

**Franklin Regional Retirement System**  
**Full Trial Balance - Pre-Adjusting/Pre-Closing**  
**2018**

Ending date as of: Tuesday, July 31, 2018

			Beginning Balance	Debits	Credits	Balance
<u>Assets</u>						
1041-003	Unibank Checking #7710077251		\$4,218.19	\$8,004,684.80	(\$7,132,016.72)	\$876,886.27
1041-004	Unibank Mmarket #7710077269		\$536,469.40	\$12,830,615.47	(\$8,005,614.78)	\$5,361,470.09
1041-005	Unibank Card #7710227773		\$2,000.16	\$6,320.19	(\$7,855.40)	\$464.95
1042-002	Cash - Systematic		\$82,322.75	\$3,786,311.90	(\$3,831,551.44)	\$37,083.21
1042-003	Cash - Seizert		\$317,275.38	\$1,397,142.52	(\$1,381,896.15)	\$332,521.75
1042-004	Cash - Polen		\$219,655.86	\$989,133.22	(\$814,685.18)	\$394,103.90
1042-005	Cash - O'Shaughnessy		\$46,516.29	\$3,940,363.90	(\$3,941,355.75)	\$45,524.44
1099-000	Petty Cash		\$50.00	\$0.00	\$0.00	\$50.00
1170-002	Equities - Systematic		\$7,374,029.50	\$4,521,027.85	(\$4,024,519.52)	\$7,870,537.83
1170-003	Equities - Seizert		\$6,665,473.21	\$1,882,144.27	(\$1,765,463.18)	\$6,782,154.30
1170-004	Equities - Polen		\$8,673,947.40	\$2,274,371.17	(\$1,311,954.93)	\$9,636,363.64
1170-005	Equities - O'Shaughnessy		\$9,312,563.57	\$4,643,973.74	(\$4,453,343.58)	\$9,503,193.73
1172-001	Aberdeen Pooled		\$7,647,245.01	\$511,388.91	(\$471,784.76)	\$7,686,849.16
1173-000	PRIT International Equity		\$7,582,469.44	\$498,249.87	(\$622,184.29)	\$7,458,535.02
1181-000	IR&M Pooled Bond Fund		\$17,550,548.20	\$216,546.99	(\$473,976.25)	\$17,293,118.94
1194-001	PRIT Real Estate Fund		\$14,338,949.07	\$887,640.31	(\$216,526.88)	\$15,010,062.50
1199-000	PRIT CORE Fund		\$65,378,001.91	\$2,533,941.26	(\$5,599,912.31)	\$62,312,030.86
1350-000	Pre-paid Expenses		\$7,181.83	\$0.00	(\$7,181.83)	\$0.00
1398-000	Accounts Receivable		\$21,553.06	\$0.00	(\$21,553.06)	\$0.00
1398-001	Appropriations Receivable		\$6,510.49	\$6,612,848.00	(\$5,991,822.49)	\$627,536.00
1398-002	Deductions Receivable		\$171,970.90	\$167.77	(\$172,473.96)	(\$335.29)
1398-003	State COLA Receivable		\$0.00	\$21,553.06	(\$21,553.06)	\$0.00
1550-000	Interest/Dividend Due and Accrued		\$678.19	\$0.00	(\$678.19)	\$0.00
	<b>Totals :</b>		<b>\$145,939,629.81</b>	<b>\$55,558,425.20</b>	<b>(\$50,269,903.71)</b>	<b>\$151,228,151.30</b>
<u>Liabilities</u>						
2020-000	Accounts Payable		(\$2,019,479.15)	\$84,502.01	\$0.00	(\$1,934,977.14)
2070-000	Federal W/H tax payable		\$0.00	\$45,038.10	(\$45,038.10)	\$0.00
	<b>Totals :</b>		<b>(\$2,019,479.15)</b>	<b>\$129,540.11</b>	<b>(\$45,038.10)</b>	<b>(\$1,934,977.14)</b>
<u>Funds</u>						
3293-000	Annuity Savings Fund		(\$30,005,767.14)	\$480,896.78	\$0.00	(\$29,524,870.36)
3294-000	Annuity Reserve Fund		(\$10,079,173.86)	\$0.00	(\$480,896.78)	(\$10,560,070.64)
3296-000	Pension Fund		(\$3,987,925.86)	\$0.00	(\$2,746,833.00)	(\$6,734,758.86)
3297-000	Pension Reserve Fund		(\$99,847,283.80)	\$2,746,833.00	\$0.00	(\$97,100,450.80)
	<b>Totals :</b>		<b>(\$143,920,150.66)</b>	<b>\$3,227,729.78</b>	<b>(\$3,227,729.78)</b>	<b>(\$143,920,150.66)</b>
<u>Receipts</u>						
4820-000	Investment Income (EOY only)		\$0.00	\$678.19	\$0.00	\$678.19

