

PCA 2026 Operating Budget -- Monthly Report

May 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 [voice-mail is now a part of Data Services]	595.00 -	258.00 -	43%	337.00	Toner, ink, P.O. box rental, misc office, laptop, software. (not used)
Electric Service	808.20	339.04	42%	469.16	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	91.52	2%	5,882.48	Legal fees for collections activities, as needed.
Legal Fees - General	700.00	69.21	10%	630.79	General legal fees, as needed.
Maintenance - General	10,014.92	1,650.00	16%	8,364.92	Tree pruning/removal/planting, park repairs, wood chips.
Maintenance - Landscaping Contracts	36,880.03	10,770.00	29%	26,110.03	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	-	0%	416.00	Rental fees for meeting rooms.
Postage & Stationary	1,045.78	-	0%	1,045.78	Postage, envelopes, paper, labels.
Printing & Copying	2,063.50	299.00	14%	1,764.50	Printing/copying for newsletter and resident mailings.
Reserve Fund Contribution - General Fund	18,292.00	-	0%	18,292.00	Fixed contribution, set by PCA Board.
Reserve Fund Contribution - Town-House Fund	5,280.00	-	0%	5,280.00	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	-	0%	5,463.29	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	90.00	39%	138.00	Trash service for CV Park and WFM Park.
Community Events	200.00	-	0%	200.00	Community clean-ups, yard sale, etc.
Data Services -- Internet Domain, Website, E-Mail, One-Time Adjustments	2,063.59 -	- -	0%	2,063.59	Internet domain, website, e-mail, storage, security, voice-mail. (no one-time adjustments in 2026)
TOTALS:	111,095.51	28,853.27	26%	82,242.24	: Remaining Funds ('+' if under, '-' if over budget)
[Page Status: Final]	Less Transfers:	28,853.27		85,134.74	: Total of Line Item [On-Budget Spending] + [Underspending]
	Budgeted Amount	Amount Spent		(2,892.50)	: Total of Line Item [Overspending]
Costs & Debits Not in 2025 Budget					Comments
Banking Fees		31.00			Occasional, unplanned fees (e.g., low-balance and stop payment fees).
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:		28,884.27			