

TOWN OF DOVER									
FY 2020 JOURNAL ENTRIES									
							VADAR		
Date	Account #	Description	Debit	Credit	Summary	P	J/E #		
		J20-1							
		enter 1-PR071019							
		J20-2							
7/1/2019	03-122-5308	Selectmen - Encumbrance	390.00		FY19 Encumber	✓	J20-2		
	03-145-5420	Treasurer/Collector - Encumbrance	1,100.00		to FY20	✓			
	03-155-5420	Data Processing - Encumbrance	2,352.40		\$74,367.48	✓			
	03-161-5420	Town Clerk - Encumbrance	2,100.00			✓			
	03-171-5420	Conservation Comm - Encumbrance	1,054.32			✓			
	03-175-5420	Planning Board - Encumbrance	637.97			✓			
	03-192-5420	Town House - Encumbrance	5,803.00			✓			
	03-193-5230	Caryl Community Center - Encumbrance	59.76			✓			
	03-199-5244	Building Maintenance - Encumbrance	35,355.00			✓			
	03-220-5244	Fire Department - Encumbrance	9,965.64			✓			
	03-231-5308	Ambulance - Encumbrance	7,481.19			✓			
	03-433-5300	Solid Waste - Encumbrance	4,022.11			✓			
	03-450-5300	Water Department - Encumbrance	3,100.00			✓			
	03-491-5580	Cemetery Department - Encumbrance	408.09			✓			
	03-541-5421	Council on Aging - Encumbrance	509.00			✓			
	03-691-5240	Historical Commission - Encumbrance	29.00			✓			
		Record FY19 Encumbrance to FY20							
		In Beginning Balance - VADAR-							
		J20-3							
7/1/2019	03-141-5313	Assessors Encumbrance (see J20-3B)	8,699.32		encumbrance		J20-3		
	03-300-5100	School Teacher Encumbrance (see J20-3C for add'l \$300)	361,352.00		\$378,966.56	✓			
	03-300-5100	School Salary Encumbrance	5,973.75		J20-3	✓			
	03-300-5200	School Expense Encumbrance	2,941.49			✓	367,325.75		
		Record FY19 Encumbrance to FY20							
		In Beginning Balance - VADAR-							
		J20-3A							
7/1/2019	03-300-5200-000000-0001	Pre-School at Chickering		876.92	reduce request	✓	J20-3A		
		Reduce Encumbrance Request			J20-3A				
		J20-3B							
7/1/2019	03-141-5313	Assessors Encumbrance		1,246.42	reduce request				
	03-300-5200	School Encumbrance		145.33	J20-3B				
		Reduce Encumbrance Request							
		J20-3C							
7/1/2019	03-300-5100	School Teacher Encumbrance	300.00		add add'l				
		Increase Encumbrance Request - Error in Posting (see J20-3)			J20-3C				
		Posted correctly in KVS							
		J20-4							
7/24/2019	24-300-5118-241016-5007	Pre-School at Chickering	3,186.68		reclass	✓	J20-4		

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	03-300-5100	School Salary Encumbrance		3,186.68	J20-4				
		Reclass Payroll 2-PR072419 TO PRE-SCHOOL							
		J20-5							
7/1/2019	33-220-5870-331249-0000	A52a Fire and Ambulance - Radio Equipment	32,000.00		fy20 article 5	✓	J20-5		
	33-231-5870-331250-0000	A52b Fire and Ambulance - Ambulance	292,364.00		726,364.00	✓			
	31-210-5875-331251-0000	A53a Bldg Maint - Protective Agency Building - Roof	250,000.00		J20-5	✓			
	33-210-5875-331252-0000	A53b Bldg Maint - Protective Agency Building De-Leading Firing Ra	12,000.00			✓			
	31-210-5870-331253-0000	A53c Bldg Maint - Protective Agency Building - Air Conditioning	60,000.00			✓			
	33-422-5870-331254-0000	A54a Highway Department - Pick Up Truck	44,000.00			✓			
	33-422-5870-331255-0000	A54b Highway Department - Fuel Dispensing System	36,000.00			✓			
		Record FY20 ATM Article 5 Capital Articles							
		In Beginning Balance - VADAR-							
		J20-6							
7/1/2019	02-171-5966	Transfer to Trust & Agency Fund -Conservation Fund 8012	25,000.00		fy20 article 9	✓			
		Record FY20 ATM Article 9			J20-6				
		In Beginning Balance - VADAR-							
		J20-7							
7/1/2019	02-155-5300	Special Articles -Information Technology Study & Analysis	250,000.00		fy20 article 10	✓			
		Record FY20 ATM Article 10			J20-7				
		In Beginning Balance - VADAR-							
		J20-8							
7/1/2019	02-990-5966	Trans to Trust & Agency Fund - Dover Regional OPEB Stabilization Fund	1,600,000.00		fy20 article 11				
		Record FY20 ATM Article 11			J20-8				
		In Beginning Balance - VADAR-							
		J20-9							
7/1/2019	33-193-5830-331256-0000	FY20 ATM A16 CARYL COMM CENTER E✓TRAORD REPAIRS	50,000.00		fy20 article 16	✓		*	
		Record FY20 ATM Article 16			J20-9				
		In Beginning Balance - VADAR-							
		J20-10							
7/1/2019	01-132-5780	FY20 ATM A18 RESERVE FUND	250,000.00		fy20 article 18	✓		*	
		Record FY20 ATM Article 18			J20-10				
		In Beginning Balance - VADAR-							
		REVERSED VADAR POSTED BEGINNING BALANCES AFTER ENTRY							
		J20-11							
8/28/2019	01-199-5244-010404-0001	Caryl Community Center Maintenance	4,077.00		reclass	✓	9.00	*	
	01-199-5244-000000-0001	Equipment Maintenance		4,077.00	J20-11				
		Reclass Scherbon Consolidated Invoice 19-04-150-NQ							
		J20-12							
8/28/2019	01-199-5244-010415-0001	Library Maintenance	350.00		reclass		10.00	*	

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	01-199-5244-000000-0001	Equipment Maintenance		350.00	J20-12	✓			
		Reclass NW Pest Control Invoice 647098							
		J20-13							
9/4/2019	01-199-5244-010414-0001	Town House Maintenance	320.00		reclass		11.00	*	
	01-199-5244-000000-0001	Equipment Maintenance		320.00	J20-13	✓			
		Reclass Safety Signal Security Invoice 0106551							
		J20-14							
11/13/2019	01-220-5120	Fire - Temporary Part Time	4,970.63		reclass	✓	12.00		
	01-220-5110	Fire Salary Full Time		4,970.63	J20-14				
		Reclass Payroll S/B Permanent Part Time							
		J20-15							
11/13/2019	01-220-5118	Fire - Permanent Part Time	4,970.63		reclass				
	01-220-5120	Fire - Temporary Part Time		4,970.63	J20-15	✓	14.00		
		Correct J20-14 S/B Permanent not Temporary							
		J20-16							
7/31/2019	01-175-5120	Planning - Salary Permanent Part Time	437.55		reclass	✓	20.00		
	01-175-5112	Planning - Permanent Part Time		437.55	J20-16				
		Reclass July 2019 Payroll to Correct Account							
		J20-17							
8/31/2019	01-175-5120	Planning - Salary Permanent Part Time	1,341.82		reclass	✓	21.00		
	01-175-5112	Planning - Permanent Part Time		437.55	J20-17				
		Reclass August 2019 Payroll to Correct Account							
		J20-18							
9/30/2019	01-175-5120	Planning - Salary Permanent Part Time	2,683.64		reclass	✓	22.00		
	01-175-5112	Planning - Permanent Part Time		2,683.64	J20-18				
		Reclass September 2019 Payroll to Correct Account							
		J20-19							
10/31/2019	01-175-5120	Planning - Salary Permanent Part Time	2,683.64		reclass	✓	23.00		
	01-175-5112	Planning - Permanent Part Time		2,683.64	J20-19				
		Reclass September 2019 Payroll to Correct Account							
		J20-20							
1/30/2019	01-175-5120	Planning - Salary Permanent Part Time	2,683.64		reclass	✓	24.00		
	01-175-5112	Planning - Permanent Part Time		2,683.64	J20-20				
		Reclass November 2019 Payroll to Correct Account							
		J20-21							
12/31/2019	01-175-5120	Planning - Salary Permanent Part Time	4,025.46		reclass	✓	SEE J20-56		
	01-175-5112	Planning - Permanent Part Time		4,025.60	J20-21				
		Reclass December 2019 Payroll to Correct Account							

