

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

Ending date as of: Saturday, November 30, 2024

		Beginning Balance	Debits	Credits	Balance
<u>Assets</u>					
1041-003	Unib. Checking #7710077251	\$1,922.31	\$19,260,038.62	(\$19,261,960.93)	\$0.00
1041-004	Unib. DEpository #7710077269	\$290,775.66	\$10,583,515.57	(\$10,863,332.61)	\$10,958.62
1041-005	Unib. Card #7710227773	\$2,077.69	\$6,165.59	(\$8,243.28)	\$0.00
1041-006	Unib. Unipay #7710400487	\$462,524.09	\$11,785,026.43	(\$12,149,443.70)	\$98,106.82
1041-007	GCB Checking # 910380534	\$0.00	\$11,647,404.66	(\$10,491,706.40)	\$1,155,698.26
1041-008	GCB MM # 910380542	\$0.00	\$17,103,140.19	(\$16,411,139.09)	\$692,001.10
1041-009	GCB CC # 4798510856343237	\$0.00	\$125.24	(\$187.88)	(\$62.64)
1042-004	Cash - Polen	\$222.07	\$10.02	(\$0.55)	\$231.54
1042-005	Cash - O'Shaughnessy	\$136,251.40	\$9,373,820.19	(\$9,353,382.37)	\$156,689.22
1042-007	Cash - Fiera MCG	\$230,178.02	\$4,992,874.05	(\$5,121,417.76)	\$101,634.31
1042-008	Cash - Copeland SCC	\$231,046.20	\$2,466,454.28	(\$2,495,675.45)	\$201,825.03
1042-009	Cash - Next Century	\$301,646.33	\$4,422,386.44	(\$4,641,877.25)	\$82,155.52
1042-010	Cash - Boston Partners	\$0.00	\$11,370,216.56	(\$11,030,093.44)	\$340,123.12
1099-000	Petty Cash	\$50.00	\$0.00	\$0.00	\$50.00
1170-005	Equities - O'Shaughnessy	\$12,524,531.95	\$10,858,114.07	(\$9,351,996.89)	\$14,030,649.13
1170-007	Equities - Fiera MCG	\$10,713,509.17	\$6,270,242.19	(\$5,878,547.03)	\$11,105,204.33
1170-008	Equities - Copeland SCC	\$9,956,629.68	\$5,385,236.98	(\$3,822,507.53)	\$11,519,359.13
1170-009	Equities - Next Century	\$10,692,633.59	\$8,262,507.38	(\$5,429,305.76)	\$13,525,835.21
1170-010	Equities - Boston Partners	\$0.00	\$12,442,220.32	(\$2,348,982.40)	\$10,093,237.92
1172-000	Chartwell MCV CIT	\$9,058,869.59	\$2,691,951.88	(\$11,750,821.47)	\$0.00
1172-001	Aberdeen Pooled	\$9,192,571.99	\$3,185,322.70	(\$924,998.63)	\$11,452,896.06
1173-000	PRIT International Equity	\$5,746,873.05	\$1,041,121.90	(\$655,163.27)	\$6,132,831.68
1173-001	PRIT Emerging Markets	\$3,946,035.94	\$757,225.52	(\$457,133.06)	\$4,246,128.40
1181-001	Loomis Sayles Core Fixed Income	\$17,943,060.50	\$8,030,677.44	(\$2,535,899.32)	\$23,437,838.62
1183-000	PRIT Fixed Income	\$7,338,230.47	\$664,844.11	(\$32,676.29)	\$7,970,398.29
1194-001	PRIT Real Estate Fund	\$17,656,447.09	\$495,621.08	(\$819,335.36)	\$17,332,732.81
1199-000	PRIT CORE Fund	\$77,848,388.58	\$11,017,707.07	(\$5,846,592.59)	\$83,019,503.06
1350-000	Prepaid Expenses	\$9,106.52	\$359.37	(\$9,106.52)	\$359.37
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	\$2,150.82	(\$72,742.81)	(\$633.03)
1550-000	Interest/Dividend Due and Accrued	\$3,615.85	\$0.00	(\$3,615.85)	\$0.00
	Totals :	\$194,453,326.15	\$183,398,232.67	(\$160,751,096.76)	\$217,100,462.06
<u>Liabilities</u>					
2020-000	Accounts Payable	(\$2,144,768.16)	\$169,996.94	(\$13.79)	(\$1,974,785.01)
2030-000	Wilson insurance payable	(\$517.50)	\$517.50	\$0.00	\$0.00
2070-000	Federal W/H tax payable	\$0.00	\$79,971.08	(\$79,971.08)	\$0.00

Franklin Regional Retirement System

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Ending date as of: Saturday, November 30, 2024

		Beginning Balance	Debits	Credits	Balance
Totals :		(\$2,145,285.66)	\$250,485.52	(\$79,984.87)	(\$1,974,785.01)

