

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

Ending date as of: Friday, August 31, 2018

			Beginning Balance	Debits	Credits	Balance
<u>Assets</u>						
1041-003	Unibank Checking #7710077251		\$4,218.19	\$8,985,883.87	(\$8,988,092.76)	\$2,009.30
1041-004	Unibank Mmarket #7710077269		\$536,469.40	\$13,181,357.81	(\$13,488,444.95)	\$229,382.26
1041-005	Unibank Card #7710227773		\$2,000.16	\$6,492.93	(\$6,492.88)	\$2,000.21
1042-002	Cash - Systematic		\$82,322.75	\$5,454,554.98	(\$5,484,990.98)	\$51,886.75
1042-003	Cash - Seizert		\$317,275.38	\$1,563,727.26	(\$1,524,900.65)	\$356,101.99
1042-004	Cash - Polen		\$219,655.86	\$1,174,108.05	(\$1,019,495.55)	\$374,268.36
1042-005	Cash - O'Shaughnessy		\$46,516.29	\$5,090,382.21	(\$5,104,128.20)	\$32,770.30
1099-000	Petty Cash		\$50.00	\$0.00	\$0.00	\$50.00
1170-002	Equities - Systematic		\$7,374,029.50	\$6,432,293.57	(\$5,522,761.47)	\$8,283,561.60
1170-003	Equities - Seizert		\$6,665,473.21	\$2,294,036.33	(\$1,913,368.45)	\$7,046,141.09
1170-004	Equities - Polen		\$8,673,947.40	\$3,288,660.66	(\$1,443,691.94)	\$10,518,916.12
1170-005	Equities - O'Shaughnessy		\$9,312,563.57	\$6,257,972.31	(\$5,484,796.03)	\$10,085,739.85
1172-001	Aberdeen Pooled		\$7,647,245.01	\$1,139,330.15	(\$471,784.76)	\$8,314,790.40
1173-000	PRIT International Equity		\$7,582,469.44	\$629,068.51	(\$712,622.36)	\$7,498,915.59
1181-000	IR&M Pooled Bond Fund		\$17,550,548.20	\$234,041.59	(\$17,784,589.79)	\$0.00
1181-001	Loomis Sayles Core Fixed Income		\$0.00	\$17,448,725.33	(\$81,167.96)	\$17,367,557.37
1194-001	PRIT Real Estate Fund		\$14,338,949.07	\$1,031,581.13	(\$216,526.88)	\$15,154,003.32
1199-000	PRIT CORE Fund		\$65,378,001.91	\$8,114,317.13	(\$5,599,912.31)	\$67,892,406.73
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	\$6,613,125.74	(\$6,198,306.49)	\$421,329.74
1398-002	Deductions Receivable		\$171,970.90	\$167.77	(\$172,559.83)	(\$421.16)
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>\$88,961,380.39</b>	<b>(\$81,269,600.38)</b>	<b>\$153,631,409.82</b>

Liabilities

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	\$48,131.06	(\$48,131.06)	\$0.00
	<b>Totals :</b>		<b>(\$2,019,479.15)</b>	<b>\$132,633.07</b>	<b>(\$48,131.06)</b>	<b>(\$1,934,977.14)</b>

Funds

3293-000	Annuity Savings Fund		(\$30,005,767.14)	\$1,272,459.35	\$0.00	(\$28,733,307.79)
3294-000	Annuity Reserve Fund		(\$10,079,173.86)	\$0.00	(\$1,272,459.35)	(\$11,351,633.21)
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>\$4,019,292.35</b>	<b>(\$4,019,292.35)</b>	<b>(\$143,920,150.66)</b>

