

Franklin Regional Retirement System
Full Trial Balance - Post-Closing
2013

Ending date as of: Wednesday, November 19, 2014

		Beginning Balance	Debits	Credits	Balance
Assets					
1041-001	TDBank Checking #8244123464	\$2,456.38	\$9,638,570.84	(\$9,643,292.83)	(\$2,265.61)
1041-002	TDBank Mmarket #8244123456	\$446,216.67	\$12,978,312.79	(\$12,707,912.27)	\$716,617.19
1042-001	Cash - Daruma	\$293,199.05	\$8,206,004.23	(\$7,894,106.20)	\$605,097.08
1042-003	Cash - Seizert	\$243,301.98	\$2,948,391.35	(\$2,966,938.09)	\$224,755.24
1042-004	Cash - Polen	\$216,791.17	\$2,742,782.23	(\$2,508,629.29)	\$450,944.11
1042-005	Cash - O'Shaughnessy	\$133,451.76	\$4,091,800.02	(\$4,112,571.66)	\$112,680.12
1099-000	Petty Cash	\$50.00	\$0.00	\$0.00	\$50.00
1170-001	Equities - Daruma	\$9,737,121.72	\$9,709,881.51	(\$7,626,677.80)	\$11,820,325.43
1170-003	Equities - Seizert	\$5,045,393.65	\$3,683,235.95	(\$2,692,462.70)	\$6,036,166.90
1170-004	Equities - Polen	\$5,363,999.90	\$4,017,204.80	(\$2,483,706.71)	\$6,897,497.99
1170-005	Equities - O'Shaughnessy	\$5,535,896.38	\$5,528,448.00	(\$3,490,754.12)	\$7,573,590.26
1184-000	IR&M Pooled Bond Fund	\$12,017,655.92	\$453,062.52	(\$589,964.57)	\$11,880,753.87
1194-001	PRIT Real Estate Fund	\$4,987,174.49	\$690,604.52	(\$181,637.37)	\$5,496,141.64
1194-003	Prudential/CIGNA Real Estate Fund	\$2,501.92	\$2,580.18	(\$4,987.59)	\$94.51
1198-000	Cash - PRIT	\$0.00	\$2,800,000.00	(\$2,800,000.00)	\$0.00
1199-000	PRIT CORE Fund	\$51,759,032.91	\$12,384,938.30	(\$1,719,312.52)	\$62,424,658.69
1350-000	Pre-paid Expenses	\$4,671.65	\$3,800.54	(\$4,671.65)	\$3,800.54
1398-000	Accounts Receivable	\$5,080.00	\$0.00	(\$5,080.00)	\$0.00
1398-001	Appropriations Receivable	\$259,458.56	\$5,684,129.64	(\$5,825,611.03)	\$117,977.17
1398-002	Deductions Receivable	\$161,830.38	\$154,658.03	(\$165,821.44)	\$150,666.97
1550-000	Interest/Dividend Due and Accrued	\$65.80	\$32.73	(\$65.80)	\$32.73
	Totals :	\$96,215,350.29	\$85,718,438.18	(\$67,424,203.64)	\$114,509,584.83
Liabilities					
2020-000	Accounts Payable	(\$114,075.45)	\$114,075.45	(\$100,714.26)	(\$100,714.26)
	Totals :	(\$114,075.45)	\$114,075.45	(\$100,714.26)	(\$100,714.26)
Funds					
3293-000	Annuity Savings Fund	(\$27,352,295.53)	\$2,649,038.97	(\$3,246,362.15)	(\$27,949,618.71)
3294-000	Annuity Reserve Fund	(\$8,074,409.17)	\$1,361,061.65	(\$1,960,957.07)	(\$8,674,304.59)
3295-000	Special Military Service Credit Fund	(\$3,491.54)	\$8,745.64	(\$5,254.10)	\$0.00
3296-000	Pension Fund	(\$5,754,170.55)	\$6,485,734.60	(\$6,226,584.61)	(\$5,495,020.56)
3297-000	Pension Reserve Fund	(\$54,916,908.05)	\$176,195.00	(\$17,549,213.66)	(\$72,289,926.71)
3298-000	Expense Fund	\$0.00	\$0.00	(\$1,030,876.73)	(\$1,030,876.73)
	Totals :	(\$96,101,274.84)	\$10,680,775.86	(\$30,019,248.32)	(\$115,439,747.30)
Receipts					
4820-000	Investment Income (EOY only)	\$0.00	\$23,748,008.42	(\$23,748,008.42)	\$0.00
4821-000	Investment Income Received	\$0.00	\$1,926,565.82	(\$1,926,565.82)	\$0.00

