

Avon Park Firefighters' Retirement System

A.0701

Year End: September 30, 2018

Trial Balance ** temp report.. delete when done **

Account	Prelim	Adj's	Rep	Rep 09/17	Amount Chg	%Chg
0000101.000 CASH	208,580.90					
5 To reclass investments for Financial Statement reporting.		(159,869.00)				
5 To reclass investments for Financial Statement reporting.		999.00				
11 To adjust cash balance for debit card statement.		1,509.22				
0000101.000 CASH	208,580.90	(157,360.78)	51,220.12	208,580.90	(157,360.78)	(75)
0000100 Cash	208,580.90	(157,360.78)	51,220.12	208,580.90	(157,360.78)	(75)
Cash & Cash Equivalent	208,580.90	(157,360.78)	51,220.12	208,580.90	(157,360.78)	(75)
0000115.100 CONTRIBUTIONS RECEIVABLE - EM	1,608.50					
7 To reverse PY A/R and post CY A/R		(1,608.50)				
12 To accrue EE contributions as of 9/30/2018		1,108.87				
0000115.100 CONTRIBUTIONS RECEIVABLE - EM	1,608.50	(499.63)	1,108.87	1,608.50	(499.63)	(31)
0000115.001 Due from Sponsor	1,608.50	(499.63)	1,108.87	1,608.50	(499.63)	(31)
0000115.200 RECEIVABLES - STATE	0.00					
9 To accrue Fire State Revenue approved by the State prior to		39,835.28				
0000115.200 RECEIVABLES - STATE	0.00	39,835.28	39,835.28	0.00	39,835.28	0
0000115.002 Due from State	0.00	39,835.28	39,835.28	0.00	39,835.28	0
0000115.400 RECEIVABLES - OTHER	0.00	0.00	0.00	0.00	0.00	0
0000115.004 Due from Others	0.00	0.00	0.00	0.00	0.00	0
0000120.000 ACCRUED INTEREST	8,206.00					
3 To record change in accrued income and unrealized gain on ir		581.00				
10 To record Accrued income related to American Core fund at		6,231.98				
0000120.000 ACCRUED INTEREST	8,206.00	6,812.98	15,018.98	8,206.00	6,812.98	83
0000120 Accrued Income	8,206.00	6,812.98	15,018.98	8,206.00	6,812.98	83
Receivables	9,814.50	46,148.63	55,963.13	9,814.50	46,148.63	470
0000140.000 PREPAID BENEFIT PAYMENTS	23,878.72					
6 To reverse PY Prepaid Benefits and recording the CY Prepaid		(23,878.72)				
6 To reverse PY Prepaid Benefits and recording the CY Prepaid		32,254.29				
0000140.000 PREPAID BENEFIT PAYMENTS	23,878.72	8,375.57	32,254.29	23,878.72	8,375.57	35
0000140 Prepaid Items	23,878.72	8,375.57	32,254.29	23,878.72	8,375.57	35
Prepaid Items	23,878.72	8,375.57	32,254.29	23,878.72	8,375.57	35
0000150.007 US GOVT AND AGENCIES	109,943.00					
5 To reclass investments for Financial Statement reporting.		196,823.00				
0000150.007 US GOVT AND AGENCIES	109,943.00	196,823.00	306,766.00	109,943.00	196,823.00	179
0000150.008 FEDERAL AGENCIES	267,394.00					
5 To reclass investments for Financial Statement reporting.		87,482.00				
0000150.008 FEDERAL AGENCIES	267,394.00	87,482.00	354,876.00	267,394.00	87,482.00	33
0000150.001 U.S. Government and Agencies	377,337.00	284,305.00	661,642.00	377,337.00	284,305.00	75
0000150.005 CORPORATION FOREIGN BONDS	884,412.00					

