

PKA

A Personal AI Team for Running a Business

Built by Jimmie Needles
J2 Bookkeeping | New Braunfels, TX

Powered by Claude Code | May 2026

What It Is

PKA is a fully orchestrated AI team built inside Claude Code that runs a real bookkeeping practice. It's not a chatbot. It's not a single prompt. It's a **14-member AI workforce** with specialized roles, persistent memory, file-based workflows, and integrations into live business systems — all managed by a single business owner from a command line and a local browser-based team chat.

The owner is Jimmie Needles, who runs **J2 Bookkeeping** — a 40-client virtual bookkeeping and Fractional CFO practice out of New Braunfels, TX, with 2 remote team workers. Every team member described below is an AI agent running inside Claude Code, purpose-built to handle a specific domain of his business.

How It Works

The Orchestrator: Larry

Larry is the front door. When Jimmie opens Claude Code and types a request, Larry determines which team member should handle it and delegates. Larry never does the work himself — he routes, coordinates, and reviews.

If Jimmie says "I need to clean up a client's books," Larry calls Ledger. If he says "build me a content calendar for May," Larry calls Vox. If the task requires expertise nobody on the team has, Larry routes through Nolan (HR) to hire a new specialist.

How Team Members Are Created

Each team member is a Claude Code **skill** — a detailed system prompt stored as a markdown file that defines:

- **Who they are** (role, expertise, personality)
- **What they know** (domain knowledge, tools, platforms, workflows)
- **How they work** (procedures, communication style, quality standards)
- **What they can be asked to do** (specific task types they handle)

When Larry invokes a team member (e.g., `/ledger`), Claude Code loads that skill's full prompt, and the AI operates with that specialist's complete knowledge base and behavioral guidelines for the duration of the task.

Persistent Memory

The team uses **Mem.ai** as a shared knowledge base. Daily logs, client notes, project status, meeting transcripts, and research outputs are stored as searchable notes. When a team member is invoked in a

new conversation, they can pull context from Mem to pick up exactly where the last session left off.

Locally, Claude Code's auto-memory system (MEMORY.md) stores user preferences, feedback corrections, project context, and reference pointers that persist across every conversation.

File-Based Workflow

Deliverables are real files: PDFs, spreadsheets, CSVs, markdown documents, Python scripts, and code. Not chat responses — actual artifacts that get used in the business. The team operates through a structured folder system: Owner Inbox/ (finished deliverables), Team Inbox/ (working files and handoffs), and Team/ (profiles and templates).

Two Interfaces

The team is reachable two ways:

1. **Claude Code CLI** — the orchestrator (Larry) lives here, where heavy work, file edits, and code happen.
2. **Atlas team chat** — a local web app at <http://atlas.local> with the full team roster in a sidebar. Multi-thread conversations, file attachments, streaming responses, persistent history. Built into the same Atlas app that runs the document library.

The Team Roster

Name	Department	Role	What They Do
Ledger	Operations	Senior Accounting & Finance	QBO/IES bookkeeping, FP&A, tax planning support across J2's 40-client practice.
Slate	Operations	FinOptimal & Sheets Expert	Automates QBO closes with Accruer, Booker, Wrangler. Expert Google Sheets modeling, Apps Script, FP&A.
Cord	Operations	Data Connector & Spreadsheet	Connects QBO and other sources to Sheets (Coefficient, G-Accon). Builds complex financial models in Quadratic.
Rex	Operations	Tax Strategist	HNW and business tax strategy — entity optimization, S-Corp comp, QBI, cost seg, TCJA sunset planning.
Reid	Operations	Operations Strategist	Priority setting, quarterly goals, accountability partner for the owner.
Echo	Operations	Email Manager & Assistant	Inbox triage, tagging, drafting, client correspondence, follow-up tracking.

