

Franklin Regional Retirement System
Full Trial Balance - Pre-Adjusting/Pre-Closing
2019

Ending date as of: Monday, September 30, 2019

			Beginning Balance	Debits	Credits	Balance
<u>Assets</u>						
1041-003	Unibank Checking #7710077251		\$2,099.58	\$11,135,692.38	(\$11,135,709.24)	\$2,082.72
1041-004	Unibank Mmarket #7710077269		\$664,709.47	\$16,155,233.50	(\$16,542,967.54)	\$276,975.43
1041-005	Unibank Card #7710227773		\$2,000.36	\$11,756.65	(\$11,756.50)	\$2,000.51
1042-002	Cash - Systematic		\$42,752.02	\$11,391,849.98	(\$11,427,209.38)	\$7,392.62
1042-003	Cash - Seizert		\$288,126.13	\$7,125,089.72	(\$7,413,215.85)	\$0.00
1042-004	Cash - Polen		\$496,389.78	\$3,538,772.83	(\$3,647,501.00)	\$387,661.61
1042-005	Cash - O'Shaughnessy		\$52,495.87	\$4,120,747.98	(\$4,107,346.81)	\$65,897.04
1042-006	Cash - Chartwell MCV		\$0.00	\$13,027,715.36	(\$12,741,407.73)	\$286,307.63
1042-007	Cash - Fiera MCG		\$0.00	\$8,948,380.16	(\$8,834,441.90)	\$113,938.26
1099-000	Petty Cash		\$50.00	\$10.00	(\$10.00)	\$50.00
1170-002	Equities - Systematic		\$6,428,310.16	\$6,692,318.60	(\$13,120,628.76)	\$0.00
1170-003	Equities - Seizert		\$6,015,987.59	\$2,714,771.65	(\$8,730,759.24)	\$0.00
1170-004	Equities - Polen		\$9,205,550.44	\$3,938,422.80	(\$3,902,152.65)	\$9,241,820.59
1170-005	Equities - O'Shaughnessy		\$8,294,423.97	\$6,836,851.69	(\$5,318,797.96)	\$9,812,477.70
1170-006	Equities - Chartwell MCV		\$0.00	\$13,059,536.49	(\$5,940,203.31)	\$7,119,333.18
1170-007	Equities - Fiera MCG		\$0.00	\$8,906,127.03	(\$2,185,976.70)	\$6,720,150.33
1172-001	Aberdeen Pooled		\$6,754,525.22	\$8,765,162.42	(\$1,029,751.37)	\$14,489,936.27
1173-000	PRIT International Equity		\$3,830,904.15	\$910,578.06	(\$383,141.53)	\$4,358,340.68
1173-001	PRIT Emerging Markets		\$2,804,392.76	\$608,061.31	(\$366,042.73)	\$3,046,411.34
1181-001	Loomis Sayles Core Fixed Income		\$11,256,753.42	\$1,217,962.30	(\$5,036,315.36)	\$7,438,400.36
1181-002	PRIT Fixed Income		\$5,965,389.51	\$497,401.50	(\$6,462,791.01)	\$0.00
1183-000	PRIT Fixed Income		\$0.00	\$6,497,205.65	(\$34,620.02)	\$6,462,585.63
1194-001	PRIT Real Estate Fund		\$15,062,715.32	\$1,188,135.73	(\$2,811.05)	\$16,248,040.00
1199-000	PRIT CORE Fund		\$61,594,027.57	\$13,762,937.08	(\$7,384,641.63)	\$67,972,323.02
1350-000	Pre-paid Expenses		\$7,201.81	\$0.00	(\$7,201.81)	\$0.00
1398-001	Appropriations Receivable		\$13,952.87	\$6,993,367.42	(\$6,809,302.62)	\$198,017.67
1398-002	Deductions Receivable		\$76,657.99	\$1,509.76	(\$78,205.81)	(\$38.06)
1550-000	Interest/Dividend Due and Accrued		\$1,694.85	\$0.00	(\$1,694.85)	\$0.00
	Totals :		\$138,861,110.84	\$158,045,598.05	(\$142,656,604.36)	\$154,250,104.53
<u>Liabilities</u>						
2020-000	Accounts Payable		(\$2,460,692.86)	\$108,715.72	\$0.00	(\$2,351,977.14)
2070-000	Federal W/H tax payable		\$0.00	\$49,527.21	(\$49,527.21)	\$0.00
	Totals :		(\$2,460,692.86)	\$158,242.93	(\$49,527.21)	(\$2,351,977.14)
<u>Funds</u>						
3293-000	Annuity Savings Fund		(\$30,591,938.85)	\$1,472,444.93	(\$31.72)	(\$29,119,525.64)
3294-000	Annuity Reserve Fund		(\$10,728,163.73)	\$0.00	(\$1,472,444.93)	(\$12,200,608.66)
3296-000	Pension Fund		(\$4,058,869.61)	\$0.00	(\$3,849,121.10)	(\$7,907,990.71)

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3297-000	Pension Reserve Fund	(\$91,021,445.79)	\$3,849,152.82	\$0.00	(\$87,172,292.97)
	Totals :	(\$136,400,417.98)	\$5,321,597.75	(\$5,321,597.75)	(\$136,400,417.98)

