

BYRON GARDENS CONDOMINIUM ASSOC., INC.

FINANCIAL STATEMENTS

***For the month ending
February 28, 2026***

Prepared by:

J & M CONDO MANAGEMENT AND MAINTENANCE, INC.

Note:

FOR MANAGEMENT PURPOSES ONLY

BYRON GARDENS CONDOMINIUM ASSOC., INC.
INCOME STATEMENT AS OF 02/28/26
(UNAUDITED)

----- YEAR TO DATE -----				-----DESCRIPTION-----	----- THIS Month -----			
ACTUAL LAST YEAR	ACTUAL THIS YEAR	BUDGET THIS YEAR	BUDGET VARIANCE (FAVORABLE) UNFAVORABLE		ACTUAL PRIOR MO	ACTUAL CURR MO	BUDGET CURR MO	BUDGET VARIANCE (FAVORABLE) UNFAVORABLE
INCOME								
<u>REVENUES</u>								
91,246	93,458	93,458	0	MAINTENANCE ASSESSMENT FEES	46,729	46,729	46,729	0
148	350	50	(300)	LATE CHARGES	225	125	25	(100)
0	0	33	33	KEYS	0	0	17	17
0	250	0	(250)	MOVE-IN FEE	0	250	0	(250)
0	597	0	(597)	MISCELLANEOUS	0	597	0	(597)
91,394	94,655	93,542	(1,114)	TOTAL REVENUES	46,954	47,701	46,771	(930)
<u>OTHER REVENUES</u>								
38	29	0	(29)	INTEREST -RESERVES	16	13	0	(13)
91,432	94,685	93,542	(1,143)	TOTAL INCOME	46,970	47,714	46,771	(943)
EXPENSES								
<u>ADMINISTRATIVE EXPENSES</u>								
550	550	334	216	ACCOUNTANT	0	550	167	383
2,412	0	668	(668)	LEGAL FEES	0	0	334	(334)
197	259	400	(141)	PRINTING & POSTAGE	133	126	200	(74)
0	0	94	(94)	MISCELLANEOUS	0	0	47	(47)
3,159	809	1,496	(687)	TOTAL ADMINISTRATIVE EXPENSES	133	676	748	(72)
<u>TAXES, LICENSES, PERMITS</u>								
272	0	46	(46)	FLORIDA CONDO FEE	0	0	23	(23)
6,675	117	334	(218)	LICENSES & PERMITS	117	0	167	(167)
61	0	10	(10)	FLORIDA CORP REPORT	0	0	5	(5)
7,008	117	390	(274)	TOTAL TAXES, LICENSES, PERMITS	117	0	195	(195)
<u>INSURANCES</u>								
49,901	48,377	46,500	1,877	INSURANCES (MULTI-PERIL)	31,829	16,548	23,250	(6,702)
0	0	3,500	(3,500)	FLOOD	0	0	1,750	(1,750)
49,901	48,377	50,000	(1,623)	TOTAL INSURANCES	31,829	16,548	25,000	(8,452)
<u>PAYROLL</u>								
<u>CONTRACT SERVICES</u>								
3,900	3,900	3,900	0	MANAGEMENT	1,950	1,950	1,950	0
1,341	1,341	1,300	41	ELEVATOR MAINTENANCE	671	671	650	21
765	774	0	774	POOL MAINTENANCE	385	388	0	388
2,063	1,157	1,800	(643)	WASTE REMOVAL	1,157	0	900	(900)
492	476	494	(18)	PEST CONTROL	230	246	247	(1)
1,205	0	420	(420)	FIRE ALARM INSPECT. & MAINT.	0	0	210	(210)
9,767	7,648	7,914	(266)	TOTAL CONTRACT SERVICES	4,393	3,255	3,957	(702)

BYRON GARDENS CONDOMINIUM ASSOC., INC.
INCOME STATEMENT AS OF 02/28/26
(UNAUDITED)

