

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

Ending date as of: Sunday, December 31, 2023

		Beginning Balance	Debits	Credits	Balance
Assets					
1041-003	Unib. Checking #7710077251	\$3,584.72	\$19,400,010.51	(\$19,401,672.92)	\$1,922.31
1041-004	Unib. DEpository #7710077269	\$339,923.12	\$17,196,484.51	(\$17,245,631.97)	\$290,775.66
1041-005	Unib. Card #7710227773	\$2,000.00	\$10,717.51	(\$10,639.82)	\$2,077.69
1041-006	Unib. Unipay #7710400487	\$433,418.16	\$25,635,043.16	(\$25,605,937.23)	\$462,524.09
1042-004	Cash - Polen	\$282,410.37	\$1,527,028.89	(\$1,809,217.19)	\$222.07
1042-005	Cash - O'Shaughnessy	\$55,852.95	\$8,101,687.64	(\$8,021,289.19)	\$136,251.40
1042-007	Cash - Fiera MCG	\$128,379.73	\$2,969,976.66	(\$2,868,178.37)	\$230,178.02
1042-008	Cash - Copeland SCC	\$200,722.27	\$2,453,192.54	(\$2,422,868.61)	\$231,046.20
1042-009	Cash - Next Century	\$0.00	\$9,536,686.47	(\$9,235,040.14)	\$301,646.33
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	\$10,908,049.53	(\$9,997,273.43)	\$12,524,531.95
1170-007	Equities - Fiera MCG	\$8,574,740.48	\$6,303,841.92	(\$4,165,073.23)	\$10,713,509.17
1170-008	Equities - Copeland SCC	\$8,935,585.11	\$5,288,989.21	(\$4,267,944.64)	\$9,956,629.68
1170-009	Equities - Next Century	\$0.00	\$18,898,806.13	(\$8,206,172.54)	\$10,692,633.59
1172-000	Chartwell MCV CIT	\$8,383,810.45	\$2,828,314.58	(\$2,153,255.44)	\$9,058,869.59
1172-001	Aberdeen Pooled	\$8,142,886.88	\$3,236,712.63	(\$2,187,027.52)	\$9,192,571.99
1173-000	PRIT International Equity	\$4,895,002.74	\$1,866,497.17	(\$1,014,626.86)	\$5,746,873.05
1173-001	PRIT Emerging Markets	\$3,361,515.00	\$1,227,020.93	(\$642,499.99)	\$3,946,035.94
1181-001	Loomis Sayles Core Fixed Income	\$14,425,377.49	\$4,817,062.42	(\$1,299,379.41)	\$17,943,060.50
1183-000	PRIT Fixed Income	\$6,501,543.58	\$1,969,623.60	(\$1,132,936.71)	\$7,338,230.47
1194-001	PRIT Real Estate Fund	\$19,901,880.07	\$608,518.23	(\$2,853,951.21)	\$17,656,447.09
1199-000	PRIT CORE Fund	\$74,790,820.10	\$16,213,904.51	(\$13,156,336.03)	\$77,848,388.58
1350-000	Prepaid Expenses	\$6,283.45	\$9,106.52	(\$6,283.45)	\$9,106.52
1350-002	Prepaid Postage	\$1,961.57	\$0.00	\$0.00	\$1,961.57
1398-000	Accounts Receivable	\$0.00	\$39,723.37	\$0.00	\$39,723.37
1398-001	Appropriations Receivable	\$16,282.73	\$8,761,330.00	(\$8,578,595.31)	\$199,017.42
1398-002	Deductions Receivable	\$64,122.20	\$5,251.33	(\$70,342.38)	(\$968.85)
1550-000	Interest/Dividend Due and Accrued	\$2,898.35	\$0.00	(\$2,898.35)	\$0.00
	Totals :	\$178,715,958.04	\$174,137,293.18	(\$158,329,935.82)	\$194,523,315.40
Liabilities					
2020-000	Accounts Payable	(\$2,858,412.58)	\$1,142,778.33	(\$261,239.69)	(\$1,976,873.94)
2030-000	Wilson insurance payable	\$0.00	\$0.00	(\$517.50)	(\$517.50)
2070-000	Federal W/H tax payable	\$0.00	\$104,591.97	(\$104,591.97)	\$0.00
	Totals :	(\$2,858,412.58)	\$1,247,370.30	(\$366,349.16)	(\$1,977,391.44)
Funds					
3293-000	Annuity Savings Fund	(\$35,595,132.44)	\$2,024,523.34	(\$681.27)	(\$33,571,290.37)

