

Franklin Regional Retirement System
Full Trial Balance - Pre-Adjusting/Pre-Closing
2023

Ending date as of: Tuesday, October 31, 2023

		Beginning Balance	Debits	Credits	Balance
<u>Assets</u>					
1041-003	Unib. Checking #7710077251	\$3,584.72	\$14,086,536.05	(\$15,515,669.80)	(\$1,425,549.03)
1041-004	Unib. DEpository #7710077269	\$339,923.12	\$12,544,562.98	(\$12,258,660.58)	\$625,825.52
1041-005	Unib. Card #7710227773	\$2,000.00	\$9,467.97	(\$9,971.47)	\$1,496.50
1041-006	Unib. Unipay #7710400487	\$433,418.16	\$20,283,756.42	(\$20,291,700.56)	\$425,474.02
1042-004	Cash - Polen	\$282,410.37	\$1,524,871.93	(\$1,626,282.34)	\$180,999.96
1042-005	Cash - O'Shaughnessy	\$55,852.95	\$6,959,218.43	(\$6,905,099.73)	\$109,971.65
1042-007	Cash - Fiera MCG	\$128,379.73	\$2,548,279.68	(\$2,155,040.46)	\$521,618.95
1042-008	Cash - Copeland SCC	\$200,722.27	\$2,025,524.60	(\$2,108,119.87)	\$118,127.00
1099-000	Petty Cash	\$50.00	\$0.00	\$0.00	\$50.00
1170-004	Equities - Polen	\$7,651,150.67	\$4,323,713.21	(\$2,533,769.71)	\$9,441,094.17
1170-005	Equities - O'Shaughnessy	\$11,613,755.85	\$8,341,697.12	(\$8,706,776.42)	\$11,248,676.55
1170-007	Equities - Fiera MCG	\$8,574,740.48	\$3,875,687.80	(\$3,364,268.29)	\$9,086,159.99
1170-008	Equities - Copeland SCC	\$8,935,585.11	\$3,392,908.32	(\$3,258,057.67)	\$9,070,435.76
1172-000	Chartwell MCV CIT	\$8,383,810.45	\$1,472,662.78	(\$1,744,653.69)	\$8,111,819.54
1172-001	Aberdeen Pooled	\$8,142,886.88	\$1,667,528.19	(\$1,477,813.35)	\$8,332,601.72
1173-000	PRIT International Equity	\$4,895,002.74	\$1,098,891.53	(\$763,370.69)	\$5,230,523.58
1173-001	PRIT Emerging Markets	\$3,361,515.00	\$767,910.82	(\$489,059.63)	\$3,640,366.19
1181-001	Loomis Sayles Core Fixed Income	\$14,425,377.49	\$3,413,516.35	(\$1,028,239.83)	\$16,810,654.01
1183-000	PRIT Fixed Income	\$6,501,543.58	\$1,535,610.56	(\$136,769.92)	\$7,900,384.22
1194-001	PRIT Real Estate Fund	\$19,901,880.07	\$432,438.21	(\$2,213,484.02)	\$18,120,834.26
1199-000	PRIT CORE Fund	\$74,790,820.10	\$10,393,433.58	(\$8,839,124.37)	\$76,345,129.31
1350-000	Prepaid Expenses	\$6,283.45	\$0.00	(\$6,283.45)	\$0.00
1350-002	Prepaid Postage	\$1,961.57	\$0.00	\$0.00	\$1,961.57
1398-001	Appropriations Receivable	\$16,282.73	\$8,761,330.00	(\$8,408,844.56)	\$368,768.17
1398-002	Deductions Receivable	\$64,122.20	\$4,047.51	(\$69,140.23)	(\$970.52)
1550-000	Interest/Dividend Due and Accrued	\$2,898.35	\$0.00	(\$2,898.35)	\$0.00
	Totals :	\$178,715,958.04	\$109,463,594.04	(\$103,913,098.99)	\$184,266,453.09
<u>Liabilities</u>					
2020-000	Accounts Payable	(\$2,858,412.58)	\$138,965.53	(\$14,383.68)	(\$2,733,830.73)
2030-000	Wilson insurance payable	\$0.00	\$0.00	(\$342.00)	(\$342.00)
2070-000	Federal W/H tax payable	\$0.00	\$81,951.58	(\$81,951.58)	\$0.00
	Totals :	(\$2,858,412.58)	\$220,917.11	(\$96,677.26)	(\$2,734,172.73)
<u>Funds</u>					
3293-000	Annuity Savings Fund	(\$35,595,132.44)	\$1,724,876.47	(\$681.27)	(\$33,870,937.24)
3294-000	Annuity Reserve Fund	(\$10,449,396.94)	\$0.00	(\$1,724,876.47)	(\$12,174,273.41)
3296-000	Pension Fund	(\$4,224,517.86)	\$0.00	(\$2,821,965.00)	(\$7,046,482.86)
3297-000	Pension Reserve Fund	(\$125,588,498.22)	\$2,822,646.27	\$0.00	(\$122,765,851.95)