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		J20-22							
7/31/2019	03-141-5313	Assessors - Encumbrance	372.00		reclass				
	01-141-5313	Assessors - Property Valuation Expense		372.00	J20-22	✓	16.00		
		Reclass Sambor Invoice FY20RE-06							
		J20-23							
7/31/2019	03-141-5313	Assessors - Encumbrance	264.00		reclass				
	01-141-5313	Assessors - Property Valuation Expense		264.00	J20-23	✓			
		Reclass Sambor Invoice FY20RE-07							
		J20-24							
8/14/2019	03-141-5313	Assessors - Encumbrance	240.00		reclass				
	01-141-5313	Assessors - Property Valuation Expense		240.00	J20-24	✓			
		Reclass Sambor Invoice FY20RE-08							
		J20-25							
8/28/2019	03-141-5313	Assessors - Encumbrance	228.00		reclass				
	01-141-5313	Assessors - Property Valuation Expense		228.00	J20-25	✓			
		Reclass Sambor Invoice FY20RE-09							
	03-141-5313	Assessors - Encumbrance	600.00		reclass				
	01-141-5313	Assessors - Property Valuation Expense		600.00	J20-25	✓			
		Reclass Sambor Invoice FY20RE-10							
		J20-26							
8/14/2019	03-141-5313	Assessors - Encumbrance	240.00		reclass	✓			
	01-141-5313	Assessors - Property Valuation Expense		240.00	J20-26				
		Reclass Sambor Invoice FY20RE-08							
		J20-27							
7/1/2019	01-141-5307	Assessors - Purchase of Service Data Processing	8,725.00		reclass	✓			
	01-000-2010	Warrants Payable		8,725.00	J20-27				
		Reclass Partiot Prop Inv 14963 from FY19 s/b FY20 (see J19-128)							
		J20-28							
7/1/2019	03-422-5580	Highway - Expenses	63.97		encumber		bas sheet ?		
	03-422-5580	Highway - Expenses	73.78		J20-28				
	03-433-5300	Solid Waste	2,640.00						
	03-541-5400	COA - Supplies	348.96						
		Record FY19 Encumbrance to FY20							
		J20-29							
7/1/2019	1.1.1000	Cash	72,378.00		reverse accrual				
	1.1.3633.3639	Due From Commonwealth		72,378.00	J20-29				
		June 2019 Cherry Sheets Accrued see J19-118 6/30/19							
		J20-30							
7/1/2019	1.1.1000	Cash	6,736.49		reverse accrual				
	1.1.1320	Ambulance Receivable		6,736.49	J20-30				

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		Record Accrual							
		J20-31							
1/22/2020	01-210-5110	Police Wages	4.64		reclass		ADVANCED?		
	29-210-5118-291006-5101	E911 Grant		4.64	0.00				
		Reclass to GF							
		J20-32							
7/17/2019	01-945-5740	Property & Casualty Insurance	111,370.00		reclass	✓	26.00		
	01-912-5170	Workers Compensation	78,870.00						
	01-912-5170	Workers Compensation		190,240.00	J20-32				
		Reclass to Correct Lines							
		J20-33							
10/16/2019	01-300-5100-019902-0001	Dover School Salary Administrative	228,076.13		reclass	✓	27.00		
	01-300-5100-019901-001	Dover School Salary School Committee		228,076.13	J20-33				
		Reclass Payroll 8-PR101619 to Correct Line Item							
		J20-34							
9/4/2019	03-122-5308	Selectmen Encumbrance	389.40		reclass	✓	28.00		
	03-122-5200	Selectmen Encumber Expense		389.40	J20-34				
		Reclass to correct line item							
		J20-35				✓			
7/1/2019	01-000-3590	UFB	9,826,861.00		free cash		63.00		
	01-000-3591	Certified Free Cash		9,826,861.00	J20-35				
		Record Certified Free Cash							
		J20-36							
9/11/2019	33-220-5870-331249	FY20 ATM A52a Radio Equipment	5,151.10		reclass	✓	29.00		
	01-220-5854	Fire-Other Capital Outlay New Equipment		5,151.10	J20-36				
		Reclass to Article							
		J20-37							
11/13/2019	33-220-5870-331249	FY20 ATM A52a Radio Equipment	8,059.15		reclass	✓	30.00		
	01-220-5854	Fire-Other Capital Outlay New Equipment		8,059.15	J20-37				
		Reclass to Article							
		J20-38							
9/18/2019	70-122-5170-202000-5190	Retired Police - Sick Buy Back	29,218.05		reclass	✓	31.00		
	01-210-5190	Police-Salary Sick Pay		29,218.05	J20-38				
		Reclass							
		J20-39							
3/30/2020	01-650-5120	Parks & Rec - Temporary Part-Time	3,646.50		reclass	✓	32.00		
	01-650-5110	Parks & Rec - Salary Full-Time		3,646.50	J20-39				
		Reclass PR-13 through PR-19							

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	J20-40 ADVANCED-BUDGET ENTRY								
3/26/2020	01-132-5780	Reserve Fund	14,695.31		rft	✓			
	01-450-5240	Water System Maintenance		14,695.31	J20-40				
		RFT 20-1							
	01-132-5780	Reserve Fund	27,000.00			✓			
	01-220-5244	Fire - Equipment Maintenance		27,000.00					
		RFT 20-2							
	01-132-5780	Reserve Fund	25,000.00			✓			
	01-231-5120	Fire - Permanent Part Time		25,000.00					
		RFT 20-3							
	01-132-5780	Reserve Fund	2,500.00			✓			
	01-491-5190	Cemetery - Burial Overtime		2,500.00					
		RFT 20-4							
	J20-41 ADVANCED-BUDGET ENTRY								
4/8/2020	01-132-5780	Reserve Fund	8,540.00		rft	✓			
	01-650-5215	Parks & Rec		8,540.00	J20-41				
		RFT 20-5							
	J20-42 ADVANCED-BUDGET ENTRY								
4/15/2020	01-132-5780	Reserve Fund	23,000.00		rft	✓			
	01-231-5500	Ambulance - Supplies & Expenses		23,000.00	J20-42				
		RFT 20-6							
	J20-43 TO J20-46 SEE FY20 BEGIN BAL TAB								
		J20-47							
10/2/2019	01-210-5195-010121	Police - Temp P/T Salary	305.05		reclass	✓	36.00		
	29-210-5118-291006-5101	E911 Grant		305.05	J20-47				
		Reclass to Police G/F							
		J20-48							
10/2/2019	01-210-5110	Police - FT Salary	677.00		reclass	✓	37.00		
	29-210-5118-291006-5101	E911 Grant		677.00	J20-48				
		Reclass to Police G/F							
		J20-49							
10/2/2019	01-292-5118	ACO - Salary PT	1,000.00		reclass	✓	38.00		
	01-292-5195	ACO Stipend		1,000.00	J20-49				
		Reclass PR-7							
		J20-50							
1/8/2020	01-292-5118	ACO - Salary PT	1,000.00		reclass	✓	39.00		
	01-292-5195	ACO Stipend		1,000.00	J20-50				
		Reclass PR-14							
		J20-51							
1/22/2020	01-210-5190	Police - Salary Sick	900.00		reclass	✓	40.00		

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	01-210-5110	Police - FT Salary		900.00	J20-51				
		Reclass PR-15							
		J20-52							
2/19/2020	01-210-5130	Police - Overtime	200.00		reclass	✓	41.00		
	24-210-5118-241018-5005	Police Detail		200.00	J20-52				
		Reclass PR-17							
		J20-53							
10/30/2019	01-751-5915	Maturing Debt Interest	40,350.00		reclass	✓	44.00		
	01-751-5313	Bond Issuing Costs		40,350.00	J20-53				
		RECLASS							
		J20-54							
1/22/2020	01-751-5915	Maturing Debt Interest	49,162.50		reclass	✓	45.00		
	01-751-5313	Bond Issuing Costs		49,162.50	J20-54				
		RECLASS							
		J20-55							
4/28/2020	01-439-5118	Solid Waste - Perm P/T	25,165.36		reclass	✓	46.00		
	01-433-5118	Transfer Station - Perm P/t		25,165.36	J20-55				
	01-439-5120	Solid Waste - Temp P/T	159.84						
	01-433-5120	Transfer Station - Temp P/T		159.84					
	01-439-5130	Solid Waste - Overtime	5,498.55						
	01-433-5130	Transfer Station - Overtime		5,498.55					
	01-439-5195	Solid Waste - Clothing Allowance	900.00						
	01-433-5195	Transfer Station - Clothing Allowance		900.00					
	01-439-5210	Solid Waste - Electricity	2,383.31						
	01-433-5210	Transfer Station - Electricity		2,383.31					
	01-439-5242	Solid Waste - Vehicle Maintenance	27,084.54						
	01-433-5242	Transfer Station - Vehicle Maintenance		27,084.54					
	01-439-5315	Solid Waste - Equipment Maintenance	11,563.96						
	01-433-5244	Transfer Station - Equipment Maintenance		11,563.96					
	01-439-5300	Solid Waste - Professional Services	135,182.14						
	01-433-5300	Transfer Station - Professional Services		135,182.14					
	01-439-5309	Solid Waste - Water Testing	16,280.08						
	01-433-5309	Transfer Station - Water Testing		16,280.08					
	01-439-5316	Solid Waste - Recycling	2,243.77						
	01-433-5316	Transer Station - Recycling		2,243.77					
	01-439-5340	Solid Wastee - Telephone	279.93						
	01-433-5340	Transfer Station - Telephone		279.93					
	01-439-5480	Solid Waste - Fuel/Gas	7,274.46						
	01-433-5480	Transfer Station - Fuel/Gas		7,274.46					
	01-439-5580	Solid Waste - Misc Supplies	776.30						
	01-433-5580	Transfer Station - Misc Supplies		776.30					
	01-439-5710	Solid Waste - In State Travel	360.00						
	01-433-5710	Transfer Station - In State Travel		360.00					
	01-439-5800	Solid Waste - Equipment Maintenance	8,600.00						
	01-433-5315	Transfer Station - New Equipment Expenditure		8,600.00					

