

PCA 2025 Operating Budget -- Monthly Report

July 2025

Budget Item	2025 Budgeted Amount	Amount Spent	% Spent	Amount Remaining	Comments
Professional Services	6,025.00	-	0%	6,025.00	Annual audit, Fed & MD tax prep costs, reserve study.
Administrative & Miscellaneous	597.00	674.36	113%	(77.36)	Toner, ink, P.O. box rental, misc office, laptop, software.
Voice-Mail Services	96.00	230.34	240%	(134.34)	Verizon voice-mail.
Electric Service	696.60	510.12	73%	186.48	Electric for Club View Park, main sign.
Insurance Coverage	3,895.00	3,767.00	97%	128.00	Covers calendar year.
Legal Fees - Collection Services	5,105.00	1,265.71	25%	3,839.29	Legal fees for collections activities, as needed.
Legal Fees - General	700.00	71.25	10%	628.75	General legal fees, as needed.
Maintenance - General	7,864.92	10,975.00	140%	(3,110.08)	Tree pruning/removal/planting, park repairs, wood chips.
Maintenance - Landscaping Contracts	39,900.03	17,275.00	43%	22,625.03	Contract costs for mowing, clean-ups, turf treatments.
Maintenance - Snow Removal	8,500.00	11,279.00	133%	(2,779.00)	Contract costs for snow removal, 2023 calendar year.
Meeting Room Rental	601.25	231.25	38%	370.00	Rental fees for meeting rooms.
Postage & Stationary	992.88	602.85	61%	390.03	Postage, envelopes, paper, labels.
Printing & Copying	1,918.30	1,130.21	59%	788.09	Printing/copying for newsletter and resident mailings.
Reserve Fund Contribution - General Fund	12,615.00	12,615.00	100%	-	Fixed contribution, set by PCA Board.
Reserve Fund Contribution - Town-House Fund	5,040.00	3,780.00	75%	1,260.00	Funds for 30 of 60 accts transferred for 2025.
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Taxes & Fees - County, Montgomery, MD	5,261.56	2,639.00	50%	2,622.56	Taxes & fees paid to Montgomery County.
Taxes - State of Maryland	47.85	12.38	26%	35.47	Taxes paid to Maryland.
Taxes - Federal	174.00	45.00	26%	129.00	Taxes paid to the IRS.
Trash Removal & Litter Clean-Up	420.00	135.00	32%	285.00	Trash service for CV Park & WFM Park (rates changed in 2024).
Community Events	200.00	-	0%	200.00	Community clean-ups, yard sale, etc.
Data Services	904.03	754.30	83%	149.73	Internet domain, website, e-mail, data storage & security.
One-Time Adjustments	-	-			(no one-time adjustments in 2025)
TOTALS:	101,554.42	67,992.77	67%	33,561.65	: Remaining Funds ('+' if under, '-' if over budget)
[Page Status: Final]				39,662.43	: Total of Line Item Underspending
				(6,100.78)	: Total of Line Item Overspending
Costs & Debits Not in 2025 Budget	Budgeted Amount	Amount Spent	Comments		
Banking Fees		-	Occasional, unplanned fees (e.g., low-balance and stop payment fees).		
Interest Paid		-			
Returned Deposit Items		113.22	Refunded assessment payments.		
Charged to Carryover Funds (Savings Acct)		902.23	Expenses incurred in 2024 (Dec Newsletter, MS365 licensing, maintenance, postage).		
Charged to Carryover Funds (Savings Acct)		-	Expenses incurred in 2024 (legal costs).		
Charged to Carryover Funds (Savings Acct)		-	2025 expenses 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		164.00	T-H Reserve Fund contributions for prior years, due to recent pmts of past due assessment.		
Total Non-Budgeted Expenditures & Debits:		1,179.45			
Total Budgeted + Non-Budgeted Expenditures & Debits:		69,172.22			