Name	Department	Role	What They Do
Vox	Marketing	B2B Content Marketing	All organic content for J2 — LinkedIn strategy, social posts, AI video reels, CapCut + Canva production.
Pixel	Marketing	Canva Pro Brand Designer	Branded visuals, templates, graphics. Maintains brand consistency (green #25a354, orange #ffa333, coral #e66c50).
Wren	Technology	WordPress & Elementor	Designs, builds, and optimizes WordPress sites with Elementor Pro.
Atlas	Technology	Full-Stack Developer	Designs and builds PKA's internal database, document library, and team chat. Owns the entire stack.
Riv	Technology	Integrations Specialist	API/MCP/Zapier connections across J2's SaaS platforms. Built the QBO OAuth 2.0 integration into Atlas.
Pax	Research	Senior Researcher	Researches full skill profiles for any domain. Defines new roles before they're built.
Nolan	Research	HR Manager	Hires new AI team members from Pax's research. Builds the skill prompt for each specialist.
Corvus	Personal	Fantasy Lore Archivist	Encyclopedia content for archmaester.site (ASOIAF, Tolkien, Cosmere, WoT). Personal project.

The Atlas Stack

Atlas is the AI team's internal app — a local-first, single-machine system that runs both the **document library** and the **team chat UI** under one Next.js app at `http://atlas.local`.

The Postgres Migration (May 2026)

Atlas was originally built on SQLite (via `better-sqlite3`) for speed of iteration. On **2026-05-02**, Atlas migrated the entire library to **PostgreSQL 18** running as a local Windows service. The migration unlocked:

- True full-text search via `tsvector` indexes (replacing SQLite FTS5)
- Concurrent writes from the ingest watcher, the chat backend, and the web UI without WAL contention
- `pg_dump` snapshots on a Windows scheduled task for clean backups

- A single 16-table schema covering documents, clients, projects, tags, chat threads, chat messages, attachments, QBO tokens, and BvA runs

A pre-migration SQLite snapshot is preserved at `Atlas/backups/2026-05-02-pre-postgres-migration/`.

What's In It

- **Document library** — content-addressed file storage by SHA-256. Drop a file in, Atlas hashes it; same file twice = one record, both locations tracked. Filenames, PDF text, Excel contents, and Word docs are all indexed for Postgres full-text search.
 - **Team chat UI** — a sidebar of all 15 chat-enabled agents (the 14-member team plus Larry himself). Each agent has multi-thread history, streaming responses, drag-and-drop attachments. The chat backend spawns a Claude CLI process per turn so every conversation uses the same skill prompts the CLI does.
 - **QBO integration** — OAuth 2.0 flow with auto-refreshing tokens stored in Postgres. Query endpoint that any team member can hit.
 - **BvA module** — Budget-vs-Actuals reporting engine with client-specific adapters. Pulls QBO data, generates variance analysis, stores run history, downloadable outputs.
 - **Ingestion** — one-shot ingest, watch-folder mode, and Google Drive sync (continuous watcher and one-shot modes).
 - **Production deployment** — PM2 running as an elevated Windows service so the app survives reboots and crashes. Reachable on the local network via the `atlas.local` host entry.
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What It Has Actually Done

This isn't theoretical. Here's what the team has produced in live production:

Bookkeeping (Ledger)

- **Full-year CPA package for a contractor client:** Reconciled 12 months of bank and credit card statements. Verified \$144K payroll reclass against W-3 and payroll registers. Imported and categorized a full year of American Express transactions that had never been in QBO. Resolved \$14,304 in Unapplied Cash Payment Income through payment matching, invoice creation, and journal entries. Identified a \$24K uncollected sales tax liability. Produced 3 work paper PDFs and a fully documented CPA cover note — all in a single session.
- **Multi-entity monthly closes:** Owns the monthly close cycle for a media company with three entities running on both QBO and Intuit Enterprise Suite. Also handles quarterly reviews for a roofing contractor.

Financial Reporting (Ledger + Slate + Atlas)

- **Automated BvA Engine:** Built into Atlas. Pulls QBO data, runs client-specific adapters, generates variance analysis, stores run history in Postgres. Q1 2026 reports verified and delivered.
- **13-Week Cash Flow:** Multi-entity forecasting pipeline under a single consolidated chairman report.
- **FinOptimal close automation:** Accruer, Booker, and Wrangler workflows configured for QBO clients (Slate).

