Hearts and Hands Helping Seniors, Inc. (Formerly Laurel Area Interfaith Volunteer Caregivers, Inc.)

Compilation of Financial Statements

December 31, 2025

Hearts and Hands Helping Seniors, Inc. (formerly Laurel Area Interfaith Volunteer Caregivers, Inc.

Compilation of Financial Statements

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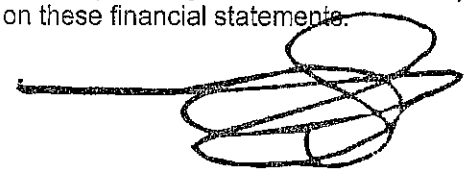
GUSKIEWICZ WHITE &
ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS
MICHAEL A. MILLER, C.P.A. • SAMUEL G. WHITE, C.P.A.
MATTHEW WHITE, C.P.A.

Accountant's Compilation Report

To the Board of Directors
Hearts and Hands Helping Seniors, Inc.
(Formerly Laurel Area Interfaith Volunteer Caregivers, Inc.)
P.O. Box 854
Latrobe, PA 15650

Management is responsible for the accompanying financial statements of Hearts and Hands Helping Seniors, Inc. (Formerly Laurel Area Interfaith Volunteer Caregivers, Inc. (a nonprofit organization)), which comprise the statements of financial position as of December 31, 2025 and 2024, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.



Guskiewicz White & Associates
Certified Public Accountants
Latrobe, Pennsylvania
September 28, 2026

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Hearts and Hands Helping Seniors, Inc. (Formerly Laurel Area Interfaith Volunteer Caregivers, Inc.)
Statements of Financial Position
December 31, 2025 and 2024

Assets

	2025	2024
Current Assets		
Cash and Cash Equivalents (Note B)	$ 48,545	$ 90,596
Certificate of Deposit (Note C)	26,956	78,767
Accounts Receivable	10,000	10,000
Total Current Assets	$ 85,501	$ 179,363
Noncurrent Assets		
Office Furniture and Equipment (Net) (Note B)	$ 2,030	$ 3,482
Endowment Fund Investments (Note D)	28,463	24,928
Total Noncurrent Assets	$ 30,493	$ 28,410
Other Assets		
PA UE Bond	$ -	$ 707
Total Other Assets	$ -	$ 707
Total Assets	$ 115,994	$ 208,480

Liabilities and Net Assets

Liabilities		
Current Liabilities:		
Accounts Payable	$ 2,625	$ 2,500
Accrued Payroll Taxes	2,893	2,531
Total Liabilities	$ 5,518	$ 5,031
Net Assets		
Without Donor Restrictions	$ 82,868	$ 180,843
With Donor Restrictions (Note E):		
Perpetual in Nature	27,608	22,606
Total Net Assets	$ 110,476	$ 203,449
Total Liabilities and Net Assets	$ 115,994	$ 208,480

The accompanying notes are an integral part of these statements.

Hearts and Hands Helping Seniors, Inc. (Formerly Laurel Area Interfaith Volunteer Caregivers, Inc.)
Statements of Activities and Changes in Net Assets
For the Years Ended December 31, 2025 and 2024

	Without Donor Restrictions	With Donor Restrictions	Total 2025
Revenue, Gains and Other Support			
Monetary:			
Donations and Grants	$ 121,694	$ -	$ 121,694
Interest and Dividends	1,156	1,061	2,217
Unrealized Gains (Losses)	-	3,741	3,741
Realized Gains (Losses)	-	814	814
Net Assets Released From Restrictions	614	(614)	-
Total Monetary	$ 123,464	$ 5,002	$ 128,466
In-Kind Revenue	11,900	-	11,900
Total Revenue, Gains and Other Support	$ 135,364	$ 5,002	$ 140,366
Expenses and Losses			
Monetary:			
Program Services	$ 153,048	$ -	$ 153,048
Management and General	25,156	-	25,156
Fundraising	41,198	-	41,198
Total Monetary	$ 219,402	$ -	$ 219,402
In-Kind Expenses:			
Program Services	$ 8,330	$ -	$ 8,330
Management and General	1,785	-	1,785
Fundraising	1,785	-	1,785
Total In-Kind Expenses	$ 11,900	$ -	$ 11,900
Total Expenses and Losses	$ 231,302	$ -	$ 231,302
Change in Net Assets	$ (95,938)	$ 5,002	$ (90,936)
Beginning Net Assets	180,843	22,606	203,449
Prior Period Adjustment	(2,037)	-	(2,037)
Ending Net Assets	$ 82,868	$ 27,608	$ 110,476

The accompanying notes are an integral part of these statements.

