

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

Ending date as of: Saturday, September 30, 2017

			Beginning Balance	Debits	Credits	Balance
<u>Assets</u>						
1041-003	Unibank Checking #7710077251		\$2,670.30	\$9,241,432.92	(\$9,241,515.92)	\$2,587.30
1041-004	Unibank Mmarket #7710077269		\$82,526.06	\$15,496,093.31	(\$14,677,421.63)	\$901,197.74
1041-005	Unibank Card #7710227773		\$1,740.09	\$1,665.08	(\$1,982.99)	\$1,422.18
1042-002	Cash - Systematic		\$151,197.63	\$6,813,516.83	(\$6,905,109.00)	\$59,605.46
1042-003	Cash - Seizert		\$315,629.82	\$3,678,671.76	(\$3,687,884.78)	\$306,416.80
1042-004	Cash - Polen		\$281,341.46	\$2,398,728.64	(\$2,348,052.94)	\$332,017.16
1042-005	Cash - O'Shaughnessy		\$92,770.98	\$5,819,629.02	(\$5,881,448.71)	\$30,951.29
1099-000	Petty Cash		\$50.00	\$0.00	\$0.00	\$50.00
1170-002	Equities - Systematic		\$7,238,206.53	\$6,718,045.79	(\$6,776,944.08)	\$7,179,308.24
1170-003	Equities - Seizert		\$7,207,173.80	\$2,834,437.95	(\$3,563,491.78)	\$6,478,119.97
1170-004	Equities - Polen		\$7,144,093.59	\$2,756,623.06	(\$1,780,333.75)	\$8,120,382.90
1170-005	Equities - O'Shaughnessy		\$8,306,473.80	\$5,419,364.68	(\$5,159,401.39)	\$8,566,437.09
1172-000	Daruma Pooled		\$5,972,550.00	\$230,423.00	(\$6,202,973.00)	\$0.00
1172-001	Aberdeen Pooled		\$0.00	\$7,529,131.74	(\$163,468.74)	\$7,365,663.00
1173-000	PRIT International Equity		\$5,677,427.06	\$1,729,335.46	(\$20,214.85)	\$7,386,547.67
1181-000	IR&M Pooled Bond Fund		\$15,900,782.39	\$1,635,748.61	(\$73,352.79)	\$17,463,178.21
1194-001	PRIT Real Estate Fund		\$12,747,886.73	\$1,242,682.70	\$0.00	\$13,990,569.43
1198-000	Cash - PRIT		\$0.00	\$1,500,004.17	(\$1,500,004.17)	\$0.00
1199-000	PRIT CORE Fund		\$57,216,392.90	\$7,791,297.68	(\$760,000.00)	\$64,247,690.58
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	\$6,713,243.56	(\$6,668,684.81)	\$179,075.73
1398-002	Deductions Receivable		\$190,598.23	\$1,126.21	(\$191,732.33)	(\$7.89)
1550-000	Interest/Dividend Due and Accrued		\$1,600.41	\$0.00	(\$1,600.41)	\$0.00
	Totals :		\$128,672,621.48	\$89,551,202.17	(\$75,612,610.79)	\$142,611,212.86
<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	\$38,272.37	(\$38,272.37)	\$0.00
	Totals :		(\$1,622,175.01)	\$129,645.65	(\$38,272.37)	(\$1,530,801.73)
<u>Funds</u>						
3293-000	Annuity Savings Fund		(\$28,830,926.14)	\$1,212,099.16	(\$3,414.82)	(\$27,622,241.80)
3294-000	Annuity Reserve Fund		(\$9,736,489.05)	\$0.00	(\$1,212,099.16)	(\$10,948,588.21)
3296-000	Pension Fund		(\$3,038,644.09)	\$0.00	(\$3,552,348.00)	(\$6,590,992.09)
3297-000	Pension Reserve Fund		(\$85,444,387.19)	\$3,555,762.82	\$0.00	(\$81,888,624.37)
	Totals :		(\$127,050,446.47)	\$4,767,861.98	(\$4,767,861.98)	(\$127,050,446.47)
<u>Receipts</u>						

