

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

Ending date as of: Thursday, November 30, 2023

	Beginning Balance	Debits	Credits	Balance	
<b>Assets</b>					
1041-003	Unib. Checking #7710077251	\$3,584.72	\$17,129,659.36	(\$17,131,244.08)	\$2,000.00
1041-004	Unib. DEpository #7710077269	\$339,923.12	\$14,828,883.04	(\$15,104,855.92)	\$63,950.24
1041-005	Unib. Card #7710227773	\$2,000.00	\$10,252.19	(\$10,252.19)	\$2,000.00
1041-006	Unib. Unipay #7710400487	\$433,418.16	\$23,311,195.50	(\$23,335,229.28)	\$409,384.38
1042-004	Cash - Polen	\$282,410.37	\$1,527,027.99	(\$1,809,217.14)	\$221.22
1042-005	Cash - O'Shaughnessy	\$55,852.95	\$8,060,973.95	(\$7,942,844.09)	\$173,982.81
1042-007	Cash - Fiera MCG	\$128,379.73	\$2,857,496.28	(\$2,691,538.61)	\$294,337.40
1042-008	Cash - Copeland SCC	\$200,722.27	\$2,285,218.91	(\$2,329,694.48)	\$156,246.70
1042-009	Cash - Next Century	\$0.00	\$8,925,577.40	(\$8,806,977.90)	\$118,599.50
1099-000	Petty Cash	\$50.00	\$0.00	\$0.00	\$50.00
1170-004	Equities - Polen	\$7,651,150.67	\$4,323,713.21	(\$11,974,863.88)	\$0.00
1170-005	Equities - O'Shaughnessy	\$11,613,755.85	\$10,116,248.61	(\$9,997,273.43)	\$11,732,731.03
1170-007	Equities - Fiera MCG	\$8,574,740.48	\$5,429,789.89	(\$4,000,298.62)	\$10,004,231.75
1170-008	Equities - Copeland SCC	\$8,935,585.11	\$4,287,460.83	(\$4,115,946.71)	\$9,107,099.23
1170-009	Equities - Next Century	\$0.00	\$18,124,607.96	(\$7,707,537.27)	\$10,417,070.69
1172-000	Chartwell MCV CIT	\$8,383,810.45	\$2,212,128.14	(\$2,153,253.07)	\$8,442,685.52
1172-001	Aberdeen Pooled	\$8,142,886.88	\$2,447,668.69	(\$2,187,027.52)	\$8,403,528.05
1173-000	PRIT International Equity	\$4,895,002.74	\$1,552,134.50	(\$1,014,626.86)	\$5,432,510.38
1173-001	PRIT Emerging Markets	\$3,361,515.00	\$1,057,007.28	(\$642,499.99)	\$3,776,022.29
1181-001	Loomis Sayles Core Fixed Income	\$14,425,377.49	\$4,147,188.16	(\$1,299,379.41)	\$17,273,186.24
1183-000	PRIT Fixed Income	\$6,501,543.58	\$1,773,044.27	(\$182,936.71)	\$8,091,651.14
1194-001	PRIT Real Estate Fund	\$19,901,880.07	\$608,518.23	(\$2,252,429.15)	\$18,257,969.15
1199-000	PRIT CORE Fund	\$74,790,820.10	\$13,918,960.20	(\$12,156,336.03)	\$76,553,444.27
1350-000	Prepaid Expenses	\$6,283.45	\$329.10	(\$6,283.45)	\$329.10
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	\$5,169.51	(\$69,140.23)	\$151.48
1550-000	Interest/Dividend Due and Accrued	\$2,898.35	\$0.00	(\$2,898.35)	\$0.00
	<b>Totals :</b>	<b>\$178,715,958.04</b>	<b>\$157,701,583.20</b>	<b>(\$147,333,428.93)</b>	<b>\$189,084,112.31</b>
<b>Liabilities</b>					
2020-000	Accounts Payable	(\$2,858,412.58)	\$142,778.33	(\$261,239.69)	(\$2,976,873.94)
2030-000	Wilson insurance payable	\$0.00	\$0.00	(\$427.50)	(\$427.50)
2070-000	Federal W/H tax payable	\$0.00	\$102,776.92	(\$102,776.92)	\$0.00
	<b>Totals :</b>	<b>(\$2,858,412.58)</b>	<b>\$245,555.25</b>	<b>(\$364,444.11)</b>	<b>(\$2,977,301.44)</b>
<b>Funds</b>					
3293-000	Annuity Savings Fund	(\$35,595,132.44)	\$1,901,289.12	(\$681.27)	(\$33,694,524.59)
3294-000	Annuity Reserve Fund	(\$10,449,396.94)	\$0.00	(\$1,901,289.12)	(\$12,350,686.06)