Avon Park Firefighters' Retirement System

A.0701-1

Year End: September 30, 2018

Trial Balance ** temp report.. delete when done **

Account	Prelim	Adj's	Rep	Rep 09/17	Amount Chg	%Chg
5 To reclass investments for Financial Statement reporting.		(198,667.00)				
0000150.005 CORPORATION FOREIGN BONDS	884,412.00	(198,667.00)	685,745.00	884,412.00	(198,667.00)	(22)
0000150.002 Corporate and Foreign Bonds	884,412.00	(198,667.00)	685,745.00	884,412.00	(198,667.00)	(22)
0000150.006 EQUITY INVESTMENTS	3,817,572.00					
5 To reclass investments for Financial Statement reporting.		78,041.00				
0000150.006 EQUITY INVESTMENTS	3,817,572.00	78,041.00	3,895,613.00	3,817,572.00	78,041.00	2
0000150.003 Common Equity Securities	3,817,572.00	78,041.00	3,895,613.00	3,817,572.00	78,041.00	2
0000150.004 FIXED INCOME INVESTMENTS	282,145.00					
5 To reclass investments for Financial Statement reporting.		38,654.00				
0000150.004 FIXED INCOME INVESTMENTS	282,145.00	38,654.00	320,799.00	282,145.00	38,654.00	14
0000150.006 Fixed Income Investments - Other	282,145.00	38,654.00	320,799.00	282,145.00	38,654.00	14
0000150.000 INVESTMENTS	0.00					
1 To record activity in the CY		(264,102.54)				
2 To record gain on sale of investments		184,533.54				
3 To record change in accrued income and unrealized gain on ir		134,407.69				
5 To reclass investments for Financial Statement reporting.		(53,839.69)				
5 To reclass investments for Financial Statement reporting.		(999.00)				
0000150.000 INVESTMENTS	0.00	0.00	0.00	0.00	0.00	0
0000150.900 AMERICAN CORE REALTY - REAL ESTATE	353,433.64					
1 To record activity in the CY		150,000.00				
5 To reclass investments for Financial Statement reporting.		11,375.69				
0000150.900 AMERICAN CORE REALTY - REAL ESTATE	353,433.64	161,375.69	514,809.33	353,433.64	161,375.69	46
0000150.009 Other Investments	353,433.64	161,375.69	514,809.33	353,433.64	161,375.69	46
Investments	5,714,899.64	363,708.69	6,078,608.33	5,714,899.64	363,708.69	6
Total Assets	5,957,173.76	260,872.11	6,218,045.87	5,957,173.76	260,872.11	4
0000200.000 ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00	0
0000200.001 Accounts Payable	0.00	0.00	0.00	0.00	0.00	0
0000200.100 BENEFIT PAYABLES	(4,522.06)					
8 To reverse PY Benefit payable.		4,522.06				
0000200.100 BENEFIT PAYABLES	(4,522.06)	4,522.06	0.00	(4,522.06)	4,522.06	(100)
0000200.002 Benefits Payable	(4,522.06)	4,522.06	0.00	(4,522.06)	4,522.06	(100)
Payables	(4,522.06)	4,522.06	0.00	(4,522.06)	4,522.06	(100)
Total Liabilities	(4,522.06)	4,522.06	0.00	(4,522.06)	4,522.06	(100)
0000300.000 SURPLUS	(5,952,651.70)	0.00	(5,952,651.70)	(5,286,864.53)	(665,787.17)	13
0000300.001 Net Position - Beginning	(5,952,651.70)	0.00	(5,952,651.70)	(5,286,864.53)	(665,787.17)	13
Net Position - Beg of Year	(5,952,651.70)	0.00	(5,952,651.70)	(5,286,864.53)	(665,787.17)	13
NETINC Net Income (Loss)	0.00	(265,394.17)	(265,394.17)	(665,787.17)	400,393.00	(60)

