

Franklin Regional Retirement System
Full Trial Balance - Pre-Adjusting/Pre-Closing
2016

Ending date as of: Friday, September 30, 2016

		Beginning Balance	Debits	Credits	Balance
Assets					
1041-003	Unibank Checking #7710077251	\$2,020.57	\$8,539,033.78	(\$8,539,037.38)	\$2,016.97
1041-004	Unibank Mmarket #7710077269	\$403,752.30	\$12,884,594.40	(\$13,032,504.00)	\$255,842.70
1042-002	Cash - Systematic	\$49,296.84	\$5,627,008.02	(\$5,631,872.06)	\$44,432.80
1042-003	Cash - Seizert	\$254,602.31	\$2,446,053.77	(\$2,427,542.88)	\$273,113.20
1042-004	Cash - Polen	\$187,890.73	\$1,292,297.59	(\$1,144,412.87)	\$335,775.45
1042-005	Cash - O'Shaughnessy	\$129,891.17	\$3,904,929.62	(\$3,977,149.70)	\$57,671.09
1099-000	Petty Cash	\$50.00	\$0.00	\$0.00	\$50.00
1170-002	Equities - Systematic	\$5,353,002.05	\$6,576,803.29	(\$5,360,113.99)	\$6,569,691.35
1170-003	Equities - Seizert	\$5,184,562.13	\$3,617,517.70	(\$2,297,370.87)	\$6,504,708.96
1170-004	Equities - Polen	\$7,827,548.70	\$1,379,964.80	(\$2,067,099.79)	\$7,140,413.71
1170-005	Equities - O'Shaughnessy	\$6,525,089.82	\$4,965,313.85	(\$3,791,853.57)	\$7,698,550.10
1172-000	Daruma Pooled	\$5,310,656.00	\$1,042,915.00	(\$749,309.00)	\$5,604,262.00
1173-000	PRIT International Equity	\$5,587,646.57	\$858,341.20	(\$655,674.89)	\$5,790,312.88
1181-000	IR&M Pooled Bond Fund	\$12,801,912.69	\$3,523,082.47	(\$50.03)	\$16,324,945.13
1194-001	PRIT Real Estate Fund	\$12,730,488.73	\$1,057,405.35	(\$965,058.55)	\$12,822,835.53
1199-000	PRIT CORE Fund	\$56,789,797.83	\$5,860,056.76	(\$3,686,071.98)	\$58,963,782.61
1350-000	Pre-paid Expenses	\$6,398.57	\$0.00	(\$6,398.57)	\$0.00
1398-000	Accounts Receivable	\$129,445.73	\$0.00	(\$129,445.73)	\$0.00
1398-001	Appropriations Receivable	\$5,933.56	\$5,941,566.96	(\$5,772,862.06)	\$174,638.46
1398-002	Deductions Receivable	\$281,738.43	\$1,018.89	(\$283,181.30)	(\$423.98)
1398-003	State COLA Receivable	\$25,277.14	\$0.00	(\$25,277.14)	\$0.00
1550-000	Interest/Dividend Due and Accrued	\$102.16	\$0.00	(\$102.16)	\$0.00
	Totals :	\$119,587,104.03	\$69,517,903.45	(\$60,542,388.52)	\$128,562,618.96
Liabilities					
2020-000	Accounts Payable	(\$1,376,958.49)	\$70,785.91	\$0.00	(\$1,306,172.58)
2070-000	Federal W/H tax payable	\$0.00	\$30,404.84	(\$30,404.84)	\$0.00
	Totals :	(\$1,376,958.49)	\$101,190.75	(\$30,404.84)	(\$1,306,172.58)
Funds					
3293-000	Annuity Savings Fund	(\$28,029,621.81)	\$1,541,993.80	(\$16.54)	(\$26,487,644.55)
3294-000	Annuity Reserve Fund	(\$9,122,716.26)	\$0.00	(\$1,541,950.96)	(\$10,664,667.22)
3296-000	Pension Fund	(\$3,241,237.67)	\$0.00	(\$1,594,176.00)	(\$4,835,413.67)
3297-000	Pension Reserve Fund	(\$77,816,569.80)	\$1,594,192.54	(\$42.84)	(\$76,222,420.10)
	Totals :	(\$118,210,145.54)	\$3,136,186.34	(\$3,136,186.34)	(\$118,210,145.54)
Receipts					
4820-000	Investment Income (EOY only)	\$0.00	\$102.16	\$0.00	\$102.16
4821-000	Investment Income Received	\$0.00	\$0.00	(\$1,987,068.72)	(\$1,987,068.72)