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Totals :		(\$175,857,545.46)	\$4,547,522.74	(\$4,547,522.74)	(\$175,857,545.46)
<u>Receipts</u>					
4820-000	Investment Income (EOY only)	\$0.00	\$2,898.35	\$0.00	\$2,898.35
4821-000	Investment Income Received	\$0.00	\$0.00	(\$2,917,552.43)	(\$2,917,552.43)
4821-002	Dividend Income Received	\$0.00	\$0.00	(\$461,729.69)	(\$461,729.69)
4822-000	Interest not Refunded	\$0.00	\$0.00	(\$19,309.42)	(\$19,309.42)
4825-000	Miscellaneous Income	\$0.00	\$0.00	(\$2,004.47)	(\$2,004.47)
4884-000	Realized Gains	\$0.00	\$0.00	(\$2,134,040.47)	(\$2,134,040.47)
4885-000	Realized Losses	\$0.00	\$1,384,556.46	\$0.00	\$1,384,556.46
4886-000	Unrealized Gains	\$0.00	\$3,471,600.20	(\$21,365,040.62)	(\$17,893,440.42)
4887-000	Unrealized Losses	\$0.00	\$15,540,439.20	(\$1,421,329.41)	\$14,119,109.79
4891-000	Member Deductions	\$0.00	\$13,053.99	(\$3,487,044.34)	(\$3,473,990.35)
4892-000	Transfers from Other Systems	\$0.00	\$0.00	(\$767,530.75)	(\$767,530.75)
4893-000	Makeups and Buybacks - Single Pay	\$0.00	\$0.00	(\$98,911.81)	(\$98,911.81)
4893-001	Buybacks & Makeups - Periodic Pay	\$0.00	\$0.00	(\$2,860.00)	(\$2,860.00)
4894-000	Pension Fund Appropriation	\$0.00	\$0.00	(\$8,761,330.00)	(\$8,761,330.00)
4898-000	3(8)(c) Reimbursements	\$0.00	\$0.00	(\$469,375.17)	(\$469,375.17)
4899-000	Mass. COLA Reimbursement	\$0.00	\$0.00	(\$6,898.20)	(\$6,898.20)
Totals :		\$0.00	\$20,412,548.20	(\$41,914,956.78)	(\$21,502,408.58)

Disbursements

5118-000	Board Stipends	\$0.00	\$22,950.00	\$0.00	\$22,950.00
5119-000	Salaries and Wages	\$0.00	\$343,120.37	\$0.00	\$343,120.37
5120-000	Benefits - Employer Share	\$0.00	\$59,551.40	(\$607.36)	\$58,944.04
5304-000	Management Fees	\$0.00	\$626,060.67	(\$2,883.07)	\$623,177.60
5305-000	Custodial Fees	\$0.00	\$10,995.55	\$0.00	\$10,995.55
5307-000	Investment Consultant	\$0.00	\$38,250.00	\$0.00	\$38,250.00
5308-000	Legal	\$0.00	\$17,038.46	\$0.00	\$17,038.46
5310-000	Insurance	\$0.00	\$13,613.00	(\$11.00)	\$13,602.00
5311-000	Service Contracts-Admin & Equipme	\$0.00	\$42,686.43	(\$32.95)	\$42,653.48
5311-001	Service Contracts-Admin	\$0.00	\$1,980.00	\$0.00	\$1,980.00
5312-000	Rent Expense	\$0.00	\$26,508.02	\$0.00	\$26,508.02
5316-000	Actuarial Study Expense	\$0.00	\$4,000.00	\$0.00	\$4,000.00
5317-000	Accounting, Audit Expense	\$0.00	\$18,500.00	\$0.00	\$18,500.00
5320-000	Education and Training	\$0.00	\$1,452.00	\$0.00	\$1,452.00
5589-001	Administrative Exp. - Various	\$0.00	\$596.71	\$0.00	\$596.71
5589-002	Equipment & Software Maint. Service	\$0.00	\$20,479.85	\$0.00	\$20,479.85
5589-003	Dues	\$0.00	\$746.00	\$0.00	\$746.00
5589-004	Office Supplies	\$0.00	\$1,031.61	\$0.00	\$1,031.61

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5589-005	Postage	\$0.00	\$4,900.00	\$0.00	\$4,900.00
5589-007	Utilities	\$0.00	\$2,582.01	\$0.00	\$2,582.01
5599-111	Computers, etc.	\$0.00	\$6,191.99	\$0.00	\$6,191.99
5599-706	Online Resources	\$0.00	\$4,233.61	\$0.00	\$4,233.61
5719-000	Travel	\$0.00	\$149.37	\$0.00	\$149.37
5750-000	Annuities Paid	\$0.00	\$2,307,795.14	(\$74.66)	\$2,307,720.48
5751-000	Pensions Paid	\$0.00	\$9,569,953.11	(\$245.35)	\$9,569,707.76
5755-000	3(8)(c) Reimbursements to Other Sys	\$0.00	\$1,306,911.51	\$0.00	\$1,306,911.51
5756-000	Transfers to Other Systems	\$0.00	\$816,186.01	\$0.00	\$816,186.01
5757-000	Refunds to Members	\$0.00	\$563,065.25	\$0.00	\$563,065.25
	Totals :	\$0.00	\$15,831,528.07	(\$3,854.39)	\$15,827,673.68
	Grand Totals :	\$0.00	\$150,476,110.16	(\$150,476,110.16)	\$0.00