

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

Ending date as of: Monday, October 31, 2016

		Beginning Balance	Debits	Credits	Balance
Assets					
1041-003	Unibank Checking #7710077251	\$2,020.57	\$9,434,900.71	(\$9,434,902.43)	\$2,018.85
1041-004	Unibank Mmarket #7710077269	\$403,752.30	\$14,060,015.24	(\$13,928,352.08)	\$535,415.46
1042-002	Cash - Systematic	\$49,296.84	\$6,218,272.11	(\$6,214,051.64)	\$53,517.31
1042-003	Cash - Seizert	\$254,602.31	\$2,457,976.92	(\$2,427,582.52)	\$284,996.71
1042-004	Cash - Polen	\$187,890.73	\$1,297,179.62	(\$1,257,950.96)	\$227,119.39
1042-005	Cash - O'Shaughnessy	\$129,891.17	\$4,468,475.70	(\$4,531,779.34)	\$66,587.53
1099-000	Petty Cash	\$50.00	\$0.00	\$0.00	\$50.00
1170-002	Equities - Systematic	\$5,353,002.05	\$7,158,982.87	(\$6,143,998.67)	\$6,367,986.25
1170-003	Equities - Seizert	\$5,184,562.13	\$3,617,517.70	(\$2,303,981.55)	\$6,498,098.28
1170-004	Equities - Polen	\$7,827,548.70	\$1,493,502.89	(\$2,223,140.94)	\$7,097,910.65
1170-005	Equities - O'Shaughnessy	\$6,525,089.82	\$5,519,943.49	(\$4,402,727.59)	\$7,642,305.72
1172-000	Daruma Pooled	\$5,310,656.00	\$1,042,915.00	(\$1,044,154.00)	\$5,309,417.00
1173-000	PRIT International Equity	\$5,587,646.57	\$858,341.20	(\$797,802.78)	\$5,648,184.99
1181-000	IR&M Pooled Bond Fund	\$12,801,912.69	\$3,523,082.47	(\$89,181.26)	\$16,235,813.90
1194-001	PRIT Real Estate Fund	\$12,730,488.73	\$1,057,405.35	(\$1,101,562.60)	\$12,686,331.48
1199-000	PRIT CORE Fund	\$56,789,797.83	\$5,860,056.76	(\$5,282,331.20)	\$57,367,523.39
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	(\$5,779,024.54)	\$168,475.98
1398-002	Deductions Receivable	\$281,738.43	\$1,021.51	(\$283,394.49)	(\$634.55)
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	\$74,011,156.50	(\$67,407,142.19)	\$126,191,118.34
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	\$31,546.02	(\$31,546.02)	\$0.00
	Totals :	(\$1,376,958.49)	\$102,331.93	(\$31,546.02)	(\$1,306,172.58)
Funds					
3293-000	Annuity Savings Fund	(\$28,029,621.81)	\$1,819,756.13	(\$16.54)	(\$26,209,882.22)
3294-000	Annuity Reserve Fund	(\$9,122,716.26)	\$0.00	(\$1,819,713.23)	(\$10,942,429.49)
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	(\$42.90)	(\$76,222,420.16)
	Totals :	(\$118,210,145.54)	\$3,413,948.67	(\$3,413,948.67)	(\$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	(\$2,125,889.91)	(\$2,125,889.91)

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4821-002	Dividend Income Received	\$0.00	\$0.00	(\$562,868.48)	(\$562,868.48)
4822-000	Interest not Refunded	\$0.00	\$0.00	(\$7,946.08)	(\$7,946.08)
4825-000	Miscellaneous Income	\$0.00	\$0.00	(\$1,751.67)	(\$1,751.67)
4884-000	Realized Gains	\$0.00	\$0.00	(\$2,953,944.34)	(\$2,953,944.34)
4885-000	Realized Losses	\$0.00	\$1,034,575.04	\$0.00	\$1,034,575.04
4886-000	Unrealized Gains	\$0.00	\$608,416.86	(\$10,064,127.57)	(\$9,455,710.71)
4887-000	Unrealized Losses	\$0.00	\$8,795,575.14	(\$1,829,843.81)	\$6,965,731.33
4891-000	Member Deductions	\$0.00	\$0.00	(\$2,374,399.27)	(\$2,374,399.27)
4892-000	Transfers from Other Systems	\$0.00	\$0.00	(\$553,151.19)	(\$553,151.19)
4893-000	Makeups and Buybacks - Single Pay	\$0.00	\$4,052.28	(\$41,390.21)	(\$37,337.93)
4893-001	Buybacks & Makeups - Periodic Pay	\$0.00	\$390.00	(\$2,165.00)	(\$1,775.00)
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	(\$27,392.47)	(\$27,392.47)
	Totals :	\$0.00	\$10,571,047.62	(\$26,947,485.19)	(\$16,376,437.57)

Disbursements

5118-000	Board Stipends	\$0.00	\$19,874.97	\$0.00	\$19,874.97
5119-000	Salaries and Wages	\$0.00	\$239,856.78	\$0.00	\$239,856.78
5119-001	Payroll Taxes	\$0.00	\$4,894.11	\$0.00	\$4,894.11
5119-002	Health & Life Insurance	\$0.00	\$28,141.52	(\$869.09)	\$27,272.43
5304-000	Management Fees	\$0.00	\$488,677.66	(\$4,362.03)	\$484,315.63
5305-000	Custodial Fees	\$0.00	\$7,192.33	\$0.00	\$7,192.33
5307-000	Investment Consultant	\$0.00	\$24,000.00	\$0.00	\$24,000.00
5308-000	Legal	\$0.00	\$8,694.27	\$0.00	\$8,694.27
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	\$1,760.00	\$0.00	\$1,760.00
5312-000	Rent Expense	\$0.00	\$16,944.73	\$0.00	\$16,944.73
5315-002	Actuarial Valuation Expense	\$0.00	\$3,500.00	\$0.00	\$3,500.00
5315-003	Audit Expense	\$0.00	\$17,500.00	\$0.00	\$17,500.00
5320-000	Education and Training	\$0.00	\$2,520.00	\$0.00	\$2,520.00
5589-001	Administrative Exp. - Various	\$0.00	\$1,802.07	\$0.00	\$1,802.07
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	\$1,736.48	\$0.00	\$1,736.48
5589-005	Postage	\$0.00	\$3,296.00	(\$23.00)	\$3,273.00
5589-007	Utilities	\$0.00	\$4,960.88	\$0.00	\$4,960.88

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5589-012	Board Election	\$0.00	\$2,222.35	\$0.00	\$2,222.35
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	\$5,005.33	(\$200.00)	\$4,805.33
5750-000	Annuities Paid	\$0.00	\$1,403,843.60	\$0.00	\$1,403,843.60
5751-000	Pensions Paid	\$0.00	\$6,124,536.67	(\$39.27)	\$6,124,497.40
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	\$513,998.67	\$0.00	\$513,998.67
5757-000	Refunds to Members	\$0.00	\$248,327.48	\$0.00	\$248,327.48
	Totals :	\$0.00	\$9,707,130.74	(\$5,493.39)	\$9,701,637.35
	Grand Totals :	\$0.00	\$97,805,615.46	(\$97,805,615.46)	\$0.00