

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

Ending date as of: Friday, November 30, 2018

			Beginning Balance	Debits	Credits	Balance
<u>Assets</u>						
1041-003	Unibank Checking #7710077251		\$4,218.19	\$12,098,180.16	(\$12,100,359.47)	\$2,038.88
1041-004	Unibank Mmarket #7710077269		\$536,469.40	\$16,355,706.88	(\$16,601,690.49)	\$290,485.79
1041-005	Unibank Card #7710227773		\$2,000.16	\$7,587.53	(\$7,587.29)	\$2,000.40
1042-002	Cash - Systematic		\$82,322.75	\$6,095,460.35	(\$6,123,846.05)	\$53,937.05
1042-003	Cash - Seizert		\$317,275.38	\$1,911,751.00	(\$1,888,847.35)	\$340,179.03
1042-004	Cash - Polen		\$219,655.86	\$1,598,330.54	(\$1,455,575.41)	\$362,410.99
1042-005	Cash - O'Shaughnessy		\$46,516.29	\$6,058,757.55	(\$6,037,719.78)	\$67,554.06
1099-000	Petty Cash		\$50.00	\$0.00	\$0.00	\$50.00
1170-002	Equities - Systematic		\$7,374,029.50	\$7,071,148.10	(\$7,083,937.24)	\$7,361,240.36
1170-003	Equities - Seizert		\$6,665,473.21	\$2,657,983.03	(\$2,742,182.04)	\$6,581,274.20
1170-004	Equities - Polen		\$8,673,947.40	\$3,824,192.85	(\$2,680,594.83)	\$9,817,545.42
1170-005	Equities - O'Shaughnessy		\$9,312,563.57	\$7,191,563.89	(\$7,303,708.53)	\$9,200,418.93
1172-001	Aberdeen Pooled		\$7,647,245.01	\$1,139,330.15	(\$1,298,818.78)	\$7,487,756.38
1173-000	PRIT International Equity		\$7,582,469.44	\$638,658.29	(\$4,173,765.86)	\$4,047,361.87
1173-001	PRIT Emerging Markets		\$0.00	\$3,064,209.00	(\$268,962.55)	\$2,795,246.45
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	(\$6,414,437.39)	\$11,034,287.94
1181-002	PRIT Fixed Income		\$0.00	\$6,128,418.00	(\$67,639.12)	\$6,060,778.88
1194-001	PRIT Real Estate Fund		\$14,338,949.07	\$1,121,566.87	(\$331,120.57)	\$15,129,395.37
1198-000	Cash - PRIT		\$0.00	\$0.00	(\$371.11)	(\$371.11)
1199-000	PRIT CORE Fund		\$65,378,001.91	\$8,750,287.04	(\$10,746,230.61)	\$63,382,058.34
1350-000	Pre-paid Expenses		\$7,181.83	\$1,995.35	(\$7,181.83)	\$1,995.35
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	\$352.26	(\$172,825.58)	(\$502.42)
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	\$110,032,924.56	(\$111,541,125.84)	\$144,431,428.53

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	\$62,193.88	(\$62,193.88)	\$0.00
	Totals :		(\$2,019,479.15)	\$146,695.89	(\$62,193.88)	(\$1,934,977.14)

Funds

3293-000	Annuity Savings Fund		(\$30,005,767.14)	\$1,700,358.98	\$0.00	(\$28,305,408.16)
3294-000	Annuity Reserve Fund		(\$10,079,173.86)	\$0.00	(\$1,700,358.98)	(\$11,779,532.84)
3296-000	Pension Fund		(\$3,987,925.86)	\$0.00	(\$2,746,833.40)	(\$6,734,759.26)
3297-000	Pension Reserve Fund		(\$99,847,283.80)	\$2,746,833.40	\$0.00	(\$97,100,450.40)