Tax Strategy (Rex)

- Entity-structure analysis, S-Corp reasonable compensation modeling, QBI optimization passes, and cost-segregation candidate reviews for J2's HNW client base.

Content Marketing (Vox + Pixel)

- **56-post monthly content calendars** across 5 platforms (Instagram, Facebook, LinkedIn, TikTok, X) with Loomly-ready CSVs, image mapping to a 500-piece infographic library, platform-specific caption variants, and AI-generated video reels (HeyGen + ElevenLabs + CapCut).
- **Branded Canva templates** for blog heroes, Instagram carousels, and quote cards, all on the J2 palette.

Technology (Atlas + Riv + Wren)

- **Atlas (unified app):** Document library + team chat in one Next.js app, backed by Postgres 18. 5,810 documents indexed, 42 chat threads, 1,009 chat messages, 52 clients linked. Ingestion via local watch folders and Google Drive sync.
- **QBO OAuth 2.0 integration:** Auto-refreshing tokens in Postgres, query endpoint surfaced to every agent.
- **J2 Website Redesign (Wren):** Built on Neve + Elementor Pro. REST-API build pattern for fast iteration. Mobile responsive, ShortPixel compression, Elite ProAdvisor badge.

Operations (Reid + Echo)

- **Quarterly planning and accountability cadence** with the owner (Reid).
- **Inbox triage and drafting** across J2 correspondence — tags, follow-up tracking, on-demand inbox summaries (Echo).

Research (Pax + Corvus)

- **Role research** that led to hiring Vox, Ledger, Slate, Cord, Rex, and Echo (Pax).
- **Fantasy encyclopedia content** for archmaester.site across ASOIAF, Tolkien, Cosmere, and Wheel of Time (Corvus).

What Makes This Different

It's Not...	It Is...
A prompt library	Persistent specialists with domain knowledge, system access, memory, and real deliverable output.
A single AI assistant	14 specialists with deep, narrow expertise: a bookkeeper who knows every QBO menu path, a tax strategist who models S-Corp comp, a developer who ships production Postgres + Next.js code, a content marketer who manages 5 platforms.
A demo	Running a 40-client practice daily. Deliverables go to real CPAs, real clients, real social media accounts. Code runs in production on a Windows service that survives reboots.
Static	Self-expanding. Need a new capability? Pax researches the role, Nolan builds the specialist, and it's producing work within a session. Sage/Finn were retired and replaced by Ledger; Maya/Lane/Lux were consolidated into Vox.

The Stack

Layer	Technology
AI Runtime	Claude Code (Claude Opus 4.7, 1M context)
Orchestration	Larry (CLAUDE.md system prompt)
Team Members	Claude Code Skills (markdown prompt files)
Memory	Mem.ai (cloud) + MEMORY.md (local)
Integrations	MCP servers (Mem, Canva, Google Calendar/Drive, Gmail, Windows desktop, Playwright)
Internal App	Atlas — Next.js 15 + React 19 + TypeScript + Tailwind
Database	PostgreSQL 18 (local Windows service), tsvector full-text search
Production	PM2 as elevated Windows service, http://atlas.local
File System	Content-addressed storage (SHA-256), structured folder hierarchy
Accounting	QuickBooks Online, Intuit Enterprise Suite (via QBOA), FinOptimal (Accruer/Booker/Wrangler)

Layer	Technology
Content	Canva Pro, Loomly, HeyGen, ElevenLabs, CapCut, Quadratic
Website	WordPress + Neve + Elementor Pro
Automation	Zapier, QBO OAuth 2.0 (custom), Google Drive watcher

By the Numbers

Metric	Number
AI Team Members	14
Bookkeeping Clients Managed	40
Documents in Atlas Library	5,810
Clients linked in Atlas	52
Chat Threads in Atlas Team Chat	42
Chat Messages logged	1,009
Atlas Postgres DB size	~134 MB
Social Media Posts Per Month	56
Social Media Platforms with Active Calendars	5
Unapplied Cash Resolved in One Afternoon	\$14,304
Journal Entries with Work Papers in One Session	8
Additional Software Licenses Required	0

Built by Jimmie Needles using Claude Code. Every team member, workflow, and deliverable described above is real and in production.