	0	(367.00)
701160	Mangrove Trimming	0.00	2,383	2,383.00	15,275.00	11,915	(3,360.00)	28,600	13,325.00
702000	General Repairs & Maintenance	494.20	263	(231.20)	4,929.20	1,315	(3,614.20)	3,150	(1,779.20)
702008	Contingency	0.00	1,250	1,250.00	0.00	6,250	6,250.00	15,000	15,000.00
705012	Walkway Electricity	207.00	83	(124.00)	271.79	415	143.21	1,000	728.21
705023	Electricity - Street Lights	452.84	750	297.16	2,518.46	3,750	1,231.54	9,000	6,481.54
705024	Sign Electric	66.61	63	(3.61)	376.09	315	(61.09)	750	373.91
707020	Miscellaneous Grounds Expense	3,000.00	833	(2,167.00)	5,040.00	4,165	(875.00)	10,000	4,960.00
	Total Operating Expenses	7,327.65	8,341	1,013.35	41,658.54	41,705	46.46	100,092	58,433.46
	Reserves								
900100	Pooled Reserves	4,021.00	4,021	0.00	20,105.00	20,105	0.00	48,252	28,147.00
	Total Reserves	4,021.00	4,021	0.00	20,105.00	20,105	0.00	48,252	28,147.00
	Total Expenses	16,884.88	19,082	2,197.12	113,809.47	95,410	(18,399.47)	228,978	115,168.53
	Net Income (Loss)	**2,197.93**	**0**	**2,197.93**	**(18,233.23)**	**0**	**(18,233.23)**	**0**	**18,233.23**