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4821-002	Dividend Income Received	\$0.00	\$0.00	(\$516,574.27)	(\$516,574.27)
4822-000	Interest not Refunded	\$0.00	\$0.00	(\$7,532.54)	(\$7,532.54)
4825-000	Miscellaneous Income	\$0.00	\$0.00	(\$1,611.64)	(\$1,611.64)
4884-000	Realized Gains	\$0.00	\$0.00	(\$2,496,634.27)	(\$2,496,634.27)
4885-000	Realized Losses	\$0.00	\$979,674.57	\$0.00	\$979,674.57
4886-000	Unrealized Gains	\$0.00	\$313,145.16	(\$10,035,912.42)	(\$9,722,767.26)
4887-000	Unrealized Losses	\$0.00	\$6,594,818.97	(\$1,808,367.14)	\$4,786,451.83
4891-000	Member Deductions	\$0.00	\$0.00	(\$2,110,930.89)	(\$2,110,930.89)
4892-000	Transfers from Other Systems	\$0.00	\$0.00	(\$443,026.23)	(\$443,026.23)
4893-000	Makeups and Buybacks - Single Pay	\$0.00	\$4,052.28	(\$40,839.72)	(\$36,787.44)
4893-001	Buybacks & Makeups - Periodic Pay	\$0.00	\$390.00	(\$1,865.00)	(\$1,475.00)
4894-000	Pension Fund Appropriation	\$0.00	\$102,659.00	(\$5,941,329.00)	(\$5,838,670.00)
4895-000	Pension Reserve Appropriation	\$0.00	\$0.00	(\$237.96)	(\$237.96)
4898-000	3(8)(c) Reimbursements	\$0.00	\$0.00	(\$410,817.99)	(\$410,817.99)
4899-000	Mass. COLA Reimbursement	\$0.00	\$25,277.14	(\$50,230.24)	(\$24,953.10)
4900-000	Member Payments from Rollovers	\$0.00	\$0.00	(\$8,020.72)	(\$8,020.72)
	Totals :	\$0.00	\$8,020,119.28	(\$25,860,998.75)	(\$17,840,879.47)

Disbursements

5118-000	Board Stipends	\$0.00	\$17,666.64	\$0.00	\$17,666.64
5119-000	Salaries and Wages	\$0.00	\$217,121.54	\$0.00	\$217,121.54
5119-001	Payroll Taxes	\$0.00	\$4,262.27	\$0.00	\$4,262.27
5119-002	Health & Life Insurance	\$0.00	\$25,504.72	(\$869.09)	\$24,635.63
5304-000	Management Fees	\$0.00	\$437,523.84	(\$3,247.37)	\$434,276.47
5305-000	Custodial Fees	\$0.00	\$7,192.33	\$0.00	\$7,192.33
5307-000	Investment Consultant	\$0.00	\$16,000.00	\$0.00	\$16,000.00
5308-000	Legal	\$0.00	\$8,670.27	\$0.00	\$8,670.27
5310-000	Insurance	\$0.00	\$11,501.00	\$0.00	\$11,501.00
5311-000	Service Contracts-Admin & Equipme	\$0.00	\$28,454.70	\$0.00	\$28,454.70
5311-001	Service Contracts-Admin	\$0.00	\$1,600.00	\$0.00	\$1,600.00
5312-000	Rent Expense	\$0.00	\$15,404.30	\$0.00	\$15,404.30
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	\$2,520.00	\$0.00	\$2,520.00
5589-001	Administrative Exp. - Various	\$0.00	\$1,787.07	\$0.00	\$1,787.07
5589-002	Equipment & Software Maint.	\$0.00	\$304.44	\$0.00	\$304.44
5589-003	Dues	\$0.00	\$450.00	\$0.00	\$450.00
5589-004	Office Supplies	\$0.00	\$1,417.35	\$0.00	\$1,417.35
5589-005	Postage	\$0.00	\$3,154.00	\$0.00	\$3,154.00
5589-007	Utilities	\$0.00	\$4,485.31	\$0.00	\$4,485.31

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5599-001	Misc., Furniture & Equipment	\$0.00	\$89.99	\$0.00	\$89.99
5599-111	Computers	\$0.00	\$176.87	\$0.00	\$176.87
5599-706	Online Resources	\$0.00	\$1,463.40	\$0.00	\$1,463.40
5719-000	Travel	\$0.00	\$4,996.47	(\$200.00)	\$4,796.47
5750-000	Annuities Paid	\$0.00	\$1,259,790.72	\$0.00	\$1,259,790.72
5751-000	Pensions Paid	\$0.00	\$5,489,077.36	(\$39.27)	\$5,489,038.09
5755-000	3(8)(c) Reimbursements to Other Sys	\$0.00	\$491,404.44	\$0.00	\$491,404.44
5756-000	Transfers to Other Systems	\$0.00	\$485,376.43	\$0.00	\$485,376.43
5757-000	Refunds to Members	\$0.00	\$242,038.90	\$0.00	\$242,038.90
	Totals :	\$0.00	\$8,798,934.36	(\$4,355.73)	\$8,794,578.63
	Grand Totals :	\$0.00	\$89,574,334.18	(\$89,574,334.18)	\$0.00