

Treasurer's Report as of 2/28/26

## Cash on hand

- Operating cash  
\$1,253,676
- Reserve cash \$1,034,762

Madison Green Master Association maintains **STRONG** liquidity with operating cash net of short-term payables covering budgeted monthly expenses 5.74 times.

## Delinquencies

<b>Current Month</b>	<b>Prior Month</b>	<b>Prior Quarter</b>	<b>One year ago</b>
Delinquencies as of 2/28/26	Delinquencies as of 1/31/26	Delinquencies as of 11/30/25	Delinquencies as of 2/28/25
<ul style="list-style-type: none"><li>• 164 units</li><li>• \$72,267.82 assessments</li><li>• \$4,112.18 late fees</li><li>• \$12,248.04 attorney fees</li></ul>	<ul style="list-style-type: none"><li>• 252 units</li><li>• \$132,133 assessments</li><li>• \$1,490 late fees</li><li>• \$10,808 attorney fees</li></ul>	<ul style="list-style-type: none"><li>• 134 units</li><li>• \$67,218 assessments</li><li>• \$3,025 late fees</li><li>• \$5,807 attorney fees</li></ul>	<ul style="list-style-type: none"><li>• 141 units</li><li>• \$73,965 assessments</li><li>• \$2,782 late fees</li><li>• \$5,502 attorney fees</li></ul>
<ul style="list-style-type: none"><li>• 17 units 2 or more payment past due</li></ul>	<ul style="list-style-type: none"><li>• 24 units 2 or more payment past due</li></ul>	<ul style="list-style-type: none"><li>• 12 units 2 or more payment past due</li></ul>	<ul style="list-style-type: none"><li>• 16 units 2 or more payment past due</li></ul>
<ul style="list-style-type: none"><li>• 69 units owing less than \$100. 33 units owing less than \$25</li></ul>	<ul style="list-style-type: none"><li>• 51 units owing less than \$100. 33 units owing less than \$25</li></ul>	<ul style="list-style-type: none"><li>• 32 units owing less than \$100. 8 units owing less than \$25</li></ul>	<ul style="list-style-type: none"><li>• 55 units owing less than \$100. 23 units owing less than \$25</li></ul>
Liquidity ratio 5.74x	Liquidity ratio 6.30x	Liquidity ratio 6.40x	Liquidity ratio 5.82x

## Misc

- Accounts payable \$30,812.46
- Prepaid assessments \$107,714.37
- Rosenbaum PL collected in past 12 months, net of Fees to MGMA \$78,674  
Amount collected net of fees 13-24 month \$93,206

## Expenses-YTD

Total expenses (less reserves) \$359,463.48

- Overall expenses **Under** budget by \$48,744.44 or 13.56%
  - General & Admin **Under** budget by \$9,948.68
    - This includes insurance, legal fees, manager salaries & office supplies and printing.
  - Common Areas **Under** by \$949.55
    - This includes Residents & clubhouse cable
  - Grounds **Under** by \$28,302.70
    - This includes all landscaping, mulch, lake & irrigation
  - Recreational Admin **Under** by \$4,355.15
    - Clubhouse staff & uniforms
  - Recreational Maintenance **Under** by \$5,188.36
    - This includes clubhouse, clubhouse repairs, pool, electricity, gym & Projects