

Penn Forest Streams, POA

FUND BALANCE SHEET

As of: 12/31/2023

Assets

Account	Operating	Reserve	Other	Total
Cash				
1001 FNCB Operating 1848	\$37,754.44	\$0.00	\$0.00	\$37,754.44
1002 FNCB Reserve 1857	\$0.00	\$6,754.01	\$0.00	\$6,754.01
1003 FNCB Capital Improvement 1866	\$0.00	\$0.00	\$30,027.58	\$30,027.58
1004 Bento for Business	\$3,337.59	\$0.00	\$0.00	\$3,337.59
1005 Petty Cash	\$1,353.22	\$0.00	\$0.00	\$1,353.22
1006 ICS Operating 8891	\$195,642.50	\$0.00	\$0.00	\$195,642.50
1007 ICS Reserves 8733	\$0.00	\$180,168.98	\$0.00	\$180,168.98
Cash Total	\$238,087.75	\$186,922.99	\$30,027.58	\$455,038.32
A/R Assets				
1204 2023-2024 Annual Assessment	\$44,736.24	\$0.00	\$0.00	\$44,736.24
1205 2022-2023 Annual Assessment	\$33,208.63	\$0.00	\$0.00	\$33,208.63
1209 2023-2024 Other Assessment - Reserve (Roads)	\$0.00	\$2,050.00	\$0.00	\$2,050.00
1210 2022-2023 Other Assessment - Collection Filin...	\$1,550.00	\$0.00	\$0.00	\$1,550.00
1215 2021 & Prior Assessments	\$119,692.07	\$0.00	\$0.00	\$119,692.07
1220 2020 Road Assessment	\$8,450.00	\$0.00	\$0.00	\$8,450.00
1235 Owner Interest	\$80,535.61	\$0.00	\$0.00	\$80,535.61
1240 Late Fees	\$2,510.00	\$0.00	\$0.00	\$2,510.00
1250 Citations	\$1,875.00	\$0.00	\$0.00	\$1,875.00
1255 Resale Certificate	\$375.00	\$0.00	\$0.00	\$375.00
1260 Capital Improvement Fee	\$0.00	\$0.00	\$2,650.00	\$2,650.00
1265 NSF	\$168.00	\$0.00	\$0.00	\$168.00
1270 Miscellaneous	\$564.59	\$0.00	\$0.00	\$564.59
1275 Renters Fees	\$200.00	\$0.00	\$0.00	\$200.00
1280 Vehicle Registration Renewal	\$20.00	\$0.00	\$0.00	\$20.00
1300 Collection Fees	\$10,890.04	\$0.00	\$0.00	\$10,890.04
A/R Assets Total	\$304,775.18	\$2,050.00	\$2,650.00	\$309,475.18
Fixed Assets				
1905 Fixed Assets	\$777,308.98	\$0.00	\$0.00	\$777,308.98
1930 Accumulated Depreciation	(\$418,647.62)	\$0.00	\$0.00	(\$418,647.62)
Fixed Assets Total	\$358,661.36	\$0.00	\$0.00	\$358,661.36
Total Assets:	\$901,524.29	\$188,972.99	\$32,677.58	\$1,123,174.86

Liabilities

Account	Operating	Reserve	Other	Total
Current Liabilities				
2005 Accounts Payable	\$341.03	\$0.00	\$0.00	\$341.03
2010 Prepaid Owner Assessment	\$2,608.63	\$0.00	\$0.00	\$2,608.63
2015 Rental Deposit Escrow	\$375.00	\$0.00	\$0.00	\$375.00
Current Liabilities Total	\$3,324.66	\$0.00	\$0.00	\$3,324.66

Account	Operating	Reserve	Other	Total
Total Liabilities:	\$3,324.66	\$0.00	\$0.00	\$3,324.66

Equity

Account	Operating	Reserve	Other	Total
Equity				
3405 Retained Earnings	\$1,815,816.28	\$0.00	\$0.00	\$1,815,816.28
3900 Beginning Balance Equity	(\$771,495.33)	\$0.00	\$0.00	(\$771,495.33)
Equity Total	\$1,044,320.95	\$0.00	\$0.00	\$1,044,320.95
Current Year Net Income/(Loss)	\$228,958.81	(\$128,452.38)	(\$24,977.18)	\$75,529.25
Total Equity:	\$1,273,279.76	(\$128,452.38)	(\$24,977.18)	\$1,119,850.20
Total Liabilities & Equity	\$1,276,604.42	(\$128,452.38)	(\$24,977.18)	\$1,123,174.86

Penn Forest Streams, POA
CHECK REGISTER - DETAILED
START: 12/01/2023 | END: 12/31/2023