Hearts and Hands Helping Seniors, Inc. (Formerly Laurel Area Interfaith Volunteer Caregivers, Inc.)
Statements of Activities and Changes in Net Assets
For the Years Ended December 31, 2025 and 2024

	Without Donor Restrictions	With Donor Restrictions	Total 2024
Revenue, Gains and Other Support			
Monetary:			
Donations and Grants	$ 156,583	$ -	$ 156,583
Interest and Dividends	1,044	287	1,331
Unrealized Gains (Losses)	107	764	871
Realized Gains (Losses)	385	918	1,303
Net Assets Released From Restrictions	88	(88)	-
Total Monetary	$ 158,207	$ 1,881	$ 160,088
In-Kind Revenue	11,900	-	11,900
Total Revenue, Gains and Other Support	$ 170,107	$ 1,881	$ 171,988
Expenses and Losses			
Monetary:			
Program Services	$ 122,112	$ -	$ 122,112
Management and General	22,786	-	22,786
Fundraising	45,839	-	45,839
Total Monetary	$ 190,737	$ -	$ 190,737
In-Kind Expenses:			
Program Services	$ 8,330	$ -	$ 8,330
Management and General	1,785	-	1,785
Fundraising	1,785	-	1,785
Total In-Kind Expenses	$ 11,900	$ -	$ 11,900
Total Expenses and Losses	$ 202,637	$ -	$ 202,637
Change in Net Assets	$ (32,530)	$ 1,881	$ (30,649)
Beginning Net Assets	213,373	20,725	234,098
Ending Net Assets	$ 180,843	$ 22,606	$ 203,449

The accompanying notes are an integral part of these statements.

Hearts and Hands Helping Seniors, Inc. (Formerly Laurel Area Interfaith Volunteer Caregivers, Inc.)
Statements of Functional Expenses
For the Years Ended December 31, 2025 and 2024

	Program Services	Management and General	Fundraising	Total 2025
Monetary:				
Salary - Executive Director	$ 31,200	$ 9,600	$ 7,200	$ 48,000
Salary - Program Administrators	42,147	1,345	1,345	44,837
Salary - Marketing Director	-	4,550	18,200	22,750
Payroll Tax Expense	6,798	1,380	2,443	10,621
Administrative Fees		246	-	246
Computer Expense	1,478	-	2,216	3,694
Consulting Fees	2,520	-	-	2,520
Copier Maintenance	4,245	-	-	4,245
Depreciation	1,162	145	145	1,452
Dues	-	3,300	-	3,300
Facilities	3,166	-	-	3,166
Insurance	3,588	-	-	3,588
Marketing	14,476	-	-	14,476
Miscellaneous	3,571	-	-	3,571
Office Expenses	2,894	-	-	2,894
Postage	3,737	-	2,013	5,750
Printing and Copying	1,490	-	-	1,490
Professional Fees	-	3,183	-	3,183
Promotional Merchandise	855	-	-	855
Recipient Assistance	2,050	-	-	2,050
Rent and Utilities	2,400	-	-	2,400
Special Events	-	-	6,229	6,229
Subcontractor Fees	425	-	-	425
Supplies	6,283	-	-	6,283
Systems Services	420	-	-	420
Telephone and Internet	2,814	1,407	1,407	5,628
Training	2,487	-	-	2,487
Travel	3,673	-	-	3,673
Volunteer Recognition	8,789	-	-	8,789
Website	380	-	-	380
Total Monetary	$ 153,048	$ 25,156	$ 41,198	$ 219,402
In-Kind:				
Rent	8,330	1,785	1,785	11,900
Total In-Kind	$ 8,330	$ 1,785	$ 1,785	$ 11,900
Total Expenses	$ 161,378	$ 26,941	$ 42,983	$ 231,302

The accompanying notes are an integral part of these statements.

