

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

Ending date as of: Sunday, September 30, 2018

			Beginning Balance	Debits	Credits	Balance
Assets						
1041-003	Unibank Checking #7710077251		\$4,218.19	\$10,006,825.13	(\$10,008,998.56)	\$2,044.76
1041-004	Unibank Mmarket #7710077269		\$536,469.40	\$14,267,681.21	(\$14,509,963.55)	\$294,187.06
1041-005	Unibank Card #7710227773		\$2,000.16	\$7,115.39	(\$7,115.19)	\$2,000.36
1042-002	Cash - Systematic		\$82,322.75	\$5,492,548.48	(\$5,484,991.12)	\$89,880.11
1042-003	Cash - Seizert		\$317,275.38	\$1,780,147.44	(\$1,850,810.40)	\$246,612.42
1042-004	Cash - Polen		\$219,655.86	\$1,473,510.94	(\$1,455,575.41)	\$237,591.39
1042-005	Cash - O'Shaughnessy		\$46,516.29	\$6,013,209.11	(\$5,963,982.07)	\$95,743.33
1099-000	Petty Cash		\$50.00	\$0.00	\$0.00	\$50.00
1170-002	Equities - Systematic		\$7,374,029.50	\$6,432,293.57	(\$5,774,883.35)	\$8,031,439.72
1170-003	Equities - Seizert		\$6,665,473.21	\$2,619,946.08	(\$2,156,422.15)	\$7,128,997.14
1170-004	Equities - Polen		\$8,673,947.40	\$3,824,192.85	(\$1,650,380.06)	\$10,847,760.19
1170-005	Equities - O'Shaughnessy		\$9,312,563.57	\$7,117,826.18	(\$6,459,205.55)	\$9,971,184.20
1172-001	Aberdeen Pooled		\$7,647,245.01	\$1,139,330.15	(\$591,116.47)	\$8,195,458.69
1173-000	PRIT International Equity		\$7,582,469.44	\$638,658.29	(\$712,622.36)	\$7,508,505.37
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	(\$184,751.80)	\$17,263,973.53
1194-001	PRIT Real Estate Fund		\$14,338,949.07	\$1,121,566.87	(\$216,526.88)	\$15,243,989.06
1199-000	PRIT CORE Fund		\$65,378,001.91	\$8,750,287.04	(\$6,401,912.31)	\$67,726,376.64
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	(\$6,205,349.86)	\$414,286.37
1398-002	Deductions Receivable		\$171,970.90	\$173.77	(\$172,611.08)	(\$466.41)
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
	Totals :		\$145,939,629.81	\$95,002,758.22	(\$87,642,774.10)	\$153,299,613.93

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	\$57,993.99	(\$57,993.99)	\$0.00
	Totals :		(\$2,019,479.15)	\$142,496.00	(\$57,993.99)	(\$1,934,977.14)

Funds

3293-000	Annuity Savings Fund		(\$30,005,767.14)	\$1,307,919.43	\$0.00	(\$28,697,847.71)
3294-000	Annuity Reserve Fund		(\$10,079,173.86)	\$0.00	(\$1,307,919.43)	(\$11,387,093.29)
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)
	Totals :		(\$143,920,150.66)	\$4,054,752.43	(\$4,054,752.43)	(\$143,920,150.66)

Receipts

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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	(\$2,157,145.23)	(\$2,157,145.23)
4821-002	Dividend Income Received	\$0.00	\$0.00	(\$387,238.32)	(\$387,238.32)
4822-000	Interest not Refunded	\$0.00	\$0.00	(\$15,371.06)	(\$15,371.06)
4825-000	Miscellaneous Income	\$0.00	\$0.00	(\$1,088.29)	(\$1,088.29)
4884-000	Realized Gains	\$0.00	\$0.01	(\$10,043,833.29)	(\$10,043,833.28)
4885-000	Realized Losses	\$0.00	\$578,947.55	\$0.00	\$578,947.55
4886-000	Unrealized Gains	\$0.00	\$1,187,705.38	(\$9,671,869.44)	(\$8,484,164.06)
4887-000	Unrealized Losses	\$0.00	\$13,167,013.49	(\$702,785.42)	\$12,464,228.07
4891-000	Member Deductions	\$0.00	\$0.00	(\$2,333,151.54)	(\$2,333,151.54)
4892-000	Transfers from Other Systems	\$0.00	\$0.00	(\$293,488.78)	(\$293,488.78)
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	(\$1,500.00)	(\$1,500.00)
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)
Totals :		\$0.00	\$15,040,299.62	(\$32,751,638.14)	(\$17,711,338.52)

Disbursements

5118-000	Board Stipends	\$0.00	\$20,581.73	(\$2,208.37)	\$18,373.36
5119-000	Salaries and Wages	\$0.00	\$230,365.40	(\$11,677.64)	\$218,687.76
5120-000	Benefits - Employer Share	\$0.00	\$33,545.41	\$0.00	\$33,545.41
5304-000	Management Fees	\$0.00	\$478,368.65	\$0.00	\$478,368.65
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	\$15,101.05	\$0.00	\$15,101.05
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	\$1,520.00	\$0.00	\$1,520.00
5312-000	Rent Expense	\$0.00	\$15,542.93	\$0.00	\$15,542.93
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	\$2,394.00	(\$56.00)	\$2,338.00
5589-001	Administrative Exp. - Various	\$0.00	\$1,415.00	\$0.00	\$1,415.00
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	\$2,857.00	\$0.00	\$2,857.00

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5589-007	Utilities	\$0.00	\$4,133.42	\$0.00	\$4,133.42
5599-001	Furniture & Equipment purchases	\$0.00	\$4,305.60	(\$1,159.38)	\$3,146.22
5599-706	Online Resources	\$0.00	\$1,607.40	\$0.00	\$1,607.40
5719-000	Travel	\$0.00	\$3,477.21	(\$168.00)	\$3,309.21
5750-000	Annuities Paid	\$0.00	\$1,462,947.67	(\$397.98)	\$1,462,549.69
5751-000	Pensions Paid	\$0.00	\$6,290,700.57	(\$2,911.94)	\$6,287,788.63
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	\$358,970.76	\$0.00	\$358,970.76
5757-000	Refunds to Members	\$0.00	\$420,847.80	\$0.00	\$420,847.80
	Totals :	\$0.00	\$10,285,613.20	(\$18,760.81)	\$10,266,852.39
	Grand Totals :	\$0.00	\$124,525,919.47	(\$124,525,919.47)	\$0.00