

Friends Foundation for the Aging

Trial Balance

As of September 30, 2025

	DEBIT	CREDIT
1000 BBT/ Truist	19,157.81	
1300 Friends Fiduciary Investments - Cost	3,304,734.45	
1301 Friends Fiduciary - FMV Adj	1,469,877.96	
1400 Prepaid Federal Taxes	4,317.00	
1401 Prepaid Insurance	3,041.99	
1402 Prepaid Payroll	0.00	
1505 Computers & Software	530.28	
1560 Accumulated depreciation	0.00	
1151 JPM GXXXX1001:Accrued Interest	13.82	
1201 JPM GXXXX1001:Custodial Cash Income	5,369.89	
1312 JPM GXXXX1001:Securities-Cost	806,244.86	
1313 JPM GXXXX1001:FMV Adj-Securities	192,932.41	
1152 JPM GXXXX2009:Accrued Interest	1,586.22	
1202 JPM GXXXX2009:Custodial Cash Income	2,948.16	
1314 JPM GXXXX2009:Securities - Cost	622,960.11	
1315 JPM GXXXX2009:FMV Adjustment- Securities	30,662.60	
1150 JPM SECURITIES Main:Accrued interest	6,658.71	
1200 JPM SECURITIES Main:Custodial Cash Income	81,997.96	
1310 JPM SECURITIES Main:Securities -cost	6,609,061.79	
1311 JPM SECURITIES Main:Fair Market Value Adj-Securitie	1,678,429.04	
1350 OTHER INVESTMENTS:Ziegler Link Age Fund II LP	208,577.00	
1351 OTHER INVESTMENTS:Ziegler II FMV adjustment	72,436.00	
1352 OTHER INVESTMENTS:Ziegler LinkAge III	393,658.00	
1353 OTHER INVESTMENTS:Ziegler III FMV adjustment		24,454.00
2000 Accounts Payable		0.00
2010 Accrued expenses		25,228.70
2020 Ziegler Account Payable		159,375.00
2050 Grants Payable		0.00
2200 Federal Taxes Payable (OP)		0.00
2500 Unrestricted Net Assets		14,105,862.36
4200 INCOME:Investments:Dividend from Investment Acct		222,416.86
4250 INCOME:Investments:Interest from Investment Acct		3,991.80
4300 INCOME:Investments:Realized Gains/Losses		135,826.95
4400 INCOME:Investments:UnRealized Gains/Losses		1,209,683.89
7003 EXPENSES:Grants:Strategic	230,000.00	
7009 EXPENSES:Operations:Board Mtgs, Retreats	296.56	
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	210.00	
7012 EXPENSES:Operations:Bank Fees	88.00	
7020 EXPENSES:Operations:Food/grantee meetings	49.39	
7034 EXPENSES:Operations:Office Supplies	45.64	
EXPENSES:Operations:Office Supplies:Postage, Mailing Service	210.00	
EXPENSES:Operations:Insurance:Workers' Comp	727.00	
7058 EXPENSES:Operations:Telephone, Telecommunications	159.90	

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7059 EXPENSES:Operations:Telephone, Telecommunications:Website & email	360.67	
EXPENSES:Operations:Travel:Board	244.00	
7048 EXPENSES:Personnel:Payroll Employer Taxes	5,285.05	
7051 EXPENSES:Personnel:Payroll-Salaries	67,230.74	
7052 EXPENSES:Personnel:Payroll service fee	668.25	
7053 EXPENSES:Personnel:Payroll-Retirement Contribution	11,000.00	
5010 EXPENSES:Professional Services:Investment Fees	46,145.30	
9000 EXPENSES:Taxes:Federal Taxes	6,000.00	
9010 EXPENSES:Taxes:State filing fees	33.00	
TOTAL	\$15,886,839.56	\$15,886,839.56