Receipts

4820-000	Investment Income (EOY only)	\$0.00	\$1,694.85	\$0.00	\$1,694.85
4821-000	Investment Income Received	\$0.00	\$0.00	(\$2,431,013.73)	(\$2,431,013.73)
4821-002	Dividend Income Received	\$0.00	\$0.00	(\$420,876.77)	(\$420,876.77)
4822-000	Interest not Refunded	\$0.00	\$0.00	(\$4,400.12)	(\$4,400.12)
4825-000	Miscellaneous Income	\$0.00	\$0.00	(\$325.99)	(\$325.99)
4841-000	Recovery of 91A Overearnings	\$0.00	\$0.00	(\$4,914.65)	(\$4,914.65)
4884-000	Realized Gains	\$0.00	\$0.00	(\$6,721,598.20)	(\$6,721,598.20)
4885-000	Realized Losses	\$0.00	\$2,247,066.95	\$0.00	\$2,247,066.95
4886-000	Unrealized Gains	\$0.00	\$5,013,624.03	(\$20,513,107.87)	(\$15,499,483.84)
4887-000	Unrealized Losses	\$0.00	\$8,272,028.94	(\$1,770,138.49)	\$6,501,890.45
4891-000	Member Deductions	\$0.00	\$0.00	(\$2,516,656.76)	(\$2,516,656.76)
4892-000	Transfers from Other Systems	\$0.00	\$0.00	(\$622,870.20)	(\$622,870.20)
4893-000	Makeups and Buybacks - Single Pay	\$0.00	\$0.00	(\$9,697.44)	(\$9,697.44)
4893-001	Buybacks & Makeups - Periodic Pay	\$0.00	\$0.00	(\$1,500.00)	(\$1,500.00)
4894-000	Pension Fund Appropriation	\$0.00	\$121,114.00	(\$6,993,085.00)	(\$6,871,971.00)
4895-000	Pension Reserve Appropriation	\$0.00	\$0.00	(\$282.42)	(\$282.42)
4898-000	3(8)(c) Reimbursements	\$0.00	\$0.00	(\$477,208.11)	(\$477,208.11)
4899-000	Mass. COLA Reimbursement	\$0.00	\$0.00	(\$19,983.13)	(\$19,983.13)
4900-000	Member Payments from Rollovers	\$0.00	\$0.00	(\$47,820.16)	(\$47,820.16)
	Totals :	\$0.00	\$15,655,528.77	(\$42,555,479.04)	(\$26,899,950.27)

Disbursements

5118-000	Board Stipends	\$0.00	\$19,128.00	\$0.00	\$19,128.00
5119-000	Salaries and Wages	\$0.00	\$227,418.42	\$0.00	\$227,418.42
5120-000	Benefits - Employer Share	\$0.00	\$32,614.16	\$0.00	\$32,614.16
5304-000	Management Fees	\$0.00	\$508,688.08	(\$257.71)	\$508,430.37
5305-000	Custodial Fees	\$0.00	\$9,752.96	\$0.00	\$9,752.96
5307-000	Investment Consultant	\$0.00	\$18,999.87	\$0.00	\$18,999.87
5308-000	Legal	\$0.00	\$18,979.10	\$0.00	\$18,979.10
5310-000	Insurance	\$0.00	\$12,249.00	\$0.00	\$12,249.00
5311-000	Service Contracts-Admin & Equipme	\$0.00	\$32,665.03	\$0.00	\$32,665.03
5311-001	Service Contracts-Admin	\$0.00	\$1,440.00	\$0.00	\$1,440.00
5312-000	Rent Expense	\$0.00	\$15,866.40	\$0.00	\$15,866.40
5316-000	Actuarial Study Expense	\$0.00	\$3,500.00	\$0.00	\$3,500.00
5317-000	Accounting, Audit Expense	\$0.00	\$18,500.00	\$0.00	\$18,500.00
5320-000	Education and Training	\$0.00	\$3,034.00	(\$168.00)	\$2,866.00

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5589-001 Administrative Exp. - Various	\$0.00	\$1,563.49	\$0.00	\$1,563.49
5589-002 Equipment & Software Maint. Service	\$0.00	\$11,110.78	(\$145.50)	\$10,965.28
5589-003 Dues	\$0.00	\$600.00	\$0.00	\$600.00
5589-004 Office Supplies	\$0.00	\$1,686.12	\$0.00	\$1,686.12
5589-005 Postage	\$0.00	\$2,961.26	\$0.00	\$2,961.26
5589-007 Utilities	\$0.00	\$4,538.24	(\$35.84)	\$4,502.40
5589-012 Board Election	\$0.00	\$933.99	\$0.00	\$933.99
5599-001 Furniture & Equipment purchases	\$0.00	\$840.71	\$0.00	\$840.71
5599-111 Computers	\$0.00	\$12,111.63	\$0.00	\$12,111.63
5599-706 Online Resources	\$0.00	\$1,727.40	\$0.00	\$1,727.40
5719-000 Travel	\$0.00	\$5,072.86	\$0.00	\$5,072.86
5750-000 Annuities Paid	\$0.00	\$1,679,645.46	\$0.00	\$1,679,645.46
5751-000 Pensions Paid	\$0.00	\$6,759,024.27	(\$525.37)	\$6,758,498.90
5755-000 3(8)(c) Reimbursements to Other Sys	\$0.00	\$1,006,652.93	\$0.00	\$1,006,652.93
5756-000 Transfers to Other Systems	\$0.00	\$610,181.59	\$0.00	\$610,181.59
5757-000 Refunds to Members	\$0.00	\$383,975.82	(\$2,088.29)	\$381,887.53
Totals :	\$0.00	\$11,405,461.57	(\$3,220.71)	\$11,402,240.86
Grand Totals :	\$0.00	\$190,586,429.07	(\$190,586,429.07)	\$0.00