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4820-000	Investment Income (EOY only)	\$0.00	\$1,600.41	\$0.00	\$1,600.41
4821-000	Investment Income Received	\$0.00	\$0.00	(\$2,014,725.87)	(\$2,014,725.87)
4821-002	Dividend Income Received	\$0.00	\$0.00	(\$381,596.49)	(\$381,596.49)
4822-000	Interest not Refunded	\$0.00	\$0.00	(\$5,255.12)	(\$5,255.12)
4825-000	Miscellaneous Income	\$0.00	\$0.50	(\$4,596.82)	(\$4,596.32)
4884-000	Realized Gains	\$0.00	\$0.01	(\$4,947,151.34)	(\$4,947,151.33)
4885-000	Realized Losses	\$0.00	\$870,192.55	\$0.00	\$870,192.55
4886-000	Unrealized Gains	\$0.00	\$768,758.16	(\$10,617,339.83)	(\$9,848,581.67)
4887-000	Unrealized Losses	\$0.00	\$2,926,489.27	(\$928,638.89)	\$1,997,850.38
4891-000	Member Deductions	\$0.00	\$0.00	(\$2,242,638.46)	(\$2,242,638.46)
4892-000	Transfers from Other Systems	\$0.00	\$0.00	(\$266,777.34)	(\$266,777.34)
4893-000	Makeups and Buybacks - Single Pay	\$0.00	\$0.00	(\$28,258.14)	(\$28,258.14)
4893-001	Buybacks & Makeups - Periodic Pay	\$0.00	\$300.00	(\$4,061.98)	(\$3,761.98)
4894-000	Pension Fund Appropriation	\$0.00	\$105,139.50	(\$6,268,103.00)	(\$6,162,963.50)
4895-000	Pension Reserve Appropriation	\$0.00	\$0.00	(\$3,796.56)	(\$3,796.56)
4898-000	3(8)(c) Reimbursements	\$0.00	\$0.00	(\$431,478.95)	(\$431,478.95)
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	\$4,672,480.40	(\$28,180,058.21)	(\$23,507,577.81)

Disbursements

5118-000	Board Stipends	\$0.00	\$17,666.64	\$0.00	\$17,666.64
5119-000	Salaries and Wages	\$0.00	\$210,197.52	\$0.00	\$210,197.52
5119-001	Payroll Taxes	\$0.00	\$4,027.38	\$0.00	\$4,027.38
5119-002	Health & Life Insurance	\$0.00	\$27,638.92	\$0.00	\$27,638.92
5304-000	Management Fees	\$0.00	\$465,724.21	(\$1,004.24)	\$464,719.97
5305-000	Custodial Fees	\$0.00	\$8,789.09	\$0.00	\$8,789.09
5307-000	Investment Consultant	\$0.00	\$17,125.40	\$0.00	\$17,125.40
5308-000	Legal	\$0.00	\$14,991.00	\$0.00	\$14,991.00
5310-000	Insurance	\$0.00	\$11,527.00	\$0.00	\$11,527.00
5311-000	Service Contracts-Admin & Equipme	\$0.00	\$30,532.40	\$0.00	\$30,532.40
5311-001	Service Contracts-Admin	\$0.00	\$1,520.00	\$0.00	\$1,520.00
5312-000	Rent Expense	\$0.00	\$15,404.30	\$0.00	\$15,404.30
5316-000	Actuarial Study Expense	\$0.00	\$3,500.00	\$0.00	\$3,500.00
5317-000	Accounting, Audit Expense	\$0.00	\$18,000.00	\$0.00	\$18,000.00
5320-000	Education and Training	\$0.00	\$2,259.00	(\$150.00)	\$2,109.00
5589-001	Administrative Exp. - Various	\$0.00	\$1,525.53	\$0.00	\$1,525.53
5589-002	Equipment & Software Maint. Service	\$0.00	\$1,026.35	\$0.00	\$1,026.35
5589-003	Dues	\$0.00	\$400.00	\$0.00	\$400.00
5589-004	Office Supplies	\$0.00	\$977.94	(\$31.69)	\$946.25

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5589-005	Postage	\$0.00	\$2,903.11	\$0.00	\$2,903.11
5589-007	Utilities	\$0.00	\$4,020.74	\$0.00	\$4,020.74
5589-012	Board Election	\$0.00	\$247.48	\$0.00	\$247.48
5599-001	Furniture & Equipment purchases	\$0.00	\$1,039.83	\$0.00	\$1,039.83
5599-706	Online Resources	\$0.00	\$1,463.40	\$0.00	\$1,463.40
5719-000	Travel	\$0.00	\$2,891.36	\$0.00	\$2,891.36
5750-000	Annuities Paid	\$0.00	\$1,353,075.05	\$0.00	\$1,353,075.05
5751-000	Pensions Paid	\$0.00	\$5,917,377.84	\$0.00	\$5,917,377.84
5755-000	3(8)(c) Reimbursements to Other Sys	\$0.00	\$848,712.30	\$0.00	\$848,712.30
5756-000	Transfers to Other Systems	\$0.00	\$232,156.06	\$0.00	\$232,156.06
5757-000	Refunds to Members	\$0.00	\$262,160.22	(\$80.99)	\$262,079.23
	Totals :	\$0.00	\$9,478,880.07	(\$1,266.92)	\$9,477,613.15
	Grand Totals :	\$0.00	\$108,600,070.27	(\$108,600,070.27)	\$0.00