Avon Park Firefighters' Retirement System

A.0701-2

Year End: September 30, 2018

Trial Balance ** temp report.. delete when done **

Account	Prelim	Adj's	Rep	Rep 09/17	Amount Chg	%Chg
0000300.002 Change in Net Position	0.00	(265,394.17)	(265,394.17)	(665,787.17)	400,393.00	(60)
Change in Net Position	0.00	(265,394.17)	(265,394.17)	(665,787.17)	400,393.00	(60)
Net Position - End of Year	(5,952,651.70)	(265,394.17)	(6,218,045.87)	(5,952,651.70)	(265,394.17)	4
Liabilities & Net Position	(5,957,173.76)	(260,872.11)	(6,218,045.87)	(5,957,173.76)	(260,872.11)	4
Assets = Liab + Equity ** should be zero **	0.00	0.00	0.00	0.00	0.00	0
Net Income Proof ** should be zero **	0.00	0.00	0.00	0.00	0.00	0
0000400.001 CONTRIBUTIONS - CITY	0.00					
1 To record activity in the CY		(330,429.00)				
0000400.001 CONTRIBUTIONS - CITY	0.00	(330,429.00)	(330,429.00)	(363,321.00)	32,892.00	(9)
0000400.001 Sponsor Contributions	0.00	(330,429.00)	(330,429.00)	(363,321.00)	32,892.00	(9)
0000400.002 CONTRIBUTIONS - MEMBERS	0.00					
1 To record activity in the CY		(32,009.59)				
7 To reverse PY A/R and post CY A/R		1,608.50				
12 To accrue EE contributions as of 9/30/2018		(1,108.87)				
0000400.002 CONTRIBUTIONS - MEMBERS	0.00	(31,509.96)	(31,509.96)	(32,690.31)	1,180.35	(4)
0000400.002 Member Contributions	0.00	(31,509.96)	(31,509.96)	(32,690.31)	1,180.35	(4)
0000400.300 CONTRIBUTIONS - STATE	0.00					
9 To accrue Fire State Revenue approved by the State prior to		(39,835.28)				
0000400.300 CONTRIBUTIONS - STATE	0.00	(39,835.28)	(39,835.28)	(49,927.19)	10,091.91	(20)
0000400.003 State Contributions	0.00	(39,835.28)	(39,835.28)	(49,927.19)	10,091.91	(20)
Contributions	0.00	(401,774.24)	(401,774.24)	(445,938.50)	44,164.26	(10)
0000410.100 INVESTMENT INCOME - INTEREST	0.00					
1 To record activity in the CY		(68,607.12)				
0000410.100 INVESTMENT INCOME - INTEREST	0.00	(68,607.12)	(68,607.12)	(53,731.68)	(14,875.44)	28
0000410.001 Interest	0.00	(68,607.12)	(68,607.12)	(53,731.68)	(14,875.44)	28
0000410.200 INVESTMENT INCOME - DIVIDEND	0.00					
1 To record activity in the CY		(160,450.56)				
0000410.200 INVESTMENT INCOME - DIVIDEND	0.00	(160,450.56)	(160,450.56)	(79,651.63)	(80,798.93)	101
0000410.002 Dividends	0.00	(160,450.56)	(160,450.56)	(79,651.63)	(80,798.93)	101
0000410.300 GAIN-INVSTMNT SLS & MATUR	0.00					
2 To record gain on sale of investments		(184,533.54)				
0000410.300 GAIN-INVSTMNT SLS & MATUR	0.00	(184,533.54)	(184,533.54)	(303,767.63)	119,234.09	(39)
0000410.003.001 Realized G/L	0.00	(184,533.54)	(184,533.54)	(303,767.63)	119,234.09	(39)
0000410.400 UNREALIZED GAIN/LOSS	0.00					
3 To record change in accrued income and unrealized gain on ir		(134,988.69)				
4 To gross up management fees and revenue for fees billed by /		(5,690.77)				

