

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

Ending date as of: Monday, August 31, 2015

		Beginning Balance	Debits	Credits	Balance
Assets					
1041-003	Unibank Checking #7710077251	\$2,051.31	\$7,814,894.20	(\$7,814,931.45)	\$2,014.06
1041-004	Unibank Mmarket #7710077269	\$773,454.74	\$10,625,686.35	(\$11,150,397.67)	\$248,743.42
1042-002	Cash - Systematic	\$39,623.31	\$5,303,897.94	(\$5,242,452.81)	\$101,068.44
1042-003	Cash - Seizert	\$268,618.13	\$1,370,921.61	(\$1,346,082.28)	\$293,457.46
1042-004	Cash - Polen	\$176,421.07	\$2,253,820.82	(\$2,232,358.80)	\$197,883.09
1042-005	Cash - O'Shaughnessy	\$110,362.76	\$3,645,594.78	(\$3,624,696.47)	\$131,261.07
1099-000	Petty Cash	\$50.00	\$0.00	\$0.00	\$50.00
1170-002	Equities - Systematic	\$5,877,465.68	\$5,617,354.28	(\$6,096,461.81)	\$5,398,358.15
1170-003	Equities - Seizert	\$5,807,974.58	\$1,894,160.20	(\$2,257,344.50)	\$5,444,790.28
1170-004	Equities - Polen	\$8,099,087.95	\$1,853,889.13	(\$2,692,420.22)	\$7,260,556.86
1170-005	Equities - O'Shaughnessy	\$7,091,812.08	\$4,086,260.44	(\$4,496,239.50)	\$6,681,833.02
1172-000	Daruma Pooled	\$5,690,978.00	\$560,289.00	(\$1,027,868.00)	\$5,223,399.00
1173-000	PRIT International Equity	\$5,382,798.91	\$813,702.03	(\$627,281.97)	\$5,569,218.97
1181-000	IR&M Pooled Bond Fund	\$12,726,981.15	\$392,677.56	(\$330,946.29)	\$12,788,712.42
1194-001	PRIT Real Estate Fund	\$12,340,969.66	\$731,238.18	(\$118,010.36)	\$12,954,197.48
1194-003	Prudential/CIGNA Real Estate Fund	\$90.78	\$0.00	(\$2.41)	\$88.37
1198-000	Cash - PRIT	\$0.00	\$3,350,000.00	(\$3,350,000.00)	\$0.00
1199-000	PRIT CORE Fund	\$55,311,285.07	\$5,605,885.58	(\$4,314,026.35)	\$56,603,144.30
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	(\$5,277,648.56)	\$746,570.00
1398-002	Deductions Receivable	\$221,959.38	\$3,023.24	(\$225,034.15)	(\$51.53)
1550-000	Interest/Dividend Due and Accrued	\$1.51	\$0.00	(\$1.51)	\$0.00
	Totals :	\$120,223,712.63	\$61,650,608.34	(\$62,229,026.11)	\$119,645,294.86
Liabilities					
2020-000	Accounts Payable	(\$81,594.83)	\$81,594.83	\$0.00	\$0.00
2070-000	Federal W/H tax payable	\$0.00	\$43,227.12	(\$43,227.12)	\$0.00
	Totals :	(\$81,594.83)	\$124,821.95	(\$43,227.12)	\$0.00
Funds					
3293-000	Annuity Savings Fund	(\$26,866,304.20)	\$829,852.40	(\$1,271.43)	(\$26,037,723.23)
3294-000	Annuity Reserve Fund	(\$8,923,777.87)	\$0.00	(\$829,849.86)	(\$9,753,627.73)
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)	\$2,182,233.83	(\$831,123.83)	(\$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	(\$1,537,977.20)	(\$1,537,974.79)