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		RECLASS SOLID WASTE EXPENSES TO CORRECT ACCOUNTS IN 439			243,752.24				
		J20-56							
4/29/2020	01-175-5120	Planning Board - Salary Permanent P/T	26,836.40		reclass	✓			
	01-175-5112	Planning Board - Permanent P/T		26,836.40	J20-56				
		RECLASS PAYROLL THROUGH 4/29/20							
		\$13,418.20 total payroll posted twice							
		J20-57 ADVANCED-BUDGET ENTRY							
4/29/2020	01-132-5780	Reserve Fund	26,000.00		rft	✓			
	01-231-5500	Ambulance - Supplies/Expenses		26,000.00	J20-57				
		RFT 20-7							
		J20-58 ADVANCED-BUDGET ENTRY							
4/29/2020	01-132-5780	Reserve Fund	18,000.00		rft	✓			
	01-220-5244	Fire - Equipment Maintenance		18,000.00	J20-58				
		RFT 20-8							
		J20-59 SEE FY20 BEGIN BAL TAB							
		J20-60							
4/29/2020	01-439-5130	Solid Waste - Overtime	144.45		reclass				
	01-433-5130	Transfer Station - Overtime		144.45	J20-60	✓	47.00		
		RECLASS SOLID WASTE EXPENSES TO CORRECT ACCOUNTS IN 439							
		J20-61							
2/19/2020	01-491-5530	Cemetery -	265.00		reclass				
	01-491-5300	Cemetery -		265.00	J20-61	✓	48.00		
		RECLASS							
		J20-62							
1/15/2020	01-199-5240	Building Maintenance -	86.11		reclass	✓	49.00		
	01-199-5244	Building Maintenance -		86.11	J20-62				
		RECLASS							
		J20-63							
12/31/2019	24-650-5300-241017-5006	Parks Revolving	12.97		reclass	✓	50.00		
	01-135-5420	Accountant - Office Supplies		12.97	J20-63				
		RECLASS							
		J20-64							
12/31/2019	24-650-5300-241017-5006	Parks Revolving	71.96		reclass	✓	51.00		
	01-135-5420	Accountant - Office Supplies		71.96	J20-64				
		RECLASS							
		J20-65							
7/31/2019	01-135-5730	Accounting -	180.00		reclass	✓	52.00		
	01-135-5420	Accountant - Office Supplies		180.00	J20-65				

TOWN OF DOVER									
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<u>Date</u>	<u>Account #</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Summary</u>	<u>P</u>	VADAR J/E #		
		RECLASS							
		J20-66							
12/11/2019	29-510-5300-291041	MVP State Grant BOH	1,085.47		reclass	✓	53.00		
	01-510-5309	BOH - Water Study		1,085.47	J20-66				
		RECLASS							
		J20-67 SEE FY20 BEGIN BAL TAB							
		J20-68							
4/1/2020	01-210-5110	Police Salary FT	5,400.00		reclass	✓	54.00		
	01-210-5190-010118-0001	Police In Service Training		5,400.00	J20-68				
		RECLASS PAYROLL 15 THROUGH PAYROLL 20							
		J20-69							
5/1/2020	23-000-1330-000000-5099	Water Rates/Services	402.60		commitment	✓	55.00		
	23-000-2660-000000-5099	Deferred Revenue		402.60	J20-69				
		J20-70							
12/11/2019	29-510-5300-291041-0001	MVP State Grant	1,085.47		reclass	✓	56.00		
	29-510-5300-291041-0000	State Grant-MVP		1,085.47	J20-70				
		RECLASS G CLARKE REIMBURSEMENT							
		J20-71							
3/18/2020	29-510-5300-291041-0001	MVP State Grant	11,295.60		reclass	✓	57.00		
	29-510-5300-291041-0000	State Grant-MVP		11,295.60	J20-71				
		RECLASS MAPC INVOICE							
		J20-72 ADVANCED-BUDGET ENTRY							
6/10/2020	01-132-5780	Reserve Fund	10,966.00		rft	✓			
	01-450-5230	Water Dept - Water Charges		10,966.00	J20-72				
		RFT 20-9							
		J20-73 & J20-74 SEE FY20 BEGIN BAL TAB							
		J20-75							
6/24/2020	01-914-51700	Health	14,915.07		reclass				
	01-145-5313	Treasurer-Professional Services		14,915.07	J20-75				
		RECLASS TO HEALTH							
		J20-76							
5/27/2020	01-300-5100-019902-0001	Dover School Salary Administrative	228,076.13		reclass				
	01-300-5100-019901-001	Dover School Salary School Committee		228,076.13	J20-76				
		Reclass Payroll 24-PR052720 To Correct Line Item							
		J20-77							

TOWN OF DOVER									
FY 2020 JOURNAL ENTRIES									
							VADAR		
Date	Account #	Description	Debit	Credit	Summary	P	J/E #		
5/6/2020	29-433-5580-291004-5146	Sustainable Materials	6,675.00		reclass	✓			
	01-433-5800	Transfer Station-New Equipment		6,675.00	J20-77	✓			
		RECLASS MATTRESS GRANT EXPENSE							
		J20-78							
6/30/2020	27-122-5302-271007-0000	OSR COVID-19 EXENSES	3,014.00		reclass	✓	64.00		
	01-151-5300	Law		3,014.00		✓			
	27-122-5302-271007-0000	OSR COVID-19 EXENSES	255.00			✓			
	01-151-5300	Law		255.00		✓		\$ 3,269.00	
	27-122-5302-271007-0000	OSR COVID-19 EXENSES	71.96			✓	65.00		
	01-155-5420	Data Processing		71.96		✓			
	27-122-5302-271007-0000	OSR COVID-19 EXENSES	719.00			✓			
	01-155-5800	Data Processing		719.00		✓			
	27-122-5302-271007-0000	OSR COVID-19 EXENSES	1,709.88			✓			
	01-155-5800	Data Processing		1,709.88		✓			
	27-122-5302-271007-0000	OSR COVID-19 EXENSES	531.60			✓			
	01-155-5800	Data Processing		531.60		✓			
	27-122-5302-271007-0000	OSR COVID-19 EXENSES	585.98			✓			
	01-155-5800	Data Processing		585.98		✓		\$ 3,618.42	
	27-122-5302-271007-0000	OSR COVID-19 EXENSES	10.18			✓			
	01-162-5420	Elections/Registrations		10.18		✓		\$ 10.18	
	27-122-5302-271007-0000	OSR COVID-19 EXENSES	9.09			✓			
	01-162-5420	Elections/Registrations		9.09		✓		\$ 9.09	
	27-122-5302-271007-0000	OSR COVID-19 EXENSES	1,151.12			✓			
	01-199-5450	Buiding Mainteance		1,151.12		✓		\$ 1,151.12	
	27-122-5302-271007-0000	OSR COVID-19 EXENSES	313.20			✓			
	01-199-5450	Buiding Mainteance		313.20		✓			
	27-122-5302-271007-0000	OSR COVID-19 EXENSES	1,090.08			✓			
	01-199-5450	Buiding Mainteance		1,090.08		✓			
	27-122-5302-271007-0000	OSR COVID-19 EXENSES	101.72			✓			
	01-199-5450	Buiding Mainteance		101.72		✓		\$ 1,505.00	
						✓			
	27-122-5302-271007-0000	OSR COVID-19 EXENSES	24.78			✓			
	01-199-5421	Buiding Mainteance		24.78		✓		\$ 24.78	
						✓			
	27-122-5302-271007-0000	OSR COVID-19 EXENSES	607.52			✓			
	01-199-5421	Buiding Mainteance		607.52		✓		\$ 607.52	
						✓			
	27-122-5302-271007-0000	OSR COVID-19 EXENSES	349.20			✓			
	01-199-5450	Buiding Mainteance		349.20		✓		\$ 349.20	
						✓			
	27-122-5302-271007-0000	OSR COVID-19 EXENSES	4,859.00			✓			
	01-199-5421	Buiding Mainteance		4,859.00		✓		\$ 4,859.00	
	27-122-5302-271007-0000	OSR COVID-19 EXENSES	695.70			✓			
	01-199-5450	Buiding Mainteance		695.70		✓			
	27-122-5302-271007-0000	OSR COVID-19 EXENSES	699.64			✓			
	01-199-5450	Buiding Mainteance		699.64		✓		\$ 1,395.34	

TOWN OF DOVER									
FY 2020 JOURNAL ENTRIES									
							VADAR		
Date	Account #	Description	Debit	Credit	Summary	P	J/E #		
		RECLASS S/B FUND 27 COVID-19 EXPENSES							
		16,798.65							
		J20-79							
6/30/2020	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	16.19		reclass				
	01-210-5420	Police		16.19					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	1,976.56						
	01-220-5580	Fire		1,976.56					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	491.25						
	01-231-5500	Ambulance		491.25					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	23.62						
	01-231-5500	Ambulance		23.62					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	12.78						
	01-231-5500	Ambulance		12.78					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	40.48						
	01-231-5500	Ambulance		40.48					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	1,849.95						
	01-231-5500	Ambulance		1,849.95					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	10.99						
	01-231-5500	Ambulance		10.99					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	174.95						
	01-231-5500	Ambulance		174.95					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	86.11						
	01-231-5500	Ambulance		86.11					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	769.79						
	01-231-5500	Ambulance		769.79					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	82.26						
	01-231-5500	Ambulance		82.26					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	206.34						
	01-231-5500	Ambulance		206.34					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	21.80						
	01-231-5500	Ambulance		21.80					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	38.45						
	01-231-5500	Ambulance		38.45					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	106.78						
	01-231-5500	Ambulance		106.78					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	188.84						
	01-231-5500	Ambulance		188.84					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	165.03						
	01-231-5500	Ambulance		165.03					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	161.20						
	01-231-5500	Ambulance		161.20					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	181.87						
	01-231-5500	Ambulance		181.87					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	36.23						
	01-231-5500	Ambulance		36.23					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	41.98						
	01-231-5580	Ambulance		41.98					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	4,000.00						
	01-231-5300	Ambulance		4,000.00					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	1,883.23						
	01-231-5500	Ambulance		1,883.23					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	599.90						