Run Date: 01/09/2024
Run Time: 11:53 AM

Date	Check	Vendor	Reference	Amount
FNCB FNCB Operating 200701848				
12/15/2023	ACH	PPL - PPL Electric Utilities	79400-88001	\$448.91
12/15/2023	Inv: 12/15-88001	Acct: 5620 - 000 - Entrance Light - 88001	79400-88001	\$40.62
12/04/2023	Inv: 12/4-41005	Acct: 5610 - 000 - Leslie Lane - 41005	96940-41005	\$48.69
12/04/2023	Inv: 12/4-41002	Acct: 5630 - 000 - Clubhouse 4 lights ...	86540-41002	\$99.93
12/04/2023	Inv: 12/4-41006	Acct: 5625 - 000 - Clubhouse - 41006	86340-41006	\$259.67
12/05/2023	ACH	VER - Verizon	Acct# ending 1848	\$220.53
12/05/2023	Inv: 12523	Acct: 5605 - 000 - Telephone Expense -...	Acct# ending 1848	\$220.53
12/06/2023	1452	WPBH - Whispering Pines Banquet Hall	Deposit for 2024 annual meeting	\$100.00
11/29/2023	Inv: 5/18-mtg	Acct: 5230 - 000 - Annual Meetings Cos...	Deposit for 2024 annual meeting	\$100.00
12/06/2023	1453	DAS - Dispatch Answering Service,...	Service for 9657304	\$75.00
12/01/2023	Inv: 002006B193	Acct: 5200 - 000 - Call Center	Service for 9657304	\$75.00
12/06/2023	1454	phsllc - Pfluke Home Services, LLC	Boiler Service	\$869.20
11/29/2023	Inv: 1047	Acct: 7300 - 000 - Boiler Service	Boiler Service	\$869.20
12/06/2023	1455	wbelec - WB Electric Inc.	Generator Maintenance	\$475.00
11/29/2023	Inv: 6274	Acct: 7330 - 000 - Service Contract	Generator Maintenance	\$475.00
12/06/2023	1456	PMA - Preferred Management Associates	December Management Fees	\$2,720.72
12/01/2023	Inv: 23-382	Acct: 6100 - 000 - Fiscal Management S...	December Management Fees	\$2,050.00
12/01/2023	Inv: 23-382	Acct: 5211 - 000 - Printing	December Management Fees	\$43.12
12/01/2023	Inv: 23-382	Acct: 5210 - 000 - Postage	December Management Fees	\$19.80
12/01/2023	Inv: 23-382	Acct: 5225 - 000 - General Supplies	December Management Fees	\$7.80
12/01/2023	Inv: 23-382	Acct: 5300 - 000 - Resale Certificate ...	December Management Fees	\$600.00
12/12/2023	1457	mdjthorpe - Magisterial District ...	Additional filing fees for Jaskot...	\$62.50
12/08/2023	Inv: 12/8-filing	Acct: 5415 - 000 - Filing - Initial Fees	Additional filing fees for Jaskot / Ri...	\$62.50

Date	Check	Vendor	Reference	Amount
12/12/2023	1458	smithcs - Smith Country Store	Supplies	\$43.44
12/01/2023	Inv: 160820	Acct: 7215 - 000 - Maint. - Supplies (...)	Supplies	\$43.44
12/12/2023	1459	mcoles - Monica Coles	Refund of CH rental security deposit	\$75.00
12/11/2023	Inv: 12/11-Refund	Acct: 2015 - 000 - Rental Deposit Escrow	Refund of CH rental security deposit	\$75.00
12/19/2023	1460	PEN - PenTeleData	Acct# 3269604	\$236.46
12/10/2023	Inv: B4416977	Acct: 5660 - 000 - Internet / Cable	Acct# 3269604	\$236.46
12/19/2023	1461	btullp - Baker Tilly US, LLP	Client# 97421 - Tax Prep	\$5,625.00
12/09/2023	Inv: BT2625063	Acct: 5010 - 000 - Accounting Fees - T...	Client# 97421 - Tax Prep	\$5,625.00
12/19/2023	1462	GAFSvcs - GreatAmerica Financial ...	Agmt# 015-1513684-000	\$147.08
12/04/2023	Inv: 35438663	Acct: 5205 - 000 - Copier Lease	Agmt# 015-1513684-000	\$147.08
12/19/2023	1463	cpadm - Commonwealth of PA / Bur...	Plate# YJX3778; VIN 1FTRF3B6XFEB74517	\$262.00
12/18/2023	Inv: 22924	Acct: 7205 - 000 - Maint. - Registration	Plate# YJX3778; VIN 1FTRF3B6XFEB74517	\$262.00

