

Franklin Regional Retirement System
Full Trial Balance - Adjusted
2015

Ending date as of: Monday, February 29, 2016

	Beginning Balance	Debits	Credits	Balance	
Assets					
1041-003	Unibank Checking #7710077251	\$2,051.31	\$11,213,450.06	(\$11,213,480.80)	\$2,020.57
1041-004	Unibank Mmarket #7710077269	\$773,454.74	\$14,108,400.92	(\$14,478,103.36)	\$403,752.30
1042-002	Cash - Systematic	\$39,623.31	\$7,611,784.65	(\$7,602,111.12)	\$49,296.84
1042-003	Cash - Seizert	\$268,618.13	\$1,901,542.88	(\$1,915,558.70)	\$254,602.31
1042-004	Cash - Polen	\$176,421.07	\$2,420,902.70	(\$2,409,433.04)	\$187,890.73
1042-005	Cash - O'Shaughnessy	\$110,362.76	\$4,831,510.30	(\$4,811,981.89)	\$129,891.17
1099-000	Petty Cash	\$50.00	\$0.00	\$0.00	\$50.00
1170-002	Equities - Systematic	\$5,877,465.68	\$8,410,805.15	(\$8,935,268.78)	\$5,353,002.05
1170-003	Equities - Seizert	\$5,807,974.58	\$2,736,565.34	(\$3,359,977.79)	\$5,184,562.13
1170-004	Equities - Polen	\$8,099,087.95	\$2,758,351.69	(\$3,029,890.94)	\$7,827,548.70
1170-005	Equities - O'Shaughnessy	\$7,091,812.08	\$5,901,043.68	(\$6,467,765.94)	\$6,525,089.82
1172-000	Daruma Pooled	\$5,690,978.00	\$1,174,723.00	(\$1,555,045.00)	\$5,310,656.00
1173-000	PRIT International Equity	\$5,382,798.91	\$1,221,367.15	(\$1,016,519.49)	\$5,587,646.57
1181-000	IR&M Pooled Bond Fund	\$12,726,981.15	\$491,385.54	(\$416,454.00)	\$12,801,912.69
1194-001	PRIT Real Estate Fund	\$12,340,969.66	\$1,507,856.82	(\$1,118,337.75)	\$12,730,488.73
1194-003	Prudential/CIGNA Real Estate Fund	\$90.78	\$532.99	(\$623.77)	\$0.00
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	(\$6,153,804.49)	\$56,789,797.83
1350-000	Pre-paid Expenses	\$4,821.00	\$6,398.57	(\$4,821.00)	\$6,398.57
1398-000	Accounts Receivable	\$0.00	\$129,445.73	\$0.00	\$129,445.73
1398-001	Appropriations Receivable	\$296,905.56	\$5,727,542.12	(\$6,018,514.12)	\$5,933.56
1398-002	Deductions Receivable	\$221,959.38	\$285,751.78	(\$225,972.73)	\$281,738.43
1398-003	State COLA Receivable	\$0.00	\$25,277.14	\$0.00	\$25,277.14
1550-000	Interest/Dividend Due and Accrued	\$1.51	\$102.16	(\$1.51)	\$102.16
	Totals :	\$120,223,712.63	\$83,447,057.62	(\$84,083,666.22)	\$119,587,104.03

Liabilities

2020-000	Accounts Payable	(\$81,594.83)	\$81,594.83	(\$1,376,958.49)	(\$1,376,958.49)
2070-000	Federal W/H tax payable	\$0.00	\$53,372.24	(\$53,372.24)	\$0.00
	Totals :	(\$81,594.83)	\$134,967.07	(\$1,430,330.73)	(\$1,376,958.49)

Funds

3293-000	Annuity Savings Fund	(\$26,866,304.20)	\$1,493,872.40	(\$1,582.77)	(\$25,374,014.57)
3294-000	Annuity Reserve Fund	(\$8,923,777.87)	\$0.00	(\$1,493,869.80)	(\$10,417,647.67)
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	(\$2.60)	(\$78,025,603.51)
	Totals :	(\$120,142,117.80)	\$2,846,565.17	(\$2,846,565.17)	(\$120,142,117.80)

