

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

Ending date as of: Friday, July 31, 2015

		Beginning Balance	Debits	Credits	Balance
Assets					
1041-003	Unibank Checking #7710077251	\$2,051.31	\$6,858,230.01	(\$6,858,251.18)	\$2,030.14
1041-004	Unibank Mmarket #7710077269	\$773,454.74	\$10,331,787.25	(\$6,843,747.54)	\$4,261,494.45
1042-002	Cash - Systematic	\$39,623.31	\$4,466,988.80	(\$4,417,230.24)	\$89,381.87
1042-003	Cash - Seizert	\$268,618.13	\$1,026,238.77	(\$1,026,004.69)	\$268,852.21
1042-004	Cash - Polen	\$176,421.07	\$2,060,007.95	(\$2,051,161.21)	\$185,267.81
1042-005	Cash - O'Shaughnessy	\$110,362.76	\$3,055,331.83	(\$3,062,396.10)	\$103,298.49
1099-000	Petty Cash	\$50.00	\$0.00	\$0.00	\$50.00
1170-002	Equities - Systematic	\$5,877,465.68	\$4,792,131.71	(\$5,008,276.39)	\$5,661,321.00
1170-003	Equities - Seizert	\$5,807,974.58	\$1,574,104.65	(\$1,533,313.39)	\$5,848,765.84
1170-004	Equities - Polen	\$8,099,087.95	\$1,672,691.54	(\$2,140,262.50)	\$7,631,516.99
1170-005	Equities - O'Shaughnessy	\$7,091,812.08	\$3,524,251.67	(\$3,496,852.93)	\$7,119,210.82
1172-000	Daruma Pooled	\$5,690,978.00	\$560,289.00	(\$833,986.00)	\$5,417,281.00
1173-000	PRIT International Equity	\$5,382,798.91	\$813,702.03	(\$224,178.54)	\$5,972,322.40
1181-000	IR&M Pooled Bond Fund	\$12,726,981.15	\$392,677.56	(\$308,463.21)	\$12,811,195.50
1194-001	PRIT Real Estate Fund	\$12,340,969.66	\$731,238.18	(\$4,516.10)	\$13,067,691.74
1194-003	Prudential/CIGNA Real Estate Fund	\$90.78	\$0.00	(\$2.41)	\$88.37
1199-000	PRIT CORE Fund	\$55,311,285.07	\$2,255,885.58	(\$2,257,159.30)	\$55,310,011.35
1350-000	Pre-paid Expenses	\$4,821.00	\$0.00	(\$4,821.00)	\$0.00
1398-001	Appropriations Receivable	\$296,905.56	\$5,727,313.00	(\$5,257,519.56)	\$766,699.00
1398-002	Deductions Receivable	\$221,959.38	\$2,663.32	(\$224,894.72)	(\$272.02)
1550-000	Interest/Dividend Due and Accrued	\$1.51	\$0.00	(\$1.51)	\$0.00
	Totals :	\$120,223,712.63	\$49,845,532.85	(\$45,553,038.52)	\$124,516,206.96
Liabilities					
2020-000	Accounts Payable	(\$81,594.83)	\$81,594.83	\$0.00	\$0.00
2070-000	Federal W/H tax payable	\$0.00	\$35,361.74	(\$35,361.74)	\$0.00
	Totals :	(\$81,594.83)	\$116,956.57	(\$35,361.74)	\$0.00
Funds					
3293-000	Annuity Savings Fund	(\$26,866,304.20)	\$728,763.92	(\$1,271.43)	(\$26,138,811.71)
3294-000	Annuity Reserve Fund	(\$8,923,777.87)	\$0.00	(\$728,761.38)	(\$9,652,539.25)
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)	\$1,352,381.43	(\$2.54)	(\$78,025,914.79)
	Totals :	(\$120,142,117.80)	\$2,081,145.35	(\$730,035.35)	(\$118,791,007.80)
Receipts					
4820-000	Investment Income (EOY only)	\$0.00	\$1.51	\$0.00	\$1.51
4821-000	Investment Income Received	\$0.00	\$2.41	(\$1,368,207.15)	(\$1,368,204.74)
4821-002	Dividend Income Received	\$0.00	\$0.00	(\$258,398.72)	(\$258,398.72)