Hearts and Hands Helping Seniors, Inc. (Formerly Laurel Area Interfaith Volunteer Caregivers, Inc.)
Statements of Functional Expenses
For the Years Ended December 2025 and 2024

	Program Services	Management and General	Fundraising	Total 2024
Monetary:				
Salary - Executive Director	$ 31,200	$ 9,600	$ 7,200	$ 48,000
Salary - Program Administrators	41,053	1,310	1,310	43,673
Salary - Marketing Director	-	4,550	18,200	22,750
Payroll Tax Expense	7,687	1,708	2,806	12,201
Administrative Fees	-	594	-	594
Computer Expense	975	-	-	975
Copier Maintenance	3,715	-	-	3,715
Depreciation	1,162	145	145	1,452
Dues	-	150	-	150
Facilities	59	-	-	59
Insurance	2,388	-	-	2,388
Marketing	5,369	-	-	5,369
Miscellaneous	4,994	-	-	4,994
Office Expenses	3,551	-	-	3,551
Postage	2,456	-	1,321	3,777
Professional Fees	-	3,423	-	3,423
Recipient Assistance	1,279	-	-	1,279
Rent and Utilities	4,800	-	-	4,800
Special Events	-		13,551	13,551
Supplies	5,071	-	-	5,071
Telephone and Internet	2,613	1,306	1,306	5,225
Training	2,745	-	-	2,745
Travel	453	-	-	453
Volunteer Recognition	250	-	-	250
Website	292	-	-	292
Total Monetary	$ 122,112	$ 22,786	$ 45,839	$ 190,737
In-Kind:				
Rent	$ 8,330	$ 1,785	$ 1,785	$ 11,900
Total In-Kind	$ 8,330	$ 1,785	$ 1,785	$ 11,900
Total Expenses	$ 130,442	$ 24,571	$ 47,624	$ 202,637

The accompanying notes are an integral part of these statements.

Hearts and Hands Helping Seniors, Inc. (Formerly Laurel Area Interfaith Volunteer Caregivers, Inc.)
Statements of Cash Flows
For the Years Ended December 31, 2025 and 2024

	2025	2024
Cash Flows from Operating Activities		
Change in Net Assets	$ (90,936)	$ (30,649)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation Expense	1,452	1,452
Change in Operating Assets and Liabilities:		
Decrease (Increase) in Certificate of Deposit	52,943	-
Decrease (Increase) in Other Assets	707	-
Increase (Decrease) in Other Accruals	487	94
Increase (Decrease) in Endowment Fund Investments	(3,535)	(2,174)
Net Cash Provided by (Used in) Operating Activities	$ (38,882)	$ (31,277)
Cash Flows from Investing Activities		
Reinvestment of Interest	$ (1,132)	$ (125)
Prior Period Adjustment	(2,037)	-
Net Cash Used in Investing Activities	$ (3,169)	$ (125)
Increase (Decrease) in Cash	$ (42,051)	$ (31,402)
Cash Balance - Beginning of Year	90,596	121,998
Cash Balance - End of Year	$ 48,545	$ 90,596
Supplemental Disclosures:		
Interest Paid	$ -	$ -
Income Tax Paid	$ -	$ -

The accompanying notes are an integral part of these statements.

Note A – General

Hearts and Hands Helping Seniors, Inc. (Formerly Laurel Area Interfaith Volunteer Caregivers, Inc.) is a non-profit corporation exempt from income tax under Section 501(c)(3) of Internal Revenue Code. It was established to bring together members of the local faith community with others to help isolated elderly people. The mission of Laurel Area Interfaith Volunteer Caregivers, Inc. is to enhance the quality of life for persons 60 years and older who reside in the Latrobe, Ligonier and Derry areas by providing companionship and assistance. Revenues are derived mainly from contributions, grants, and special appeals to individuals, businesses, local churches and community organizations. Expenditures are made to enhance the quality of life for seniors in the Latrobe, Ligonier and Derry areas.

