

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

Ending date as of: Monday, December 31, 2018

			Beginning Balance	Debits	Credits	Balance
<u>Assets</u>						
1041-003	Unibank Checking #7710077251		\$4,218.19	\$13,058,411.22	(\$13,060,529.83)	\$2,099.58
1041-004	Unibank Mmarket #7710077269		\$536,469.40	\$17,690,082.47	(\$17,561,842.40)	\$664,709.47
1041-005	Unibank Card #7710227773		\$2,000.16	\$7,608.33	(\$7,608.13)	\$2,000.36
1042-002	Cash - Systematic		\$82,322.75	\$7,633,235.32	(\$7,672,806.05)	\$42,752.02
1042-003	Cash - Seizert		\$317,275.38	\$2,284,317.46	(\$2,313,466.71)	\$288,126.13
1042-004	Cash - Polen		\$219,655.86	\$2,036,735.02	(\$1,760,001.10)	\$496,389.78
1042-005	Cash - O'Shaughnessy		\$46,516.29	\$6,848,736.78	(\$6,842,757.20)	\$52,495.87
1099-000	Petty Cash		\$50.00	\$0.00	\$0.00	\$50.00
1170-002	Equities - Systematic		\$7,374,029.50	\$8,700,886.87	(\$9,646,606.21)	\$6,428,310.16
1170-003	Equities - Seizert		\$6,665,473.21	\$3,175,609.45	(\$3,825,095.07)	\$6,015,987.59
1170-004	Equities - Polen		\$8,673,947.40	\$4,308,328.78	(\$3,776,725.74)	\$9,205,550.44
1170-005	Equities - O'Shaughnessy		\$9,312,563.57	\$8,052,710.65	(\$9,070,850.25)	\$8,294,423.97
1172-001	Aberdeen Pooled		\$7,647,245.01	\$1,308,260.43	(\$2,200,980.22)	\$6,754,525.22
1173-000	PRIT International Equity		\$7,582,469.44	\$638,658.29	(\$4,390,223.58)	\$3,830,904.15
1173-001	PRIT Emerging Markets		\$0.00	\$3,161,416.74	(\$357,023.98)	\$2,804,392.76
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	\$17,671,190.81	(\$6,414,437.39)	\$11,256,753.42
1181-002	PRIT Fixed Income		\$0.00	\$6,128,418.00	(\$163,028.49)	\$5,965,389.51
1194-001	PRIT Real Estate Fund		\$14,338,949.07	\$1,277,825.91	(\$554,059.66)	\$15,062,715.32
1198-000	Cash - PRIT		\$0.00	\$371.11	(\$371.11)	\$0.00
1199-000	PRIT CORE Fund		\$65,378,001.91	\$9,164,020.18	(\$12,947,994.52)	\$61,594,027.57
1350-000	Pre-paid Expenses		\$7,181.83	\$7,201.81	(\$7,181.83)	\$7,201.81
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	(\$6,605,683.36)	\$13,952.87
1398-002	Deductions Receivable		\$171,970.90	\$563.21	(\$172,925.46)	(\$391.35)
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	\$120,023,309.23	(\$127,180,572.39)	\$138,782,366.65
<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	\$62,365.34	(\$62,365.34)	\$0.00
	Totals :		(\$2,019,479.15)	\$146,867.35	(\$62,365.34)	(\$1,934,977.14)
<u>Funds</u>						
3293-000	Annuity Savings Fund		(\$30,005,767.14)	\$2,326,083.59	\$0.00	(\$27,679,683.55)
3294-000	Annuity Reserve Fund		(\$10,079,173.86)	\$0.00	(\$2,326,071.60)	(\$12,405,245.46)
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	(\$11.99)	(\$97,100,462.39)

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Totals :		(\$143,920,150.66)	\$5,072,916.99	(\$5,072,916.99)	(\$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	(\$2,817,506.46)	(\$2,817,135.35)
4821-002	Dividend Income Received	\$0.00	\$0.00	(\$529,704.09)	(\$529,704.09)
4822-000	Interest not Refunded	\$0.00	\$0.00	(\$15,644.30)	(\$15,644.30)
4825-000	Miscellaneous Income	\$0.00	\$0.00	(\$2,059.41)	(\$2,059.41)
4884-000	Realized Gains	\$0.00	\$0.03	(\$11,071,812.93)	(\$11,071,812.90)
4885-000	Realized Losses	\$0.00	\$1,188,606.57	\$0.00	\$1,188,606.57
4886-000	Unrealized Gains	\$0.00	\$4,008,437.27	(\$10,774,215.74)	(\$6,765,778.47)
4887-000	Unrealized Losses	\$0.00	\$25,223,122.48	(\$850,397.24)	\$24,372,725.24
4891-000	Member Deductions	\$0.00	\$62.35	(\$3,257,084.10)	(\$3,257,021.75)
4892-000	Transfers from Other Systems	\$0.00	\$0.00	(\$373,593.11)	(\$373,593.11)
4893-000	Makeups and Buybacks - Single Pay	\$0.00	\$0.00	(\$11,255.22)	(\$11,255.22)
4893-001	Buybacks & Makeups - Periodic Pay	\$0.00	\$0.00	(\$2,025.00)	(\$2,025.00)
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	(\$39,810.90)	(\$39,810.90)
4900-000	Member Payments from Rollovers	\$0.00	\$0.00	(\$33,517.57)	(\$33,517.57)
Totals :		\$0.00	\$30,527,233.00	(\$36,883,605.02)	(\$6,356,372.02)

Disbursements

5118-000	Board Stipends	\$0.00	\$25,175.07	(\$2,208.37)	\$22,966.70
5119-000	Salaries and Wages	\$0.00	\$303,261.32	(\$11,677.64)	\$291,583.68
5120-000	Benefits - Employer Share	\$0.00	\$40,739.51	\$0.00	\$40,739.51
5304-000	Management Fees	\$0.00	\$690,091.40	\$0.00	\$690,091.40
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	\$18,536.05	\$0.00	\$18,536.05
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	\$2,000.00	\$0.00	\$2,000.00
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	(\$224.00)	\$2,170.00
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	\$2,458.72	\$0.00	\$2,458.72
5589-005 Postage	\$0.00	\$3,497.00	\$0.00	\$3,497.00
5589-007 Utilities	\$0.00	\$5,258.64	\$0.00	\$5,258.64
5599-001 Furniture & Equipment purchases	\$0.00	\$7,076.12	(\$1,549.12)	\$5,527.00
5599-706 Online Resources	\$0.00	\$1,607.40	\$0.00	\$1,607.40
5719-000 Travel	\$0.00	\$3,829.66	\$0.00	\$3,829.66
5750-000 Annuities Paid	\$0.00	\$1,979,291.68	(\$397.98)	\$1,978,893.70
5751-000 Pensions Paid	\$0.00	\$8,475,476.61	(\$2,911.94)	\$8,472,564.67
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	\$472,881.84	\$0.00	\$472,881.84
5757-000 Refunds to Members	\$0.00	\$443,807.52	\$0.00	\$443,807.52
Totals :	\$0.00	\$13,448,352.72	(\$19,219.55)	\$13,429,133.17
Grand Totals :	\$0.00	\$169,218,679.29	(\$169,218,679.29)	\$0.00