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Totals :		(\$143,920,150.66)	\$4,447,192.38	(\$4,447,192.38)	(\$143,920,150.66)
<u>Receipts</u>					
4820-000	Investment Income (EOY only)	\$0.00	\$678.19	\$0.00	\$678.19
4821-000	Investment Income Received	\$0.00	\$371.11	(\$2,331,034.78)	(\$2,330,663.67)
4821-002	Dividend Income Received	\$0.00	\$0.00	(\$427,303.22)	(\$427,303.22)
4822-000	Interest not Refunded	\$0.00	\$0.00	(\$15,644.30)	(\$15,644.30)
4825-000	Miscellaneous Income	\$0.00	\$0.00	(\$1,197.28)	(\$1,197.28)
4884-000	Realized Gains	\$0.00	\$0.01	(\$10,581,959.88)	(\$10,581,959.87)
4885-000	Realized Losses	\$0.00	\$665,508.20	\$0.00	\$665,508.20
4886-000	Unrealized Gains	\$0.00	\$2,865,049.15	(\$9,671,869.44)	(\$6,806,820.29)
4887-000	Unrealized Losses	\$0.00	\$19,533,403.69	(\$702,785.42)	\$18,830,618.27
4891-000	Member Deductions	\$0.00	\$62.35	(\$2,871,764.53)	(\$2,871,702.18)
4892-000	Transfers from Other Systems	\$0.00	\$0.00	(\$342,917.96)	(\$342,917.96)
4893-000	Makeups and Buybacks - Single Pay	\$0.00	\$0.00	(\$10,122.98)	(\$10,122.98)
4893-001	Buybacks & Makeups - Periodic Pay	\$0.00	\$0.00	(\$1,875.00)	(\$1,875.00)
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	(\$33,517.57)	(\$33,517.57)
Totals :		\$0.00	\$23,171,027.70	(\$34,118,207.39)	(\$10,947,179.69)

Disbursements

5118-000	Board Stipends	\$0.00	\$25,175.07	(\$2,208.37)	\$22,966.70
5119-000	Salaries and Wages	\$0.00	\$291,112.00	(\$11,677.64)	\$279,434.36
5120-000	Benefits - Employer Share	\$0.00	\$40,569.90	\$0.00	\$40,569.90
5304-000	Management Fees	\$0.00	\$582,184.21	\$0.00	\$582,184.21
5305-000	Custodial Fees	\$0.00	\$14,499.89	\$0.00	\$14,499.89
5307-000	Investment Consultant	\$0.00	\$26,250.00	\$0.00	\$26,250.00
5308-000	Legal	\$0.00	\$15,994.05	\$0.00	\$15,994.05
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	\$1,920.00	\$0.00	\$1,920.00
5312-000	Rent Expense	\$0.00	\$18,716.21	\$0.00	\$18,716.21
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	\$1,525.31	\$0.00	\$1,525.31
5589-002	Equipment & Software Maint. Service	\$0.00	\$6,495.28	(\$250.50)	\$6,244.78

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5589-003	Dues	\$0.00	\$410.00	\$0.00	\$410.00
5589-004	Office Supplies	\$0.00	\$1,827.46	\$0.00	\$1,827.46
5589-005	Postage	\$0.00	\$3,497.00	\$0.00	\$3,497.00
5589-007	Utilities	\$0.00	\$5,018.00	\$0.00	\$5,018.00
5599-001	Furniture & Equipment purchases	\$0.00	\$5,852.00	(\$1,496.02)	\$4,355.98
5599-706	Online Resources	\$0.00	\$1,607.40	\$0.00	\$1,607.40
5719-000	Travel	\$0.00	\$3,816.91	(\$168.00)	\$3,648.91
5750-000	Annuities Paid	\$0.00	\$1,805,734.03	(\$397.98)	\$1,805,336.05
5751-000	Pensions Paid	\$0.00	\$7,742,761.41	(\$2,911.94)	\$7,739,849.47
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	\$446,668.67	\$0.00	\$446,668.67
5757-000	Refunds to Members	\$0.00	\$442,943.12	\$0.00	\$442,943.12
	Totals :	\$0.00	\$12,390,045.41	(\$19,166.45)	\$12,370,878.96
	Grand Totals :	\$0.00	\$150,187,885.94	(\$150,187,885.94)	\$0.00