Note B – Summary of Significant Accounting Policies

The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

Basis of Accounting:

The accounts of the Organization are maintained on the accrual basis of accounting.

Presentation of Financial Reporting:

The Organization adopted Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2016-14, Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities in 2018. Net assets, revenues, gains and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Donor-Restricted Gifts

Unconditional promises to give cash and other assets are reported at fair value at the date the promise is received, which is then treated as cost. Contributions are reported as donor-restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets are reclassified from those with donor restrictions to those without donor restrictions. Donor-restricted contributions whose restrictions are met within the same year as received are reflected as contributions without donor restrictions in the accompanying financial statements.

Note B – Summary of Significant Accounting Policies (Continued)

Cash and Cash Equivalents

The Organization considers all short-term investments with a maturity of three months or less to be cash equivalents. Cash consists of the following:

	2025	2024
PNC Bank Checking	$ 8,780	$ 55,712
Westmoreland Federal Savings and Loan Money Market	20,850	17,436
Laurel Area Faith in Action Fund with the Pittsburgh Foundation	18,915	17,448
	$ 48,545	$ 90,596

Property and Equipment

Property and equipment are carried at book value, less accumulated depreciation. It is the policy of the Organization to capitalize fixed assets of greater than $ 2,500. Depreciation of property and equipment is provided using the straight-line method based on the following estimated useful lives:

	Office Furniture and Equipment	5 years and 7 years		
	Cost	2025 Depreciation	12/31/2025 Accumulated Depreciation	Undepreciated Balance
Furniture	$ 2,309	$ -	$ 2,309	$ -
Office Equipment	16,701	1,452	14,671	2,030
Totals	$ 19,010	$ 1,452	$ 16,980	$ 2,030

	Cost	2024 Depreciation	12/31/2024 Accumulated Depreciation	Undepreciated Balance
Furniture	$ 2,309	$ -	$ 2,309	$ -
Office Equipment	16,701	1,452	13,219	3,482
Totals	$ 19,010	$ 1,452	$ 15,528	$ 3,482

Note C – Certificate of Deposit

The Organization has a certificate of deposit with an interest rate of 0.02% and maturity date of February 28, 2026. The balance at December 31, 2025 was $ 26,956.

Note D – Endowment Fund Investments

The Organization established an Agency Endowment Fund with The Pittsburgh Foundation in 2011. Contributions to the endowment fund stipulate the original principal of the gift is to be held and invested by the Corporation indefinitely and income from the fund is to be expended for the Organization's operations. Contributions to the endowment fund are classified as contributions with donor restrictions. 4% of the income over the original principal of $ 10,000 is available for spending and classified as net assets without donor restrictions.

Asset allocation of the fund consists of:

	2025
Equities	45.6%
Fixed income	37.0%
Alternative Assets	15.1%
Cash	2.3%
	100.0%

The change in endowment net assets as of December 31, 2025 and 2024 is as follows:

	2025 With Donor Restrictions
Endowment Net Assets, December 31, 2024	$ 22,606
Contributions	-
Investment Income	1,061
Net Appreciation (Depreciation)	4,555
Program Expenditures	(614)
Endowment Net Assets, December 31, 2025	$ 27,608

	2024 With Donor Restrictions
Endowment Net Assets, December 31, 2023	$ 20,725
Contributions	-
Investment Income	287
Net Appreciation (Depreciation)	1,682
Program Expenditures	(88)
Endowment Net Assets, December 31, 2024	$ 22,606

The Board of Trustees of The Pittsburgh Foundation shall have the power to modify any restriction or condition on the distribution of funds for any specified charitable purposes or to a specified organization, if, in the sole judgment of the Board, such restriction or condition becomes, in effect, unnecessary, incapable of fulfillment, or inconsistent with the charitable needs of the community served.