Avon Park Firefighters' Retirement System

A.0701-3

Year End: September 30, 2018

Trial Balance ** temp report.. delete when done **

Account	Prelim	Adj's	Rep	Rep 09/17	Amount Chg	%Chg
10 To record Accrued income related to American Core fund at :		(6,231.98)				
0000410.400 UNREALIZED GAIN/LOSS	0.00	(146,911.44)	(146,911.44)	(232,047.44)	85,136.00	(37)
0000410.003.002 Unrealized G/L	0.00	(146,911.44)	(146,911.44)	(232,047.44)	85,136.00	(37)
0000410.004 OTHER INCOME	0.00	0.00	0.00	0.00	0.00	0
0000410.003.003 Consolidated G/L	0.00	0.00	0.00	0.00	0.00	0
Investment Income	0.00	(560,502.66)	(560,502.66)	(669,198.38)	108,695.72	(16)
0000420.300 INVESTMENT MANAGER FEES	0.00					
1 To record activity in the CY		4,609.04				
4 To gross up management fees and revenue for fees billed by /		5,690.77				
0000420.300 INVESTMENT MANAGER FEES	0.00	10,299.81	10,299.81	12,462.04	(2,162.23)	(17)
0000410.004.001 Investment Manager Fees	0.00	10,299.81	10,299.81	12,462.04	(2,162.23)	(17)
0000420.100 TRUSTEE FEES	0.00					
1 To record activity in the CY		3,369.47				
0000420.100 TRUSTEE FEES	0.00	3,369.47	3,369.47	5,490.14	(2,120.67)	(39)
0000410.004.002 Custodial Bank Fees	0.00	3,369.47	3,369.47	5,490.14	(2,120.67)	(39)
0000420.200 PERFORMANCE EVALUATION	0.00					
1 To record activity in the CY		17,000.00				
0000420.200 PERFORMANCE EVALUATION	0.00	17,000.00	17,000.00	16,250.00	750.00	5
0000410.004.003 Performance Monitoring Fees	0.00	17,000.00	17,000.00	16,250.00	750.00	5
Investment Expenses	0.00	30,669.28	30,669.28	34,202.18	(3,532.90)	(10)
Investment Income, Net	0.00	(529,833.38)	(529,833.38)	(634,996.20)	105,162.82	(17)
Total Additions	0.00	(931,607.62)	(931,607.62)	(1,080,934.70)	149,327.08	(14)
0000500.100 LEGAL	0.00					
1 To record activity in the CY		4,306.39				
0000500.100 LEGAL	0.00	4,306.39	4,306.39	8,049.90	(3,743.51)	(47)
0000500.001 Legal Expenses	0.00	4,306.39	4,306.39	8,049.90	(3,743.51)	(47)
0000500.300 ACTUARY	0.00					
1 To record activity in the CY		23,150.00				
0000500.300 ACTUARY	0.00	23,150.00	23,150.00	13,505.00	9,645.00	71
0000500.002 Actuarial Expenses	0.00	23,150.00	23,150.00	13,505.00	9,645.00	71
0000500.600 ADMINISTRATOR FEES	0.00					
1 To record activity in the CY		16,600.00				
0000500.600 ADMINISTRATOR FEES	0.00	16,600.00	16,600.00	15,200.00	1,400.00	9
0000500.003 Administrator Expenses	0.00	16,600.00	16,600.00	15,200.00	1,400.00	9
0000500.200 AUDIT	0.00					
1 To record activity in the CY		4,745.00				

