PCA 2026 Operating Budget -- Monthly Report (cumulative for year) September 2026

Budget Item	2026 Budgeted Amount	Amount Spent	% Spent	Amount Remaining	Comments
Professional Services	8,218.40	-	0%	8,218.40	Annual audit, Fed & MD tax prep costs, reserve study.
Administrative & Miscellaneous	595.00	278.00	47%	317.00	Toner, ink, P.O. box rental, misc office, laptop, software.
[voice-mail is now a part of Data Services]	-	-			(not used)
Electric Service	808.20	579.64	72%	228.56	Electric for Club View Park, main sign.
Insurance Coverage	4,000.00	3,806.00	95%	194.00	Covers calendar year.
Legal Fees - Collection Services	5,974.00	124.02	2%	5,849.98	Legal fees for collections activities, as needed.
Legal Fees - General	700.00	268.71	38%	431.29	General legal fees, as needed.
Maintenance - General	10,014.92	8,825.00	88%	1,189.92	Tree pruning/removal/planting, park repairs, wood chips.
Maintenance - Landscaping Contracts	36,880.03	25,130.00	68%	11,750.03	Contract costs for mowing, clean-ups, turf treatments.
Maintenance - Snow Removal	8,500.00	11,392.50	134%	(2,892.50)	Contract costs for snow removal, calendar year.
Meeting Room Rental	416.00	32.00	8%	384.00	Rental fees for meeting rooms.
Postage & Stationary	1,045.78	168.16	16%	877.62	Postage, envelopes, paper, labels.
Printing & Copying	2,063.50	1,157.40	56%	906.10	Printing/copying for newsletter and resident mailings.
Reserve Fund Contribution - General Fund	18,292.00	18,292.00	100%	-	Fixed contribution, set by PCA Board.
Reserve Fund Contribution - Town-House Fund	5,280.00	4,668.00	88%	612.00	Fixed contribution or parking space maintenance.
Staff Training / Conference	144.00	-	-	144.00	Training, CAI membership, courses, expo attendance.
Taxes & Fees - County, Montgomery, MD	5,463.29	4,152.03	76%	1,311.26	Taxes & fees paid to Montgomery County.
Taxes - State of Maryland	34.80	19.00	55%	15.80	Taxes paid to Maryland.
Taxes - Federal	174.00	69.00	40%	105.00	Taxes paid to the IRS.
Trash Removal & Litter Clean-Up	228.00	135.00	59%	93.00	Trash service for CV Park and WFM Park.
Community Events	200.00	175.77	88%	24.23	Community clean-ups, yard sale, etc.
Data Services -- Internet Domain, Website, E-Mail,	2,063.59	1,160.09	56%	903.50	Internet domain, website, e-mail, storage, security, voice-mail.
One-Time Adjustments	-	-			(no one-time adjustments in 2026)
TOTALS:	111,095.51	80,432.32	72%	30,663.19	: Remaining Funds ('+' if under, '-' if over budget)
[Page Status: Final]	Less Transfers:	57,472.32		33,555.69	: Total of Line Item [On-Budget Spending] + [Underspending]
				(2,892.50)	: Total of Line Item [Overspending]

Costs & Debits Not in 2026 Budget	Budgeted Amount	Amount Spent	Comments
Banking Fees		31.00	Occasional, unplanned fees (e.g., low-balance fee, stop payment fee, late payment fee).
Interest Paid		-	
Returned Deposit Items		-	Refunded assessment payments.
Charged to Carryover Funds (Savings Acct)		-	Expenses incurred in 2025 (Dec Newsletter, MS365 licensing, maintenance, postage).
Charged to Carryover Funds (Savings Acct)		-	Expenses incurred in 2025 (legal costs).
Charged to Carryover Funds (Savings Acct)		-	2026 expenses pre-paid with funds from previous year's budgets.
Charged to General Reserve Fund		-	
Charged to Town-House Reserve Fund		-	
Transferred to T-H Reserve Fund for Past Years		-	T-H Reserve Fund contributions for prior years, due to recent pmts of past due assessment.
Total Non-Budgeted Expenditures & Debits:		31.00	
Total Budgeted + Non-Budgeted Expenditures & Debits:		80,463.32	