Note E – Net Assets with Donor Restrictions

Net assets with donor restrictions were restricted for the following purposes at December 31, 2025 and 2024:

	2025	2024
Endowment Fund Held by The Pittsburgh Foundation	$ 27,608	$ 22,606

Net assets with donor restrictions were released from restrictions during the year ended December 31, 2025 and 2024 for the following purposes:

	2025	2024
Endowment Fund Fees/Spending	$ 614	$ 88

Note F – Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

Cash and Cash Equivalents	$ 48,545
Certificates of Deposit	26,956
Endowment Fund Spending	614
Total	$ 76,115

Income from Endowment Fund investments is restricted for specific purposes, with the exception of the amounts available for general use (4% of the income over the original principal of $ 10,000 is available for spending).

As part of the Organization's liquidity management plan, cash in excess of daily requirements is invested in one certificates of deposit and money market fund.

Note G – In-Kind Transactions

Beginning April 2010, Laurel Area Interfaith Volunteer Caregivers, Inc. leases office space from Latrobe Presbyterian Church at less than fair market value. Use of the office space has not been promised for a specified period of time and there are no formal lease terms. The Organization pays $ 2,400 annually to Latrobe Presbyterian Church. Laurel Area Interfaith Volunteer Caregivers, Inc. estimates the fair market value of the office space at $ 14,300 per year. The estimated fair value of the in-kind donation for year 2025 is $ 11,900 and is reported as support and expense in the period in which the premises are used.

Note G – In-Kind Transactions (Continued)

Laurel Area Interfaith Volunteer Caregivers, Inc. relies on the assistance of approximately 230 adult volunteers and 150 supervised youth volunteers to provide companionship and assistance to program recipients. The fair value of these volunteer services is indeterminable and has not been reflected in the financial statements.

Note H – Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Note I – Concentration of Credit Risk

The Organization places its cash and cash equivalents with high credit, quality financial institutions by policy. The Organization's cash and cash equivalents were maintained in two financial institutions at December 31, 2025. Amounts maintained with financial institutions in excess of the Federal Deposit Insurance Corporation insured limits are potentially subject to credit risk. The Organization did not exceed FDIC limits in any accounts at December 31, 2025.

Note J – Fair Value Measurements

Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC) 820, *Fair Value Measurements and Disclosures,* provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 Inputs to the valuation methodology are quoted market prices and other relevant information generated by market transactions.

Level 2 Inputs to the valuation methodology include

- quoted prices for similar assets in active markets;
- quoted prices for identical or similar assets in inactive markets;
- inputs other than quoted prices that are observable for the asset;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

Note J – Fair Value Measurements (Continued)

The asset's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There were no changes in the methodologies used for the year ended December 31, 2025.

Fair value of the Endowment Fund Investments is determined by values provided by The Pittsburgh Foundation.

Fair values of assets measured on a recurring basis at December 31, 2025 and 2024 are as follows:

		2025		
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Endowment Fund Investments	$ 28,463	$ -	$ -	$ 28,463

		2024		
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Endowment Fund Investments	$ 24,928	$ -	$ -	$ 24,928

Note K – Compensated Absences

Employees of the Organization are entitled to paid vacations, sick days and other time off. It is impracticable to estimate the amount of compensation for future absences, and accordingly, no liability has been recorded in the accompanying financial statements. The Organization's policy is to recognize the costs of compensated absences when paid to employees.

Note L – Allocation of Expenses

Program expenses are those expenses that are spent for the support of the program of the Organization. These expenses make up the majority of expenses and include salaries and wages, rent, education, insurance, telephone, internet and copier usage. Each of the expenses are proportionately distributed to each category according to their function within the Organization. Administration expenses are the part of the expenses that are utilized to support the day to day administration of the Organization. These administration expenses include telephone, internet, professional fees, as well as a portion of the salary of the Executive Director. The fundraising expenses included in the functional expenses are made up of expenses that support the fundraising efforts of the Organization.