Avon Park Firefighters' Retirement System

Year End: September 30, 2018

Trial Balance ** temp report.. delete when done **

A.0701-4

Account	Prelim	Adj's	Rep	Rep 09/17	Amount Chg	%Chg
0000500.200 AUDIT	0.00	4,745.00	4,745.00	5,140.00	(395.00)	(8)
0000500.004 Auditing Expenses	0.00	4,745.00	4,745.00	5,140.00	(395.00)	(8)
0000500.400 TRAVEL & TRAINING	0.00					
1 To record activity in the CY		15,204.34				
11 To adjust cash balance for debit card statement.		(1,509.22)				
0000500.400 TRAVEL & TRAINING	0.00	13,695.12	13,695.12	9,377.23	4,317.89	46
0000500.006 Travel & Training Expenses	0.00	13,695.12	13,695.12	9,377.23	4,317.89	46
0000500.500 INSURANCE	0.00					
1 To record activity in the CY		3,513.00				
0000500.500 INSURANCE	0.00	3,513.00	3,513.00	2,993.00	520.00	17
0000500.007 Insurance Expense	0.00	3,513.00	3,513.00	2,993.00	520.00	17
Administrative Expenses	0.00	66,009.51	66,009.51	54,265.13	11,744.38	22
0000510.100 BENEFIT PAYMENTS	0.00					
1 To record activity in the CY		613,101.57				
6 To reverse PY Prepaid Benefits and recording the CY Prepaid		23,878.72				
6 To reverse PY Prepaid Benefits and recording the CY Prepaid		(32,254.29)				
8 To reverse PY Benefit payable.		(4,522.06)				
0000510.100 BENEFIT PAYMENTS	0.00	600,203.94	600,203.94	360,882.40	239,321.54	66
0000510.001 Benefit Payments	0.00	600,203.94	600,203.94	360,882.40	239,321.54	66
Benefit Payments	0.00	600,203.94	600,203.94	360,882.40	239,321.54	66
Total Deductions	0.00	666,213.45	666,213.45	415,147.53	251,065.92	60
Change in Net Position	0.00	(265,394.17)	(265,394.17)	(665,787.17)	400,393.00	(60)
Proof ** should agree above **	0.00	(265,394.17)	(265,394.17)	(665,787.17)	400,393.00	(60)

Avon Park Firefighters' Retirement System

A.0702

Year End: September 30, 2018

Adjustments - All

Date: 10/1/2017 To 9/30/2018

Number	Date	Type	Name	Reference	Account No	Debit	Credit
1	9/30/2018	N	INVESTMENTS	F.0503	0000150.000		264,102.54
1	9/30/2018	N	AMERICAN CORE REALTY - REAL ESTATE	F.0503	0000150.900	150,000.00	
1	9/30/2018	N	CONTRIBUTIONS - CITY	F.0503	0000400.001		330,429.00
1	9/30/2018	N	CONTRIBUTIONS - MEMBERS	F.0503	0000400.002		32,009.59
1	9/30/2018	N	INVESTMENT INCOME - INTEREST	F.0503	0000410.100		68,607.12
1	9/30/2018	N	INVESTMENT INCOME - DIVIDEND	F.0503	0000410.200		160,450.56
1	9/30/2018	N	TRUSTEE FEES	F.0503	0000420.100	3,369.47	
1	9/30/2018	N	PERFORMANCE EVALUATION	F.0503	0000420.200	17,000.00	
1	9/30/2018	N	INVESTMENT MANAGER FEES	F.0503	0000420.300	4,609.04	
1	9/30/2018	N	LEGAL	F.0503	0000500.100	4,306.39	
1	9/30/2018	N	AUDIT	F.0503	0000500.200	4,745.00	
1	9/30/2018	N	ACTUARY	F.0503	0000500.300	23,150.00	
1	9/30/2018	N	TRAVEL & TRAINING	F.0503	0000500.400	15,204.34	
1	9/30/2018	N	INSURANCE	F.0503	0000500.500	3,513.00	
1	9/30/2018	N	ADMINISTRATOR FEES	F.0503	0000500.600	16,600.00	
1	9/30/2018	N	BENEFIT PAYMENTS	F.0503	0000510.100	613,101.57	
To record activity in the CY							
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2	9/30/2018	N	INVESTMENTS	F.0503	0000150.000	184,533.54	
2	9/30/2018	N	GAIN-INVSTMNT SLS & MATUR	F.0503	0000410.300		184,533.54
To record gain on sale of investments							
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3	9/30/2018	N	ACCRUED INTEREST	F.0503	0000120.000	581.00	
3	9/30/2018	N	INVESTMENTS	F.0503	0000150.000	134,407.69	
3	9/30/2018	N	UNREALIZED GAIN/LOSS	F.0503	0000410.400		134,988.69
To record change in accrued income and unrealized gain on investments.							
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4	9/30/2018	N	UNREALIZED GAIN/LOSS	F.0503	0000410.400		5,690.77
4	9/30/2018	N	INVESTMENT MANAGER FEES	F.0503	0000420.300	5,690.77	
To gross up management fees and revenue for fees billed by American Core Realty.							
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5	9/30/2018	N	CASH	F.0503	0000101.000		159,869.00
5	9/30/2018	N	CASH	F.0503	0000101.000	999.00	
5	9/30/2018	N	INVESTMENTS	F.0503	0000150.000		53,839.69
5	9/30/2018	N	INVESTMENTS	F.0503	0000150.000		999.00
5	9/30/2018	N	FIXED INCOME INVESTMENTS	F.0503	0000150.004	38,654.00	
5	9/30/2018	N	CORPORTATION FOREIGN BONS	F.0503	0000150.005		198,667.00
5	9/30/2018	N	EQUITY INVESTMENTS	F.0503	0000150.006	78,041.00	
5	9/30/2018	N	US GOVT AND AGENCIES	F.0503	0000150.007	196,823.00	
5	9/30/2018	N	FEDERAL AGENCIES	F.0503	0000150.008	87,482.00	
5	9/30/2018	N	AMERICAN CORE REALTY - REAL ESTATE	F.0503	0000150.900	11,375.69	
To reclass investments for Financial Statement reporting.							
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6	9/30/2018	N	PREPAID BENEFIT PAYMENTS	F.0702	0000140.000		23,878.72
6	9/30/2018	N	PREPAID BENEFIT PAYMENTS	F.0702	0000140.000	32,254.29	
6	9/30/2018	N	BENEFIT PAYMENTS	F.0702	0000510.100	23,878.72	
6	9/30/2018	N	BENEFIT PAYMENTS	F.0702	0000510.100		32,254.29
To reverse PY Prepaid Benefits and recording the CY Prepaid benefits							

