

**Franklin Regional Retirement System**  
**Full Trial Balance - Pre-Adjusting/Pre-Closing**  
**2024**

Ending date as of: Sunday, March 31, 2024

		Beginning Balance	Debits	Credits	Balance
<u>Assets</u>					
1041-003	Unib. Checking #7710077251	\$1,922.31	\$4,960,054.98	(\$4,951,492.20)	\$10,485.09
1041-004	Unib. DEpository #7710077269	\$290,775.66	\$4,707,009.82	(\$4,911,445.19)	\$86,340.29
1041-005	Unib. Card #7710227773	\$2,077.69	\$2,549.43	(\$4,824.54)	(\$197.42)
1041-006	Unib. Unipay #7710400487	\$462,524.09	\$2,570,333.59	(\$2,027,552.39)	\$1,005,305.29
1042-004	Cash - Polen	\$222.07	\$2.73	(\$0.15)	\$224.65
1042-005	Cash - O'Shaughnessy	\$136,251.40	\$4,029,241.66	(\$4,053,675.14)	\$111,817.92
1042-007	Cash - Fiera MCG	\$230,178.02	\$2,487,605.04	(\$2,626,407.20)	\$91,375.86
1042-008	Cash - Copeland SCC	\$231,046.20	\$682,073.23	(\$709,539.21)	\$203,580.22
1042-009	Cash - Next Century	\$301,646.33	\$721,999.32	(\$920,296.59)	\$103,349.06
1099-000	Petty Cash	\$50.00	\$0.00	\$0.00	\$50.00
1170-005	Equities - O'Shaughnessy	\$12,524,531.95	\$4,099,481.09	(\$3,778,070.10)	\$12,845,942.94
1170-007	Equities - Fiera MCG	\$10,713,509.17	\$2,360,248.87	(\$2,475,077.43)	\$10,598,680.61
1170-008	Equities - Copeland SCC	\$9,956,629.68	\$1,544,307.09	(\$848,890.70)	\$10,652,046.07
1170-009	Equities - Next Century	\$10,692,633.59	\$2,373,218.88	(\$705,221.41)	\$12,360,631.06
1172-000	Chartwell MCV CIT	\$9,058,869.59	\$771,946.72	(\$142,691.02)	\$9,688,125.29
1172-001	Aberdeen Pooled	\$9,192,571.99	\$610,022.62	(\$159,047.73)	\$9,643,546.88
1173-000	PRIT International Equity	\$5,746,873.05	\$291,328.93	(\$19,287.61)	\$6,018,914.37
1173-001	PRIT Emerging Markets	\$3,946,035.94	\$261,972.52	(\$92,634.17)	\$4,115,374.29
1181-001	Loomis Sayles Core Fixed Income	\$17,943,060.50	\$205,907.05	(\$439,240.81)	\$17,709,726.74
1183-000	PRIT Fixed Income	\$7,338,230.47	\$156,341.08	\$0.00	\$7,494,571.55
1194-001	PRIT Real Estate Fund	\$17,656,447.09	\$64,791.31	(\$505,321.46)	\$17,215,916.94
1199-000	PRIT CORE Fund	\$77,848,388.58	\$2,764,352.73	(\$930,000.00)	\$79,682,741.31
1350-000	Prepaid Expenses	\$9,106.52	\$0.00	(\$9,106.52)	\$0.00
1398-000	Accounts Receivable	\$39,723.37	\$0.00	(\$39,723.37)	\$0.00
1398-001	Appropriations Receivable	\$56,446.08	\$0.00	(\$56,446.08)	\$0.00
1398-002	Deductions Receivable	\$69,958.96	\$1,170.75	(\$71,315.78)	(\$186.07)
1550-000	Interest/Dividend Due and Accrued	\$3,615.85	\$0.00	(\$3,615.85)	\$0.00
	<b>Totals :</b>	<b>\$194,453,326.15</b>	<b>\$35,665,959.44</b>	<b>(\$30,480,922.65)</b>	<b>\$199,638,362.94</b>
<u>Liabilities</u>					
2020-000	Accounts Payable	(\$2,144,768.16)	\$60,571.85	\$0.00	(\$2,084,196.31)
2030-000	Wilson insurance payable	(\$517.50)	\$0.00	\$0.00	(\$517.50)
2070-000	Federal W/H tax payable	\$0.00	\$9,552.37	(\$9,552.37)	\$0.00
	<b>Totals :</b>	<b>(\$2,145,285.66)</b>	<b>\$70,124.22</b>	<b>(\$9,552.37)</b>	<b>(\$2,084,713.81)</b>
<u>Funds</u>					
3293-000	Annuity Savings Fund	(\$37,178,586.76)	\$153,321.33	\$0.00	(\$37,025,265.43)
3294-000	Annuity Reserve Fund	(\$10,104,382.45)	\$0.00	(\$153,321.33)	(\$10,257,703.78)
3296-000	Pension Fund	(\$3,085,150.99)	\$0.00	\$0.00	(\$3,085,150.99)

**Franklin Regional Retirement System**  
**Full Trial Balance - Pre-Adjusting/Pre-Closing**  
**2024**

Ending date as of: Sunday, March 31, 2024

		Beginning Balance	Debits	Credits	Balance
3297-000	Pension Reserve Fund	(\$141,939,920.29)	\$0.00	\$0.00	(\$141,939,920.29)
	<b>Totals :</b>	<b>(\$192,308,040.49)</b>	<b>\$153,321.33</b>	<b>(\$153,321.33)</b>	<b>(\$192,308,040.49)</b>