Laurel Area Interfaith Volunteer Caregivers Faith in Action
General Journal Transaction
December 31, 2025

Num	Name	Memo	Account	Class	Debit	Credit
18		GJ per review	10010 · PNC Checki...			14,213.82
		GJ per review	10010 · PNC Checki...		12,177.60	
		GJ per review	10020 · CFWC Fund		1,467.00	
		GJ per review	10021 · Money Market			0.09
		GJ per review	10023 · CD- PNC ba...			296.68
		GJ per review	10101 · Accumulate...			1,452.00
		GJ per review	10022 · CFWC End...		3,535.00	
		GJ per review	10200 · PA UE Bond			707.28
	Guskiewics & White ...	GJ per review	21000 · Accounts P...			125.00
		GJ per review	3900 · *Retained Ea...			12,177.60
		GJ per review	3900 · *Retained Ea...		14,213.82	
		GJ per review	41000 · Interest Inco...		296.68	
		GJ per review	41000 · Interest Inco...			1,061.00
		GJ per review	42000 · Grants		488.00	
		GJ per review	61201 · State Unem...		707.28	
		GJ per review	63120 · Bank Servic...		126.00	
		GJ per review	41000 · Interest Inco...		0.09	
		GJ per review	65200 · Professional...		125.00	
		GJ per review	70000 · Depreciation		1,452.00	
		GJ per review	75000 · Unrealized ...			3,741.00
		GJ per review	75100 · realized Gains			814.00
					34,588.47	34,588.47
TOTAL					**34,588.47**	**34,588.47**

Laurel Area Interfaith Volunteer Caregivers Faith in Action
General Journal Transaction
December 31, 2025

Num	Name	Memo	Account	Class	Debit	Credit
19			63300 · Fundraising ...			560.00
			63200 · Consulting ...		560.00	
			21100 · Payroll Liabi...			362.19
			61201 · State Unem...		362.19	
			43300 · In Kind			11,900.00
			76200 · Rent		11,900.00	
			21101 · Federal W/H			25,310.75
			21105 · Local Tx W/H			1,018.44
			21106 · Occupation...			96.00
			60000 · Salaries Ex...		20,052.04	
			61201 · State Unem...		6,373.15	
			64110 · Software/Ha...		1,790.00	
			70000 · Depreciation			1,790.00
					41,037.38	41,037.38
TOTAL					**41,037.38**	**41,037.38**

Laurel Area Interfaith Volunteer Caregivers Faith in Action
General Journal Transaction
December 31, 2025

Num	Adj	Name	Memo	Account	Class	Debit	Credit
19	*			63300 · Fundraising ...			560.00
	*			63200 · Consulting ...		560.00	
	*			21100 · Payroll Liabi...			362.19
	*			61201 · State Unem...		362.19	
	*			43300 · In Kind			11,900.00
	*			76200 · Rent		11,900.00	
	*			21101 · Federal W/H			25,310.75
	*			21105 · Local Tx W/H			1,018.44
	*			21106 · Occupation...			96.00
	*			60000 · Salaries Ex...		20,052.04	
	*			61201 · State Unem...		6,373.15	
	*			64110 · Software/Ha...		1,790.00	
	*			79000 · Depreciation			1,790.00
						41,037.38	41,037.38
TOTAL						**41,037.38**	**41,037.38**

Laurel Area Interfaith Volunteer Caregivers Faith in Action
General Journal Transaction
December 31, 2025

Num	Adj	Name	Memo	Account	Class	Debit	Credit
18	*			10010 · PNC Checki...			14,213.82
	*			10010 · PNC Checki...		12,177.60	
	*			10020 · CFWC Fund		1,467.00	
	*			10021 · Money Market			0.09
	*			10023 · CD- PNC ba...			296.68
	*			10101 · Accumulate...			1,452.00
	*			10022 · CFWC End...		3,535.00	
	*			10200 · PA UE Bond			707.28
	*	Guskiewics & White ...		21000 · Accounts P...			125.00
	*			3900 · *Retained Ea...			12,177.60
	*			3900 · *Retained Ea...		14,213.82	
	*			41000 · Interest Inco...		296.68	
	*			41000 · Interest Inco...			1,061.00
	*			42000 · Grants		488.00	
	*			61201 · State Unem...		707.28	
	*			63120 · Bank Servic...		126.00	
	*			41000 · Interest Inco...		0.09	
	*			65200 · Professional...		125.00	
	*			70000 · Depreciation		1,452.00	
	*			75000 · Unrealized ...			3,741.00
	*			75100 · Realized Ga...			814.00
						34,588.47	34,588.47
TOTAL						**34,588.47**	**34,588.47**