

Franklin Regional Retirement System
Full Trial Balance - Pre-Adjusting/Pre-Closing
2015

Ending date as of: Tuesday, June 30, 2015

		Beginning Balance	Debits	Credits	Balance
Assets					
1041-003	Unibank Checking #7710077251	\$2,051.31	\$5,913,782.98	(\$5,913,813.79)	\$2,020.50
1041-004	Unibank Mmarket #7710077269	\$773,454.74	\$5,723,015.10	(\$5,908,862.02)	\$587,607.82
1042-002	Cash - Systematic	\$39,623.31	\$3,952,419.11	(\$3,912,352.75)	\$79,689.67
1042-003	Cash - Seizert	\$268,618.13	\$1,008,175.49	(\$1,026,004.69)	\$250,788.93
1042-004	Cash - Polen	\$176,421.07	\$2,055,764.50	(\$1,899,420.12)	\$332,765.45
1042-005	Cash - O'Shaughnessy	\$110,362.76	\$2,674,401.15	(\$2,679,580.70)	\$105,183.21
1099-000	Petty Cash	\$50.00	\$0.00	\$0.00	\$50.00
1170-002	Equities - Systematic	\$5,877,465.68	\$4,287,256.10	(\$4,345,945.35)	\$5,818,776.43
1170-003	Equities - Seizert	\$5,807,974.58	\$1,574,104.65	(\$1,451,951.07)	\$5,930,128.16
1170-004	Equities - Polen	\$8,099,087.95	\$1,063,449.30	(\$2,140,262.50)	\$7,022,274.75
1170-005	Equities - O'Shaughnessy	\$7,091,812.08	\$3,141,470.28	(\$3,097,058.51)	\$7,136,223.85
1172-000	Daruma Pooled	\$5,690,978.00	\$560,289.00	(\$612,750.00)	\$5,638,517.00
1173-000	PRIT International Equity	\$5,382,798.91	\$729,035.86	(\$224,178.54)	\$5,887,656.23
1181-000	IR&M Pooled Bond Fund	\$12,726,981.15	\$331,629.10	(\$308,463.21)	\$12,750,147.04
1194-001	PRIT Real Estate Fund	\$12,340,969.66	\$606,018.97	(\$4,516.10)	\$12,942,472.53
1194-003	Prudential/CIGNA Real Estate Fund	\$90.78	\$0.00	(\$2.41)	\$88.37
1199-000	PRIT CORE Fund	\$55,311,285.07	\$1,992,675.09	(\$2,257,159.30)	\$55,046,800.86
1350-000	Pre-paid Expenses	\$4,821.00	\$0.00	(\$4,821.00)	\$0.00
1398-001	Appropriations Receivable	\$296,905.56	\$0.00	(\$904,266.06)	(\$607,360.50)
1398-002	Deductions Receivable	\$221,959.38	\$2,566.85	(\$224,299.14)	\$227.09
1550-000	Interest/Dividend Due and Accrued	\$1.51	\$0.00	(\$1.51)	\$0.00
	Totals :	\$120,223,712.63	\$35,616,053.53	(\$36,915,708.77)	\$118,924,057.39
Liabilities					
2020-000	Accounts Payable	(\$81,594.83)	\$81,594.83	\$0.00	\$0.00
2070-000	Federal W/H tax payable	\$0.00	\$23,188.16	(\$23,188.16)	\$0.00
	Totals :	(\$81,594.83)	\$104,782.99	(\$23,188.16)	\$0.00
Funds					
3293-000	Annuity Savings Fund	(\$26,866,304.20)	\$586,009.72	(\$1,271.43)	(\$26,281,565.91)
3294-000	Annuity Reserve Fund	(\$8,923,777.87)	\$0.00	(\$586,007.18)	(\$9,509,785.05)
3296-000	Pension Fund	(\$4,973,742.05)	\$0.00	\$0.00	(\$4,973,742.05)
3297-000	Pension Reserve Fund	(\$79,378,293.68)	\$1,271.43	(\$2.54)	(\$79,377,024.79)
	Totals :	(\$120,142,117.80)	\$587,281.15	(\$587,281.15)	(\$120,142,117.80)
Receipts					
4820-000	Investment Income (EOY only)	\$0.00	\$1.51	\$0.00	\$1.51
4821-000	Investment Income Received	\$0.00	\$2.41	(\$1,223,165.19)	(\$1,223,162.78)
4821-002	Dividend Income Received	\$0.00	\$0.00	(\$227,688.55)	(\$227,688.55)

Franklin Regional Retirement System
Full Trial Balance - Pre-Adjusting/Pre-Closing
2015