Receipts

4820-000	Investment Income (EOY only)	\$0.00	\$3,615.85	\$0.00	\$3,615.85
4821-000	Investment Income Received	\$0.00	\$0.00	(\$901,701.55)	(\$901,701.55)
4821-002	Dividend Income Received	\$0.00	\$0.00	(\$165,624.60)	(\$165,624.60)
4822-000	Interest not Refunded	\$0.00	\$0.00	(\$5,004.06)	(\$5,004.06)
4825-000	Miscellaneous Income	\$0.00	\$0.00	(\$650.52)	(\$650.52)
4884-000	Realized Gains	\$0.00	\$0.00	(\$1,531,603.81)	(\$1,531,603.81)
4885-000	Realized Losses	\$0.00	\$321,898.52	\$0.00	\$321,898.52
4886-000	Unrealized Gains	\$0.00	\$0.00	(\$8,884,295.36)	(\$8,884,295.36)
4887-000	Unrealized Losses	\$0.00	\$2,997,504.83	(\$325,202.68)	\$2,672,302.15
4891-000	Member Deductions	\$0.00	\$0.00	(\$1,035,919.05)	(\$1,035,919.05)
4892-000	Transfers from Other Systems	\$0.00	\$0.00	(\$186,906.51)	(\$186,906.51)
4893-000	Makeups and Buybacks - Single Pay	\$0.00	\$0.00	(\$3,025.86)	(\$3,025.86)
4893-001	Buybacks & Makeups - Periodic Pay	\$0.00	\$0.00	(\$780.00)	(\$780.00)
4898-000	3(8)(c) Reimbursements	\$0.00	\$0.00	(\$584,465.99)	(\$584,465.99)
	<b>Totals :</b>	<b>\$0.00</b>	<b>\$3,323,019.20</b>	<b>(\$13,625,179.99)</b>	<b>(\$10,302,160.79)</b>

Disbursements

5118-000	Board Stipends	\$0.00	\$7,868.00	\$0.00	\$7,868.00
5119-000	Salaries and Wages	\$0.00	\$148,408.89	\$0.00	\$148,408.89
5119-001	Payroll Taxes	\$0.00	\$862.90	\$0.00	\$862.90
5120-000	Benefits - Employer Share	\$0.00	\$39,831.06	(\$318.82)	\$39,512.24
5304-000	Management Fees	\$0.00	\$202,887.67	\$0.00	\$202,887.67
5307-000	Investment Consultant	\$0.00	\$12,750.00	\$0.00	\$12,750.00
5308-000	Legal	\$0.00	\$13,799.05	\$0.00	\$13,799.05
5310-000	Insurance	\$0.00	\$13,324.22	(\$518.00)	\$12,806.22
5311-000	Service Contracts-Admin & Equipme	\$0.00	\$2,570.86	\$0.00	\$2,570.86
5311-001	Service Contracts-Admin	\$0.00	\$660.00	\$0.00	\$660.00
5312-000	Rent Expense	\$0.00	\$9,761.08	\$0.00	\$9,761.08
5589-001	Administrative Exp. - Various	\$0.00	\$110.45	\$0.00	\$110.45
5589-002	Equipment & Software Maint. Service	\$0.00	\$9,045.74	\$0.00	\$9,045.74
5589-003	Dues	\$0.00	\$650.00	\$0.00	\$650.00
5589-004	Office Supplies	\$0.00	\$954.38	\$0.00	\$954.38
5589-005	Postage	\$0.00	\$1,442.94	\$0.00	\$1,442.94
5589-007	Utilities	\$0.00	\$1,099.82	\$0.00	\$1,099.82
5599-001	Furniture & Equipment purchases	\$0.00	\$223.65	\$0.00	\$223.65
5599-111	Computers, etc.	\$0.00	\$3,840.68	\$0.00	\$3,840.68

**Franklin Regional Retirement System**  
**Full Trial Balance - Pre-Adjusting/Pre-Closing**  
**2024**

Ending date as of: Sunday, March 31, 2024

		<b>Beginning Balance</b>	<b>Debits</b>	<b>Credits</b>	<b>Balance</b>
5599-706	Online Resources	\$0.00	\$2,451.46	\$0.00	\$2,451.46
5719-000	Travel	\$0.00	\$5,808.85	(\$5,567.52)	\$241.33
5750-000	Annuities Paid	\$0.00	\$710,431.38	(\$221.97)	\$710,209.41
5751-000	Pensions Paid	\$0.00	\$2,898,421.61	(\$967.71)	\$2,897,453.90
5755-000	3(8)(c) Reimbursements to Other Sys	\$0.00	\$659,116.14	\$0.00	\$659,116.14
5756-000	Transfers to Other Systems	\$0.00	\$262,880.42	\$0.00	\$262,880.42
5757-000	Refunds to Members	\$0.00	\$54,944.92	\$0.00	\$54,944.92
<b>Totals :</b>		<b>\$0.00</b>	<b>\$5,064,146.17</b>	<b>(\$7,594.02)</b>	<b>\$5,056,552.15</b>
<b>Grand Totals :</b>		<b>\$0.00</b>	<b>\$44,276,570.36</b>	<b>(\$44,276,570.36)</b>	<b>\$0.00</b>