TOWN OF DOVER									
FY 2020 JOURNAL ENTRIES									
							VADAR		
Date	Account #	Description	Debit	Credit	Summary	P	J/E #		
	01-231-5580	Ambulance		599.90					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	2,868.43						
	01-231-5500	Ambulance		2,868.43					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	365.98						
	01-231-5500	Ambulance		365.98					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	559.96						
	01-231-5500	Ambulance		559.96					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	345.45						
	01-231-5500	Ambulance		345.45					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	131.00						
	01-231-5500	Ambulance		131.00					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	286.91						
	01-231-5500	Ambulance		286.91					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	427.11						
	01-231-5500	Ambulance		427.11					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	35.00						
	01-231-5500	Ambulance		35.00					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	320.64						
	01-231-5500	Ambulance		320.64					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	14.95						
	01-231-5580	Ambulance		14.95					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	50.16						
	01-231-5580	Ambulance		50.16					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	214.48						
	01-231-5500	Ambulance		214.48					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	2,460.00						
	01-231-5500	Ambulance		2,460.00					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	297.16						
	01-231-5580	Ambulance		297.16					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	234.21						
	01-231-5580	Ambulance		234.21					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	703.00						
	01-231-5580	Ambulance		703.00					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	258.72						
	01-231-5580	Ambulance		258.72					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	780.00						
	01-231-5580	Ambulance		780.00					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	52.00						
	01-231-5580	Ambulance		52.00					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	214.48						
	01-231-5500	Ambulance		214.48					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	745.00						
	01-231-5500	Ambulance		745.00					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	2,600.00						
	01-231-5500	Ambulance		2,600.00					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	600.00						
	01-231-5500	Ambulance		600.00					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	1,500.00						
	01-231-5500	Ambulance		1,500.00					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	139.24						
	01-231-5580	Ambulance		139.24					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	535.45						
	01-231-5500	Ambulance		535.45					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	3,350.72						

TOWN OF DOVER									
FY 2020 JOURNAL ENTRIES									
<u>Date</u>	<u>Account #</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Summary</u>	<u>P</u>	VADAR J/E #		
	01-510-5300	Board of Health		3,350.72					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	472.50						
	01-650-5240	Recreation		472.50					
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	472.50						
	01-650-5240	Recreation		472.50					
		RECLASS S/B FUND 27 COVID-19 EXPENSES							
		34,201.63							
		J20-80 FIX-POST							
	27-122-5302-271007-0000	OSR COVID-19 EXPENSES	101.00		reclass				
	01-650-5240	Recreation		0.00	J20-80 FIX-POST				
		RECLASS							
		J20-80-A							
12/18/2019	01-650-5240	Parks & Rec - Grounds Maintenance	2,000.00		reclass				
	24-650-5300-241017-5006	Parks & Rec - Revolving		2,000.00	J20-80-A	✓			
		RECLASS							
		J20-85							
12/18/2019	01-650-5240	Parks & Rec - Grounds Maintenance	1,500.00		reclass				
	24-650-5300-241017-5006	Parks & Rec - Revolving		1,500.00	J20-85	✓			
		RECLASS							
		J20-86							
4/1/2020	01-650-5240	Parks & Rec - Grounds Maintenance	472.50		reclass				
	01-650-5421	Parks & Rec - Copying Supplies		472.50	J20-86	✓			
		RECLASS							
		J20-87 ADVANCED-BUDGET ENTRY - IFT							
6/30/2020	01-650-5110	Parks & Rec - Full Time Salary	30,000.00		IFT				
	01-650-5240	Parks & Rec - Grounds Maintenance		30,000.00	J20-87	✓			
		IFT (Appropriation Transfer)							
		J20-88 ADVANCED-BUDGET ENTRY - IFT							
6/30/2020	01-541-5300	COA - Professional Services	2,000.00		IFT				
	01-541-5307	COA - Printing	3,000.00		J20-88	✓			
	01-541-5330	COA - Transportation	2,500.00						
	01-541-5710	COA - Travel	1,100.00						
	01-541-5110	COA - Salary Full Time		8,600.00					
		IFT (Appropriation Transfer)							
		J20-89							
11/20/2019	24-650-5300-241017-5006	Parks & Rec - Purchase of Service	2,800.00		reclass				
	24-650-5118-241017-5006	Parks & Rec - Salary		2,800.00	J20-89	✓			
		RECLASS							
		J20-90							
11/27/2019	24-650-5300-241017-5006	Parks & Rec - Purchase of Service	880.00		reclass				
	24-650-5118-241017-5006	Parks & Rec - Salary		880.00	J20-90	✓			
		RECLASS							

TOWN OF DOVER									
FY 2020 JOURNAL ENTRIES									
							VADAR		
Date	Account #	Description	Debit	Credit	Summary	P	J/E #		
		J20-91							
1/8/2020	24-650-5300-241017-5006	Parks & Rec - Purchase of Service	1,000.00		reclass				
	24-650-5118-241017-5006	Parks & Rec - Salary		1,000.00	J20-91	✓			
		RECLASS							
		J20-92							
6/30/2020	24-650-5300-241017-5006	Parks & Rec - Purchase of Service	991.56		reclass				
	24-650-5118-241017-5006	Parks & Rec - Salary		991.56	J20-92	✓			
	24-650-5300-241017-5006	Parks & Rec - Purchase of Service	2,571.50						
	24-650-5118-241017-5006	Parks & Rec - Salary		2,571.50					
	24-650-5300-241017-5006	Parks & Rec - Purchase of Service	325.00						
	24-650-5118-241017-5006	Parks & Rec - Salary		325.00					
	24-650-5300-241017-5006	Parks & Rec - Purchase of Service	62.00						
	24-650-5118-241017-5006	Parks & Rec - Salary		62.00					
	24-650-5300-241017-5006	Parks & Rec - Purchase of Service	62.00						
	24-650-5118-241017-5006	Parks & Rec - Salary		62.00					
	24-650-5300-241017-5006	Parks & Rec - Purchase of Service	260.00						
	24-650-5118-241017-5006	Parks & Rec - Salary		260.00					
	24-650-5300-241017-5006	Parks & Rec - Purchase of Service	2,800.00						
	24-650-5118-241017-5006	Parks & Rec - Salary		2,800.00					
	24-650-5300-241017-5006	Parks & Rec - Purchase of Service	395.00						
	24-650-5118-241017-5006	Parks & Rec - Salary		395.00					
		RECLASS S/B EXPENSES							
		J20-93							
6/30/2020	24-650-5118-241017-5006	Parks & Rec - Salary	150.00		reclass				
	24-650-5300-241017-5006	Parks & Rec - Purchase of Service		150.00	J20-93	✓			
		RECLASS							
		J20-94							
					reclass				
					J20-94	✓			
		RECLASS							
		J20-95							
6/30/2020	24-650-5300-241017-5006	Parks & Rec - Purchase of Service	160.00		reclass				
	24-650-5420-241017-5006	Parks & Rec - Supplies		160.00	J20-95	✓			
		RECLASS							
		J20-96							
6/30/2020	27-122-5302-271007-0000	OSR COVID-19 EXENSES	850.50		reclass				
	24-650-5300-241017-5006	Parks & Rec - Purchase of Service		850.50	J20-96	✓			
		RECLASS TO COVID							
		J20-97							
6/30/2020	27-122-5302-271007-0000	OSR COVID-19 EXENSES	714.00		reclass				
	24-650-5300-241017-5006	Parks & Rec - Purchase of Service		714.00	J20-97	✓			
		RECLASS TO COVID							
		J20-98							

TOWN OF DOVER									
FY 2020 JOURNAL ENTRIES									
							VADAR		
Date	Account #	Description	Debit	Credit	Summary	P	J/E #		
6/30/2020	27-122-5302-271007-0000	OSR COVID-19 EXENSES	3,560.96		reclass				
	24-650-5300-241017-5006	Parks & Rec - Purchase of Service		3,560.96	J20-98	✓			
		RECLASS TO COVID							
		J20-99							
12/6/2019	01-000-2610-000000-0001	2020 PROPERTY TAX DEFERRED REVENUE	108,581.14		reclass				
	01-000-1230-202000-0001	2020 OVERLAY		108,581.14	J20-99	✓			
		RECORD OVERLAY FROM FY2020 RECAP							
		J20-100							
1/29/2020	01-000-1230-201200-0001	2012 Overlay	50,000.00		overlay to surplus				
	01-000-1230-201300-0001	2013 Overlay	50,000.00		J20-100	✓			
	01-000-2610-000000-0001	Deferred Revenue - Property Taxes		100,000.00					
	01-000-3590-000000-0001	Fund Balance - Undesignated	100,000.00						
	01-000-3220-000000-0001	Fund Balance Reserved for Overlay Surplus		100,000.00					
		OVERLAY RELEASED BY ASSESSORS							
		J20-101							
2/26/2020	01-000-1220-202000-0001	2020 Real Estate Tax Receivable	26,354.87		reclass				
	01-000-2610-000000-0001	Deferred Revenue - Property Tax		26,354.87	J20-101	✓			
		REVERSE ORIGINAL ABATEMENT POSTING							
		LINK SET UP INCORRECTLY - S/B OVERLAY NOT DEFERRED							
		J20-102							
2/26/2020	01-000-1230-202000-0001	2020 OVERLAY	26,354.87		reclass				
	01-000-1220-202000-0001	2020 Real Estate Tax Receivable		26,354.87	J20-102	✓			
		CORRECT ABATEMENT POSTING (SEE J20-101)							
		J20-103							
7/1/2019	01-000-2610	Property Tax Deferred Revenue	###		reclass		reversed		
	01-000-1220-202000-0001	2020 Real Estate Tax Receivable		###	J20-103	✓			
		REVERSE PRELIMINARY 2020 PROPERTY TAX COMMITMENT							
		J20-104							
7/1/2019					reclass				
					J20-104				
		J20-105							
6/24/2020	01-914-5170	Health Insurance	14,915.07		reclass				
	01-145-5313	Treasurer-Professional Services		14,915.07	J20-105	✓			
		RECLASS-CODED TO INCORRECT ACCOUNT-OPT OUT PAYMENTS							
		J20-106							
6/24/2020	01-210-5242	Police Vehicle Maintenance	313.00		reclass		s/b fy20	6/24/2020	
	01-000-1040	Cash		313.00	J20-106				

