

**Franklin Regional Retirement System**  
**Full Trial Balance - Pre-Adjusting/Pre-Closing**  
**2014**

Ending date as of: Monday, June 30, 2014

		Beginning Balance	Debits	Credits	Balance
<b>Assets</b>					
1041-001	TDBank Checking #8244123464	(\$2,265.61)	\$2,957,502.82	(\$2,955,237.21)	\$0.00
1041-002	TDBank Mmarket #8244123456	\$716,617.19	\$2,489,399.67	(\$3,206,016.86)	\$0.00
1041-003	Unibank Checking #7710077251	\$0.00	\$2,384,391.03	(\$2,382,381.77)	\$2,009.26
1041-004	Unibank Mmarket #7710077269	\$0.00	\$3,092,854.37	(\$2,384,356.92)	\$708,497.45
1042-001	Cash - Daruma	\$605,097.08	\$8,479,240.00	(\$8,862,008.05)	\$222,329.03
1042-002	Cash - Systematic	\$0.00	\$8,345,756.62	(\$8,304,801.06)	\$40,955.56
1042-003	Cash - Seizert	\$224,755.24	\$2,094,142.66	(\$2,077,071.28)	\$241,826.62
1042-004	Cash - Polen	\$450,944.11	\$1,037,812.25	(\$1,260,248.41)	\$228,507.95
1042-005	Cash - O'Shaughnessy	\$112,680.12	\$2,856,162.68	(\$2,842,201.45)	\$126,641.35
1099-000	Petty Cash	\$50.00	\$0.00	\$0.00	\$50.00
1170-001	Equities - Daruma	\$11,820,325.43	\$3,147,666.31	(\$9,341,681.26)	\$5,626,310.48
1170-002	Equities - Systematic	\$0.00	\$8,565,043.54	(\$2,666,621.43)	\$5,898,422.11
1170-003	Equities - Seizert	\$6,036,166.90	\$2,097,425.22	(\$2,313,196.74)	\$5,820,395.38
1170-004	Equities - Polen	\$6,897,497.99	\$1,565,656.98	(\$1,306,465.88)	\$7,156,689.09
1170-005	Equities - O'Shaughnessy	\$7,573,590.26	\$2,845,617.91	(\$3,096,813.14)	\$7,322,395.03
1181-000	IR&M Pooled Bond Fund	\$11,880,753.87	\$560,239.66	(\$1,112.69)	\$12,439,880.84
1194-001	PRIT Real Estate Fund	\$5,496,141.64	\$403,617.71	\$0.00	\$5,899,759.35
1194-003	Prudential/CIGNA Real Estate Fund	\$94.51	\$0.00	(\$1.75)	\$92.76
1199-000	PRIT CORE Fund	\$62,424,658.69	\$5,260,799.78	(\$1,575,076.25)	\$66,110,382.22
1350-000	Pre-paid Expenses	\$3,800.54	\$0.00	(\$3,800.54)	\$0.00
1398-001	Appropriations Receivable	\$117,977.17	\$0.00	(\$406,625.37)	(\$288,648.20)
1398-002	Deductions Receivable	\$150,666.97	\$610.63	(\$151,467.26)	(\$189.66)
1550-000	Interest/Dividend Due and Accrued	\$32.73	\$0.00	(\$32.73)	\$0.00
	<b>Totals :</b>	<b>\$114,509,584.83</b>	<b>\$58,183,939.84</b>	<b>(\$55,137,218.05)</b>	<b>\$117,556,306.62</b>
<b>Liabilities</b>					
2020-000	Accounts Payable	(\$100,714.26)	\$104,218.45	(\$4,265.69)	(\$761.50)
2070-000	Federal W/H tax payable	\$0.00	\$3,954.60	(\$3,954.60)	\$0.00
	<b>Totals :</b>	<b>(\$100,714.26)</b>	<b>\$108,173.05</b>	<b>(\$8,220.29)</b>	<b>(\$761.50)</b>
<b>Funds</b>					
3293-000	Annuity Savings Fund	(\$27,949,618.71)	\$900,470.03	(\$3,554.77)	(\$27,052,703.45)
3294-000	Annuity Reserve Fund	(\$8,674,304.59)	\$2,132.82	(\$900,452.78)	(\$9,572,624.55)
3296-000	Pension Fund	(\$5,495,020.56)	\$0.00	(\$2,019.42)	(\$5,497,039.98)
3297-000	Pension Reserve Fund	(\$72,289,926.71)	\$3,441.37	\$0.00	(\$72,286,485.34)
	<b>Totals :</b>	<b>(\$114,408,870.57)</b>	<b>\$906,044.22</b>	<b>(\$906,026.97)</b>	<b>(\$114,408,853.32)</b>
<b>Receipts</b>					
4820-000	Investment Income (EOY only)	\$0.00	\$32.73	\$0.00	\$32.73

