

# Friends Foundation for the Aging

## Trial Balance

As of June 9, 2025

	DEBIT	CREDIT
1000 BBT/ Truist	21,807.47	
1300 Friends Fiduciary Investments - Cost	3,144,912.28	
1301 Friends Fiduciary - FMV Adj	1,271,818.33	
1400 Prepaid Federal Taxes	7,529.00	
1401 Prepaid Insurance	3,154.33	
1402 Prepaid Payroll	0.00	
1505 Computers & Software	239.76	
1560 Accumulated depreciation	0.00	
1151 JPM GXXXX1001:Accrued Interest	16.08	
1201 JPM GXXXX1001:Custodial Cash Income	5,549.84	
1312 JPM GXXXX1001:Securities-Cost	766,105.57	
1313 JPM GXXXX1001:FMV Adj-Securities	82,427.35	
1152 JPM GXXXX2009:Accrued Interest	1,609.27	
1202 JPM GXXXX2009:Custodial Cash Income	2,998.45	
1314 JPM GXXXX2009:Securities - Cost	610,325.97	
1315 JPM GXXXX2009:FMV Adjustment- Securities	22,153.75	
1150 JPM SECURITIES Main:Accrued interest	6,923.97	
1200 JPM SECURITIES Main:Custodial Cash Income		132,929.28
1310 JPM SECURITIES Main:Securities -cost	6,741,926.26	
1311 JPM SECURITIES Main:Fair Market Value Adj-Securitie	929,792.32	
1350 OTHER INVESTMENTS:Ziegler Link Age Fund II LP	209,468.00	
1351 OTHER INVESTMENTS:Ziegler II FMV adjustment	74,460.00	
1352 OTHER INVESTMENTS:Ziegler LinkAge III	361,772.00	
1353 OTHER INVESTMENTS: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		14,294,398.55
4200 INCOME:Investments:Dividend from Investment Acct		34,880.75
4250 INCOME:Investments:Interest from Investment Acct		2,272.40
4300 INCOME:Investments:Realized Gains/Losses		16,804.60
4400 INCOME:Investments:UnRealized Gains/Losses	105,861.72	
7003 EXPENSES:Grants:Strategic	230,000.00	
EXPENSES:Operations:Dues, Conferences, Training:Council of NJ Grantmakers	2,045.00	
EXPENSES:Operations:Dues, Conferences, Training:Friends Serv for the Aging	845.00	
EXPENSES:Operations:Dues, Conferences, Training:Miscellaneous	175.00	
7012 EXPENSES:Operations:Bank Fees	66.00	
7020 EXPENSES:Operations:Food/grantee meetings	49.39	
7034 EXPENSES:Operations:Office Supplies	45.64	
EXPENSES:Operations:Office Supplies:Postage, Mailing Service	105.00	
7058 EXPENSES:Operations:Telephone, Telecommunications	159.90	
7059 EXPENSES:Operations:Telephone, Telecommunications:Website & email	323.17	
7048 EXPENSES:Personnel:Payroll Employer Taxes	3,119.53	

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As of June 9, 2025

	DEBIT	CREDIT
7051 EXPENSES:Personnel:Payroll-Salaries	38,923.06	
7052 EXPENSES:Personnel:Payroll service fee	402.25	
7053 EXPENSES:Personnel:Payroll-Retirement Contribution	11,000.00	
5010 EXPENSES:Professional Services:Investment Fees	15,465.89	
9000 EXPENSES:Taxes:Federal Taxes	6,000.00	
<b>TOTAL</b>	<b>\$14,679,576.55</b>	<b>\$14,679,576.55</b>