Ending date as of: Tuesday, June 30, 2015

		Beginning Balance	Debits	Credits	Balance
4822-000	Interest not Refunded	\$0.00	\$0.00	(\$4,658.23)	(\$4,658.23)
4825-000	Miscellaneous Income	\$0.00	\$0.00	(\$761.50)	(\$761.50)
4840-000	Workers' Compensation Settlements	\$0.00	\$0.00	(\$11,600.00)	(\$11,600.00)
4841-000	Recovery of 91A Overearnings	\$0.00	\$0.00	(\$436.10)	(\$436.10)
4884-000	Realized Gains	\$0.00	\$0.00	(\$2,489,506.11)	(\$2,489,506.11)
4885-000	Realized Losses	\$0.00	\$385,609.11	\$0.00	\$385,609.11
4886-000	Unrealized Gains	\$0.00	\$925,424.00	(\$4,568,684.80)	(\$3,643,260.80)
4887-000	Unrealized Losses	\$0.00	\$4,898,329.87	(\$737,337.96)	\$4,160,991.91
4891-000	Member Deductions	\$0.00	\$0.00	(\$1,212,121.40)	(\$1,212,121.40)
4892-000	Transfers from Other Systems	\$0.00	\$0.00	(\$169,060.50)	(\$169,060.50)
4893-000	Makeups and Buybacks - Single Pay	\$0.00	\$0.00	(\$14,397.92)	(\$14,397.92)
4893-001	Buybacks & Makeups - Periodic Pay	\$0.00	\$425.00	(\$14,635.43)	(\$14,210.43)
4898-000	3(8)(c) Reimbursements	\$0.00	\$0.00	(\$270,148.78)	(\$270,148.78)
4899-000	Mass. COLA Reimbursement	\$0.00	\$0.00	(\$51,784.12)	(\$51,784.12)
4900-000	Member Payments from Rollovers	\$0.00	\$0.00	(\$47,922.75)	(\$47,922.75)
	Totals :	\$0.00	\$6,209,791.90	(\$11,043,909.34)	(\$4,834,117.44)

Disbursements

5118-000	Board Stipends	\$0.00	\$9,999.95	\$0.00	\$9,999.95
5119-000	Salaries and Wages	\$0.00	\$133,787.93	\$0.00	\$133,787.93
5119-001	Payroll Taxes	\$0.00	\$2,454.26	\$0.00	\$2,454.26
5119-002	Health & Life Insurance	\$0.00	\$14,423.86	(\$1,135.60)	\$13,288.26
5304-000	Management Fees	\$0.00	\$280,940.69	\$0.00	\$280,940.69
5305-000	Custodial Fees	\$0.00	\$3,922.19	\$0.00	\$3,922.19
5307-000	Investment Consultant	\$0.00	\$7,250.00	\$0.00	\$7,250.00
5308-000	Legal	\$0.00	\$8,370.00	\$0.00	\$8,370.00
5310-000	Insurance	\$0.00	\$9,701.00	\$0.00	\$9,701.00
5311-000	Service Contracts-Admin & Equipme	\$0.00	\$3,088.00	\$0.00	\$3,088.00
5312-000	Rent Expense	\$0.00	\$10,468.92	\$0.00	\$10,468.92
5315-003	Audit Expense	\$0.00	\$3,500.00	\$0.00	\$3,500.00
5320-000	Education and Training	\$0.00	\$1,871.85	\$0.00	\$1,871.85
5589-001	Administrative Exp. - Various	\$0.00	\$1,394.25	\$0.00	\$1,394.25
5589-002	Equipment & Software Maint.	\$0.00	\$1,188.00	\$0.00	\$1,188.00
5589-003	Dues	\$0.00	\$400.00	\$0.00	\$400.00
5589-004	Office Supplies	\$0.00	\$871.42	(\$4.19)	\$867.23
5589-005	Postage	\$0.00	\$2,515.25	\$0.00	\$2,515.25
5589-007	Utilities	\$0.00	\$3,048.33	\$0.00	\$3,048.33
5599-001	Misc., Furniture & Equipment	\$0.00	\$392.97	\$0.00	\$392.97
5599-111	Computers	\$0.00	\$5,093.99	\$0.00	\$5,093.99
5599-706	Online Resources	\$0.00	\$107.45	\$0.00	\$107.45

Franklin Regional Retirement System
Full Trial Balance - Pre-Adjusting/Pre-Closing
2015

Ending date as of: Tuesday, June 30, 2015

		Beginning Balance	Debits	Credits	Balance
5719-000	Travel	\$0.00	\$2,653.37	\$0.00	\$2,653.37
5750-000	Annuities Paid	\$0.00	\$762,117.21	\$0.00	\$762,117.21
5751-000	Pensions Paid	\$0.00	\$3,370,647.28	\$0.00	\$3,370,647.28
5755-000	3(8)(c) Reimbursements to Other Sys	\$0.00	\$1,032,534.68	\$0.00	\$1,032,534.68
5756-000	Transfers to Other Systems	\$0.00	\$198,885.91	\$0.00	\$198,885.91
5757-000	Refunds to Members	\$0.00	\$161,706.92	\$0.00	\$161,706.92
5759-000	Option B Refunds	\$0.00	\$19,981.96	\$0.00	\$19,981.96
	Totals :	\$0.00	\$6,053,317.64	(\$1,139.79)	\$6,052,177.85
	Grand Totals :	\$0.00	\$48,571,227.21	(\$48,571,227.21)	\$0.00