Funds

3293-000	Annuity Savings Fund	(\$37,178,586.76)	\$1,637,759.34	(\$49.14)	(\$35,540,876.56)
3294-000	Annuity Reserve Fund	(\$10,104,382.45)	\$49.14	(\$1,637,759.34)	(\$11,742,092.65)
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)
Totals :		(\$192,308,040.49)	\$4,555,379.48	(\$4,555,379.48)	(\$192,308,040.49)

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	(\$3,487,488.91)	(\$3,487,488.91)
4821-002	Dividend Income Received	\$0.00	\$0.00	(\$575,589.48)	(\$575,589.48)
4822-000	Interest not Refunded	\$0.00	\$0.00	(\$22,644.08)	(\$22,644.08)
4825-000	Miscellaneous Income	\$0.00	\$90.05	(\$16,324.19)	(\$16,234.14)
4884-000	Realized Gains	\$0.00	\$0.01	(\$8,110,779.10)	(\$8,110,779.09)
4885-000	Realized Losses	\$0.00	\$1,920,340.01	(\$16,132.67)	\$1,904,207.34
4886-000	Unrealized Gains	\$0.00	\$2,458,900.06	(\$29,671,389.93)	(\$27,212,489.87)
4887-000	Unrealized Losses	\$0.00	\$15,503,929.33	(\$2,476,588.67)	\$13,027,340.66
4891-000	Member Deductions	\$0.00	\$772.99	(\$4,140,881.24)	(\$4,140,108.25)
4892-000	Transfers from Other Systems	\$0.00	\$0.00	(\$924,273.43)	(\$924,273.43)
4893-000	Makeups and Buybacks - Single Pay	\$0.00	\$0.00	(\$5,396.49)	(\$5,396.49)
4893-001	Buybacks & Makeups - Periodic Pay	\$0.00	\$0.00	(\$28,625.50)	(\$28,625.50)
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	(\$175,208.82)	(\$175,208.82)
Totals :		\$0.00	\$19,887,648.30	(\$59,613,539.29)	(\$39,725,890.99)

Disbursements

5118-000	Board Stipends	\$0.00	\$28,765.00	(\$2,550.00)	\$26,215.00
5119-000	Salaries and Wages	\$0.00	\$380,692.78	(\$30,653.59)	\$350,039.19
5119-001	Payroll Taxes	\$0.00	\$862.90	(\$862.90)	\$0.00
5120-000	Benefits - Employer Share	\$0.00	\$113,589.75	(\$12,468.95)	\$101,120.80
5304-000	Management Fees	\$0.00	\$806,537.10	(\$68,335.05)	\$738,202.05
5305-000	Custodial Fees	\$0.00	\$36,939.08	(\$9,262.92)	\$27,676.16
5307-000	Investment Consultant	\$0.00	\$26,250.00	(\$12,750.00)	\$13,500.00
5308-000	Legal	\$0.00	\$27,599.06	(\$2,163.28)	\$25,435.78
5310-000	Insurance	\$0.00	\$16,555.22	(\$2,187.00)	\$14,368.22
5311-000	Service Contracts-Admin & Equipme	\$0.00	\$30,392.99	(\$13,736.85)	\$16,656.14
5311-001	Service Contracts-Admin	\$0.00	\$2,530.00	\$0.00	\$2,530.00
5312-000	Rent Expense	\$0.00	\$29,528.74	\$0.00	\$29,528.74

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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
5320-000	Education and Training	\$0.00	\$6,677.60	\$0.00	\$6,677.60
5589-001	Administrative Exp. - Various	\$0.00	\$330.90	(\$48.00)	\$282.90
5589-002	Equipment & Software Maint. Service	\$0.00	\$25,084.87	\$0.00	\$25,084.87
5589-003	Dues	\$0.00	\$4,620.85	(\$3,970.85)	\$650.00
5589-004	Office Supplies	\$0.00	\$4,027.89	(\$93.17)	\$3,934.72
5589-005	Postage	\$0.00	\$5,842.94	\$0.00	\$5,842.94
5589-007	Utilities	\$0.00	\$3,925.98	(\$138.06)	\$3,787.92
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	\$5,191.72	\$0.00	\$5,191.72
5719-000	Travel	\$0.00	\$13,296.75	(\$7,295.48)	\$6,001.27
5750-000	Annuities Paid	\$0.00	\$2,675,202.65	(\$252,255.95)	\$2,422,946.70
5751-000	Pensions Paid	\$0.00	\$10,966,482.44	(\$956,402.01)	\$10,010,080.43
5755-000	3(8)(c) Reimbursements to Other Sys	\$0.00	\$1,596,572.36	\$0.00	\$1,596,572.36
5756-000	Transfers to Other Systems	\$0.00	\$836,450.41	\$0.00	\$836,450.41
5757-000	Refunds to Members	\$0.00	\$598,546.36	(\$1,947.18)	\$596,599.18
	Totals :	\$0.00	\$18,285,375.67	(\$1,377,121.24)	\$16,908,254.43
	Grand Totals :	\$0.00	\$226,377,121.64	(\$226,377,121.64)	\$0.00