

Friends Foundation for the Aging

Trial Balance

As of December 31, 2024

	DEBIT	CREDIT
1000 BBT/ Truist	24,644.28	
1100 Other Receivables	0.00	
1300 Friends Fiduciary Investments - Cost	3,144,912.28	
1301 Friends Fiduciary - FMV Adj	1,362,799.09	
1400 Prepaid Federal Taxes	7,529.00	
1401 Prepaid Insurance	3,154.33	
1402 Prepaid Payroll	0.00	
1505 Computers & Software	119.88	
1560 Accumulated depreciation	0.00	
1151 JPM GXXXX1001:Accrued Interest	17.23	
JPM GXXXX1001:1201 Custodial Cash Income	4,882.66	
JPM GXXXX1001:1312 Securities-Cost	749,993.68	
JPM GXXXX1001:1313 FMV Adj-Securities	122,244.97	
JPM GXXXX2009:1152 Accrued Interest	1,652.72	
JPM GXXXX2009:1202 Custodial Cash Income	3,206.12	
JPM GXXXX2009:1314 Securities - Cost	606,406.41	
JPM GXXXX2009:1315 FMV Adjustment- Securities	11,407.75	
1150 JPM SECURITIES Main:Accrued interest	5,889.18	
1200 JPM SECURITIES Main:Custodial Cash Income	141,203.47	
1310 JPM SECURITIES Main:Securities -cost	6,742,076.68	
1311 JPM SECURITIES Main:Fair Market Value Adj-Securitie	1,006,582.42	
1350 OTHER INVESTMENTS:Ziegler Link Age Fund II LP	209,468.00	
1351 OTHER INVESTMENTS:Ziegler II FMV adjustment	74,460.00	
OTHER INVESTMENTS:1352 Ziegler LinkAge III	361,772.00	
OTHER INVESTMENTS:1353 Ziegler III FMV adjustment		14,927.00
2000 Accounts Payable		0.00
2010 Accrued expenses		23,988.97
2020 Ziegler Account Payable		159,375.00
2050 Grants Payable		0.00
2200 Federal Taxes Payable (OP)		0.00
2500 Unrestricted Net Assets		13,479,608.32
4200 INCOME:Investments:Dividend from Investment Acct		418,648.71
4204 INCOME:Investments:Capital gain distribution		12,665.00
4250 INCOME:Investments:Interest from Investment Acct		6,276.93
4300 INCOME:Investments:Realized Gains/Losses		281,171.19
4400 INCOME:Investments:UnRealized Gains/Losses		972,202.53
43450 Individ, Business Contributions		118.00
7001 EXPENSES:Grants:Discretionary Grants	6,700.00	
7003 EXPENSES:Grants:Strategic	549,800.00	
7009 EXPENSES:Operations:Board Mtgs, Retreats	311.37	
7010 EXPENSES:Operations:Dues, Conferences, Training	645.50	
EXPENSES:Operations:Dues, Conferences, Training:American Society on Aging	532.44	
EXPENSES:Operations:Dues, Conferences, Training:Council of NJ Grantmakers	1,630.00	
EXPENSES:Operations:Dues, Conferences, Training:Friends Serv for the Aging	820.00	
EXPENSES:Operations:Dues, Conferences, Training:Grantmakers in Aging	64.54	

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EXPENSES:Operations:Dues, Conferences, Training:Miscellaneous	1,298.00	
7012 EXPENSES:Operations:Bank Fees	136.53	
7020 EXPENSES:Operations:Food/grantee meetings	74.97	
7034 EXPENSES:Operations:Office Supplies	499.30	
EXPENSES:Operations:Office Supplies:Postage, Mailing Service	223.15	
EXPENSES:Operations:Office Supplies:Record Storage	2,804.85	
7035 EXPENSES:Operations:Insurance	1,297.00	
EXPENSES:Operations:Insurance:D&O	1,786.00	
EXPENSES:Operations:Insurance:Workers' Comp	733.00	
7058 EXPENSES:Operations:Telephone, Telecommunications	459.90	
7059 EXPENSES:Operations:Telephone, Telecommunications:Website & email	395.99	
EXPENSES:Operations:Travel:Board	459.23	
EXPENSES:Operations:Travel:Staff	2,244.62	
7048 EXPENSES:Personnel:Payroll Employer Taxes	6,874.06	
7051 EXPENSES:Personnel:Payroll-Salaries	88,000.12	
7052 EXPENSES:Personnel:Payroll service fee	894.00	
7053 EXPENSES:Personnel:Payroll-Retirement Contribution	10,000.00	
5010 EXPENSES:Professional Services:Investment Fees	59,843.87	
7007 EXPENSES:Professional Services:Accounting Services:Administrative Assistance	297.00	
EXPENSES:Professional Services:Accounting Services:Tax Prep	15,364.13	
EXPENSES:Professional Services:Audit	24,540.30	
9000 EXPENSES:Taxes:Federal Taxes	5,800.00	
9005 EXPENSES:Taxes:Foreign Taxes Withheld		3.37
9010 EXPENSES:Taxes:State filing fees	33.00	
TOTAL	\$15,368,985.02	\$15,368,985.02