----- YEAR TO DATE -----				-----DESCRIPTION-----	----- THIS Month -----			
ACTUAL LAST YEAR	ACTUAL THIS YEAR	BUDGET THIS YEAR	BUDGET VARIANCE (FAVORABLE) UNFAVORABLE		ACTUAL PRIOR MO	ACTUAL CURR MO	BUDGET CURR MO	BUDGET VARIANCE (FAVORABLE) UNFAVORABLE
<u>UTILITY EXPENSES</u>								
2,509	2,957	2,700	257	ELECTRICITY	1,412	1,545	1,350	195
16,067	10,960	12,070	(1,110)	WATER & SEWER	5,563	5,397	6,035	(638)
646	650	648	2	TELEPHONE	325	324	324	0
19,221	14,566	15,418	(852)	TOTAL UTILITY EXPENSES	7,300	7,266	7,709	(443)
<u>REPAIRS & MAINTENANCE</u>								
0	0	250	(250)	ELECTRICAL REPAIRS	0	0	125	(125)
4,850	400	0	400	PLUMBING REPAIRS	180	220	0	220
870	0	1,380	(1,380)	ELEVATOR REPAIRS	0	0	690	(690)
0	0	200	(200)	GATE & INTERCOM REPAIRS	0	0	100	(100)
0	0	200	(200)	JANITORIAL SUPPLIES	0	0	100	(100)
2,800	2,800	2,800	0	JANITORIAL SERVICE	1,400	1,400	1,400	0
0	1,041	600	441	FIRE EQUIPMENT MAINTENANCE	1,041	0	300	(300)
0	0	200	(200)	HARDWARE SUPPLIES	0	0	100	(100)
3,670	0	3,334	(3,334)	GENERAL REPAIRS	453	(453)	1,667	(2,120)
12,190	4,241	8,964	(4,723)	TOTAL REPAIRS & MAINTENANCE	3,074	1,168	4,482	(3,315)
<u>RESERVES</u>								
0	9,359	9,359	0	SIRS RESERVES	4,680	4,680	4,680	0
38	29	0	29	RESERVES INTEREST ALLOCATION	16	13	0	13
38	9,389	9,359	29	TOTAL RESERVES	4,696	4,693	4,680	13
101,283	85,147	93,542	(8,395)	TOTAL EXPENSES	51,541	33,606	46,771	(13,165)
	9,538			Y-T-D SURPLUS		14,108		
	=====					=====		

BYRON GARDENS CONDOMINIUM ASSOC., INC.

BALANCE SHEET AS OF 02/28/26
(UNAUDITED)

ASSETS

CURRENT ASSETS

CASH IN BANK

CITY NATIONAL-NEW OPERATING	8,066.05
CITY NTL. BANK -SPEC. ASSESS.	70.40
CITY NTL. BANK -RESERVES	152,627.17
CITY NTL. BANK -SEC. DEP.	250.00
FIRST CITIZEN - OPER.	150.00
TOTAL CASH IN BANK	161,163.62

ACCOUNTS RECEIVABLE

MAINTENANCE FEES UNCOLLECTED	15,443.40
A/R ADJ IN TRANSIT	(1,387.00)
TOTAL ACCOUNTS RECEIVABLE	14,056.40

PREPAID EXPENSES

TOTAL CURRENT ASSETS	175,220.02
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PROPERTY & EQUIPMENT

DEPOSITS

TOTAL ASSETS	175,220.02
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LIABILITIES

CURRENT LIABILITIES

ACCOUNTS PAYABLE	34.20
MAINT PAID IN ADVANCE	13,799.39
ACCOUNTS PAYABLE -OTHER	643.28
ACCRUED EXPENSES	5,222.65
SECURITY DEPOSITS PAYABLE	1,615.00
TOTAL CURRENT LIABILITIES	21,314.52

RESERVES

RESERVES	110,537.87
SIRS RESERVES	9,388.64
TOTAL	119,926.51
TOTAL RESERVES	119,926.51

TOTAL LIABILITIES	141,241.03
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FUND BALANCE

BYRON GARDENS CONDOMINIUM ASSOC., INC.

