

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

Ending date as of: Monday, September 30, 2024

		Beginning Balance	Debits	Credits	Balance
<b>Assets</b>					
1041-003	Unib. Checking #7710077251	\$1,922.31	\$19,260,038.50	(\$19,259,960.81)	\$2,000.00
1041-004	Unib. DEpository #7710077269	\$290,775.66	\$10,352,152.61	(\$10,585,938.49)	\$56,989.78
1041-005	Unib. Card #7710227773	\$2,077.69	\$6,165.59	(\$8,243.28)	\$0.00
1041-006	Unib. Unipay #7710400487	\$462,524.09	\$11,067,729.24	(\$11,463,887.28)	\$66,366.05
1041-007	GCB Checking # 910380534	\$0.00	\$7,229,878.80	(\$7,268,046.24)	(\$38,167.44)
1041-008	GCB MM # 910380542	\$0.00	\$13,678,876.58	(\$13,225,139.09)	\$453,737.49
1041-009	GCB CC # 4798510856343237	\$0.00	\$0.00	(\$62.60)	(\$62.60)
1042-004	Cash - Polen	\$222.07	\$8.19	(\$0.45)	\$229.81
1042-005	Cash - O'Shaughnessy	\$136,251.40	\$7,995,850.26	(\$8,035,158.15)	\$96,943.51
1042-007	Cash - Fiera MCG	\$230,178.02	\$4,211,426.07	(\$4,208,254.81)	\$233,349.28
1042-008	Cash - Copeland SCC	\$231,046.20	\$1,932,769.87	(\$1,939,436.76)	\$224,379.31
1042-009	Cash - Next Century	\$301,646.33	\$3,239,168.59	(\$3,415,036.38)	\$125,778.54
1042-010	Cash - Boston Partners	\$0.00	\$9,944,291.15	(\$9,680,609.04)	\$263,682.11
1099-000	Petty Cash	\$50.00	\$0.00	\$0.00	\$50.00
1170-005	Equities - O'Shaughnessy	\$12,524,531.95	\$8,417,389.44	(\$8,239,632.58)	\$12,702,288.81
1170-007	Equities - Fiera MCG	\$10,713,509.17	\$4,074,751.06	(\$5,026,106.56)	\$9,762,153.67
1170-008	Equities - Copeland SCC	\$9,956,629.68	\$4,023,184.00	(\$2,989,432.08)	\$10,990,381.60
1170-009	Equities - Next Century	\$10,692,633.59	\$6,059,533.30	(\$4,155,493.77)	\$12,596,673.12
1170-010	Equities - Boston Partners	\$0.00	\$10,421,338.17	(\$812,603.28)	\$9,608,734.89
1172-000	Chartwell MCV CIT	\$9,058,869.59	\$2,691,911.91	(\$11,750,774.82)	\$6.68
1172-001	Aberdeen Pooled	\$9,192,571.99	\$1,887,944.39	(\$911,526.88)	\$10,168,989.50
1173-000	PRIT International Equity	\$5,746,873.05	\$1,037,434.02	(\$302,818.57)	\$6,481,488.50
1173-001	PRIT Emerging Markets	\$3,946,035.94	\$757,225.52	(\$128,446.89)	\$4,574,814.57
1181-001	Loomis Sayles Core Fixed Income	\$17,943,060.50	\$7,754,516.09	(\$849,261.19)	\$24,848,315.40
1183-000	PRIT Fixed Income	\$7,338,230.47	\$566,661.20	(\$26,554.25)	\$7,878,337.42
1194-001	PRIT Real Estate Fund	\$17,656,447.09	\$401,079.02	(\$819,335.36)	\$17,238,190.75
1199-000	PRIT CORE Fund	\$77,848,388.58	\$8,970,667.00	(\$3,552,254.82)	\$83,266,800.76
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	\$9,281,752.00	(\$8,943,487.90)	\$394,710.18
1398-002	Deductions Receivable	\$69,958.96	\$2,141.80	(\$72,640.81)	(\$540.05)
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>\$155,265,884.37</b>	<b>(\$137,722,588.88)</b>	<b>\$211,996,621.64</b>
<b>Liabilities</b>					
2020-000	Accounts Payable	(\$2,144,768.16)	\$62,156.57	(\$13.79)	(\$2,082,625.38)
2030-000	Wilson insurance payable	(\$517.50)	\$517.50	\$0.00	\$0.00
2070-000	Federal W/H tax payable	\$0.00	\$73,791.69	(\$73,791.69)	\$0.00

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<b>Totals :</b>		<b>(\$2,145,285.66)</b>	<b>\$136,465.76</b>	<b>(\$73,805.48)</b>	<b>(\$2,082,625.38)</b>

