

Treasurer's Report as of 1/31/26

Cash on hand

- Operating cash \$1,349,890
- Reserve cash \$1,032,351

Madison Green Master Association maintains **STRONG** liquidity with operating cash net of short-term payables covering budgeted monthly expenses 6.30 times.

Delinquencies

Current Month	Prior Month	Prior Quarter	One year ago
Delinquencies as of 1/31/26	Delinquencies as of 12/31/25	Delinquencies as of 10/30/25	Delinquencies as of 1/31/25
<ul style="list-style-type: none">• 252 units• \$132,133.12 assessments• \$1,490.75 late fees• \$10,808.93 attorney fees	<ul style="list-style-type: none">• 95 units• \$48,323 assessments• \$2,225 late fees• \$10,020 attorney fees	<ul style="list-style-type: none">• 240 units• \$131,407 assessments• \$1,414 late fees• \$5,439 attorney fees	<ul style="list-style-type: none">• 231 units• \$130,107 assessments• \$5,518 late fees• \$7,370 attorney fees
<ul style="list-style-type: none">• 24 units 2 or more payment past due	<ul style="list-style-type: none">• 13 units 2 or more payment past due	<ul style="list-style-type: none">• 29 units 2 or more payment past due	<ul style="list-style-type: none">• 28 units 2 or more payment past due
<ul style="list-style-type: none">• 51 units owing less than \$100. 33 units owing less than \$25	<ul style="list-style-type: none">• 26 units owing less than \$100. 9 units owing less than \$25	<ul style="list-style-type: none">• 23 units owing less than \$100. 7 units owing less than \$25	<ul style="list-style-type: none">• 49 units owing less than \$100. 28 units owing less than \$25
Liquidity ratio 6.30x	Liquidity ratio 5.10x	Liquidity ratio 6.39x	Liquidity ratio 5.30x

Misc

- Accounts payable \$8,297.12
- Prepaid assessments \$98,706.61
- Rosenbaum PL collected in past 12 months, net of Fees to MGMA \$83,971
Amount collected net of fees 13-24 month \$90,864

Expenses-YTD

Total expenses (less reserves) \$178,442.40

- Overall expenses **Under** budget by \$25,691.56 or 14.40%
 - General & Admin **Under** budget by \$4,996.97
 - This includes insurance, legal fees, manager salaries & office supplies and printing.
 - Common Areas **Under** by \$321.03
 - This includes Residents & clubhouse cable
 - Grounds **Under** by \$13,601.35
 - This includes all landscaping, mulch, lake & irrigation
 - Recreational Admin **Under** by \$3,360.99
 - Clubhouse staff & uniforms
 - Recreational Maintenance **Under** by \$3,411.22
 - This includes clubhouse, clubhouse repairs, pool, electricity, gym & Projects