**BALANCE SHEET AS OF 02/28/26
(UNAUDITED)**

BEGINNING FUND BALANCE	24,441.48	
YEAR TO DATE SURPLUS	9,537.51	
TOTAL FUND BALANCE		33,978.99
TOTAL LIABILITIES & FUND BALANCE		175,220.02
		=====

SCHEDULE - BANK RECONCILIATION								
TP	Number	Date	Name	Description	Debits	Credits	Balance	
BALANCE FORWARD							3,182.47	
CH	1469	02/05/26	J & M CONDO. MANAGEMENT & MAIN	MAILING SUMMARY		31.11		
CH	1470	02/05/26	J & M CONDO. MANAGEMENT & MAIN	Feb 2026 MANAGEMENT FEE		1,950.00		
CH	1471	02/05/26	J & M CONDO. MANAGEMENT & MAIN	Feb 2026 ACCTS. REC. STMTS.		95.20		
CH	1472	02/10/26	GLOBAL ELEVATOR SALES	Feb. 2026 ELEVATOR MAINT.		670.59		
CH	1473	02/10/26	PERFECT EXTERMINATOR	PEST SERV. 1/26/26		246.10		
CH	1474	02/10/26	POOL WIZARDS	Feb. 2026 POOL SERV.		388.41		
CH	1475	02/23/26	JOSE O GARCIA CPA	2025 INCOME TAX PREPARATION		550.00		
CH	1476	02/24/26	A&Y CLEANING SERVICES CORP.	Feb. 2026 JANITORIAL SERV.		1,400.00		
CH	1477	02/24/26	WILLIAM KNUTH	REIMB. PYMT FOR REPAIRS TO FAUCENT UNIT 905		220.00		
TOTAL CHECKS.....						5,551.41	(5,551.41)	
CR	519	02/03/26		DEPOSIT	6,347.27			
CR	520	02/06/26		DEPOSIT	4,158.01			
CR	521	02/10/26		DEPOSIT	4,164.50			
CR	522	02/02/26		DEPOSIT	2,181.37			
CR	523	02/03/26		DEPOSIT	5,343.09			
CR	524	02/04/26		DEPOSIT	658.88			
CR	525	02/05/26		DEPOSIT	3,962.74			
CR	526	02/06/26		DEPOSIT	2,604.32			
CR	527	02/09/26		DEPOSIT	783.54			
CR	528	02/10/26		DEPOSIT	1,391.06			
CR	529	02/11/26		DEPOSIT	658.88			
CR	530	02/13/26		DEPOSIT	673.88			
CR	531	02/18/26		DEPOSIT	752.34			
CR	532	02/20/26		DEPOSIT	1,552.80			
CR	533	02/23/26		DEPOSIT	2,059.22			
TOTAL CASH RECEIPTS.....						37,291.90	37,291.90	
JE	1041	02/17/26		WATER SERV. TO 1/2/26		5,397.29		
JE	1043	02/11/26		INTERNET SERV. 1/31/26-2/28/26		324.37		
JE	1052	02/20/26		ELECTRICITY SERV. 1/8/26-2/9/26		1,544.52		
JE	1053	02/12/26		RESERVE TRANSFER		4,679.69		
JE	1059	02/20/26		902 MOVE IN FEE PMT	250.00			
JE	1071	02/24/26		INSURANCE PYMT POL#3008083896		16,548.04		
JE	1081	02/27/26		ONLINE DEPOSIT	2,152.34			
JE	1082	02/02/26		DEPOSIT ITEM RET		753.34		
JE	1082	02/02/26		DEPOSIT ITEM RET		12.00		
TOTAL JOURNAL ENTRIES.....						2,402.34	29,259.25	(26,856.91)
						39,694.24	34,810.66	8,066.05

BYRON GARDENS CONDOMINIUM ASSOC., INC.