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

Ending date as of: Monday, August 31, 2015

		Beginning Balance	Debits	Credits	Balance
4821-002	Dividend Income Received	\$0.00	\$0.00	(\$284,336.17)	(\$284,336.17)
4822-000	Interest not Refunded	\$0.00	\$0.00	(\$6,723.55)	(\$6,723.55)
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	(\$3,006,347.59)	(\$3,006,347.59)
4885-000	Realized Losses	\$0.00	\$798,323.88	\$0.00	\$798,323.88
4886-000	Unrealized Gains	\$0.00	\$2,097,077.04	(\$5,381,560.01)	(\$3,284,482.97)
4887-000	Unrealized Losses	\$0.00	\$8,643,543.56	(\$743,785.81)	\$7,899,757.75
4891-000	Member Deductions	\$0.00	\$0.00	(\$1,722,534.54)	(\$1,722,534.54)
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	(\$20,087.46)	(\$20,087.46)
4893-001	Buybacks & Makeups - Periodic Pay	\$0.00	\$425.00	(\$17,525.43)	(\$17,100.43)
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	\$11,539,373.40	(\$20,351,014.51)	(\$8,811,641.11)

Disbursements

5118-000	Board Stipends	\$0.00	\$13,999.93	\$0.00	\$13,999.93
5119-000	Salaries and Wages	\$0.00	\$178,321.46	\$0.00	\$178,321.46
5119-001	Payroll Taxes	\$0.00	\$3,288.81	\$0.00	\$3,288.81
5119-002	Health & Life Insurance	\$0.00	\$19,670.61	(\$1,135.60)	\$18,535.01
5304-000	Management Fees	\$0.00	\$355,004.93	(\$1,338.52)	\$353,666.41
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	\$10,642.00	\$0.00	\$10,642.00
5310-000	Insurance	\$0.00	\$11,073.00	\$0.00	\$11,073.00
5311-000	Service Contracts-Admin & Equipme	\$0.00	\$28,997.00	\$0.00	\$28,997.00
5312-000	Rent Expense	\$0.00	\$13,549.78	\$0.00	\$13,549.78
5315-002	Actuarial Valuation Expense	\$0.00	\$3,500.00	\$0.00	\$3,500.00
5315-003	Audit Expense	\$0.00	\$16,000.00	\$0.00	\$16,000.00
5320-000	Education and Training	\$0.00	\$1,871.85	(\$100.00)	\$1,771.85
5589-001	Administrative Exp. - Various	\$0.00	\$1,450.25	\$0.00	\$1,450.25
5589-002	Equipment & Software Maint.	\$0.00	\$1,728.00	\$0.00	\$1,728.00
5589-003	Dues	\$0.00	\$400.00	\$0.00	\$400.00
5589-004	Office Supplies	\$0.00	\$1,057.84	(\$4.81)	\$1,053.03
5589-005	Postage	\$0.00	\$2,689.25	\$0.00	\$2,689.25
5589-007	Utilities	\$0.00	\$4,218.59	\$0.00	\$4,218.59

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

Ending date as of: Monday, August 31, 2015

		Beginning Balance	Debits	Credits	Balance
5599-001	Misc., Furniture & Equipment	\$0.00	\$637.95	\$0.00	\$637.95
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	\$2,941.98	\$0.00	\$2,941.98
5750-000	Annuities Paid	\$0.00	\$1,021,060.05	\$0.00	\$1,021,060.05
5751-000	Pensions Paid	\$0.00	\$4,537,423.92	\$0.00	\$4,537,423.92
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	\$366,850.38	\$0.00	\$366,850.38
5757-000	Refunds to Members	\$0.00	\$290,184.16	(\$9,551.87)	\$280,632.29
5759-000	Option B Refunds	\$0.00	\$19,981.96	\$0.00	\$19,981.96
	Totals :	\$0.00	\$7,969,484.85	(\$12,130.80)	\$7,957,354.05
	Grand Totals :	\$0.00	\$83,466,522.37	(\$83,466,522.37)	\$0.00