

Franklin Regional Retirement System
Full Trial Balance - Pre-Adjusting/Pre-Closing
2017

Ending date as of: Friday, June 30, 2017

			Beginning Balance	Debits	Credits	Balance
<u>Assets</u>						
1041-003	Unibank Checking #7710077251		\$2,670.30	\$6,391,675.63	(\$6,392,319.70)	\$2,026.23
1041-004	Unibank Mmarket #7710077269		\$82,526.06	\$6,856,298.17	(\$6,385,942.29)	\$552,881.94
1041-005	Unibank Card #7710227773		\$1,740.09	\$1,244.66	(\$984.59)	\$2,000.16
1042-002	Cash - Systematic		\$151,197.63	\$4,552,230.61	(\$4,668,105.11)	\$35,323.13
1042-003	Cash - Seizert		\$315,629.82	\$2,605,009.72	(\$2,612,148.11)	\$308,491.43
1042-004	Cash - Polen		\$281,341.46	\$802,723.17	(\$695,100.74)	\$388,963.89
1042-005	Cash - O'Shaughnessy		\$92,770.98	\$3,752,871.17	(\$3,707,836.85)	\$137,805.30
1099-000	Petty Cash		\$50.00	\$0.00	\$0.00	\$50.00
1170-002	Equities - Systematic		\$7,238,206.53	\$4,059,782.28	(\$4,823,779.56)	\$6,474,209.25
1170-003	Equities - Seizert		\$7,207,173.80	\$1,852,885.10	(\$2,655,030.49)	\$6,405,028.41
1170-004	Equities - Polen		\$7,144,093.59	\$1,440,730.30	(\$708,766.69)	\$7,876,057.20
1170-005	Equities - O'Shaughnessy		\$8,306,473.80	\$3,433,897.01	(\$3,603,094.41)	\$8,137,276.40
1172-000	Daruma Pooled		\$5,972,550.00	\$230,423.00	(\$6,202,973.00)	\$0.00
1172-001	Aberdeen Pooled		\$0.00	\$6,525,630.07	(\$73,714.84)	\$6,451,915.23
1173-000	PRIT International Equity		\$5,677,427.06	\$851,806.96	(\$20,214.85)	\$6,509,019.17
1181-000	IR&M Pooled Bond Fund		\$15,900,782.39	\$414,284.57	(\$2,356.95)	\$16,312,710.01
1194-001	PRIT Real Estate Fund		\$12,747,886.73	\$543,761.58	\$0.00	\$13,291,648.31
1199-000	PRIT CORE Fund		\$57,216,392.90	\$4,877,859.70	(\$760,000.00)	\$61,334,252.60
1350-000	Pre-paid Expenses		\$6,692.72	\$0.00	(\$6,692.72)	\$0.00
1398-000	Accounts Receivable		\$300.00	\$0.00	(\$300.00)	\$0.00
1398-001	Appropriations Receivable		\$134,516.98	\$0.00	(\$555,660.98)	(\$421,144.00)
1398-002	Deductions Receivable		\$190,598.23	\$1,011.21	(\$191,728.38)	(\$118.94)
1550-000	Interest/Dividend Due and Accrued		\$1,600.41	\$0.00	(\$1,600.41)	\$0.00
	Totals :		\$128,672,621.48	\$49,194,124.91	(\$44,068,350.67)	\$133,798,395.72
<u>Liabilities</u>						
2020-000	Accounts Payable		(\$1,622,175.01)	\$91,373.28	\$0.00	(\$1,530,801.73)
2070-000	Federal W/H tax payable		\$0.00	\$19,053.19	(\$19,053.19)	\$0.00
	Totals :		(\$1,622,175.01)	\$110,426.47	(\$19,053.19)	(\$1,530,801.73)
<u>Funds</u>						
3293-000	Annuity Savings Fund		(\$28,830,926.14)	\$521,952.63	(\$3,186.10)	(\$28,312,159.61)
3294-000	Annuity Reserve Fund		(\$9,736,489.05)	\$0.00	(\$521,952.63)	(\$10,258,441.68)
3296-000	Pension Fund		(\$3,038,644.09)	\$0.00	\$0.00	(\$3,038,644.09)
3297-000	Pension Reserve Fund		(\$85,444,387.19)	\$3,186.10	\$0.00	(\$85,441,201.09)
	Totals :		(\$127,050,446.47)	\$525,138.73	(\$525,138.73)	(\$127,050,446.47)
<u>Receipts</u>						
4820-000	Investment Income (EOY only)		\$0.00	\$1,600.41	\$0.00	\$1,600.41