BANK RECONCILIATION CITY NATIONAL-NEW OPERATING

Feb 28, 2026

ASSOCIATION RECORDS

Checkbook Balance as of 02/01/26	3,182.47	
Plus: Deposits	39,694.24	
Less: Disbursements and Adjustments	34,810.66	
CHECKBOOK BALANCE AS OF 02/28/26		8,066.05 =====

BANK RECORDS

Balance per bank statement as of 02/28/26	14,104.15	
Less: Outstanding checks	6,038.10	
BANK BALANCE AS PER RECONCILIATION		8,066.05 =====

BYRON GARDENS CONDOMINIUM ASSOC., INC.

OUTSTANDING CHECKS			
Number	Date	Name	Description Amount
1411	09/02/25	SOUTHERN CHUTE INC	50% ON CHUTE REPAIRS 2,110.50
1465	01/20/26	FIREWATCH	SERV. CALL ON 1/12/26 UNIT 902 125.00
1466	01/20/26	FIREWATCH	SERV. CALL 1/12/26 UNIT 1004 125.00
1467	01/20/26	FIREWATCH	SERV. CALL 12/31/25 202.50
1472	02/10/26	GLOBAL ELEVATOR SALES	Feb. 2026 ELEVATOR MAINT. 670.59
1473	02/10/26	PERFECT EXTERMINATOR	PEST SERV. 1/26/26 246.10
1474	02/10/26	POOL WIZARDS	Feb. 2026 POOL SERV. 388.41
1475	02/23/26	JOSE O GARCIA CPA	2025 INCOME TAX PREPARATION 550.00
1476	02/24/26	A&Y CLEANING SERVICES CORP.	Feb. 2026 JANITORIAL SERV. 1,400.00
1477	02/24/26	WILLIAM KNUTH	REIMB. PYMT FOR REPAIRS TO FAU 220.00
			CENT UNIT 905
			6,038.10

BYRON GARDENS CONDOMINIUM ASSOC., INC.**FINANCIAL RECAP for the year: 2026**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<u>MAINTENANCE FEES</u>												
Monthly Billing	46,729	46,729										
Maintenance Uncollected	10,929	15,443										

COLLECTIONS - STATUS

Collection Letter	-	1										
Lien Authorization	1	1										
Lien Recorded	-	-										
Association Foreclosure	-	-										
Bank Foreclosure	-	-										
Payment Plan	-	-										

BUDGET SURPLUS (DEFICIT)

For Month	(4,570)	14,108										
Year To Date	(4,570)	9,537										

ACCOUNTS PAYABLE

Outstanding Invoices	34	34										
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OPERATING BANK ACCOUNT

Beginning Balance	(653)	3,182										
Disbursement & Adjustments	58,224	34,810										
Deposits & Adjustments	62,060	39,694										
TOTAL Operating Cash Fund	3,182	8,066										

RESERVES FUND

Beginning Balance	196,487	193,183										
Funding, Interest & Adjutments	4,695	49,916										
Expenditures & Adjustments	8,000	90,472										
TOTAL Reserves Cash Fund	193,183	152,627										

NOTES FOR CURRENT MONTH:

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SCHEDULE - BANK RECONCILIATION					Debits	Credits	Balance
Tp	Number	Date	Name	Description			
CH	9003	02/02/26	BALANCE FORWARD	70% CONCRETE SLAB REPAIRS		45,223.90	193,183.34
			3-D PAVING				
TOTAL CHECKS.....						45,223.90	(45,223.90)
JE	1051	02/13/26		INV#8572 70% ON PROJECT		45,248.90	
JE	1053	02/12/26		RESERVE TRANSFER	4,679.69		
JE	1085	02/28/26		INTEREST	13.04		
JE	1089	02/28/26		VOID CK 9003	45,223.90		
TOTAL JOURNAL ENTRIES.....					49,916.63	45,248.90	4,667.73
					49,916.63	90,472.80	152,627.17

BYRON GARDENS CONDOMINIUM ASSOC., INC.