**Funds**

3293-000	Annuity Savings Fund	(\$37,178,586.76)	\$927,408.20	\$0.00	(\$36,251,178.56)
3294-000	Annuity Reserve Fund	(\$10,104,382.45)	\$0.00	(\$927,408.20)	(\$11,031,790.65)
3296-000	Pension Fund	(\$3,085,150.99)	\$0.00	(\$2,917,571.00)	(\$6,002,721.99)
3297-000	Pension Reserve Fund	(\$141,939,920.29)	\$2,917,571.00	\$0.00	(\$139,022,349.29)
<b>Totals :</b>		<b>(\$192,308,040.49)</b>	<b>\$3,844,979.20</b>	<b>(\$3,844,979.20)</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	(\$2,962,036.91)	(\$2,962,036.91)
4821-002	Dividend Income Received	\$0.00	\$0.00	(\$495,038.63)	(\$495,038.63)
4822-000	Interest not Refunded	\$0.00	\$0.00	(\$13,429.70)	(\$13,429.70)
4825-000	Miscellaneous Income	\$0.00	\$90.00	(\$5,475.86)	(\$5,385.86)
4884-000	Realized Gains	\$0.00	\$0.01	(\$6,523,790.38)	(\$6,523,790.37)
4885-000	Realized Losses	\$0.00	\$1,383,036.60	(\$16,132.67)	\$1,366,903.93
4886-000	Unrealized Gains	\$0.00	\$2,152,389.02	(\$22,067,594.13)	(\$19,915,205.11)
4887-000	Unrealized Losses	\$0.00	\$11,760,362.32	(\$1,724,324.04)	\$10,036,038.28
4891-000	Member Deductions	\$0.00	\$0.59	(\$3,332,812.39)	(\$3,332,811.80)
4892-000	Transfers from Other Systems	\$0.00	\$0.00	(\$713,372.83)	(\$713,372.83)
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	(\$27,730.50)	(\$27,730.50)
4894-000	Pension Fund Appropriation	\$0.00	\$0.00	(\$9,281,752.00)	(\$9,281,752.00)
4898-000	3(8)(c) Reimbursements	\$0.00	\$0.00	(\$680,464.78)	(\$680,464.78)
4899-000	Mass. COLA Reimbursement	\$0.00	\$0.00	(\$5,673.46)	(\$5,673.46)
<b>Totals :</b>		<b>\$0.00</b>	<b>\$15,299,494.39</b>	<b>(\$47,852,654.14)</b>	<b>(\$32,553,159.75)</b>

**Disbursements**

5118-000	Board Stipends	\$0.00	\$23,822.00	\$0.00	\$23,822.00
5119-000	Salaries and Wages	\$0.00	\$328,568.70	\$0.00	\$328,568.70
5119-001	Payroll Taxes	\$0.00	\$862.90	(\$862.90)	\$0.00
5120-000	Benefits - Employer Share	\$0.00	\$97,525.57	(\$1,376.32)	\$96,149.25
5304-000	Management Fees	\$0.00	\$618,211.45	(\$4,090.21)	\$614,121.24
5305-000	Custodial Fees	\$0.00	\$27,683.80	(\$9,255.28)	\$18,428.52
5307-000	Investment Consultant	\$0.00	\$26,250.00	\$0.00	\$26,250.00
5308-000	Legal	\$0.00	\$25,671.56	\$0.00	\$25,671.56
5310-000	Insurance	\$0.00	\$16,531.22	(\$2,187.00)	\$14,344.22
5311-000	Service Contracts-Admin & Equipme	\$0.00	\$3,323.56	(\$136.85)	\$3,186.71
5311-001	Service Contracts-Admin	\$0.00	\$2,090.00	\$0.00	\$2,090.00
5312-000	Rent Expense	\$0.00	\$24,550.00	\$0.00	\$24,550.00

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5316-000 Actuarial Study Expense	\$0.00	\$19,000.00	\$0.00	\$19,000.00
5317-000 Accounting, Audit Expense	\$0.00	\$18,500.00	\$0.00	\$18,500.00
5589-001 Administrative Exp. - Various	\$0.00	\$272.40	\$0.00	\$272.40
5589-002 Equipment & Software Maint. Service	\$0.00	\$22,192.12	\$0.00	\$22,192.12
5589-003 Dues	\$0.00	\$4,620.85	\$0.00	\$4,620.85
5589-004 Office Supplies	\$0.00	\$2,774.28	\$0.00	\$2,774.28
5589-005 Postage	\$0.00	\$2,842.94	\$0.00	\$2,842.94
5589-007 Utilities	\$0.00	\$3,242.96	(\$138.06)	\$3,104.90
5599-001 Furniture & Equipment purchases	\$0.00	\$223.65	\$0.00	\$223.65
5599-111 Computers, etc.	\$0.00	\$5,155.68	\$0.00	\$5,155.68
5599-706 Online Resources	\$0.00	\$4,187.65	\$0.00	\$4,187.65
5719-000 Travel	\$0.00	\$13,204.56	(\$7,295.48)	\$5,909.08
5750-000 Annuities Paid	\$0.00	\$2,165,340.90	(\$757.99)	\$2,164,582.91
5751-000 Pensions Paid	\$0.00	\$8,881,243.47	(\$5,462.99)	\$8,875,780.48
5755-000 3(8)(c) Reimbursements to Other Sys	\$0.00	\$1,479,324.03	\$0.00	\$1,479,324.03
5756-000 Transfers to Other Systems	\$0.00	\$611,369.43	\$0.00	\$611,369.43
5757-000 Refunds to Members	\$0.00	\$552,128.56	(\$1,947.18)	\$550,181.38
<b>Totals :</b>	<b>\$0.00</b>	<b>\$14,980,714.24</b>	<b>(\$33,510.26)</b>	<b>\$14,947,203.98</b>
<b>Grand Totals :</b>	<b>\$0.00</b>	<b>\$189,527,537.96</b>	<b>(\$189,527,537.96)</b>	<b>\$0.00</b>