TOWN OF DOVER									
FY 2020 JOURNAL ENTRIES									
							VADAR		
Date	Account #	Description	Debit	Credit	Summary	P	J/E #		
		Reverse Prior Year Voided Check #74507							
		Posted to Appropriation S/B Misc							
		J20-107							
10/1/2020	01-000-1040	Cash	313.00		reclass		s/b fy21	10/1/2020	
	01-000-48400	G/F Misc Revenue		313.00	J20-107				
		Prior Year Voided Check #74507 Dated 6/24/2020							
		J20-108							
7/1/2019	01-000-1210-202000-0001	2020 Personal Property PRELIMINARY Commitment	302,019.65		reclass				
	01-000-2610-000000-0001	Deferred Revenue		302,019.65	J20-108	✓			
		FY2020 PRELIMINARY PERSONAL PROPERTY COMMITMENT							
		J20-108A							
10/30/2019	01-914-5170	Health Insurance	238.75		reclass				
	92-999-5999-929104-0009	Other Charges-Flex Spending		238.75	J20-108A	✓			
	01-914-5170	Health Insurance	233.25						
	92-999-5999-929104-0009	Other Charges-Flex Spending		233.25					
		RECLASS-CODED TO INCORRECT ACCOUNT							
		J20-109							
11/20/2019	01-914-5170	Health Insurance	241.90		reclass				
	92-999-5999-929104-0009	Other Charges-Flex Spending		241.90	J20-109	✓			
		RECLASS-CODED TO INCORRECT ACCOUNT							
		J20-110							
1/22/2020	01-914-5170	Health Insurance	32,333.61		reclass				
	92-999-5999-929104-0009	Other Charges-Flex Spending		32,333.61	J20-110	✓			
	01-914-5170	Health Insurance	241.90						
	92-999-5999-929104-0009	Other Charges-Flex Spending		241.90					
	01-914-5170	Health Insurance	244.65						
	92-999-5999-929104-0009	Other Charges-Flex Spending		244.65					
		RECLASS-CODED TO INCORRECT ACCOUNT							
		J20-111							
6/30/2020	01-155-5385-010533-0001	Payroll Processing	6,864.92		reclass				
	01-916-5170	Medicare		6,864.92	J20-111	✓			
		RECLASS-CODED TO INCORRECT ACCOUNT							
		J20-112							
6/30/2020	01-433-5315	Garbage Removal	3,222.85		reclass				
	01-439-5300	Solid Waste		3,222.85	J20-112	✓			
	01-433-5315	Garbage Removal	8,600.00						
	01-439-5300	Solid Waste		8,600.00					
	01-433-5315	Garbage Removal	1,121.82						
	01-439-5315	Solid Waste		1,121.82					
		RECLASS-CODED TO INCORRECT ACCOUNT							
		J20-113							
6/30/2020	01-423-5355	Snow & Ice	11,500.00		reclass				

TOWN OF DOVER									
FY 2020 JOURNAL ENTRIES									
							VADAR		
Date	Account #	Description	Debit	Credit	Summary	P	J/E #		
	01-425-5300	Town Garage		11,500.00	J20-113	✓			
	01-423-5242	Snow & Ice Equipment Maint	1,339.95						
	01-425-5244	Town Garage		1,339.95					
	01-423-5242	Snow & Ice Equipment	2,250.00						
	01-425-5244	Town Garage		2,250.00					
		RECLASS-CODED TO INCORRECT ACCOUNT							
		J20-114							
5/6/2020	29-433-5580-291004-5146	Sustainable Materials	6,675.00		reclass				
	01-433-5800	Transfer Station New Equipment		6,675.00	J20-114	✓			
		RECLASS-CODED TO INCORRECT ACCOUNT							
		J20-115							
6/30/2020	28-300-5118-281026-5024	School Salaries-SPED Idea Grant	761.94		reclass				
	01-300-5100-019902-0001	Dover School Salaries		761.94	J20-115	✓			
	28-300-5580-281017-5035	School Expenses Title II	41.74						
	01-300-5200-019918-0001	Dover School Expenses		41.74					
	29-300-5970-291010-5090	Circuit Breaker Expenses	124.44						
	01-300-5200-019935-0001	Dover School OOD Expenses		124.44					
		RECLASS-CODED TO INCORRECT ACCOUNT							
		J20-116							
6/30/2020	92-999-5999-929104-0009	FSA	32,000.04		reclass				
	01-914-5170	Health		32,000.04	J20-116	✓			
	92-999-5999-929104-0009	FSA	451.05						
	01-914-5170	Health		451.05					
	92-999-5999-929104-0009	FSA	439.90						
	01-914-5170	Health		439.90					
	92-999-5999-929104-0009	FSA	233.90						
	01-914-5170	Health		233.90					
		RECLASS-S/B FSA							
		J20-117 ADVANCED							
8/8/2019	02-171-5966-000000-0000	Transfer to ConCom Trust ATM Article 9	25,000.00		reclass				
	81-171-4970-811010-0812	ConCom Trust - Transfer From Other Funds		25,000.00	J20-117 ADVANCED				
		RECLASS-CODED TO INCORRECT ACCOUNT							
		J20-118 ADVANCED							
1/23/2020	01-914-5170-000000-0001	Health Insurance	139,284.00		reclass				
	75-980-4830-751001-8017	OPEB Contribution		139,284.00	J20-118 ADVANCED				
		RECORD OPEB TRUST CONTRIBUTION							
		J20-123 ADVANCED							
6/30/2020	92-000-2180-921016-0009	FSA	52.79		commit				
	01-145-4840-000000-0001	Treasurer - Misc		52.79	J20-123 ADVANCED				
		FY 2019 FSA FORFEITURE							
		J20-124							
6/30/2020	01-000-3591-000000-0001	Certified Free Cash	1,600,000.00		free cash funding				
	01-000-3590-000000-0001	UFB		1,600,000.00	J20-124				
		FY2020 ATM ARTICLE 11							

[illegible]

THESE NEEDED TO BE POSTED

J20-117 ADVANCED

8/8/2019 02-171-5966-000000-0000	Transfer to ConCom Trust ATM Article 9	25,000.00		reclass
81-171-4970-811010-0812	ConCom Trust - Transfer From Other Funds		25,000.00	J20-117 ADVANCED
RECLASS-CODED TO INCORRECT ACCOUNT				

J20-118 ADVANCED

1/23/2020 01-914-5170-000000-0001	Health Insurance	139,284.00		reclass
75-980-4830-751001-8017	OPEB Contribution		139,284.00	J20-118 ADVANCED
RECORD OPEB TRUST CONTRIBUTION				

J20-119

6/30/2020 92-000-2180-921016-0009	FSA	52.79		commit
01-145-4840-000000-0001	Treasurer - Misc		52.79	J20-119
FY 2019 FSA FORFEITURE				

THESE ARE THE CLOSING ENTRIES FROM YOUR EMAIL

J20-124

6/30/2020 01-000-3211-000000-0001	F/B Reserved for Encumbrances	454,492.08		close
01-000-3590-000000-0001		UFB	454,492.08	J20-124
CLOSE RESERVE FOR ENCUMBRANCE				

J20-125

6/30/2020 01-000-3240-000000-0001	F/B Reserved for Expenditures	3,233,584.00		close
01-000-3590-000000-0001		UFB	3,233,584.00	J20-125
CLOSE RESERVE FOR ENCUMBRANCE				

J20-126

6/30/2020 01-000-3220-000000-0001	F/B Reserved Overlay Surplus	100,000.00		close
01-000-3590-000000-0001		UFB	100,000.00	J20-126
CLOSE OVERLAY SURPLUS				

TOWN OF DOVER

BEGINNING BALANCE & ENCUMBRANCE ENTRIES

JULY 1, 2019

CASH SPECIFIC TO ACCOUNT OR SINGLE CASH ACCOUNT???