BANK RECONCILIATION CITY NTL. BANK -RESERVES

Feb 28, 2026

ASSOCIATION RECORDS

Checkbook Balance as of 02/01/26	193,183.34
Plus: Deposits	49,916.63
Less: Disbursements and Adjustments	90,472.80
 CHECKBOOK BALANCE AS OF 02/28/26	 152,627.17 =====

BANK RECORDS

Balance per bank statement as of 02/28/26	152,627.17
 BANK BALANCE AS PER RECONCILIATION	 152,627.17 =====

Delinquencies Report as of 02/28/2026

Account	Owner's name	Apt #		1 - 30 days	31 - 60 days	90 days	Total	Description	Date
1001	CARTIER, HUBERT	1001	Maintenance	56.70	0.00	0.00	56.70		
				56.70	0.00	0.00	56.70		
1004	DOCE, MIRTHA E.	1004	Maintenance	15.04	0.00	0.00	15.04		C
			Others	327.50	0.00	0.00	327.50		
				342.54	0.00	0.00	342.54		
1104	RODRIGUEZ, DINORAH DE JESUS	1104	Maintenance	658.88	0.00	0.00	658.88		
			Late Charge	25.00	0.00	0.00	25.00		
				683.88	0.00	0.00	683.88		
1105	1105 BYRON LLC	1105	Late Charge	0.00	0.00	25.00	25.00		C
				0.00	0.00	25.00	25.00		
1106	PERFECKY, MARIA & ULANA	1106	Maintenance	0.60	0.00	0.00	0.60		
				0.60	0.00	0.00	0.60		
301	RANKOVIC, BOBAN	301	Maintenance	460.08	0.00	0.00	460.08		
			Late Charge	0.00	25.00	0.00	25.00		
				460.08	25.00	0.00	485.08		
302	ROCHEL, LUIS E.	302	Maintenance	30.98	0.00	0.00	30.98		C
			Others	0.00	0.00	20.00	20.00		
				30.98	0.00	20.00	50.98		
304	URBINA, LILA LOURDES	304	Maintenance	604.21	0.00	0.00	604.21		C
			Late Charge	25.00	25.00	50.00	100.00		
				629.21	25.00	50.00	704.21		
306	RICCIO URBINA, PAOLO F.	306	Maintenance	654.21	0.00	0.00	654.21		C
			Late Charge	25.00	0.00	0.00	25.00		
				679.21	0.00	0.00	679.21		
307	HUJA, DROR & HOFFMAN, JORDAN D	307	Others	597.00	0.00	0.00	597.00		C
				597.00	0.00	0.00	597.00		
403	ALIGALU CORP.	403	Maintenance	31.20	0.00	0.00	31.20		C
				31.20	0.00	0.00	31.20		
404	ABRAMS, JENNIFER & NIMNI, EVYA	404	Maintenance	658.88	658.88	0.00	1,317.76	MGR. LETTER	02/23/26
			Late Charge	25.00	25.00	86.40	136.40		
				683.88	683.88	86.40	1,454.16		
407	BLACK, LESIA & GUNN, CLAUDINE	407	Maintenance	607.81	0.00	0.00	607.81		
			Late Charge	0.00	25.00	25.00	50.00		
				607.81	25.00	25.00	657.81		
501	CABRERA, NYDIA M.	501	Maintenance	44.34	0.00	0.00	44.34		C
				44.34	0.00	0.00	44.34		
502	CALLEJA, LAZARO T. & MAYDELIN	502	Maintenance	29.90	0.00	0.00	29.90		C
			Late Charge	0.00	25.00	0.00	25.00		
				29.90	25.00	0.00	54.90		
506	BRAUSTEIN, SHAINDLER & MARSHA	506	Maintenance	23.46	0.00	0.00	23.46		
				23.46	0.00	0.00	23.46		