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4821-002	Dividend Income Received	\$0.00	\$317,755.17	(\$317,755.17)	\$0.00
4822-000	Interest not Refunded	\$0.00	\$9,742.77	(\$9,742.77)	\$0.00
4825-000	Miscellaneous Income	\$0.00	\$626.94	(\$626.94)	\$0.00
4840-000	Workers' Compensation Settlements	\$0.00	\$5,440.00	(\$5,440.00)	\$0.00
4841-000	Recovery of 91A Overearnings	\$0.00	\$5,158.15	(\$5,158.15)	\$0.00
4884-000	Realized Gains	\$0.00	\$5,899,124.32	(\$5,899,124.32)	\$0.00
4885-000	Realized Losses	\$0.00	\$707,635.28	(\$707,635.28)	\$0.00
4886-000	Unrealized Gains	\$0.00	\$16,879,326.33	(\$16,879,326.33)	\$0.00
4887-000	Unrealized Losses	\$0.00	\$5,158,666.90	(\$5,158,666.90)	\$0.00
4890-000	Town share of Military Service	\$0.00	\$5,335.50	(\$5,335.50)	\$0.00
4891-000	Member Deductions	\$0.00	\$2,876,401.19	(\$2,876,401.19)	\$0.00
4892-000	Transfers from Other Systems	\$0.00	\$202,745.52	(\$202,745.52)	\$0.00
4893-000	Makeups and Buybacks - Single Pay	\$0.00	\$27,945.63	(\$27,945.63)	\$0.00
4893-001	Buybacks & Makeups - Periodic Pay	\$0.00	\$11,530.57	(\$11,530.57)	\$0.00
4894-000	Pension Fund Appropriation	\$0.00	\$5,676,096.00	(\$5,676,096.00)	\$0.00
4895-000	Pension Reserve Appropriation	\$0.00	\$7,880.64	(\$7,880.64)	\$0.00
4898-000	3(8)(c) Reimbursements	\$0.00	\$375,782.32	(\$375,782.32)	\$0.00
4899-000	Mass. COLA Reimbursement	\$0.00	\$63,952.61	(\$63,952.61)	\$0.00
4900-000	Member Payments from Rollovers	\$0.00	\$69,011.74	(\$69,011.74)	\$0.00
Totals :		\$0.00	\$63,974,731.82	(\$63,974,731.82)	\$0.00

Disbursements

5118-000	Board Stipends	\$0.00	\$20,500.00	(\$291.67)	\$20,208.33
5119-000	Salaries and Wages	\$0.00	\$218,584.62	\$0.00	\$218,584.62
5119-001	Payroll Taxes	\$0.00	\$3,945.71	\$0.00	\$3,945.71
5119-002	Health & Life Insurance	\$0.00	\$21,420.90	(\$1,518.79)	\$19,902.11
5304-000	Management Fees	\$0.00	\$617,607.62	\$0.00	\$617,607.62
5305-000	Custodial Fees	\$0.00	\$17,174.44	\$0.00	\$17,174.44
5307-000	Investment Consultant	\$0.00	\$23,000.00	\$0.00	\$23,000.00
5308-000	Legal	\$0.00	\$29,280.78	\$0.00	\$29,280.78
5310-000	Insurance	\$0.00	\$10,129.00	(\$7.00)	\$10,122.00
5312-000	Rent Expense	\$0.00	\$17,946.72	\$0.00	\$17,946.72
5315-001	Professional Service - Various	\$0.00	\$1,989.00	\$0.00	\$1,989.00
5320-000	Education and Training	\$0.00	\$1,920.00	(\$25.00)	\$1,895.00
5589-001	Administrative Exp. - Various	\$0.00	\$3,895.55	\$0.00	\$3,895.55
5589-002	Equipment & Software Maint.	\$0.00	\$26,018.68	\$0.00	\$26,018.68
5589-003	Dues	\$0.00	\$425.00	\$0.00	\$425.00
5589-004	Office Supplies	\$0.00	\$1,960.07	\$0.00	\$1,960.07
5589-005	Postage	\$0.00	\$4,685.00	\$0.00	\$4,685.00
5589-007	Utilities	\$0.00	\$6,200.51	\$0.00	\$6,200.51

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5589-012	Board Election	\$0.00	\$129.84	\$0.00	\$129.84
5599-001	Misc., Furniture & Equipment	\$0.00	\$301.40	\$0.00	\$301.40
5599-111	Computers	\$0.00	\$2,144.47	\$0.00	\$2,144.47
5599-706	Website	\$0.00	\$119.40	\$0.00	\$119.40
5719-000	Travel	\$0.00	\$4,033.02	(\$692.54)	\$3,340.48
5750-000	Annuities Paid	\$0.00	\$1,361,127.30	(\$1,361,127.30)	\$0.00
5751-000	Pensions Paid	\$0.00	\$6,078,104.94	(\$6,078,104.94)	\$0.00
5752-000	COLAs Paid	\$0.00	\$63,952.61	(\$63,952.61)	\$0.00
5755-000	3(8)(c) Reimbursements to Other Sys	\$0.00	\$415,429.48	(\$415,429.48)	\$0.00
5756-000	Transfers to Other Systems	\$0.00	\$551,164.85	(\$551,164.85)	\$0.00
5757-000	Refunds to Members	\$0.00	\$419,447.39	(\$419,447.39)	\$0.00
5759-000	Option B Refunds	\$0.00	\$19,118.66	(\$19,118.66)	\$0.00
	Totals :	\$0.00	\$9,941,756.96	(\$8,910,880.23)	\$1,030,876.73
	Grand Totals :	\$0.00	\$170,429,778.27	(\$170,429,778.27)	\$0.00