

PCA Finance Report for January 01, 2026 to January 31, 2026

1. Account Balances as of 31-January-2026:

David Keim, Treasurer

Account	Balance
Checking	95,887.07
Savings	10,929.76
General Reserve	15,694.70
Townhouse Reserve	13,615.14
Total All Accounts:	136,126.67

NOTE: These balances were reported by our bank as of the date shown. These balances may not include recent debits or credits that the bank has not yet processed. Refer to Section 2 to see all transactions made during the month.

2. Checking Account Ledger for January 2026:

Date	Description	Chk #	Disbursement	Deposit	Balance
01 January	(Incoming Balance)				59,862.22
5-Jan-2026	Deposit Batch B00 - Bank Branch Deposit, 55 pmts for 55 accounts: \$14,190.00--2026-prin.			14,190.00	74,052.22
5-Jan-2026	Deposit Batch B00 - E-payments transferred from PayPal account, 10 pmts: \$2,250.00--2026-prin, \$238.00--2025-prin; \$14.28--2025-int.			2,502.28	76,554.50
20-Jan-2026	Deposit Batch B01 - Bank Branch Deposit, 62 checks for 69 account payments: \$18,206.00--2026-prin.			18,206.00	94,760.50
20-Jan-2026	Deposit Batch B01 - E-payments transferred from PayPal account, 18 pmts for 17 accounts: \$4,426.00--2026-prin; \$335.01--2025-prin, \$14.28--2025-int.			4,775.29	99,535.79
22-Jan-2026	Deposit Batch B01 - Mobile Deposit of 1 corrected check, 1 pmt for 1 account: \$250.00--2026-prin, \$35.00--re-sale package.			285.00	99,820.79
23-Jan-2026	Erie Insurance, annual policy charges; Liability, Property, Commercial Crime insurance; covers 01-Jan -> 31-Dec; Pmt 1 of 1.	2233	3,806.00		96,014.79
23-Jan-2026	New Generation Trash, LLC; Invoice 08906; Jan/Feb/Mar trash service, both parks; 3 cans total.	E-Xfer-Intuit	45.00		95,969.79
23-Jan-2026	Gardner Law Firm, P.C.; Invoice 3753 on 31-Dec; \$26.00--collections case review.	2234	26.00		95,943.79
23-Jan-2026	Potomac Edison; 02-Jan invoice; 18-Nov to 19-Dec electric service for Main Sign and for Club View Park; NOTE: 2025 Budget charge.	Auto-E-Xfer	56.72		95,887.07
31 January	(Ending Balance)				95,887.07
Total Monthly Disbursements:			3,933.72		

3. Income Log for January 2026:

Source	Date	Amount	Product/Service
Residential Assessment Income	05-Jan-2026	14,190.00	Deposit Batch B00 - Bank Branch Deposit.
Residential Assessment Income	05-Jan-2026	2,502.28	Deposit Batch B00 - E-Payments transferred from PayPal account.
Residential Assessment Income	20-Jan-2026	18,206.00	Deposit Batch B01 - Bank Branch Deposit.
Residential Assessment Income	20-Jan-2026	4,775.29	Deposit Batch B01 - E-Payments transferred from PayPal account.
Residential Assessment Income	22-Jan-2026	285.00	Deposit Batch B01 - Check Mobile Deposit.
Total Income:		39,958.57	

NOTE: Income log does not include earned interest, refunded utility costs, or refunded contract payments.

4. Log of Treasurer's Actions

- Processed assessment payments; paid invoices; reconciled bank statements with PCA records.
- In Dec 2025: Updated 2025 Member Account Log to create 2026 Log (contains resident contact information and assessment payment records).
- In Dec 2025: Updated 2025 Checking Ledger & Budget Report to create 2025 Ledger.
- Responded to communications from realtors and settlement companies; produced Re-Sale Packages.
- Prepared monthly finance reports for January 2026.
- **QuickBooks Online (QBO):** Conversion to QBO has been delayed by work on the FY2024 audit, which is underway. The initial connection to the PCA's Checking Account, sending and receiving funds, and ability to send an invoice have been configured and checked. The project will be resumed as soon as possible.
- Responded to realtor and title company inquiries regarding property sales.
- **FY2024 Audit:** Signed engagement letter with Dimov Tax on 19-Nov; paid 50% initial payment of \$2,900.00 on 04-Dec.
 - The Lead Auditor contacted the PCA on 16-Dec; we responded on 17-Dec with a description of the PCA as an organization and of its financial practices, and our plan for providing financial data to the auditor. The auditor responded positively on 23-Dec.
 - The Treasurer is currently working on completing the FY2024 account files and reports so the auditor can get started. Work began in very late November and continued into the first few days of December, at which time the Treasurer needed to switch tasks to generating the 2026 assessment invoices; the primary task then switched to processing incoming payments.
 - January Updates: Progress was made on January 24 through 28; in particular, the Accrued Expenses ledger in the FY2024 records was completed. This ledger handles expenses incurred but not yet paid. For example, in Dec 2023 expenses were incurred that were paid in the following fiscal year, 2024. Similarly, there were expenses incurred in Dec 2024 that wouldn't get paid until Jan 2025. Entries must be made in a number of ledgers so that expenses are properly shown in the year they were incurred, not the year when they were paid.

Special Note: Between 08-Jan and 13-Jan the Treasurer was in Fredericksburg, VA to help care for an ill family member who had just been discharged from the hospital. Between 30-Jan and 08-Feb the Treasurer returned to help care for this family member, who then became critically ill and remains in the ICU. Some payment processing occurred during this period, but no audit work occurred. Payment processing and audit work can now resume, but the Treasurer does expect to need to return to Virginia in about a week.
 - **2026 Assessment:** We have received full payments for 2026 from 269 of 406 accounts (66%). 167 payments have been processed and deposited. We will get caught up with payment processing this week.