Delinquencies Report as of 02/28/2026

Account	Owner's name	Apt #	1 - 30 days	31 - 60 days	90 days	Total	Description	Date
603	ZAPATA, NELSON	603	Maintenance	13.65	0.00	0.00	13.65	
				13.65	0.00	0.00	13.65	
605	KAY, MELANIE	605	Maintenance	658.88	12.83	0.00	671.71	C
			Late Charge	0.00	0.00	25.00	25.00	
				658.88	12.83	25.00	696.71	
607	MSR INCASA LLC	607	Maintenance	752.34	752.34	3,672.65	5,177.33	LIEN AUTHORIZED 12/03/25 C
			Late Charge	25.00	25.00	100.00	150.00	
				777.34	777.34	3,772.65	5,327.33	
703	BERHAULT, CATHERINE	703	Maintenance	658.88	15.60	0.00	674.48	C
			Late Charge	25.00	25.00	0.00	50.00	
			Others	0.00	12.00	0.00	12.00	
				683.88	52.60	0.00	736.48	
704	BATISTA, MONTSEERAT	704	Maintenance	31.20	0.00	0.00	31.20	C
				31.20	0.00	0.00	31.20	
707	MACHIELLA, GIUSEPPE & JOSEPHIN	707	Maintenance	752.34	0.00	0.00	752.34	C
			Late Charge	25.00	0.00	0.00	25.00	
				777.34	0.00	0.00	777.34	
801	FONT, MILAGROS	801	Maintenance	752.34	739.50	0.00	1,491.84	C
			Others	0.00	12.00	186.50	198.50	
				752.34	751.50	186.50	1,690.34	
803	STARK, JUDITH H.	803	Maintenance	31.20	0.00	0.00	31.20	C
				31.20	0.00	0.00	31.20	
901	CABRERA PEREZ, NYDIA M.	901	Maintenance	169.20	0.00	0.00	169.20	
				169.20	0.00	0.00	169.20	
903	HEE, WILLIAM H.	903	Maintenance	31.20	0.00	0.00	31.20	C
				31.20	0.00	0.00	31.20	
904	CAMPOS, SAULO D.	904	Maintenance	15.60	0.00	0.00	15.60	C
				15.60	0.00	0.00	15.60	
905	PETTRAKS INC/PETTRAKS.COM	905	Maintenance	31.20	0.00	0.00	31.20	C
				31.20	0.00	0.00	31.20	
906	CAMPOS, MIRIAM	906	Maintenance	0.88	0.00	0.00	0.88	C
				0.88	0.00	0.00	0.88	
		Total.....		8,874.70	2,378.15	4,190.55	15,443.40	
		Maintenance		7,775.20	2,179.15	3,672.65	13,627.00	
		Sp. Assessm		0.00	0.00	0.00	0.00	
		Late Charge		175.00	175.00	311.40	661.40	
		Legal Fees		0.00	0.00	0.00	0.00	
		Others		924.50	24.00	206.50	1,155.00	
PREPAID BALANCES			(13,799.39)					
TOTAL UNCOLLECTED			15,443.40					

Delinquencies Report as of 02/28/2026

Account	Owner's name	Apt #	1 - 30 days	31 - 60 days	90 days	Total	Description	Date
27	NOT DELINQUENT	8,661.91	56.08					
	REMINDER	0.00	0.00					
	FINAL NOTICE	0.00	0.00					
1	MGR. LETTER	1,454.16	9.41					
	ATTY. LETTER	0.00	0.00					
1	LIEN AUTHORIZED	5,327.33	34.49					

[illegible]