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4822-000	Interest not Refunded	\$0.00	\$0.00	(\$6,721.70)	(\$6,721.70)
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	(\$2,670,181.11)	(\$2,670,181.11)
4885-000	Realized Losses	\$0.00	\$523,297.66	\$0.00	\$523,297.66
4886-000	Unrealized Gains	\$0.00	\$1,102,875.00	(\$5,381,560.01)	(\$4,278,685.01)
4887-000	Unrealized Losses	\$0.00	\$5,202,270.59	(\$743,785.81)	\$4,458,484.78
4891-000	Member Deductions	\$0.00	\$0.00	(\$1,455,807.15)	(\$1,455,807.15)
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	(\$16,075.43)	(\$15,650.43)
4894-000	Pension Fund Appropriation	\$0.00	\$0.00	(\$7,078,423.00)	(\$7,078,423.00)
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	\$6,828,872.17	(\$19,545,271.75)	(\$12,716,399.58)

Disbursements

5118-000	Board Stipends	\$0.00	\$11,999.94	\$0.00	\$11,999.94
5119-000	Salaries and Wages	\$0.00	\$156,347.30	\$0.00	\$156,347.30
5119-001	Payroll Taxes	\$0.00	\$2,799.92	\$0.00	\$2,799.92
5119-002	Health & Life Insurance	\$0.00	\$16,497.82	(\$1,135.60)	\$15,362.22
5304-000	Management Fees	\$0.00	\$319,036.29	(\$244.90)	\$318,791.39
5305-000	Custodial Fees	\$0.00	\$7,831.09	\$0.00	\$7,831.09
5307-000	Investment Consultant	\$0.00	\$14,500.00	\$0.00	\$14,500.00
5308-000	Legal	\$0.00	\$9,412.00	\$0.00	\$9,412.00
5310-000	Insurance	\$0.00	\$9,701.00	\$0.00	\$9,701.00
5311-000	Service Contracts-Admin & Equipme	\$0.00	\$28,573.00	\$0.00	\$28,573.00
5312-000	Rent Expense	\$0.00	\$11,964.48	\$0.00	\$11,964.48
5315-002	Actuarial Valuation Expense	\$0.00	\$3,500.00	\$0.00	\$3,500.00
5315-003	Audit Expense	\$0.00	\$13,500.00	\$0.00	\$13,500.00
5320-000	Education and Training	\$0.00	\$1,871.85	(\$100.00)	\$1,771.85
5589-001	Administrative Exp. - Various	\$0.00	\$1,415.25	\$0.00	\$1,415.25
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	\$1,042.90	(\$4.81)	\$1,038.09
5589-005	Postage	\$0.00	\$2,625.25	\$0.00	\$2,625.25
5589-007	Utilities	\$0.00	\$3,646.13	\$0.00	\$3,646.13
5599-001	Misc., Furniture & Equipment	\$0.00	\$392.97	\$0.00	\$392.97

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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
5719-000	Travel	\$0.00	\$2,861.32	\$0.00	\$2,861.32
5750-000	Annuities Paid	\$0.00	\$891,364.49	\$0.00	\$891,364.49
5751-000	Pensions Paid	\$0.00	\$3,956,183.23	\$0.00	\$3,956,183.23
5755-000	3(8)(c) Reimbursements to Other Sys	\$0.00	\$1,035,408.62	\$0.00	\$1,035,408.62
5756-000	Transfers to Other Systems	\$0.00	\$233,163.99	\$0.00	\$233,163.99
5757-000	Refunds to Members	\$0.00	\$239,827.36	(\$9,551.87)	\$230,275.49
5759-000	Option B Refunds	\$0.00	\$19,981.96	\$0.00	\$19,981.96
	Totals :	\$0.00	\$7,002,237.60	(\$11,037.18)	\$6,991,200.42
	Grand Totals :	\$0.00	\$65,874,744.54	(\$65,874,744.54)	\$0.00