

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

Ending date as of: Tuesday, September 30, 2014

		Beginning Balance	Debits	Credits	Balance
Assets					
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	\$5,211,575.94	(\$7,122,031.35)	(\$1,910,455.41)
1041-004	Unibank Mmarket #7710077269	\$0.00	\$8,647,167.76	(\$8,461,506.98)	\$185,660.78
1042-001	Cash - Daruma	\$605,097.08	\$14,105,552.47	(\$14,710,649.55)	\$0.00
1042-002	Cash - Systematic	\$0.00	\$10,006,239.77	(\$9,937,747.90)	\$68,491.87
1042-003	Cash - Seizert	\$224,755.24	\$2,555,173.92	(\$2,525,198.50)	\$254,730.66
1042-004	Cash - Polen	\$450,944.11	\$1,786,871.32	(\$1,927,297.66)	\$310,517.77
1042-005	Cash - O'Shaughnessy	\$112,680.12	\$5,144,222.39	(\$5,170,127.08)	\$86,775.43
1099-000	Petty Cash	\$50.00	\$0.00	\$0.00	\$50.00
1170-001	Equities - Daruma	\$11,820,325.43	\$3,147,666.31	(\$14,967,991.74)	\$0.00
1170-002	Equities - Systematic	\$0.00	\$10,481,905.89	(\$4,975,626.36)	\$5,506,279.53
1170-003	Equities - Seizert	\$6,036,166.90	\$2,750,540.19	(\$3,187,381.30)	\$5,599,325.79
1170-004	Equities - Polen	\$6,897,497.99	\$2,463,034.51	(\$2,155,697.16)	\$7,204,835.34
1170-005	Equities - O'Shaughnessy	\$7,573,590.26	\$4,907,796.92	(\$5,493,592.30)	\$6,987,794.88
1172-000	Daruma Pooled	\$0.00	\$6,078,383.50	(\$724,736.50)	\$5,353,647.00
1173-000	PRIT International Equity	\$0.00	\$5,800,000.00	(\$257,170.11)	\$5,542,829.89
1181-000	IR&M Pooled Bond Fund	\$11,880,753.87	\$702,156.91	(\$81,031.40)	\$12,501,879.38
1194-001	PRIT Real Estate Fund	\$5,496,141.64	\$6,276,954.44	(\$74,308.56)	\$11,698,787.52
1194-003	Prudential/CIGNA Real Estate Fund	\$94.51	\$0.00	(\$2.75)	\$91.76
1198-000	Cash - PRIT	\$0.00	\$3,800,012.46	(\$3,800,012.46)	\$0.00
1199-000	PRIT CORE Fund	\$62,424,658.69	\$10,178,286.10	(\$14,719,739.41)	\$57,883,205.38
1350-000	Pre-paid Expenses	\$3,800.54	\$0.00	(\$3,800.54)	\$0.00
1398-001	Appropriations Receivable	\$117,977.17	\$6,276,849.76	(\$5,656,985.12)	\$737,841.81
1398-002	Deductions Receivable	\$150,666.97	\$823.83	(\$151,578.48)	(\$87.68)
1550-000	Interest/Dividend Due and Accrued	\$32.73	\$0.00	(\$32.73)	\$0.00
	Totals :	\$114,509,584.83	\$115,768,116.88	(\$112,265,500.01)	\$118,012,201.70
Liabilities					
2020-000	Accounts Payable	(\$100,714.26)	\$104,218.45	(\$4,265.69)	(\$761.50)
2070-000	Federal W/H tax payable	\$0.00	\$15,322.57	(\$15,322.57)	\$0.00
	Totals :	(\$100,714.26)	\$119,541.02	(\$19,588.26)	(\$761.50)
Funds					
3293-000	Annuity Savings Fund	(\$27,949,618.71)	\$1,275,922.02	(\$3,949.47)	(\$26,677,646.16)
3294-000	Annuity Reserve Fund	(\$8,674,304.59)	\$2,132.82	(\$1,275,904.77)	(\$9,948,076.54)
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)	\$550,524.07	\$0.00	(\$71,739,402.64)
	Totals :	(\$114,408,870.57)	\$1,828,578.91	(\$1,281,873.66)	(\$113,862,165.32)