J20-43

70-122-5170-202000-5190	Retired Police Sick Buy Back	86,200.26	✓
70-000-1040-000000-5190	Cash	86,200.26	✓
70-122-3590-000000-5190	UFB		✓

86,200.26

Multiple Town Meetings FY91-FY18

J20-44

33-122-5810-331236-6012	Open Space Plan Revision	2,065.64	✓
33-000-1040-000000-6012	Cash	2,065.64	✓
33-122-3590-331236-6012	UFB		✓

2,065.64

ATM03 A23

33-122-5810-331232-6015	Subsidy Afford. Housing ATM09 A12	33,000.00	✓
33-122-1040-331232-6015	Cash	33,000.00	✓
33-122-3590-331232-6015	UFB		✓

33,000.00

ATM09 A12

33-122-5810-331229-6017	Revise Open Space Plan ATM09 A15	1,799.00	✓
33-122-1040-331229-6017	Cash	1,799.00	✓
33-122-3590-331229-6017	UFB		✓

1,799.00

ATM09 A15

33-122-5810-331200-6043	Caryl Maintenance ATM05 A5.5c	4,200.20	✓
33-122-1040-331200-6043	Cash	4,200.20	✓
33-122-3590-331200-6043	UFB		✓

4,200.20

ATM05 A5.5a

33-122-5810-331196-6047	Water Supply/Storage STM98 A4	10,081.84	✓
33-122-1040-331196-6047	Cash	10,081.84	✓
33-122-3590-331196-6047	UFB		✓

10,081.84

STM98 A4

33-122-5810-331194-6049	Computer Network ATM98 A22	1,217.87	✓
33-122-1040-331194-6049	Cash	1,217.87	✓
33-122-3590-331194-6049	UFB		✓

1,217.87

ATM98 A22

33-141-5810-331193-6050	Preservation Town Records ATM99 A23	9,809.45	✓
33-122-1040-331193-6050	Cash	9,809.45	✓
33-122-3590-331193-6050	UFB		✓

9,809.45

ATM99 A23

33-122-5810-331155-6096	Subsidy Affordable Housing ATM08 A20	33,000.00	✓
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TOWN OF DOVER

BEGINNING BALANCE & ENCUMBRANCE ENTRIES

JULY 1, 2019

33-122-1040-331155-6096	Cash	33,000.00	✓
33-122-3590-331155-6096	UFB		33,000.00 ✓

ATM08 A20

J20-45

33-122-5810-331095-6165	Caryl Community Center Building Maintenance	36,987.00	✓
33-122-1040-331155-6096	Cash	36,987.00	✓
33-122-3590-331155-6096	UFB		36,987.00 ✓

ATM13 A5.8c

33-000-5810-331012-6267	Fire Dept - Overhead Doors	8,000.00	✓
33-220-1040-331012-6267	Cash	8,000.00	✓
33-220-3590-331012-6267	UFB		8,000.00 ✓

ATM18 A5.5C

33-000-5810-331010-6269	Replace Wheelchair Lift at Town House	6,167.06	✓
33-122-1040-331010-6269	Cash	6,167.06	✓
33-122-3590-331010-6269	UFB		6,167.06 ✓

ATM18 A5.5E

31-000-5810-311001-6278	CCC Design Improvements	195,062.82	✓
31-122-1040-311001-6278	Cash	195,062.82	✓
31-122-3590-311001-6278	UFB		195,062.82 ✓

ATM19 A15

33-122-5810-331002-6279	Review Open Space & Rec Plan	2,500.00	✓
33-122-1040-331002-6279	Cash	2,500.00	✓
33-122-3590-331002-6269	UFB		2,500.00 ✓

ATM19 A17

33-000-5810-331004-6276	Town Property Revaluation	15,739.77	✓
33-141-1040-331004-6276	Cash	15,739.77	✓
33-141-3590-331004-6276	UFB		15,739.77 ✓

ATM19 A2

33-000-5810-331003-6277	Board of Health - Hydrology Study	45,676.04	✓
33-510-1040-331003-6277	Cash	45,676.04	✓
35-510-3590-331003-6277	UFB		45,676.04 ✓

ATM19 A12

J20-46

~~J20-59 ENG~~

01-122-5300	Seletmen—Professional Services	25,000.00	✓
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TOWN OF DOVER
BEGINNING BALANCE & ENCUMBRANCE ENTRIES
JULY 1, 2019

~~Town Administrator Request~~
REVERSE - ENCUMBRANCE ADDED TO THE APPROPRIATION

J20-67 ENC

01-122-5300	Selectmen - Professional Services	25,000.00
	Town Administrator Request	
REVERSE - ENCUMBRANCE ADDED TO THE APPROPRIATION		

J20-68 ENC

J20-73

81-171-5810-811010-8012	Conservation Fund	26,295.06	✓
81-000-1040-000000-8012	Cash	26,295.06	✓
81-171-3580-811010-8012		UFB	26,295.06 ✓
Beginning Balance			

J20-74

81-000-5170-811009-8014	Unemployment Trust	45,380.18	✓
81-000-1040-000000-8014	Cash	45,380.18	✓
81-000-3580-811009-8014		UFB	45,380.18 ✓
Beginning Balance			

Town of Dover		FY19 Journal Entries					
Date	Account #	Description	Debit	Credit	Summary	P	
		start here					
		Senior Work-Off FY18					
12/27/17	0001.0146.4120.2018	Real Estate Taxes 2018	5,000.00		Senior	x	JE 6488
	0001.0141.5100.0144.1000	Assessors - Salary Property Tax Work-Off		5,000.00	Work-Off	x	
	0001.0001.1230.2018	Res Abatement/Exemption - Overlay 2018	5,000.00			x	
	0001.0001.1233	Deferred Revenue - Property Taxes		5,000.00		x	
		To record Senior Work-Off for FY2018					
		RECEIPTS - PR Reimburse - Town of SHERBORN					
	0001.0001.1000.0000.0000	Cash - General Fund	0.00		PR Reimburse	x	JE
	0001.0970.4899.3990.0000	Other Unclassified Revenue		0.00		x	
		To record Town of Sherborn PR reimburse Dover- Fine Arts/FLES teacher.					
		Real Estate - Rollback Commitment					
08/07/17	0001.0001.1220.2018	REAL ESTATE TAX RECEIVABLE.2018	42,667.56		Rollback	x	JE 6433
	0001.0001.1233.0000.0000	DEFERRED REVENUE-PROPERTY TAX		42,667.56	Commitment	x	
		To record Rollback Tax - Chapter 61B per Assessors - FY18 commitment.					
		FORECLOSURE					
08/10/17	0001.0001.1241	Tax Possessions (Receivable)	13,712.22		Foreclosure	x	JE 6434
	0001.0001.1240	Tax Liens Receivable		13,712.22	from Tax Liens	x	
		To record Tax Title - Parcel 7/14/A Dedham Street; D Azanow to Tax Possession.					
08/10/17	0001.0001.1241	Tax Possessions (Receivable)	79,384.59		Foreclosure	x	JE 6435
	0001.0001.1240	Tax Liens Receivable		79,384.59	from Tax Liens	x	
		To record Tax Title - Parcel 7/14/B Dedham Street; D Azanow to Tax Possession.					
08/10/17	0001.0001.1233.0000.0000	Deferred Revenue - Property Tax	1,104.04		Foreclosure	x	JE 6436
	0001.0001.1220.2018	Real Estate Tax Receivable 2018		1,104.04	from Taxes	x	
	0001.0001.1241	Tax Possessions (Receivable)	1,104.04			x	JE 6437
	0001.0001.1242.0000.0000	Deferred Revenue - Tax Title/Possession		1,104.04		x	
		To record FY18 Taxes - Parcel 7/14/A Dedham Street; D Azanow to Tax Possession.					
08/10/17	0001.0001.1233.0000.0000	Deferred Revenue - Property Tax	4,405.02		Foreclosure	x	JE 6438
	0001.0001.1220.2018	Real Estate Tax Receivable 2018		4,405.02	from Taxes	x	
	0001.0001.1241	Tax Possessions (Receivable)	4,405.02			x	
	0001.0001.1242.0000.0000	Deferred Revenue - Tax Title/Possession		4,405.02		x	

Town of Dover		FY19 Journal Entries						
Date	Account #	Description	Debit	Credit	Summary	P		
		To record FY18 Taxes - Parcel 7/14/B Dedham Street; D Azanow to Tax Possession.						
		Motor Vehicle - Abatement						
08/15/17	0001.0001.1261	Deferred Revenue - Motor Vehicle	1,660.20		MV Abatement	x	JE 6439	
	0001.0001.1260.2017	FY2017 MV Excise		1,660.20		x		
		To record Abatement #155 - 170 Motor Vehicle for FY17.						
		Motor Vehicle - Abatement						
08/15/17	0001.0001.1261	Deferred Revenue - Motor Vehicle	61.88		MV Abatement	x	JE 6440	
	0001.0001.1260.2016	FY2016 MV Excise		61.88		x		
		To record Abatement #225-226 Motor Vehicle for FY16.						
		Motor Vehicle - Abatement						
08/30/17	0001.0001.1261	Deferred Revenue - Motor Vehicle	692.18		MV Abatement	x	JE 6441	
	0001.0001.1260.2017	FY2017 MV Excise		692.18		x		
		To record Abatement #171-183 Motor Vehicle for FY17.						
		Motor Vehicle - Abatement						
08/30/17	0001.0001.1261	Deferred Revenue - Motor Vehicle	143.75		MV Abatement	x	JE 6442	
	0001.0001.1260.2016	FY2016 MV Excise		143.75		x		
		To record Abatement #227 Motor Vehicle for FY16.						
		Real Estate - Abatement						
09/07/17	0001.0001.1230.2016	Res Abatement - Exemption-Overlay 2016	5,884.87		RE abatement	x	JE 6444	
	0001.0001.1220.2016	Real Estate Tax Receivable 2016		5,884.87		x		
		To record ABATEMENT #1023 - 1024 for R/E 2016.						
		Motor Vehicle - Abatement						
09/21/17	0001.0001.1261	Deferred Revenue - Motor Vehicle	1,770.84		MV Abatement	x	JE 6445	
	0001.0001.1260.2014	FY2014 MV Excise		1,770.84		x		
		To record Abatement #206 - 209 Motor Vehicle for FY14.						
09/21/17	0001.0001.1261	Deferred Revenue - Motor Vehicle	1,470.94		MV Abatement	x	JE 6446	
	0001.0001.1260.2017	FY2017 MV Excise		1,470.94		x		
		To record Abatement #184-197 Motor Vehicle for FY17.						
		Motor Vehicle - Commitment						
10/02/17	0001.0001.1260.2017	FY2017 MV Excise	48,565.06		MV Commit	x	JE 6447	
	0001.0001.1261	Deferred Revenue - Motor Vehicle		48,565.06		x		