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4821-000	Investment Income Received	\$0.00	\$0.00	(\$1,443,280.37)	(\$1,443,280.37)
4821-002	Dividend Income Received	\$0.00	\$0.00	(\$261,080.04)	(\$261,080.04)
4822-000	Interest not Refunded	\$0.00	\$0.00	(\$13,342.59)	(\$13,342.59)
4825-000	Miscellaneous Income	\$0.00	\$0.00	(\$1,026.94)	(\$1,026.94)
4884-000	Realized Gains	\$0.00	\$0.01	(\$3,240,504.18)	(\$3,240,504.17)
4885-000	Realized Losses	\$0.00	\$406,737.30	\$0.00	\$406,737.30
4886-000	Unrealized Gains	\$0.00	\$1,009,781.92	(\$6,533,264.36)	(\$5,523,482.44)
4887-000	Unrealized Losses	\$0.00	\$6,981,809.56	(\$312,123.34)	\$6,669,686.22
4891-000	Member Deductions	\$0.00	\$0.00	(\$1,851,495.68)	(\$1,851,495.68)
4892-000	Transfers from Other Systems	\$0.00	\$0.00	(\$251,503.56)	(\$251,503.56)
4893-000	Makeups and Buybacks - Single Pay	\$0.00	\$0.00	(\$4,001.29)	(\$4,001.29)
4893-001	Buybacks & Makeups - Periodic Pay	\$0.00	\$0.00	(\$900.00)	(\$900.00)
4894-000	Pension Fund Appropriation	\$0.00	\$0.00	(\$6,612,848.00)	(\$6,612,848.00)
4898-000	3(8)(c) Reimbursements	\$0.00	\$0.00	(\$491,863.21)	(\$491,863.21)
4899-000	Mass. COLA Reimbursement	\$0.00	\$0.00	(\$21,236.08)	(\$21,236.08)
4900-000	Member Payments from Rollovers	\$0.00	\$0.00	(\$12,354.42)	(\$12,354.42)
	<b>Totals :</b>	<b>\$0.00</b>	<b>\$8,399,006.98</b>	<b>(\$21,050,824.06)</b>	<b>(\$12,651,817.08)</b>

Disbursements

5118-000	Board Stipends	\$0.00	\$15,988.39	(\$2,208.37)	\$13,780.02
5119-000	Salaries and Wages	\$0.00	\$181,768.12	(\$11,677.64)	\$170,090.48
5120-000	Benefits - Employer Share	\$0.00	\$26,812.33	\$0.00	\$26,812.33
5304-000	Management Fees	\$0.00	\$350,061.31	\$0.00	\$350,061.31
5305-000	Custodial Fees	\$0.00	\$4,694.52	\$0.00	\$4,694.52
5307-000	Investment Consultant	\$0.00	\$17,500.00	\$0.00	\$17,500.00
5308-000	Legal	\$0.00	\$13,353.05	\$0.00	\$13,353.05
5310-000	Insurance	\$0.00	\$10,973.00	\$0.00	\$10,973.00
5311-000	Service Contracts-Admin & Equipme	\$0.00	\$31,489.05	\$0.00	\$31,489.05
5311-001	Service Contracts-Admin	\$0.00	\$1,200.00	\$0.00	\$1,200.00
5312-000	Rent Expense	\$0.00	\$12,369.65	\$0.00	\$12,369.65
5316-000	Actuarial Study Expense	\$0.00	\$16,650.00	\$0.00	\$16,650.00
5317-000	Accounting, Audit Expense	\$0.00	\$16,000.00	\$0.00	\$16,000.00
5320-000	Education and Training	\$0.00	\$2,074.00	(\$56.00)	\$2,018.00
5589-001	Administrative Exp. - Various	\$0.00	\$1,392.50	\$0.00	\$1,392.50
5589-002	Equipment & Software Maint. Service	\$0.00	\$3,419.49	(\$109.50)	\$3,309.99
5589-003	Dues	\$0.00	\$400.00	\$0.00	\$400.00
5589-004	Office Supplies	\$0.00	\$1,056.81	\$0.00	\$1,056.81
5589-005	Postage	\$0.00	\$2,622.00	\$0.00	\$2,622.00
5589-007	Utilities	\$0.00	\$3,140.03	\$0.00	\$3,140.03
5599-001	Furniture & Equipment purchases	\$0.00	\$3,615.60	(\$1,124.88)	\$2,490.72

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5599-706	Online Resources	\$0.00	\$1,319.40	\$0.00	\$1,319.40
5719-000	Travel	\$0.00	\$3,477.21	(\$168.00)	\$3,309.21
5750-000	Annuities Paid	\$0.00	\$960,826.29	(\$397.98)	\$960,428.31
5751-000	Pensions Paid	\$0.00	\$4,137,431.70	(\$2,911.94)	\$4,134,519.76
5755-000	3(8)(c) Reimbursements to Other Sys	\$0.00	\$824,892.09	\$0.00	\$824,892.09
5756-000	Transfers to Other Systems	\$0.00	\$327,910.15	\$0.00	\$327,910.15
5757-000	Refunds to Members	\$0.00	\$325,011.20	\$0.00	\$325,011.20
	<b>Totals :</b>	<b>\$0.00</b>	<b>\$7,297,447.89</b>	<b>(\$18,654.31)</b>	<b>\$7,278,793.58</b>
	<b>Grand Totals :</b>	<b>\$0.00</b>	<b>\$74,612,149.96</b>	<b>(\$74,612,149.96)</b>	<b>\$0.00</b>