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<u>Receipts</u>					
4820-000	Investment Income (EOY only)	\$0.00	\$32.73	\$0.00	\$32.73
4821-000	Investment Income Received	\$0.00	\$2.75	(\$1,755,293.84)	(\$1,755,291.09)
4821-002	Dividend Income Received	\$0.00	\$0.00	(\$325,793.06)	(\$325,793.06)
4822-000	Interest not Refunded	\$0.00	\$2,043.55	(\$15,321.51)	(\$13,277.96)
4825-000	Miscellaneous Income	\$0.00	\$0.50	(\$2,338.09)	(\$2,337.59)
4825-001	Interest on Late Appropriations Paym	\$0.00	\$0.00	(\$3,195.73)	(\$3,195.73)
4884-000	Realized Gains	\$0.00	\$0.02	(\$4,324,239.38)	(\$4,324,239.36)
4885-000	Realized Losses	\$0.00	\$1,355,660.68	\$0.00	\$1,355,660.68
4886-000	Unrealized Gains	\$0.00	\$1,775,248.58	(\$8,562,476.86)	(\$6,787,228.28)
4887-000	Unrealized Losses	\$0.00	\$8,590,405.56	(\$2,133,016.77)	\$6,457,388.79
4891-000	Member Deductions	\$0.00	\$0.00	(\$1,967,701.74)	(\$1,967,701.74)
4892-000	Transfers from Other Systems	\$0.00	\$0.00	(\$232,800.86)	(\$232,800.86)
4893-000	Makeups and Buybacks - Single Pay	\$0.00	\$0.00	(\$13,247.41)	(\$13,247.41)
4893-001	Buybacks & Makeups - Periodic Pay	\$0.00	\$340.00	(\$6,117.27)	(\$5,777.27)
4894-000	Pension Fund Appropriation	\$0.00	\$470,337.00	(\$6,435,183.00)	(\$5,964,846.00)
4895-000	Pension Reserve Appropriation	\$0.00	\$0.00	(\$291.76)	(\$291.76)
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	(\$10,369.80)	(\$10,369.80)
Totals :		\$0.00	\$12,194,071.37	(\$26,215,801.15)	(\$14,021,729.78)
<u>Disbursements</u>					
5118-000	Board Stipends	\$0.00	\$12,999.92	\$0.00	\$12,999.92
5119-000	Salaries and Wages	\$0.00	\$161,098.93	\$0.00	\$161,098.93
5119-001	Payroll Taxes	\$0.00	\$2,924.77	\$0.00	\$2,924.77
5119-002	Health & Life Insurance	\$0.00	\$19,047.24	(\$2.84)	\$19,044.40
5304-000	Management Fees	\$0.00	\$459,297.20	\$0.00	\$459,297.20
5305-000	Custodial Fees	\$0.00	\$9,421.02	\$0.00	\$9,421.02
5307-000	Investment Consultant	\$0.00	\$6,500.00	\$0.00	\$6,500.00
5308-000	Legal	\$0.00	\$14,405.39	\$0.00	\$14,405.39
5310-000	Insurance	\$0.00	\$10,543.00	\$0.00	\$10,543.00
5311-000	Service Contracts	\$0.00	\$28,406.98	\$0.00	\$28,406.98
5312-000	Rent Expense	\$0.00	\$14,955.60	\$0.00	\$14,955.60
5315-001	Professional Service - Various	\$0.00	\$156.00	(\$156.00)	\$0.00
5315-002	Actuarial Valuation Expense	\$0.00	\$1,050.00	\$0.00	\$1,050.00
5315-003	Audit Expense	\$0.00	\$12,000.00	\$0.00	\$12,000.00
5589-001	Administrative Exp. - Various	\$0.00	\$1,210.86	\$0.00	\$1,210.86
5589-002	Equipment & Software Maint.	\$0.00	\$50.00	(\$50.00)	\$0.00

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5589-003	Dues	\$0.00	\$425.00	\$0.00	\$425.00
5589-004	Office Supplies	\$0.00	\$1,407.29	\$0.00	\$1,407.29
5589-005	Postage	\$0.00	\$2,982.07	\$0.00	\$2,982.07
5589-007	Utilities	\$0.00	\$4,114.96	\$0.00	\$4,114.96
5599-001	Misc., Furniture & Equipment	\$0.00	\$772.88	\$0.00	\$772.88
5599-706	Website	\$0.00	\$119.40	\$0.00	\$119.40
5719-000	Travel	\$0.00	\$679.76	\$0.00	\$679.76
5750-000	Annuities Paid	\$0.00	\$1,083,506.55	(\$1,847.80)	\$1,081,658.75
5751-000	Pensions Paid	\$0.00	\$4,864,164.85	(\$11,827.51)	\$4,852,337.34
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	\$2,363,035.47	\$0.00	\$2,363,035.47
5757-000	Refunds to Members	\$0.00	\$347,245.31	(\$2,043.55)	\$345,201.76
5759-000	Option B Refunds	\$0.00	\$19,772.88	\$0.00	\$19,772.88
	Totals :	\$0.00	\$9,888,382.60	(\$15,927.70)	\$9,872,454.90
	Grand Totals :	\$0.00	\$139,798,690.78	(\$139,798,690.78)	\$0.00