

**Capitol City Golf Club EA  
Budget Evaluation Report**

**Income**

| Revenue                                 | CCGC 2025 Annual Budget | CCGC 2026 Budget    | \$ Change Current Vs Projection | Per Month: CCGC 2025 Annual Budget | Per Month: CCGC 2026 Budget |
|---|-------------------------|---------------------|---------------------------------|------------------------------------|-----------------------------|
| 300000 Regular Assessment               | \$136,320.00            | \$136,320.00        | \$0.00                          | \$11,360.00                        | \$11,360.00                 |
| 300400 Legal Fees (Passed on to Owners) | \$7,500.00              | \$7,500.00          | \$0.00                          | \$625.00                           | \$625.00                    |
| <b>Total Revenue</b>                    | <b>\$143,820.00</b>     | <b>\$143,820.00</b> | <b>\$0.00</b>                   | <b>\$11,985.00</b>                 | <b>\$11,985.00</b>          |
| <b>Total Income</b>                     | <b>\$143,820.00</b>     | <b>\$143,820.00</b> | <b>\$0.00</b>                   | <b>\$11,985.00</b>                 | <b>\$11,985.00</b>          |

**Expense**

**Administrative Expenses**

|  | CCGC 2025 Annual Budget | CCGC 2026 Budget  | \$ Change Current Vs Projection | Per Month: CCGC 2025 Annual Budget | Per Month: CCGC 2026 Budget |
|--|-------------------------|-------------------|---------------------------------|------------------------------------|-----------------------------|
| 400100 Base Supply Fee - Excluding Postage | \$4,638.48              | \$4,777.63        | \$139.15                        | \$386.54                           | \$398.14                    |
| 400200 Postage                             | \$3,000.00              | \$2,500.00        | (\$500.00)                      | \$250.00                           | \$208.33                    |
| 400300 Mileage Costs                       | \$150.00                | \$150.00          | \$0.00                          | \$12.50                            | \$12.50                     |
| <b>Total Administrative Expenses</b>       | <b>\$7,788.48</b>       | <b>\$7,427.63</b> | <b>(\$360.85)</b>               | <b>\$649.04</b>                    | <b>\$618.97</b>             |

**Community**

|                             | CCGC 2025 Annual Budget | CCGC 2026 Budget  | \$ Change Current Vs Projection | Per Month: CCGC 2025 Annual Budget | Per Month: CCGC 2026 Budget |
|-----------------------------|-------------------------|-------------------|---------------------------------|------------------------------------|-----------------------------|
| 400056 Community Enrichment | \$5,000.00              | \$4,000.00        | (\$1,000.00)                    | \$416.67                           | \$333.33                    |
| 400975 Website Service      | \$3,000.00              | \$3,000.00        | \$0.00                          | \$250.00                           | \$250.00                    |
| 402100 HOA Meeting Expenses | \$750.00                | \$500.00          | (\$250.00)                      | \$62.50                            | \$41.67                     |
| <b>Total Community</b>      | <b>\$8,750.00</b>       | <b>\$7,500.00</b> | <b>(\$1,250.00)</b>             | <b>\$729.17</b>                    | <b>\$625.00</b>             |

**Insurance**

|                        | CCGC 2025 Annual Budget | CCGC 2026 Budget  | \$ Change Current Vs Projection | Per Month: CCGC 2025 Annual Budget | Per Month: CCGC 2026 Budget |
|------------------------|-------------------------|-------------------|---------------------------------|------------------------------------|-----------------------------|
| 400700 Insurance       | \$4,809.00              | \$4,809.00        | \$0.00                          | \$400.75                           | \$400.75                    |
| <b>Total Insurance</b> | <b>\$4,809.00</b>       | <b>\$4,809.00</b> | <b>\$0.00</b>                   | <b>\$400.75</b>                    | <b>\$400.75</b>             |

**Landscaping**

|                                   | CCGC 2025 Annual Budget | CCGC 2026 Budget | \$ Change Current Vs Projection | Per Month: CCGC 2025 Annual Budget | Per Month: CCGC 2026 Budget |
|-----------------------------------|-------------------------|------------------|---------------------------------|------------------------------------|-----------------------------|
| 401200 Landscaping (Non-contract) | \$750.00                | \$500.00         | (\$250.00)                      | \$62.50                            | \$41.67                     |
| <b>Total Landscaping</b>          | <b>\$750.00</b>         | <b>\$500.00</b>  | <b>(\$250.00)</b>               | <b>\$62.50</b>                     | <b>\$41.67</b>              |

**Legal/Collection**

|                               | CCGC 2025 Annual Budget | CCGC 2026 Budget   | \$ Change Current Vs Projection | Per Month: CCGC 2025 Annual Budget | Per Month: CCGC 2026 Budget |
|-------------------------------|-------------------------|--------------------|---------------------------------|------------------------------------|-----------------------------|
| 400500 Legal - General        | \$4,000.00              | \$6,000.00         | \$2,000.00                      | \$333.33                           | \$500.00                    |
| 400600 Legal - Collections    | \$7,500.00              | \$7,500.00         | \$0.00                          | \$625.00                           | \$625.00                    |
| 401700 Bad Debt/Write-offs    | \$5,000.00              | \$3,500.00         | (\$1,500.00)                    | \$416.67                           | \$291.67                    |
| <b>Total Legal/Collection</b> | <b>\$16,500.00</b>      | <b>\$17,000.00</b> | <b>\$500.00</b>                 | <b>\$1,375.00</b>                  | <b>\$1,416.67</b>           |

