

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

Ending date as of: Saturday, October 31, 2015

	Beginning Balance	Debits	Credits	Balance	
Assets					
1041-003	Unibank Checking #7710077251	\$2,051.31	\$9,480,396.85	(\$9,480,433.39)	\$2,014.77
1041-004	Unibank Mmarket #7710077269	\$773,454.74	\$12,510,641.30	(\$12,815,875.99)	\$468,220.05
1042-002	Cash - Systematic	\$39,623.31	\$6,660,403.75	(\$6,666,259.36)	\$33,767.70
1042-003	Cash - Seizert	\$268,618.13	\$1,859,238.30	(\$1,893,319.68)	\$234,536.75
1042-004	Cash - Polen	\$176,421.07	\$2,328,534.14	(\$2,232,358.80)	\$272,596.41
1042-005	Cash - O'Shaughnessy	\$110,362.76	\$4,185,609.90	(\$4,176,084.90)	\$119,887.76
1099-000	Petty Cash	\$50.00	\$0.00	\$0.00	\$50.00
1170-002	Equities - Systematic	\$5,877,465.68	\$7,368,622.13	(\$7,738,406.08)	\$5,507,681.73
1170-003	Equities - Seizert	\$5,807,974.58	\$2,685,768.41	(\$3,063,987.27)	\$5,429,755.72
1170-004	Equities - Polen	\$8,099,087.95	\$2,581,308.67	(\$2,778,067.36)	\$7,902,329.26
1170-005	Equities - O'Shaughnessy	\$7,091,812.08	\$5,265,226.52	(\$5,397,565.20)	\$6,959,473.40
1172-000	Daruma Pooled	\$5,690,978.00	\$861,795.00	(\$1,334,295.00)	\$5,218,478.00
1173-000	PRIT International Equity	\$5,382,798.91	\$1,221,367.15	(\$880,193.42)	\$5,723,972.64
1181-000	IR&M Pooled Bond Fund	\$12,726,981.15	\$491,385.54	(\$330,946.29)	\$12,887,420.40
1194-001	PRIT Real Estate Fund	\$12,340,969.66	\$1,203,714.20	(\$682,010.36)	\$12,862,673.50
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	\$7,632,317.25	(\$5,406,197.65)	\$57,537,404.67
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	\$3,166.88	(\$225,485.51)	(\$359.25)
1550-000	Interest/Dividend Due and Accrued	\$1.51	\$0.00	(\$1.51)	\$0.00
	Totals :	\$120,223,712.63	\$75,417,341.98	(\$73,778,519.30)	\$121,862,535.31
Liabilities					
2020-000	Accounts Payable	(\$81,594.83)	\$81,594.83	\$0.00	\$0.00
2070-000	Federal W/H tax payable	\$0.00	\$50,869.88	(\$50,869.88)	\$0.00
	Totals :	(\$81,594.83)	\$132,464.71	(\$50,869.88)	\$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	(\$1,902,986.95)	(\$1,902,984.54)

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4821-002	Dividend Income Received	\$0.00	\$0.00	(\$369,290.18)	(\$369,290.18)
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	(\$3,381,284.88)	(\$3,381,284.88)
4885-000	Realized Losses	\$0.00	\$1,077,775.00	\$0.00	\$1,077,775.00
4886-000	Unrealized Gains	\$0.00	\$2,275,205.01	(\$9,181,457.41)	(\$6,906,252.40)
4887-000	Unrealized Losses	\$0.00	\$10,650,963.12	(\$1,874,866.29)	\$8,776,096.83
4891-000	Member Deductions	\$0.00	\$0.00	(\$2,192,426.13)	(\$2,192,426.13)
4892-000	Transfers from Other Systems	\$0.00	\$0.00	(\$380,269.72)	(\$380,269.72)
4893-000	Makeups and Buybacks - Single Pay	\$0.00	\$0.00	(\$20,661.13)	(\$20,661.13)
4893-001	Buybacks & Makeups - Periodic Pay	\$0.00	\$515.80	(\$19,850.43)	(\$19,334.63)
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	\$14,004,462.85	(\$26,790,896.59)	(\$12,786,433.74)

Disbursements

5118-000	Board Stipends	\$0.00	\$17,999.91	\$0.00	\$17,999.91
5119-000	Salaries and Wages	\$0.00	\$233,256.86	(\$585.21)	\$232,671.65
5119-001	Payroll Taxes	\$0.00	\$4,237.32	\$0.00	\$4,237.32
5119-002	Health & Life Insurance	\$0.00	\$24,601.77	(\$1,140.92)	\$23,460.85
5119-003	Accrued Benefit Payout	\$0.00	\$585.21	\$0.00	\$585.21
5304-000	Management Fees	\$0.00	\$476,180.28	(\$1,683.38)	\$474,496.90
5305-000	Custodial Fees	\$0.00	\$11,540.54	\$0.00	\$11,540.54
5307-000	Investment Consultant	\$0.00	\$21,750.00	\$0.00	\$21,750.00
5308-000	Legal	\$0.00	\$11,642.15	\$0.00	\$11,642.15
5310-000	Insurance	\$0.00	\$11,073.00	\$0.00	\$11,073.00
5311-000	Service Contracts-Admin & Equipme	\$0.00	\$29,397.00	\$0.00	\$29,397.00
5312-000	Rent Expense	\$0.00	\$16,630.64	\$0.00	\$16,630.64
5315-002	Actuarial Valuation Expense	\$0.00	\$3,500.00	\$0.00	\$3,500.00
5315-003	Audit Expense	\$0.00	\$17,000.00	\$0.00	\$17,000.00
5320-000	Education and Training	\$0.00	\$2,951.85	(\$100.00)	\$2,851.85
5589-001	Administrative Exp. - Various	\$0.00	\$1,507.75	\$0.00	\$1,507.75
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	\$1,499.45	(\$4.81)	\$1,494.64
5589-005	Postage	\$0.00	\$2,967.25	\$0.00	\$2,967.25

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5589-007	Utilities	\$0.00	\$5,224.46	\$0.00	\$5,224.46
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	\$3,446.27	\$0.00	\$3,446.27
5750-000	Annuities Paid	\$0.00	\$1,278,212.19	\$0.00	\$1,278,212.19
5751-000	Pensions Paid	\$0.00	\$5,692,682.69	\$0.00	\$5,692,682.69
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	\$441,450.93	\$0.00	\$441,450.93
5757-000	Refunds to Members	\$0.00	\$350,871.43	(\$9,551.87)	\$341,319.56
5759-000	Option B Refunds	\$0.00	\$19,981.96	\$0.00	\$19,981.96
	Totals :	\$0.00	\$9,727,972.42	(\$13,066.19)	\$9,714,906.23
	Grand Totals :	\$0.00	\$101,492,903.72	(\$101,492,903.72)	\$0.00