

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

Ending date as of: Tuesday, October 31, 2017

			Beginning Balance	Debits	Credits	Balance
<u>Assets</u>						
1041-003	Unibank Checking	#7710077251	\$2,670.30	\$10,293,814.74	(\$10,294,468.61)	\$2,016.43
1041-004	Unibank Mmarket	#7710077269	\$82,526.06	\$15,997,815.59	(\$15,729,801.01)	\$350,540.64
1041-005	Unibank Card	#7710227773	\$1,740.09	\$2,257.14	(\$1,997.11)	\$2,000.12
1042-002	Cash - Systematic		\$151,197.63	\$7,198,728.32	(\$7,296,399.94)	\$53,526.01
1042-003	Cash - Seizert		\$315,629.82	\$3,685,289.48	(\$3,687,884.78)	\$313,034.52
1042-004	Cash - Polen		\$281,341.46	\$2,462,574.76	(\$2,360,438.70)	\$383,477.52
1042-005	Cash - O'Shaughnessy		\$92,770.98	\$6,694,034.36	(\$6,716,571.64)	\$70,233.70
1099-000	Petty Cash		\$50.00	\$0.00	\$0.00	\$50.00
1170-002	Equities - Systematic		\$7,238,206.53	\$7,109,336.26	(\$7,237,753.83)	\$7,109,788.96
1170-003	Equities - Seizert		\$7,207,173.80	\$2,834,437.95	(\$3,589,692.26)	\$6,451,919.49
1170-004	Equities - Polen		\$7,144,093.59	\$3,022,139.20	(\$1,809,653.40)	\$8,356,579.39
1170-005	Equities - O'Shaughnessy		\$8,306,473.80	\$6,258,758.07	(\$5,918,768.52)	\$8,646,463.35
1172-000	Daruma Pooled		\$5,972,550.00	\$230,423.00	(\$6,202,973.00)	\$0.00
1172-001	Aberdeen Pooled		\$0.00	\$7,577,855.47	(\$163,468.74)	\$7,414,386.73
1173-000	PRIT International Equity		\$5,677,427.06	\$1,857,314.03	(\$145,214.85)	\$7,389,526.24
1181-000	IR&M Pooled Bond Fund		\$15,900,782.39	\$1,656,159.24	(\$73,352.79)	\$17,483,588.84
1194-001	PRIT Real Estate Fund		\$12,747,886.73	\$1,277,132.18	\$0.00	\$14,025,018.91
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	\$8,492,269.80	(\$760,000.00)	\$64,948,662.70
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	(\$6,675,195.30)	\$172,565.24
1398-002	Deductions Receivable		\$190,598.23	\$1,127.80	(\$191,764.09)	(\$38.06)
1550-000	Interest/Dividend Due and Accrued		\$1,600.41	\$0.00	(\$1,600.41)	\$0.00
	Totals :		\$128,672,621.48	\$94,864,715.12	(\$80,363,995.87)	\$143,173,340.73

Liabilities

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	\$41,001.56	(\$41,001.56)	\$0.00
	Totals :		(\$1,622,175.01)	\$132,374.84	(\$41,001.56)	(\$1,530,801.73)

Funds

3293-000	Annuity Savings Fund		(\$28,830,926.14)	\$1,443,330.54	(\$3,458.49)	(\$27,391,054.09)
3294-000	Annuity Reserve Fund		(\$9,736,489.05)	\$0.00	(\$1,443,300.00)	(\$11,179,789.05)
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)	\$3,555,806.49	\$0.00	(\$81,888,580.70)
	Totals :		(\$127,050,446.47)	\$4,999,137.03	(\$4,999,106.49)	(\$127,050,415.93)

Receipts

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		Beginning Balance	Debits	Credits	Balance
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	(\$2,150,736.16)	(\$2,150,736.16)
4821-002	Dividend Income Received	\$0.00	\$0.00	(\$418,092.70)	(\$418,092.70)
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	(\$5,421,743.49)	(\$5,421,743.48)
4885-000	Realized Losses	\$0.00	\$919,833.70	\$0.00	\$919,833.70
4886-000	Unrealized Gains	\$0.00	\$789,662.69	(\$11,594,857.72)	(\$10,805,195.03)
4887-000	Unrealized Losses	\$0.00	\$3,225,767.75	(\$928,638.89)	\$2,297,128.86
4891-000	Member Deductions	\$0.00	\$0.00	(\$2,501,611.27)	(\$2,501,611.27)
4892-000	Transfers from Other Systems	\$0.00	\$0.00	(\$375,603.03)	(\$375,603.03)
4893-000	Makeups and Buybacks - Single Pay	\$0.00	\$0.00	(\$33,894.79)	(\$33,894.79)
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	\$3,347.25	(\$13,850.60)	(\$10,503.35)
Totals :		\$0.00	\$5,045,651.81	(\$30,178,109.90)	(\$25,132,458.09)

Disbursements

5118-000	Board Stipends	\$0.00	\$19,874.97	\$0.00	\$19,874.97
5119-000	Salaries and Wages	\$0.00	\$245,230.44	\$0.00	\$245,230.44
5119-001	Payroll Taxes	\$0.00	\$4,754.58	\$0.00	\$4,754.58
5119-002	Health & Life Insurance	\$0.00	\$30,534.50	\$0.00	\$30,534.50
5304-000	Management Fees	\$0.00	\$533,251.51	(\$1,004.24)	\$532,247.27
5305-000	Custodial Fees	\$0.00	\$13,320.44	\$0.00	\$13,320.44
5307-000	Investment Consultant	\$0.00	\$25,875.40	\$0.00	\$25,875.40
5308-000	Legal	\$0.00	\$15,975.00	\$0.00	\$15,975.00
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	\$1,760.00	\$0.00	\$1,760.00
5312-000	Rent Expense	\$0.00	\$16,944.73	\$0.00	\$16,944.73
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	\$1,540.53	\$0.00	\$1,540.53
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	\$1,211.37	(\$31.69)	\$1,179.68

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5589-005	Postage	\$0.00	\$2,968.11	\$0.00	\$2,968.11
5589-007	Utilities	\$0.00	\$4,490.57	\$0.00	\$4,490.57
5589-012	Board Election	\$0.00	\$375.91	\$0.00	\$375.91
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	\$2,957.86	\$0.00	\$2,957.86
5750-000	Annuities Paid	\$0.00	\$1,509,605.88	\$0.00	\$1,509,605.88
5751-000	Pensions Paid	\$0.00	\$6,599,435.37	(\$0.10)	\$6,599,435.27
5755-000	3(8)(c) Reimbursements to Other Sys	\$0.00	\$860,492.48	\$0.00	\$860,492.48
5756-000	Transfers to Other Systems	\$0.00	\$292,143.38	(\$30.54)	\$292,112.84
5757-000	Refunds to Members	\$0.00	\$289,141.57	(\$80.99)	\$289,060.58
	Totals :	\$0.00	\$10,541,632.58	(\$1,297.56)	\$10,540,335.02
	Grand Totals :	\$0.00	\$115,583,511.38	(\$115,583,511.38)	\$0.00