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3294-000	Annuity Reserve Fund	(\$10,449,396.94)	\$0.00	(\$2,024,523.34)	(\$12,473,920.28)
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)
	Totals :	(\$175,857,545.46)	\$4,847,169.61	(\$4,847,169.61)	(\$175,857,545.46)

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	(\$3,774,762.89)	(\$3,774,762.89)
4821-002	Dividend Income Received	\$0.00	\$0.00	(\$622,607.06)	(\$622,607.06)
4822-000	Interest not Refunded	\$0.00	\$0.00	(\$19,723.68)	(\$19,723.68)
4825-000	Miscellaneous Income	\$0.00	\$0.00	(\$2,768.88)	(\$2,768.88)
4884-000	Realized Gains	\$0.00	\$0.00	(\$4,319,571.97)	(\$4,319,571.97)
4885-000	Realized Losses	\$0.00	\$2,735,312.85	\$0.00	\$2,735,312.85
4886-000	Unrealized Gains	\$0.00	\$5,778,047.48	(\$37,599,628.32)	(\$31,821,580.84)
4887-000	Unrealized Losses	\$0.00	\$19,960,970.23	(\$3,430,530.48)	\$16,530,439.75
4891-000	Member Deductions	\$0.00	\$13,161.04	(\$4,263,081.57)	(\$4,249,920.53)
4892-000	Transfers from Other Systems	\$0.00	\$0.00	(\$862,585.28)	(\$862,585.28)
4893-000	Makeups and Buybacks - Single Pay	\$0.00	\$0.00	(\$120,469.22)	(\$120,469.22)
4893-001	Buybacks & Makeups - Periodic Pay	\$0.00	\$0.00	(\$3,380.00)	(\$3,380.00)
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	(\$13,180.50)	(\$13,180.50)
	Totals :	\$0.00	\$28,490,389.95	(\$64,262,995.02)	(\$35,772,605.07)

Disbursements

5118-000	Board Stipends	\$0.00	\$28,050.00	\$0.00	\$28,050.00
5119-000	Salaries and Wages	\$0.00	\$425,170.93	\$0.00	\$425,170.93
5120-000	Benefits - Employer Share	\$0.00	\$66,950.94	(\$607.36)	\$66,343.58
5304-000	Management Fees	\$0.00	\$814,783.74	(\$2,883.07)	\$811,900.67
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	\$19,614.46	\$0.00	\$19,614.46
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	\$2,380.00	\$0.00	\$2,380.00
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	\$796.66	\$0.00	\$796.66

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5589-002 Equipment & Software Maint. Service	\$0.00	\$25,001.85	\$0.00	\$25,001.85
5589-003 Dues	\$0.00	\$650.00	\$0.00	\$650.00
5589-004 Office Supplies	\$0.00	\$1,597.21	\$0.00	\$1,597.21
5589-005 Postage	\$0.00	\$4,900.00	\$0.00	\$4,900.00
5589-007 Utilities	\$0.00	\$3,115.22	\$0.00	\$3,115.22
5599-001 Furniture & Equipment purchases	\$0.00	\$185.48	\$0.00	\$185.48
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	\$2,779,940.56	(\$657.60)	\$2,779,282.96
5751-000 Pensions Paid	\$0.00	\$11,510,845.45	(\$2,276.43)	\$11,508,569.02
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	\$980,016.26	\$0.00	\$980,016.26
5757-000 Refunds to Members	\$0.00	\$700,409.67	\$0.00	\$700,409.67
Totals :	\$0.00	\$19,090,694.98	(\$6,468.41)	\$19,084,226.57
Grand Totals :	\$0.00	\$227,812,918.02	(\$227,812,918.02)	\$0.00