

PCA 2026 Operating Budget -- Monthly Report

January 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 -	-	0%	595.00	Toner, ink, P.O. box rental, misc office, laptop, software. ( not used )
Electric Service	808.20	56.72	7%	751.48	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	26.00	0%	5,948.00	Legal fees for collections activities, as needed.
Legal Fees - General	700.00	-	0%	700.00	General legal fees, as needed.
Maintenance - General	10,014.92	-	0%	10,014.92	Tree pruning/removal/planting, park repairs, wood chips.
Maintenance - Landscaping Contracts	36,880.03	-	0%	36,880.03	Contract costs for mowing, clean-ups, turf treatments.
Maintenance - Snow Removal	8,500.00	-	0%	8,500.00	Contract costs for snow removal, 2023 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	-	0%	2,063.50	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	-	0%	34.80	Taxes paid to Maryland.
Taxes - Federal	174.00	-	0%	174.00	Taxes paid to the IRS.
Trash Removal & Litter Clean-Up	228.00	45.00	20%	183.00	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)
<b>TOTALS:</b>	111,095.51	3,933.72	4%	107,161.79	: Remaining Funds ( '+' if under, '-' if over budget )
[ Page Status: Complete ]	Less Transfers:	3,933.72		107,161.79	: Total of Line Item [On-Budget Spending] + [Underspending]
	Budgeted Amount	Amount Spent		-	: Total of Line Item [Overspending]
<b>Non-Budgeted Costs &amp; Debits</b>	<b>Amount</b>	<b>Spent</b>	<b>Comments</b>		
Banking Fees		-	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		-			
		-	T-H Reserve Fund contributions for prior years, due to recent pmts of past due assessment.		
<b>Total Non-Budgeted Expenditures &amp; Debits:</b>		-			
<b>Total Budgeted + Non-Budgeted Expenditures &amp; Debits:</b>		<b>3,933.72</b>			