

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

Ending date as of: Wednesday, September 30, 2015

		Beginning Balance	Debits	Credits	Balance
Assets					
1041-003	Unibank Checking #7710077251	\$2,051.31	\$8,691,158.43	(\$8,691,200.18)	\$2,009.56
1041-004	Unibank Mmarket #7710077269	\$773,454.74	\$11,643,684.00	(\$12,026,652.34)	\$390,486.40
1042-002	Cash - Systematic	\$39,623.31	\$6,071,766.23	(\$6,061,302.71)	\$50,086.83
1042-003	Cash - Seizert	\$268,618.13	\$1,632,950.59	(\$1,640,694.04)	\$260,874.68
1042-004	Cash - Polen	\$176,421.07	\$2,256,849.51	(\$2,232,358.80)	\$200,911.78
1042-005	Cash - O'Shaughnessy	\$110,362.76	\$3,875,416.89	(\$3,925,951.10)	\$59,828.55
1099-000	Petty Cash	\$50.00	\$0.00	\$0.00	\$50.00
1170-002	Equities - Systematic	\$5,877,465.68	\$6,436,204.18	(\$7,144,971.26)	\$5,168,698.60
1170-003	Equities - Seizert	\$5,807,974.58	\$2,188,771.96	(\$2,837,001.66)	\$5,159,744.88
1170-004	Equities - Polen	\$8,099,087.95	\$1,853,889.13	(\$2,729,777.30)	\$7,223,199.78
1170-005	Equities - O'Shaughnessy	\$7,091,812.08	\$4,387,495.68	(\$5,060,756.24)	\$6,418,551.52
1172-000	Daruma Pooled	\$5,690,978.00	\$560,289.00	(\$1,334,295.00)	\$4,916,972.00
1173-000	PRIT International Equity	\$5,382,798.91	\$813,702.03	(\$880,193.42)	\$5,316,307.52
1181-000	IR&M Pooled Bond Fund	\$12,726,981.15	\$465,207.41	(\$330,946.29)	\$12,861,242.27
1194-001	PRIT Real Estate Fund	\$12,340,969.66	\$1,039,568.04	(\$118,010.36)	\$13,262,527.34
1194-003	Prudential/CIGNA Real Estate Fund	\$90.78	\$532.99	(\$2.41)	\$621.36
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	(\$5,406,197.65)	\$55,510,973.00
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	(\$5,322,208.12)	\$702,010.44
1398-002	Deductions Receivable	\$221,959.38	\$3,145.46	(\$225,398.88)	(\$294.04)
1550-000	Interest/Dividend Due and Accrued	\$1.51	\$0.00	(\$1.51)	\$0.00
	Totals :	\$120,223,712.63	\$66,603,830.11	(\$69,322,740.27)	\$117,504,802.47
Liabilities					
2020-000	Accounts Payable	(\$81,594.83)	\$81,594.83	\$0.00	\$0.00
2070-000	Federal W/H tax payable	\$0.00	\$50,841.54	(\$50,841.54)	\$0.00
	Totals :	(\$81,594.83)	\$132,436.37	(\$50,841.54)	\$0.00
Funds					
3293-000	Annuity Savings Fund	(\$26,866,304.20)	\$858,068.14	(\$1,483.62)	(\$26,009,719.68)
3294-000	Annuity Reserve Fund	(\$8,923,777.87)	\$0.00	(\$858,065.60)	(\$9,781,843.47)
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)	\$1,352,593.62	(\$2.54)	(\$78,025,702.60)
	Totals :	(\$120,142,117.80)	\$2,210,661.76	(\$859,551.76)	(\$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	(\$1,786,499.49)	(\$1,786,497.08)

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4821-002	Dividend Income Received	\$0.00	\$0.00	(\$338,994.11)	(\$338,994.11)
4822-000	Interest not Refunded	\$0.00	\$0.00	(\$6,727.22)	(\$6,727.22)
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	(\$3,169,232.36)	(\$3,169,232.36)
4885-000	Realized Losses	\$0.00	\$965,879.02	\$0.00	\$965,879.02
4886-000	Unrealized Gains	\$0.00	\$2,275,205.01	(\$5,704,828.64)	(\$3,429,623.63)
4887-000	Unrealized Losses	\$0.00	\$10,650,963.12	(\$743,785.81)	\$9,907,177.31
4891-000	Member Deductions	\$0.00	\$0.00	(\$1,937,448.87)	(\$1,937,448.87)
4892-000	Transfers from Other Systems	\$0.00	\$0.00	(\$334,202.82)	(\$334,202.82)
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	\$515.80	(\$18,665.43)	(\$18,149.63)
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	\$13,892,566.87	(\$21,521,548.46)	(\$7,628,981.59)

Disbursements

5118-000	Board Stipends	\$0.00	\$15,999.92	\$0.00	\$15,999.92
5119-000	Salaries and Wages	\$0.00	\$200,295.62	(\$585.21)	\$199,710.41
5119-001	Payroll Taxes	\$0.00	\$3,626.18	\$0.00	\$3,626.18
5119-002	Health & Life Insurance	\$0.00	\$22,128.21	(\$1,140.92)	\$20,987.29
5119-003	Accrued Benefit Payout	\$0.00	\$585.21	\$0.00	\$585.21
5304-000	Management Fees	\$0.00	\$440,086.39	(\$1,338.52)	\$438,747.87
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	\$10,930.00	\$0.00	\$10,930.00
5310-000	Insurance	\$0.00	\$11,073.00	\$0.00	\$11,073.00
5311-000	Service Contracts-Admin & Equipme	\$0.00	\$29,157.00	\$0.00	\$29,157.00
5312-000	Rent Expense	\$0.00	\$15,090.21	\$0.00	\$15,090.21
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	\$2,951.85	(\$100.00)	\$2,851.85
5589-001	Administrative Exp. - Various	\$0.00	\$1,485.25	\$0.00	\$1,485.25
5589-002	Equipment & Software Maint.	\$0.00	\$1,878.00	\$0.00	\$1,878.00
5589-003	Dues	\$0.00	\$400.00	\$0.00	\$400.00
5589-004	Office Supplies	\$0.00	\$1,105.05	(\$4.81)	\$1,100.24
5589-005	Postage	\$0.00	\$2,859.25	\$0.00	\$2,859.25

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5589-007	Utilities	\$0.00	\$4,722.11	\$0.00	\$4,722.11
5599-001	Misc., Furniture & Equipment	\$0.00	\$637.95	\$0.00	\$637.95
5599-111	Computers	\$0.00	\$5,322.99	\$0.00	\$5,322.99
5599-600	New Copier	\$0.00	\$3,695.00	\$0.00	\$3,695.00
5599-706	Online Resources	\$0.00	\$438.95	\$0.00	\$438.95
5719-000	Travel	\$0.00	\$3,116.36	\$0.00	\$3,116.36
5750-000	Annuities Paid	\$0.00	\$1,149,875.81	\$0.00	\$1,149,875.81
5751-000	Pensions Paid	\$0.00	\$5,116,118.17	\$0.00	\$5,116,118.17
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	\$436,681.75	\$0.00	\$436,681.75
5757-000	Refunds to Members	\$0.00	\$350,426.35	(\$9,551.87)	\$340,874.48
5759-000	Option B Refunds	\$0.00	\$19,981.96	\$0.00	\$19,981.96
	Totals :	\$0.00	\$8,927,908.25	(\$12,721.33)	\$8,915,186.92
	Grand Totals :	\$0.00	\$91,767,403.36	(\$91,767,403.36)	\$0.00