**Management**

|                                    | CCGC 2025 Annual Budget | CCGC 2026 Budget   | \$ Change Current Vs Projection | Per Month: CCGC 2025 Annual Budget | Per Month: CCGC 2026 Budget |
|------------------------------------|-------------------------|--------------------|---------------------------------|------------------------------------|-----------------------------|
| 400000 Association Management Fees | \$34,491.67             | \$35,526.42        | \$1,034.75                      | \$2,874.31                         | \$2,960.54                  |
| <b>Total Management</b>            | <b>\$34,491.67</b>      | <b>\$35,526.42</b> | <b>\$1,034.75</b>               | <b>\$2,874.31</b>                  | <b>\$2,960.54</b>           |

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| <b>Repairs/Maintenance</b>                | <b>CCGC 2025 Annual Budget</b> | <b>CCGC 2026 Budget</b> | <b>\$ Change</b> | <b>Current Vs Projection</b> | <b>Per Month: CCGC 2025 Annual Budget</b> | <b>Per Month: CCGC 2026 Budget</b> |
|---|--------------------------------|-------------------------|------------------|------------------------------|---|------------------------------------|
| 401000 Maintenance (Common Areas)         | \$1,500.00                     | \$1,500.00              |                  | \$0.00                       | \$125.00                                  | \$125.00                           |
| 402920 Maintenance-Speed Bump Maintenance | \$1,000.00                     | \$1,500.00              |                  | \$500.00                     | \$83.33                                   | \$125.00                           |
| 402930 Maintenance-Mailbox                | \$1,800.00                     | \$1,500.00              |                  | (\$300.00)                   | \$150.00                                  | \$125.00                           |
| 402940 Maintenance-Street Sweeping        | \$3,600.00                     | \$3,800.00              |                  | \$200.00                     | \$300.00                                  | \$316.67                           |
| 402950 Maintenance-Drain Cleaning         | \$8,000.00                     | \$10,000.00             |                  | \$2,000.00                   | \$666.67                                  | \$833.33                           |
| 402960 Maintenance-Sign Maintenance       | \$2,000.00                     | \$1,500.00              |                  | (\$500.00)                   | \$166.67                                  | \$125.00                           |
| <b>Total Repairs/Maintenance</b>          | <b>\$17,900.00</b>             | <b>\$19,800.00</b>      |                  | <b>\$1,900.00</b>            | <b>\$1,491.67</b>                         | <b>\$1,650.00</b>                  |
| <b>Reserve Funds</b>                      | <b>CCGC 2025 Annual Budget</b> | <b>CCGC 2026 Budget</b> | <b>\$ Change</b> | <b>Current Vs Projection</b> | <b>Per Month: CCGC 2025 Annual Budget</b> | <b>Per Month: CCGC 2026 Budget</b> |
| 401400 Reserve Contributions              | \$35,000.00                    | \$34,000.00             |                  | (\$1,000.00)                 | \$2,916.67                                | \$2,833.33                         |
| 401500 Reserve Study                      | \$950.00                       | \$950.00                |                  | \$0.00                       | \$79.17                                   | \$79.17                            |
| <b>Total Reserve Funds</b>                | <b>\$35,950.00</b>             | <b>\$34,950.00</b>      |                  | <b>(\$1,000.00)</b>          | <b>\$2,995.83</b>                         | <b>\$2,912.50</b>                  |
| <b>Tax and Audit</b>                      | <b>CCGC 2025 Annual Budget</b> | <b>CCGC 2026 Budget</b> | <b>\$ Change</b> | <b>Current Vs Projection</b> | <b>Per Month: CCGC 2025 Annual Budget</b> | <b>Per Month: CCGC 2026 Budget</b> |
| 400400 Audit and Tax Return               | \$2,800.00                     | \$3,000.00              |                  | \$200.00                     | \$233.33                                  | \$250.00                           |
| <b>Total Tax and Audit</b>                | <b>\$2,800.00</b>              | <b>\$3,000.00</b>       |                  | <b>\$200.00</b>              | <b>\$233.33</b>                           | <b>\$250.00</b>                    |
| <b>Taxes &amp; licenses</b>               | <b>CCGC 2025 Annual Budget</b> | <b>CCGC 2026 Budget</b> | <b>\$ Change</b> | <b>Current Vs Projection</b> | <b>Per Month: CCGC 2025 Annual Budget</b> | <b>Per Month: CCGC 2026 Budget</b> |
| 400450 Taxes                              | \$2,000.00                     | \$2,000.00              |                  | \$0.00                       | \$166.67                                  | \$166.67                           |
| 400800 Licenses and Permits               | \$20.00                        | \$21.00                 |                  | \$1.00                       | \$1.67                                    | \$1.75                             |
| <b>Total Taxes &amp; licenses</b>         | <b>\$2,020.00</b>              | <b>\$2,021.00</b>       |                  | <b>\$1.00</b>                | <b>\$168.33</b>                           | <b>\$168.42</b>                    |
| <b>Utilities</b>                          | <b>CCGC 2025 Annual Budget</b> | <b>CCGC 2026 Budget</b> | <b>\$ Change</b> | <b>Current Vs Projection</b> | <b>Per Month: CCGC 2025 Annual Budget</b> | <b>Per Month: CCGC 2026 Budget</b> |
| 400920 Electricity                        | \$11,100.00                    | \$11,200.00             |                  | \$100.00                     | \$925.00                                  | \$933.33                           |
| <b>Total Utilities</b>                    | <b>\$11,100.00</b>             | <b>\$11,200.00</b>      |                  | <b>\$100.00</b>              | <b>\$925.00</b>                           | <b>\$933.33</b>                    |
| <b>Total Expense</b>                      | <b>\$142,859.15</b>            | <b>\$143,734.05</b>     |                  | <b>\$874.90</b>              | <b>\$11,904.93</b>                        | <b>\$11,977.84</b>                 |