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4821-000	Investment Income Received	\$0.00	\$1.76	(\$1,223,821.48)	(\$1,223,819.72)
4821-002	Dividend Income Received	\$0.00	\$0.00	(\$219,339.47)	(\$219,339.47)
4822-000	Interest not Refunded	\$0.00	\$2,043.55	(\$13,163.00)	(\$11,119.45)
4825-000	Miscellaneous Income	\$0.00	\$0.00	(\$2,338.09)	(\$2,338.09)
4825-001	Interest on Late Appropriations Paym	\$0.00	\$0.00	(\$3,195.73)	(\$3,195.73)
4884-000	Realized Gains	\$0.00	\$0.00	(\$2,654,360.92)	(\$2,654,360.92)
4885-000	Realized Losses	\$0.00	\$763,107.84	\$0.00	\$763,107.84
4886-000	Unrealized Gains	\$0.00	\$667,309.46	(\$6,613,486.45)	(\$5,946,176.99)
4887-000	Unrealized Losses	\$0.00	\$4,025,975.49	(\$1,400,699.25)	\$2,625,276.24
4891-000	Member Deductions	\$0.00	\$0.00	(\$1,351,949.16)	(\$1,351,949.16)
4892-000	Transfers from Other Systems	\$0.00	\$0.00	(\$80,191.14)	(\$80,191.14)
4893-000	Makeups and Buybacks - Single Pay	\$0.00	\$0.00	(\$11,364.01)	(\$11,364.01)
4893-001	Buybacks & Makeups - Periodic Pay	\$0.00	\$340.00	(\$4,187.27)	(\$3,847.27)
4898-000	3(8)(c) Reimbursements	\$0.00	\$0.00	(\$398,588.49)	(\$398,588.49)
4899-000	Mass. COLA Reimbursement	\$0.00	\$0.00	(\$29,825.58)	(\$29,825.58)
4900-000	Member Payments from Rollovers	\$0.00	\$0.00	(\$8,616.39)	(\$8,616.39)
	<b>Totals :</b>	<b>\$0.00</b>	<b>\$5,458,810.83</b>	<b>(\$14,015,126.43)</b>	<b>(\$8,556,315.60)</b>

Disbursements

5118-000	Board Stipends	\$0.00	\$8,124.95	\$0.00	\$8,124.95
5119-000	Salaries and Wages	\$0.00	\$108,279.61	\$0.00	\$108,279.61
5119-001	Payroll Taxes	\$0.00	\$2,000.68	\$0.00	\$2,000.68
5119-002	Health & Life Insurance	\$0.00	\$12,646.68	(\$2.84)	\$12,643.84
5304-000	Management Fees	\$0.00	\$266,559.01	\$0.00	\$266,559.01
5307-000	Investment Consultant	\$0.00	\$6,500.00	\$0.00	\$6,500.00
5308-000	Legal	\$0.00	\$10,122.89	\$0.00	\$10,122.89
5310-000	Insurance	\$0.00	\$9,675.00	\$0.00	\$9,675.00
5311-000	Service Contracts	\$0.00	\$3,555.98	\$0.00	\$3,555.98
5312-000	Rent Expense	\$0.00	\$10,468.92	\$0.00	\$10,468.92
5315-001	Professional Service - Various	\$0.00	\$156.00	(\$156.00)	\$0.00
5315-003	Audit Expense	\$0.00	\$2,000.00	\$0.00	\$2,000.00
5589-001	Administrative Exp. - Various	\$0.00	\$1,109.36	\$0.00	\$1,109.36
5589-002	Equipment & Software Maint.	\$0.00	\$50.00	(\$50.00)	\$0.00
5589-003	Dues	\$0.00	\$425.00	\$0.00	\$425.00
5589-004	Office Supplies	\$0.00	\$783.59	\$0.00	\$783.59
5589-005	Postage	\$0.00	\$2,328.07	\$0.00	\$2,328.07
5589-007	Utilities	\$0.00	\$2,764.19	\$0.00	\$2,764.19
5599-001	Misc., Furniture & Equipment	\$0.00	\$579.99	\$0.00	\$579.99
5599-706	Website	\$0.00	\$119.40	\$0.00	\$119.40
5719-000	Travel	\$0.00	\$208.86	\$0.00	\$208.86

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5750-000	Annuities Paid	\$0.00	\$714,753.00	(\$1,847.80)	\$712,905.20
5751-000	Pensions Paid	\$0.00	\$3,200,041.02	(\$11,827.51)	\$3,188,213.51
5755-000	3(8)(c) Reimbursements to Other Sys	\$0.00	\$446,089.27	\$0.00	\$446,089.27
5756-000	Transfers to Other Systems	\$0.00	\$343,156.22	\$0.00	\$343,156.22
5757-000	Refunds to Members	\$0.00	\$253,280.93	(\$2,043.55)	\$251,237.38
5759-000	Option B Refunds	\$0.00	\$19,772.88	\$0.00	\$19,772.88
	<b>Totals :</b>	<b>\$0.00</b>	<b>\$5,425,551.50</b>	<b>(\$15,927.70)</b>	<b>\$5,409,623.80</b>
	<b>Grand Totals :</b>	<b>\$0.00</b>	<b>\$70,082,519.44</b>	<b>(\$70,082,519.44)</b>	<b>\$0.00</b>