Sub-Total: \$11,360.84

Total: \$11,360.84

Penn Forest Streams, POA
BANK RECONCILIATION
Statement Date: 12/31/2023

Run Date: 01/09/2024
Run Time: 11:14 AM

Reconciliation Summary: 3133 - FNCB		GL Account: 1001 - FNCB Operating 1848	
Bank Statement Balance	\$44,716.44	Account Balance	\$37,754.44
GL Account Balance	\$37,754.44	+ Uncleared Payments	\$6,962.00
Difference	\$6,962.00	- Uncleared Deposits	\$0.00
		Reconciling Balance	\$44,716.44
		- Statement Balance	\$44,716.44
		Difference	\$0.00

Check #	Date	Source / Batch Reference	Status	Deposits	Payments
1461	12/19/2023	AP 401964 btullp - Baker Tilly US, LLP	Uncleared	0.00	5,625.00
1463	12/19/2023	AP 401964 cpadm - Commonwealth of PA / ...	Uncleared	0.00	262.00
1450	11/28/2023	AP 392615 CASH - CASH	Uncleared	0.00	1,000.00
1445	11/14/2023	AP 374607 jbarrient - Jonathan & Bethan...	Uncleared	0.00	75.00
Totals				\$0.00	\$6,962.00

Penn Forest Streams, POA
BANK RECONCILIATION
Statement Date: 12/31/2023

Run Date: 01/09/2024
Run Time: 11:15 AM

Reconciliation Summary: 3133 - FNCB		GL Account: 1006 - ICS Operating 8891	
Bank Statement Balance	\$195,642.50	Account Balance	\$195,642.50
GL Account Balance	\$195,642.50	+ Uncleared Payments	\$0.00
Difference	\$0.00	- Uncleared Deposits	\$0.00
		Reconciling Balance	\$195,642.50
		- Statement Balance	\$195,642.50
		Difference	\$0.00

Check #	Date	Source / Batch Reference	Status	Deposits	Payments
Totals				\$0.00	\$0.00

Penn Forest Streams, POA
BANK RECONCILIATION
Statement Date: 12/31/2023

Run Date: 01/09/2024
Run Time: 11:15 AM

Reconciliation Summary: 3133 - FNCB		GL Account: 1002 - FNCB Reserve 1857	
Bank Statement Balance	\$6,754.01	Account Balance	\$6,754.01
GL Account Balance	\$6,754.01	+ Uncleared Payments	\$0.00
Difference	\$0.00	- Uncleared Deposits	\$0.00
		Reconciling Balance	\$6,754.01
		- Statement Balance	\$6,754.01
		Difference	\$0.00

Check #	Date	Source / Batch Reference	Status	Deposits	Payments
Totals				\$0.00	\$0.00

Penn Forest Streams, POA
BANK RECONCILIATION
Statement Date: 12/31/2023

Run Date: 01/09/2024
Run Time: 11:15 AM

Reconciliation Summary: 3133 - FNCB		GL Account: 1007 - ICS Reserves 8733	
Bank Statement Balance	\$180,168.98	Account Balance	\$180,168.98
GL Account Balance	\$180,168.98	+ Uncleared Payments	\$0.00
Difference	\$0.00	- Uncleared Deposits	\$0.00
		Reconciling Balance	\$180,168.98
		- Statement Balance	\$180,168.98
		Difference	\$0.00

Check #	Date	Source / Batch Reference	Status	Deposits	Payments
Totals				\$0.00	\$0.00

Penn Forest Streams, POA
BANK RECONCILIATION
 Statement Date: 12/31/2023

Run Date: 01/09/2024
 Run Time: 11:15 AM

Reconciliation Summary: 3133 - FNCB		GL Account: 1003 - FNCB Capital Improvement 1866	
Bank Statement Balance	\$30,027.58	Account Balance	\$30,027.58
GL Account Balance	\$30,027.58	+ Uncleared Payments	\$0.00
Difference	\$0.00	- Uncleared Deposits	\$0.00
		Reconciling Balance	\$30,027.58
		- Statement Balance	\$30,027.58
		Difference	\$0.00

Check #	Date	Source / Batch Reference	Status	Deposits	Payments
Totals				\$0.00	\$0.00

Penn Forest Streams, POA
BANK RECONCILIATION
Statement Date: 12/31/2023

Run Date: 01/09/2024
Run Time: 11:15 AM

Reconciliation Summary: BNTBUS - Bento		GL Account: 1004 - Bento for Business	
Bank Statement Balance	\$3,337.59	Account Balance	\$3,337.59
GL Account Balance	\$3,337.59	+ Uncleared Payments	\$0.00
Difference	\$0.00	- Uncleared Deposits	\$0.00
		Reconciling Balance	\$3,337.59
		- Statement Balance	\$3,337.59
		Difference	\$0.00

Check #	Date	Source / Batch Reference	Status	Deposits	Payments
Totals				\$0.00	\$0.00