Receipts

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		Beginning Balance	Debits	Credits	Balance
4820-000	Investment Income (EOY only)	\$0.00	\$20.87	(\$121.52)	(\$100.65)
4821-000	Investment Income Received	\$0.00	\$2.41	(\$2,292,860.54)	(\$2,292,858.13)
4821-002	Dividend Income Received	\$0.00	\$0.00	(\$452,207.74)	(\$452,207.74)
4822-000	Interest not Refunded	\$0.00	\$0.00	(\$7,084.14)	(\$7,084.14)
4825-000	Miscellaneous Income	\$0.00	\$0.00	(\$772.25)	(\$772.25)
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	(\$4,261,213.43)	(\$4,261,213.43)
4885-000	Realized Losses	\$0.00	\$1,307,195.54	\$0.00	\$1,307,195.54
4886-000	Unrealized Gains	\$0.00	\$2,787,341.00	(\$9,643,252.90)	(\$6,855,911.90)
4887-000	Unrealized Losses	\$0.00	\$13,177,601.31	(\$1,881,635.60)	\$11,295,965.71
4891-000	Member Deductions	\$0.00	\$175.77	(\$2,922,026.23)	(\$2,921,850.46)
4892-000	Transfers from Other Systems	\$0.00	\$0.00	(\$494,968.25)	(\$494,968.25)
4893-000	Makeups and Buybacks - Single Pay	\$0.00	\$0.00	(\$25,047.34)	(\$25,047.34)
4893-001	Buybacks & Makeups - Periodic Pay	\$0.00	\$515.80	(\$24,496.96)	(\$23,981.16)
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	(\$395,152.23)	(\$395,152.23)
4899-000	Mass. COLA Reimbursement	\$0.00	\$0.00	(\$77,061.26)	(\$77,061.26)
4900-000	Member Payments from Rollovers	\$0.00	\$0.00	(\$47,922.75)	(\$47,922.75)
Totals :		\$0.00	\$18,706,159.70	(\$29,616,511.36)	(\$10,910,351.66)

Disbursements

5118-000	Board Stipends	\$0.00	\$24,000.00	\$0.00	\$24,000.00
5119-000	Salaries and Wages	\$0.00	\$287,093.55	(\$585.21)	\$286,508.34
5119-001	Payroll Taxes	\$0.00	\$5,044.69	\$0.00	\$5,044.69
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	\$645,218.96	(\$1,903.98)	\$643,314.98
5305-000	Custodial Fees	\$0.00	\$15,313.66	\$0.00	\$15,313.66
5307-000	Investment Consultant	\$0.00	\$29,000.00	\$0.00	\$29,000.00
5308-000	Legal	\$0.00	\$15,675.15	\$0.00	\$15,675.15
5310-000	Insurance	\$0.00	\$11,073.00	\$0.00	\$11,073.00
5311-000	Service Contracts-Admin & Equipme	\$0.00	\$29,981.00	\$0.00	\$29,981.00
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	\$1,598.72	\$0.00	\$1,598.72
5589-002	Equipment & Software Maint.	\$0.00	\$2,078.00	\$0.00	\$2,078.00

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5589-003	Dues	\$0.00	\$400.00	\$0.00	\$400.00
5589-004	Office Supplies	\$0.00	\$2,247.99	(\$4.81)	\$2,243.18
5589-005	Postage	\$0.00	\$3,178.25	\$0.00	\$3,178.25
5589-007	Utilities	\$0.00	\$5,903.25	\$0.00	\$5,903.25
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	\$3,554.68	\$0.00	\$3,554.68
5750-000	Annuities Paid	\$0.00	\$1,541,569.91	\$0.00	\$1,541,569.91
5751-000	Pensions Paid	\$0.00	\$6,871,411.22	(\$77,073.71)	\$6,794,337.51
5752-000	COLAs Paid	\$0.00	\$77,061.26	\$0.00	\$77,061.26
5755-000	3(8)(c) Reimbursements to Other Sys	\$0.00	\$2,341,581.20	\$0.00	\$2,341,581.20
5756-000	Transfers to Other Systems	\$0.00	\$542,700.74	\$0.00	\$542,700.74
5757-000	Refunds to Members	\$0.00	\$377,898.91	(\$9,801.26)	\$368,097.65
5759-000	Option B Refunds	\$0.00	\$19,981.96	\$0.00	\$19,981.96
	Totals :	\$0.00	\$12,932,933.81	(\$90,609.89)	\$12,842,323.92
	Grand Totals :	\$0.00	\$118,067,683.37	(\$118,067,683.37)	\$0.00