Receipts

**Franklin Regional Retirement System**  
**Full Trial Balance - Pre-Adjusting/Pre-Closing**  
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		Beginning Balance	Debits	Credits	Balance
4820-000	Investment Income (EOY only)	\$0.00	\$678.19	\$0.00	\$678.19
4821-000	Investment Income Received	\$0.00	\$0.00	(\$1,859,207.97)	(\$1,859,207.97)
4821-002	Dividend Income Received	\$0.00	\$0.00	(\$335,868.94)	(\$335,868.94)
4822-000	Interest not Refunded	\$0.00	\$0.00	(\$14,220.02)	(\$14,220.02)
4825-000	Miscellaneous Income	\$0.00	\$0.00	(\$1,088.29)	(\$1,088.29)
4884-000	Realized Gains	\$0.00	\$0.01	(\$9,343,780.53)	(\$9,343,780.52)
4885-000	Realized Losses	\$0.00	\$547,838.98	\$0.00	\$547,838.98
4886-000	Unrealized Gains	\$0.00	\$1,009,781.92	(\$9,373,325.75)	(\$8,363,543.83)
4887-000	Unrealized Losses	\$0.00	\$12,521,123.14	(\$702,785.42)	\$11,818,337.72
4891-000	Member Deductions	\$0.00	\$0.00	(\$2,098,396.29)	(\$2,098,396.29)
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	(\$1,350.00)	(\$1,350.00)
4894-000	Pension Fund Appropriation	\$0.00	\$105,955.00	(\$6,612,848.00)	(\$6,506,893.00)
4895-000	Pension Reserve Appropriation	\$0.00	\$0.00	(\$267.74)	(\$267.74)
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	(\$13,950.45)	(\$13,950.45)
<b>Totals :</b>		<b>\$0.00</b>	<b>\$14,185,377.24</b>	<b>(\$31,125,693.54)</b>	<b>(\$16,940,316.30)</b>

Disbursements

5118-000	Board Stipends	\$0.00	\$18,285.06	(\$2,208.37)	\$16,076.69
5119-000	Salaries and Wages	\$0.00	\$206,066.76	(\$11,677.64)	\$194,389.12
5120-000	Benefits - Employer Share	\$0.00	\$30,175.91	\$0.00	\$30,175.91
5304-000	Management Fees	\$0.00	\$392,873.88	\$0.00	\$392,873.88
5305-000	Custodial Fees	\$0.00	\$9,454.90	\$0.00	\$9,454.90
5307-000	Investment Consultant	\$0.00	\$17,500.00	\$0.00	\$17,500.00
5308-000	Legal	\$0.00	\$13,853.05	\$0.00	\$13,853.05
5310-000	Insurance	\$0.00	\$11,723.00	\$0.00	\$11,723.00
5311-000	Service Contracts-Admin & Equipme	\$0.00	\$31,808.40	\$0.00	\$31,808.40
5311-001	Service Contracts-Admin	\$0.00	\$1,360.00	\$0.00	\$1,360.00
5312-000	Rent Expense	\$0.00	\$13,956.29	\$0.00	\$13,956.29
5316-000	Actuarial Study Expense	\$0.00	\$16,650.00	\$0.00	\$16,650.00
5317-000	Accounting, Audit Expense	\$0.00	\$18,000.00	\$0.00	\$18,000.00
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	\$5,115.28	(\$181.50)	\$4,933.78
5589-003	Dues	\$0.00	\$400.00	\$0.00	\$400.00
5589-004	Office Supplies	\$0.00	\$1,387.93	\$0.00	\$1,387.93
5589-005	Postage	\$0.00	\$2,752.00	\$0.00	\$2,752.00

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5589-007	Utilities	\$0.00	\$3,658.60	\$0.00	\$3,658.60
5599-001	Furniture & Equipment purchases	\$0.00	\$4,305.60	(\$1,159.38)	\$3,146.22
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	\$1,294,108.38	(\$397.98)	\$1,293,710.40
5751-000	Pensions Paid	\$0.00	\$5,569,261.43	(\$2,911.94)	\$5,566,349.49
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	\$338,907.59	\$0.00	\$338,907.59
5757-000	Refunds to Members	\$0.00	\$348,035.83	\$0.00	\$348,035.83
	<b>Totals :</b>	<b>\$0.00</b>	<b>\$9,182,795.09</b>	<b>(\$18,760.81)</b>	<b>\$9,164,034.28</b>
	<b>Grand Totals :</b>	<b>\$0.00</b>	<b>\$116,481,478.14</b>	<b>(\$116,481,478.14)</b>	<b>\$0.00</b>