

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

Ending date as of: Monday, November 30, 2015

		Beginning Balance	Debits	Credits	Balance
<b>Assets</b>					
1041-003	Unibank Checking #7710077251	\$2,051.31	\$10,355,510.76	(\$10,355,542.71)	\$2,019.36
1041-004	Unibank Mmarket #7710077269	\$773,454.74	\$13,196,532.93	(\$13,690,970.54)	\$279,017.13
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	(\$1,098,010.36)	\$12,446,673.50
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	\$5,727,542.12	(\$5,404,405.12)	\$620,042.56
1398-002	Deductions Receivable	\$221,959.38	\$3,762.39	(\$225,926.38)	(\$204.61)
1550-000	Interest/Dividend Due and Accrued	\$1.51	\$0.00	(\$1.51)	\$0.00
	<b>Totals :</b>	<b>\$120,223,712.63</b>	<b>\$76,979,172.15</b>	<b>(\$76,027,361.04)</b>	<b>\$121,175,523.74</b>
<b>Liabilities</b>					
2020-000	Accounts Payable	(\$81,594.83)	\$81,594.83	\$0.00	\$0.00
2070-000	Federal W/H tax payable	\$0.00	\$51,758.77	(\$51,758.77)	\$0.00
	<b>Totals :</b>	<b>(\$81,594.83)</b>	<b>\$133,353.60</b>	<b>(\$51,758.77)</b>	<b>\$0.00</b>
<b>Funds</b>					
3293-000	Annuity Savings Fund	(\$26,866,304.20)	\$1,115,559.82	(\$1,582.77)	(\$25,752,327.15)
3294-000	Annuity Reserve Fund	(\$8,923,777.87)	\$0.00	(\$1,115,557.28)	(\$10,039,335.15)
3296-000	Pension Fund	(\$4,973,742.05)	\$0.00	(\$1,351,110.00)	(\$6,324,852.05)
3297-000	Pension Reserve Fund	(\$79,378,293.68)	\$1,352,692.77	(\$2.54)	(\$78,025,603.45)
	<b>Totals :</b>	<b>(\$120,142,117.80)</b>	<b>\$2,468,252.59</b>	<b>(\$2,468,252.59)</b>	<b>(\$120,142,117.80)</b>
<b>Receipts</b>					
4820-000	Investment Income (EOY only)	\$0.00	\$1.51	(\$38.72)	(\$37.21)
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	(\$7,084.12)	(\$7,084.12)
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	\$175.77	(\$2,383,588.02)	(\$2,383,412.25)
4892-000	Transfers from Other Systems	\$0.00	\$0.00	(\$457,807.11)	(\$457,807.11)
4893-000	Makeups and Buybacks - Single Pay	\$0.00	\$0.00	(\$21,070.06)	(\$21,070.06)
4893-001	Buybacks & Makeups - Periodic Pay	\$0.00	\$515.80	(\$20,885.43)	(\$20,369.63)
4894-000	Pension Fund Appropriation	\$0.00	\$1,433,307.00	(\$7,078,423.00)	(\$5,645,116.00)
4895-000	Pension Reserve Appropriation	\$0.00	\$0.00	(\$229.12)	(\$229.12)
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)
<b>Totals :</b>		<b>\$0.00</b>	<b>\$15,437,945.62</b>	<b>(\$27,061,664.54)</b>	<b>(\$11,623,718.92)</b>

Disbursements

5118-000	Board Stipends	\$0.00	\$19,999.90	\$0.00	\$19,999.90
5119-000	Salaries and Wages	\$0.00	\$255,231.02	(\$585.21)	\$254,645.81
5119-001	Payroll Taxes	\$0.00	\$4,574.67	\$0.00	\$4,574.67
5119-002	Health & Life Insurance	\$0.00	\$27,064.69	(\$1,140.92)	\$25,923.77
5119-003	Accrued Benefit Payout	\$0.00	\$585.21	\$0.00	\$585.21
5304-000	Management Fees	\$0.00	\$489,127.19	(\$1,683.38)	\$487,443.81
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	\$14,602.15	\$0.00	\$14,602.15
5310-000	Insurance	\$0.00	\$11,073.00	\$0.00	\$11,073.00
5311-000	Service Contracts-Admin & Equipme	\$0.00	\$29,557.00	\$0.00	\$29,557.00
5312-000	Rent Expense	\$0.00	\$18,171.07	\$0.00	\$18,171.07
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	\$1,522.75	\$0.00	\$1,522.75
5589-002	Equipment & Software Maint.	\$0.00	\$1,978.00	\$0.00	\$1,978.00
5589-003	Dues	\$0.00	\$400.00	\$0.00	\$400.00
5589-004	Office Supplies	\$0.00	\$2,119.15	(\$4.81)	\$2,114.34

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5589-005	Postage	\$0.00	\$3,178.25	\$0.00	\$3,178.25
5589-007	Utilities	\$0.00	\$5,663.10	\$0.00	\$5,663.10
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	\$1,409,847.36	\$0.00	\$1,409,847.36
5751-000	Pensions Paid	\$0.00	\$6,283,897.35	(\$12.45)	\$6,283,884.90
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	\$529,344.20	\$0.00	\$529,344.20
5757-000	Refunds to Members	\$0.00	\$369,826.13	(\$9,551.87)	\$360,274.26
5759-000	Option B Refunds	\$0.00	\$19,981.96	\$0.00	\$19,981.96
	<b>Totals :</b>	<b>\$0.00</b>	<b>\$10,603,436.32</b>	<b>(\$13,078.64)</b>	<b>\$10,590,357.68</b>
	<b>Grand Totals :</b>	<b>\$0.00</b>	<b>\$105,622,160.28</b>	<b>(\$105,622,115.58)</b>	<b>\$44.70</b>