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		Beginning Balance	Debits	Credits	Balance
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)
	<b>Totals :</b>	<b>(\$175,857,545.46)</b>	<b>\$4,723,935.39</b>	<b>(\$4,723,935.39)</b>	<b>(\$175,857,545.46)</b>

Receipts

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	(\$3,444,287.12)	(\$3,444,287.12)
4821-002	Dividend Income Received	\$0.00	\$0.00	(\$539,001.82)	(\$539,001.82)
4822-000	Interest not Refunded	\$0.00	\$0.00	(\$19,435.96)	(\$19,435.96)
4825-000	Miscellaneous Income	\$0.00	\$0.00	(\$2,768.88)	(\$2,768.88)
4884-000	Realized Gains	\$0.00	\$0.00	(\$3,845,028.47)	(\$3,845,028.47)
4885-000	Realized Losses	\$0.00	\$2,613,686.59	\$0.00	\$2,613,686.59
4886-000	Unrealized Gains	\$0.00	\$5,778,047.48	(\$31,089,242.21)	(\$25,311,194.73)
4887-000	Unrealized Losses	\$0.00	\$19,288,014.43	(\$2,731,854.84)	\$16,556,159.59
4891-000	Member Deductions	\$0.00	\$13,053.99	(\$3,887,402.42)	(\$3,874,348.43)
4892-000	Transfers from Other Systems	\$0.00	\$0.00	(\$799,504.86)	(\$799,504.86)
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	(\$3,120.00)	(\$3,120.00)
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)
	<b>Totals :</b>	<b>\$0.00</b>	<b>\$27,695,700.84</b>	<b>(\$55,698,161.76)</b>	<b>(\$28,002,460.92)</b>

Disbursements

5118-000	Board Stipends	\$0.00	\$25,500.00	\$0.00	\$25,500.00
5119-000	Salaries and Wages	\$0.00	\$384,145.65	\$0.00	\$384,145.65
5120-000	Benefits - Employer Share	\$0.00	\$66,349.65	(\$607.36)	\$65,742.29
5304-000	Management Fees	\$0.00	\$743,619.61	(\$2,883.07)	\$740,736.54
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	\$17,742.46	\$0.00	\$17,742.46
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	\$2,180.00	\$0.00	\$2,180.00
5312-000	Rent Expense	\$0.00	\$28,948.29	\$0.00	\$28,948.29
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	\$646.66	\$0.00	\$646.66
5589-002	Equipment & Software Maint. Service	\$0.00	\$23,838.10	\$0.00	\$23,838.10

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		Beginning Balance	Debits	Credits	Balance
5589-003	Dues	\$0.00	\$650.00	\$0.00	\$650.00
5589-004	Office Supplies	\$0.00	\$1,545.13	\$0.00	\$1,545.13
5589-005	Postage	\$0.00	\$4,900.00	\$0.00	\$4,900.00
5589-007	Utilities	\$0.00	\$2,908.61	\$0.00	\$2,908.61
5599-111	Computers, etc.	\$0.00	\$9,550.24	\$0.00	\$9,550.24
5599-706	Online Resources	\$0.00	\$4,233.61	\$0.00	\$4,233.61
5719-000	Travel	\$0.00	\$289.91	\$0.00	\$289.91
5750-000	Annuities Paid	\$0.00	\$2,544,842.75	(\$132.22)	\$2,544,710.53
5751-000	Pensions Paid	\$0.00	\$10,543,288.26	(\$450.49)	\$10,542,837.77
5755-000	3(8)(c) Reimbursements to Other Sys	\$0.00	\$1,553,767.52	\$0.00	\$1,553,767.52
5756-000	Transfers to Other Systems	\$0.00	\$978,845.00	\$0.00	\$978,845.00
5757-000	Refunds to Members	\$0.00	\$690,024.17	\$0.00	\$690,024.17
	<b>Totals :</b>	<b>\$0.00</b>	<b>\$17,757,312.60</b>	<b>(\$4,117.09)</b>	<b>\$17,753,195.51</b>
	<b>Grand Totals :</b>	<b>\$0.00</b>	<b>\$208,124,087.28</b>	<b>(\$208,124,087.28)</b>	<b>\$0.00</b>