Avon Park Firefighters' Retirement System

A.0702-1

Year End: September 30, 2018

Adjustments - All

Date: 10/1/2017 To 9/30/2018

Number	Date	Type	Name	Reference	Account No	Debit	Credit
7	9/30/2018	N	CONTRIBUTIONS RECEIVABLE - EM	F.0402	0000115.100		1,608.50
7	9/30/2018	N	CONTRIBUTIONS - MEMBERS	F.0402	0000400.002	1,608.50	
To reverse PY A/R and post CY A/R							
8	9/30/2018	N	BENEFIT PAYABLES		0000200.100	4,522.06	
8	9/30/2018	N	BENEFIT PAYMENTS		0000510.100		4,522.06
To reverse PY Benefit payable.							
9	9/30/2018	N	RECEIVABLES - STATE	F.0402	0000115.200	39,835.28	
9	9/30/2018	N	CONTRIBUTIONS - STATE	F.0402	0000400.300		39,835.28
To accrue Fire State Revenue approved by the State prior to 9/30 but not received during the year.							
10	9/30/2018	N	ACCRUED INTEREST	F.0503	0000120.000	6,231.98	
10	9/30/2018	N	UNREALIZED GAIN/LOSS	F.0503	0000410.400		6,231.98
To record Accrued income related to American Core fund at year end.							
11	9/30/2018	N	CASH		0000101.000	1,509.22	
11	9/30/2018	N	TRAVEL & TRAINING		0000500.400		1,509.22
To adjust cash balance for debit card statement.							
12	9/30/2018	N	CONTRIBUTIONS RECEIVABLE - EM		0000115.100	1,108.87	
12	9/30/2018	N	CONTRIBUTIONS - MEMBERS		0000400.002		1,108.87
To accrue EE contributions as of 9/30/2018							
						1,705,135.42	1,705,135.42

Net Income (Loss) 265,394.17