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4821-000	Investment Income Received	\$0.00	\$0.00	(\$1,406,474.52)	(\$1,406,474.52)
4821-002	Dividend Income Received	\$0.00	\$0.00	(\$263,851.77)	(\$263,851.77)
4822-000	Interest not Refunded	\$0.00	\$0.00	(\$4,662.34)	(\$4,662.34)
4825-000	Miscellaneous Income	\$0.00	\$0.50	(\$4,595.82)	(\$4,595.32)
4884-000	Realized Gains	\$0.00	\$0.00	(\$3,151,832.93)	(\$3,151,832.93)
4885-000	Realized Losses	\$0.00	\$376,419.37	\$0.00	\$376,419.37
4886-000	Unrealized Gains	\$0.00	\$243,085.04	(\$7,402,434.94)	(\$7,159,349.90)
4887-000	Unrealized Losses	\$0.00	\$2,301,459.58	(\$467,853.31)	\$1,833,606.27
4891-000	Member Deductions	\$0.00	\$0.00	(\$1,483,711.10)	(\$1,483,711.10)
4892-000	Transfers from Other Systems	\$0.00	\$0.00	(\$142,927.96)	(\$142,927.96)
4893-000	Makeups and Buybacks - Single Pay	\$0.00	\$0.00	(\$14,401.60)	(\$14,401.60)
4893-001	Buybacks & Makeups - Periodic Pay	\$0.00	\$300.00	(\$4,061.98)	(\$3,761.98)
4898-000	3(8)(c) Reimbursements	\$0.00	\$0.00	(\$280,496.35)	(\$280,496.35)
4899-000	Mass. COLA Reimbursement	\$0.00	\$0.00	(\$21,788.82)	(\$21,788.82)
4900-000	Member Payments from Rollovers	\$0.00	\$0.00	(\$13,850.60)	(\$13,850.60)
	Totals :	\$0.00	\$2,922,864.90	(\$14,662,944.04)	(\$11,740,079.14)

Disbursements

5118-000	Board Stipends	\$0.00	\$11,041.65	\$0.00	\$11,041.65
5119-000	Salaries and Wages	\$0.00	\$140,131.68	\$0.00	\$140,131.68
5119-001	Payroll Taxes	\$0.00	\$2,751.04	\$0.00	\$2,751.04
5119-002	Health & Life Insurance	\$0.00	\$18,952.18	\$0.00	\$18,952.18
5304-000	Management Fees	\$0.00	\$291,158.14	(\$1,004.24)	\$290,153.90
5305-000	Custodial Fees	\$0.00	\$4,437.27	\$0.00	\$4,437.27
5307-000	Investment Consultant	\$0.00	\$8,375.40	\$0.00	\$8,375.40
5308-000	Legal	\$0.00	\$6,779.00	\$0.00	\$6,779.00
5310-000	Insurance	\$0.00	\$10,735.00	\$0.00	\$10,735.00
5311-000	Service Contracts-Admin & Equipme	\$0.00	\$30,213.05	\$0.00	\$30,213.05
5311-001	Service Contracts-Admin	\$0.00	\$1,040.00	\$0.00	\$1,040.00
5312-000	Rent Expense	\$0.00	\$10,783.01	\$0.00	\$10,783.01
5316-000	Actuarial Study Expense	\$0.00	\$3,500.00	\$0.00	\$3,500.00
5317-000	Accounting, Audit Expense	\$0.00	\$13,000.00	\$0.00	\$13,000.00
5320-000	Education and Training	\$0.00	\$1,959.00	(\$100.00)	\$1,859.00
5589-001	Administrative Exp. - Various	\$0.00	\$1,403.03	\$0.00	\$1,403.03
5589-002	Equipment & Software Maint. Service	\$0.00	\$746.27	\$0.00	\$746.27
5589-003	Dues	\$0.00	\$400.00	\$0.00	\$400.00
5589-004	Office Supplies	\$0.00	\$732.61	(\$31.69)	\$700.92
5589-005	Postage	\$0.00	\$2,425.59	\$0.00	\$2,425.59
5589-007	Utilities	\$0.00	\$2,657.64	\$0.00	\$2,657.64
5599-001	Furniture & Equipment purchases	\$0.00	\$185.90	\$0.00	\$185.90

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5599-706	Online Resources	\$0.00	\$1,319.40	\$0.00	\$1,319.40
5719-000	Travel	\$0.00	\$2,589.85	\$0.00	\$2,589.85
5750-000	Annuities Paid	\$0.00	\$893,248.24	\$0.00	\$893,248.24
5751-000	Pensions Paid	\$0.00	\$3,891,366.18	\$0.00	\$3,891,366.18
5755-000	3(8)(c) Reimbursements to Other Sys	\$0.00	\$839,958.41	\$0.00	\$839,958.41
5756-000	Transfers to Other Systems	\$0.00	\$177,131.02	\$0.00	\$177,131.02
5757-000	Refunds to Members	\$0.00	\$155,046.99	\$0.00	\$155,046.99
	Totals :	\$0.00	\$6,524,067.55	(\$1,135.93)	\$6,522,931.62
	Grand Totals :	\$0.00	\$59,276,622.56	(\$59,276,622.56)	\$0.00