Town of Dover		FY19 Journal Entries						
Date	Account #	Description	Debit	Credit	Summary	P		
		To record MV 2017 commitment #5.						
		Motor Vehicle - Abatement						
10/18/17	0001.0001.1261	Deferred Revenue - Motor Vehicle	2,815.75		MV Abatement	x	JE 6448	
	0001.0001.1260.2017	FY2017 MV Excise		2,815.75		x		
		To record Abatement #198-214 Motor Vehicle for FY17.						
		Motor Vehicle - Abatement						
10/18/17	0001.0001.1261	Deferred Revenue - Motor Vehicle	516.35		MV Abatement	x	JE 6449	
	0001.0001.1260.2016	FY2016 MV Excise		516.35		x		
		To record Abatement #228-230 Motor Vehicle for FY16.						
10/18/17	0001.0001.1261	Deferred Revenue - Motor Vehicle	141.77		MV Abatement	x	JE 6450	
	0001.0001.1260.2015	FY2015 MV Excise		141.77		x		
		To record Abatement #211-212 Motor Vehicle for FY15.						
		Commitment - FY17 Supplemental Tax						
10/25/17	0001.0001.1225.2017	Real Estate Tax - Supplemental Receivable 2017	35,778.07		Commitment	x	JE 6451	
	0001.0001.1233.0000.0000	Deferred Revenue - Property Taxes		35,778.07	FY17 Supp RE	x		
		To record Commitment - FY17 SUPPLEMENTAL TAX.						
		Close Agency - Bid Deposits #2550						
10/26/17	0009.0009.5960.2550.0000	Bid Deposits - Transfer to Other Funds	2,590.00			x	JE 6452	
	0009.0009.1000.0000.0000	Cash -Bid Deposits		2,590.00		x		
	0001.0001.1000.0000.0000	Cash - General Fund	2,590.00			x		
	0001.0001.4990.0000.0000	General Fund - Other Financing Sources		2,590.00		x		
		To record close Agency/Bid Deposits (Selectmen) - transfer to General Fund.						
		Real Estate - Rollback Commitment						
11/01/17	0001.0001.1220.2018	REAL ESTATE TAX RECEIVABLE.2018	44,563.40		Rollback	x	JE 6453	
	0001.0001.1233.0000.0000	DEFERRED REVENUE-PROPERTY TAX		44,563.40	Commitment	x		
		To record - Rollback Chapter 61B per Assessors - FY18 commitment.						
		Motor Vehicle - Abatement						
11/08/17	0001.0001.1261	Deferred Revenue - Motor Vehicle	653.23		MV Abatement	x	JE 6454	
	0001.0001.1260.2017	FY2017 MV Excise		653.23		x		
		To record Abatement #215-222 Motor Vehicle for FY17.						
11/08/17	0001.0001.1261	Deferred Revenue - Motor Vehicle	182.18		MV Abatement	x	JE 6455	

Town of Dover		FY19 Journal Entries						
<u>Date</u>	<u>Account #</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Summary</u>	<u>P</u>		
	0001.0001.1260.2015	FY2015 MV Excise		182.18		x		
		To record Abatement #213-215 Motor Vehicle for FY15.						
		Motor Vehicle - Commitment						
12/01/17	0001.0001.1260.2017	FY2017 MV Excise	23,175.19		MV Commit	x	JE 6456	
	0001.0001.1261	Deferred Revenue - Motor Vehicle		23,175.19		x		
		To record MV 2017 commitment #6.						
		Motor Vehicle - Abatement						
12/15/17	0001.0001.1261	Deferred Revenue - Motor Vehicle	959.91		MV Abatement	x	JE 6458	
	0001.0001.1260.2017	FY2017 MV Excise		959.91		x		
		To record Abatement #223-233 Motor Vehicle for FY17.						
12/15/17	0001.0001.1261	Deferred Revenue - Motor Vehicle	522.71		MV Abatement	x	JE 6459	
	0001.0001.1260.2016	FY2016 MV Excise		522.71		x		
		To record Abatement #231-233 Motor Vehicle for FY16.						
12/15/17	0001.0001.1261	Deferred Revenue - Motor Vehicle	538.02		MV Abatement	x	JE 6460	
	0001.0001.1260.2015	FY2015 MV Excise		538.02		x		
		To record Abatement #216-219 Motor Vehicle for FY15.						
		Reclass - Wrong Fund/Account						
12/20/17	6501.6501.2720.0000.0000	BANS - Bond Anticipation Notes	277,000.00			x	JE 6465	
	6501.6501.1000.0000.0000	Cash - Land Acquisition - 46 Springdale		277,000.00		x		
	0001.0001.1000.0000.0000	Cash - General Fund	277,000.00			x		
	0001.0710.5910.0517.2700	Debt Service - Maturing Debt Principal		277,000.00		x		
		To record reclass - BANS payment - US Bank G26; 12/20/17.						
		Reclass - Receipts						
08/31/17	0001.0970.4899.3997.0000	Misc-Supplemental Rollback Taxes	66.00		Rollback Tax	x	JE 6466	
	0001.0970.4899.3990.0000	Misc- Other Unclassified Revenue		66.00	Receipt Adj	x		
		To record receipt correction - s/b recording fee \$60 + document fee \$6 per Treasurer.						
11/30/17	0001.0970.4899.3997.0000	Misc-Supplemental Rollback Taxes	6.00		Rollback Tax	x	JE 6467	
	0001.0970.4899.3990.0000	Misc- Other Unclassified Revenue		6.00	Receipt Adj	x		
		To record receipt correction - s/b Document Fee \$6 per Treasurer.						
		Update: Real Estate - Rollback Taxes						
08/31/17	0001.0001.1233.0000.0000	DEFERRED REVENUE-PROPERTY TAX	42,667.56		Update	x	JE 6468	

Town of Dover		FY19 Journal Entries						
<u>Date</u>	<u>Account #</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Summary</u>	<u>P</u>		
	0001.0001.1220.2018	REAL ESTATE TAX RECEIVABLE.2018		42,667.56	Rollback	x		
		To record update receipts - Rollback Chapter 61B.						
11/30/17	0001.0001.1233.0000.0000	DEFERRED REVENUE-PROPERTY TAX	44,563.40		Update	x	JE 6469	
	0001.0001.1220.2018	REAL ESTATE TAX RECEIVABLE.2018		44,563.40	Rollback	x		
		To record update receipts - Rollback Chapter 61B.						
		Abatement - Personal Property						
12/06/17	0001.0001.1230.2018	Res. Abatements/Exempt - Overlay 2018	4,457.58		PP Abatement	x	JE 6470	
	0001.0001.1210.2018	FY2018 Personal Property Tax Receivable		4,457.58		x		
		To record PP Abatement #1001 per Assessors for FY18.						
		Reserve Fund Transfer						
01/03/18	0001.0220.5200.0403.2000	Fire - Vehicle Maintenance	41,820.68		B1	x	Trans#	
	0001.0131.5700.0723.5123	Warrant Comm - Reserve Fund		41,820.68	Reserve Transfer	x	12790	
		To record Transfer - Fire Dept. - Vehicle Maintenance voted 1/3/18.						
		Correct Post Error - MV17 Refund						
08/09/17	0001.0990.4150.2015	Refund - MVE 2015	108.64		Correct Refund	x	JE 6482	
	0001.0990.4150.2017	Refund - MVE 2017		108.64		x		
	0001.0001.1260.2015.0000	MVE15 Tax Refund	108.64			x		
	0001.0001.1260.2017.0000	MVE17 Tax Refund		108.64		x		
		To record correct of MV15 posted to MV17 in error - Vehicle Asset Universal.						
		Correct wrong a/c - s/b DSRS Assessment						
12/20/17	6240.6240.1000.0000.0000	Cash - DSRS Cap Improvement - ATM18 A13	799,545.00		Correct DSRS	x	JE 6483	
	6240.0601.5844.6257.0000	DSRS Cap Improvement - Dover Share		799,545.00		x		
	0001.0601.5200.0504.2021	Pur of Serv - DSRS Assessment/Dover Share	799,545.00			x		
	0001.0001.1000.0000.0000	Cash - General Fund		799,545.00		x		
		To record correction - DSRS Assessment - Dover Share.						
		Correct - posting error - Temp Debt/Int						
12/20/17	0001.0751.5910.0519.2710	Debt Service - Temporary Debt Interest - BANS	97,125.00		Correct Interest	x	JE 6484	
	0001.0751.5910.0518.2710	Debt Service - Maturing debt Interest		97,125.00		x		
		To record correct US Bank - temporary debt interest posting error.				x		
		Nov17 Cash Receipts - Refund						
11/30/17	0001.0001.1000.0000.0000	Cash - General Fund	425.00		Nov17 Cash	x	JE	

