

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

Ending date as of: Sunday, November 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	\$8,775,280.74	(\$8,773,264.09)	\$2,016.65
1041-004	Unibank Mmarket #7710077269	\$0.00	\$12,456,091.02	(\$12,025,132.70)	\$430,958.32
1042-001	Cash - Daruma	\$605,097.08	\$14,105,552.47	(\$14,710,649.55)	\$0.00
1042-002	Cash - Systematic	\$0.00	\$10,592,348.58	(\$10,513,963.37)	\$78,385.21
1042-003	Cash - Seizert	\$224,755.24	\$2,613,399.60	(\$2,593,255.83)	\$244,899.01
1042-004	Cash - Polen	\$450,944.11	\$1,859,278.49	(\$1,927,297.66)	\$382,924.94
1042-005	Cash - O'Shaughnessy	\$112,680.12	\$5,247,721.36	(\$5,265,971.85)	\$94,429.63
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	\$11,377,643.53	(\$5,577,162.14)	\$5,800,481.39
1170-003	Equities - Seizert	\$6,036,166.90	\$2,875,244.90	(\$3,231,193.90)	\$5,680,217.90
1170-004	Equities - Polen	\$6,897,497.99	\$2,796,725.61	(\$2,195,797.04)	\$7,498,426.56
1170-005	Equities - O'Shaughnessy	\$7,573,590.26	\$5,034,637.10	(\$5,595,090.66)	\$7,013,136.70
1172-000	Daruma Pooled	\$0.00	\$6,324,951.50	(\$724,736.50)	\$5,600,215.00
1173-000	PRIT International Equity	\$0.00	\$5,800,000.00	(\$327,792.18)	\$5,472,207.82
1181-000	IR&M Pooled Bond Fund	\$11,880,753.87	\$810,940.16	(\$81,031.40)	\$12,610,662.63
1194-001	PRIT Real Estate Fund	\$5,496,141.64	\$6,513,346.62	(\$74,308.56)	\$11,935,179.70
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	\$10,644,337.74	(\$17,993,739.41)	\$55,075,257.02
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	\$1,139.06	(\$151,912.95)	(\$106.92)
1550-000	Interest/Dividend Due and Accrued	\$32.73	\$0.00	(\$32.73)	\$0.00
	Totals :	\$114,509,584.83	\$126,500,069.50	(\$122,352,379.20)	\$118,657,275.13
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	\$20,595.58	(\$20,595.58)	\$0.00
	Totals :	(\$100,714.26)	\$124,814.03	(\$24,861.27)	(\$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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Receipts					
4820-000	Investment Income (EOY only)	\$0.00	\$32.73	\$0.00	\$32.73
4821-000	Investment Income Received	\$0.00	\$2.75	(\$1,877,787.12)	(\$1,877,784.37)
4821-002	Dividend Income Received	\$0.00	\$0.00	(\$360,736.80)	(\$360,736.80)
4822-000	Interest not Refunded	\$0.00	\$2,043.55	(\$15,330.82)	(\$13,287.27)
4825-000	Miscellaneous Income	\$0.00	\$0.50	(\$2,617.58)	(\$2,617.08)
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	(\$4,547,211.73)	(\$4,547,211.71)
4885-000	Realized Losses	\$0.00	\$1,428,741.96	\$0.00	\$1,428,741.96
4886-000	Unrealized Gains	\$0.00	\$1,775,248.58	(\$10,043,277.37)	(\$8,268,028.79)
4887-000	Unrealized Losses	\$0.00	\$8,780,152.36	(\$2,307,478.35)	\$6,472,674.01
4891-000	Member Deductions	\$0.00	\$0.00	(\$2,422,743.30)	(\$2,422,743.30)
4892-000	Transfers from Other Systems	\$0.00	\$0.00	(\$295,798.19)	(\$295,798.19)
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	(\$7,632.27)	(\$7,292.27)
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	(\$412,769.37)	(\$412,769.37)
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	\$12,456,899.45	(\$28,785,496.18)	(\$16,328,596.73)

Disbursements

5118-000	Board Stipends	\$0.00	\$16,249.90	\$0.00	\$16,249.90
5119-000	Salaries and Wages	\$0.00	\$196,311.81	\$0.00	\$196,311.81
5119-001	Payroll Taxes	\$0.00	\$3,545.08	\$0.00	\$3,545.08
5119-002	Health & Life Insurance	\$0.00	\$23,314.28	(\$2.84)	\$23,311.44
5304-000	Management Fees	\$0.00	\$521,524.53	\$0.00	\$521,524.53
5305-000	Custodial Fees	\$0.00	\$9,421.02	\$0.00	\$9,421.02
5307-000	Investment Consultant	\$0.00	\$19,500.00	\$0.00	\$19,500.00
5308-000	Legal	\$0.00	\$20,060.92	\$0.00	\$20,060.92
5310-000	Insurance	\$0.00	\$10,543.00	(\$4.00)	\$10,539.00
5311-000	Service Contracts	\$0.00	\$28,982.98	\$0.00	\$28,982.98
5312-000	Rent Expense	\$0.00	\$17,946.72	\$0.00	\$17,946.72
5315-001	Professional Service - Various	\$0.00	\$156.00	(\$156.00)	\$0.00
5315-002	Actuarial Valuation Expense	\$0.00	\$12,200.00	\$0.00	\$12,200.00
5315-003	Audit Expense	\$0.00	\$12,000.00	\$0.00	\$12,000.00
5320-000	Education and Training	\$0.00	\$540.00	\$0.00	\$540.00
5589-001	Administrative Exp. - Various	\$0.00	\$1,473.81	\$0.00	\$1,473.81

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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	\$2,258.83	\$0.00	\$2,258.83
5589-005 Postage	\$0.00	\$3,357.11	\$0.00	\$3,357.11
5589-007 Utilities	\$0.00	\$5,059.87	\$0.00	\$5,059.87
5589-012 Board Election	\$0.00	\$2,108.55	(\$65.70)	\$2,042.85
5599-001 Misc., Furniture & Equipment	\$0.00	\$1,272.88	\$0.00	\$1,272.88
5599-111 Computers	\$0.00	\$1,169.97	\$0.00	\$1,169.97
5599-706 Website	\$0.00	\$119.40	\$0.00	\$119.40
5719-000 Travel	\$0.00	\$949.49	\$0.00	\$949.49
5750-000 Annuities Paid	\$0.00	\$1,328,984.97	(\$1,888.60)	\$1,327,096.37
5751-000 Pensions Paid	\$0.00	\$5,965,147.37	(\$12,149.38)	\$5,952,997.99
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	\$2,505,797.81	\$0.00	\$2,505,797.81
5757-000 Refunds to Members	\$0.00	\$374,275.04	(\$2,043.55)	\$372,231.49
5759-000 Option B Refunds	\$0.00	\$19,772.88	\$0.00	\$19,772.88
Totals :	\$0.00	\$11,550,608.49	(\$16,360.07)	\$11,534,248.42
Grand Totals :	\$0.00	\$152,460,970.38	(\$152,460,970.38)	\$0.00