Town of Dover		FY19 Journal Entries						
<u>Date</u>	<u>Account #</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Summary</u>	<u>P</u>		
	0001.0201.5200.0212.2000	Debt Service - Maturing debt Interest		425.00		x		
		To record refund Nov17 CR - Wicklander-Zulawski voucher G3 7/12/17 - Police.						
		Nov17 Cash Receipts						
11/30/17	0001.0001.1000.0000.0000	Cash - General Fund	10.20		Nov17 Cash	x	JE 6486	
	0001.0970.4899.3990	Misc Rev - Other Unclassified		10.20		x		
		To record Bank Credit Memo per Treasurer's Cash sheet.						
		Nov17 Cash Receipts						
11/30/17	0009.0009.1000.0000.0000	Cash - Agency Fund	30.00		Nov17 Cash	x	JE 6486	
	0009.0009.4999.2190.0000	Flexible Spending Account		30.00		x		
		To record refund Nov17 CR - FSA per Treasurer's Cash sheet.						
		OPEB Contribution						
11/30/17	8017.8017.1000.0000	OPEB Trust - Cash	80,560.82		OPEB	x	JE 6487	
	8017.0980.4890.9610.0000	OPEB Trust - Receipts - Gain or Loss		80,560.82	Gain/Loss	x		
		To record OPEB contribution per Treasurer - Nov2017.						
		RECLASS - WRONG ACCT.						
10/31/17	0001.0600.4360.8303.0000	School Rental	45.00		Corr Wrong A/C	x	JE 6489	
	0001.0001.1000.0000.0000	Cash - General Fund		45.00		x		
	5001.5001.1000.0000.0000	Cash - School Custodian Revolving	45.00			x		
	5001.0600.4200.3002.0000	Receipts - School Custodian Revolving		45.00		x		
		To record reclass of receipt - School post to wrong account.						
		RECLASS - WRONG ACCT.						
10/31/17	0009.0603.4999.2165.0000	Other Receipts - Student Activity	7,229.50		Corr Wrong A/C	x	JE 6490	
	0009.0009.1000.0000.0000	Cash - Agency Fund		7,229.50		x		
	5007.5007.1000.0000.0000	Cash - Preschool at Chickering	7,229.50			x		
	5007.0600.4200.3015.0000	Receipts - Preschool Revolving		7,229.50		x		
		RECLASS - Wrong Acct.						
08/23/17	0001.0201.5200.0203.2000	Pur of Srv - Teletype Exps.	25.00		Reclass Exp	x	JE 6491	
	0001.0201.5200.0000.2999	Encumbered Account		25.00		x		
		To record reclass - Language Line Services G9 8/23/17.						
		RECLASS - Wrong Acct.						
09/13/17	5035.0600.5700.3122.0000	Title II School Grant - Other Charges	333.10		Reclass Acct.	x	JE 6496	

Town of Dover		FY19 Journal Entries						
Date	Account #	Description	Debit	Credit	Summary	P		
	5035.5035.1000.0000.0000	Cash - Title II School Grant		333.10		x		
	0001.0001.1000.0000.0000	Cash - General Fund	333.10					
	0001.0600.5200.0412.2020	Dover School - Pur of Services		333.10				
		To record reclass portion - AMAZON per School Dept. request.						
09/20/17	5026.0600.5100.3112	Fed Early Child School Grant - Salary	7,000.00		Reclass Acct.	x	JE 6497	
	5026.5026.1000.0000.0000	Cash - Title II School Grant		7,000.00		x		
	0001.0001.1000.0000.0000	Cash - General Fund	7,000.00					
	0001.0600.5100.0412.2020	Dover School - Salaries		7,000.00				
		To record reclass portion of Summer SPED Preschool staff salaries.						
10/31/17	5033.0600.4580.3120.0000	Fed Early Child School Grant - Salary	42.00		Reclass	x	JE 6498	
	5033.5033.1000.0000.0000	Cash - Title II School Grant		42.00		x		
	5106.5106.1000.0000.0000	Cash - School Title IV	42.00			x		
	5106.0600.4580.3140.0000	School Title IV - Fed Revenue		42.00		x		
		To record reclass fund - FY18 School - Federal Title IV.						
		CASH RECEIPTS - DEC 2017						
12/31/17	0001.0001.1000.0000.0000	Cash Receipts - Community Cycle, Inc.	1,290.00		CR - Dec17	x	JE 6512	
	0001.0122.4360.8305.0000	Selectmen Rental - Community Cycle, Inc.		1,290.00		x		
		To record Dec17 cash receipt - Community Cycle, Inc.						
		46 Springdale - Purchase/BANS/BONDS						
12/31/17	6501.6501.1000.0000.0000	Cash - Bond Project - 46 Springdale/Synder Prop purc	2,050,000.00		Sale - Town	x	JE 6513	
	6501.0122.4850.6145.0000	Sale of Property - 46 Springdale/Synder Property		2,050,000.00	Property	x		
		To record receipt of sale of 46 Springdale Avenue Property.						
12/31/17	0001.0001.1000.0000.0000	Cash - General Fund	1,317.50		Sale - Town	x	JE 6514	
	0001.0199.5200.0444.2000	Pur of Serv - 46 Springdale Ave Maintenance		1,317.50	Property	x		
		To record receipt of Refund of Oil in Tanks per sale of 46 Springdale Ave.						
12/31/17	6501.6501.1000.0000.0000	Cash - Bond Project -46 Springdale/Synder Property	277,000.00		Treasurer's	x	JE 6515	
	6501.6501.4800.0000.0000	Misc Revenue - BOND PAYDOWN		277,000.00	Cash Receipt	x		
		To record receipt for Bond paydown - Debt Principal.						

Town of Dover		FY19 Journal Entries					
Date	Account #	Description	Debit	Credit	Summary	P	
12/31/17	6501.6501.1000.0000.0000	Cash - Bond Project - 46 Springdale/Property	3,031,000.00		BOND	x	JE 6516
	6501.0122.4910.6145.0000	Bond Proceeds - 46 Springdale/Property		3,031,000.00	Proceeds	x	
		To record receipt for Bond proceeds - Debt Principal 46 Springdale.					
12/31/17	6501.6501.1000.0000.0000	Cash - Bond Project - 46 Springdale/PropPurchase	192,000.00		BANS	x	JE 6517
	6501.6501.2720.0000.0000	Bans - Bond Anticipation Note - NEW		192,000.00	Proceeds	x	
		To record receipt for BANS proceeds - maturity Dec18 - 46 Springdale Property.					
12/31/17	0001.0001.1000.0000.0000	Cash - General Fund	244,679.79		BOND	x	JE 6518
	0001.0001.4990.0000.0000	Bond Premium - 46 Springdale Ave		244,679.79	Premium	x	
		To record receipt for \$3,031,000 BOND Premium - 46 Springdale Property.					
12/31/17	0011.0011.2900.0000.00000	Net Funded/Fixed Debt - 46 Springdale Ave	3,031,000.00		Set up Debt	x	JE 6519
	0011.0011.2900.2910.0000	Net Funded/Fixed. Land Acquisition-46 Springdale		3,031,000.00	ide or Outs	x	
		To record set up debt - added to LT Debt Group 0011.			Debt Limit???		
		POLICE DETAILS - UPDATE A/R					
12/31/17	5005.5005.1340.2018	POLICE OFFDUTY DETAILS RECEIVABLE.2018	84,654.50		Oct - Dec17	x	JE 6520
	5005.5005.2654	DEFERRED REVENUE-POLICE OFFDUTY		84,654.50	2nd Qtr	x	
		To record FY18 Invoice (Billings) update Accounts Receivables.					
12/31/17	5005.5005.2654	DEFERRED REVENUE-POLICE OFFDUTY DETAILS	81,199.62		Oct - Dec17	x	JE 6521
	5005.5005.1340.2017	POLICE OFFDUTY DETAILS RECEIVABLE		1,786.00	2nd Qtr	x	
	5005.5005.1340.2018	POLICE OFFDUTY DETAILS RECEIVABLE		79,413.62		x	
		To record FY18 & FY17 receipts to update Accounts Receivables.					
		RECLASS - POLICE SALARY PT					
07/12/17	0001.0201.5100.0121.1000	Police - Salary Temp PT	802.37		Reclass Salary	x	JE 6524
	0001.0201.5100.0112.1000	Police - Salary Permanent PT		802.37		x	
		To record reclass - Police Salary Permanent to Temp PT per clerical error.					
08/09/17	0001.0201.5100.0121.1000	Police - Salary Temp PT	939.36		Reclass Salary	x	JE 6525
	0001.0201.5100.0112.1000	Police - Salary Permanent PT		939.36		x	
		To record reclass - Police Salary Permanent to Temp PT per clerical error.					
		POLICE DETAILS - UPDATE A/R - 3rd Qtr					
01/03/18	5005.5005.1340.2018	POLICE OFFDUTY DETAILS RECEIVABLE.2018	588.14		Jan -Mar	x	JE 6533
	5005.5005.2654	DEFERRED REVENUE-POLICE OFFDUTY		588.14	3rd Qtr	x	
		To record FY18 P14 Invoices #314-315 billed 3rd Qtr - update Accounts Receivables.					

Town of Dover		FY19 Journal Entries					
Date	Account #	Description	Debit	Credit	Summary	P	
01/24/18	5005.5005.1340.2018	POLICE OFFDUTY DETAILS RECEIVABLE.2018	7,260.14		Jan -Mar	x	JE 6534
	5005.5005.2654	DEFERRED REVENUE-POLICE OFFDUTY		7,260.14	3rd Qtr	x	
		To record FY18 P15 Invoices #316-329 billed 3rd Qtr - update Accounts Receivables.					
		POLICE DETAILS - UPDATE A/R - BILLINGS					
02/07/18	5005.5005.1340.2018	POLICE OFFDUTY DETAILS RECEIVABLE.2018	10,344.56		Jan -Mar	x	JE 6535
	5005.5005.2654	DEFERRED REVENUE-POLICE OFFDUTY		10,344.56	3rd Qtr	x	
		To record FY18 P16 Invoices #330-345 billed 3rd Qtr - update Accounts Receivables.					
		JE Desc: INVOICES P16 - FY18 #330-345					
12/31/17	0001.0001.1000.0000.0000	Cash - General Fund	0.01		Adj/State	x	JE 6536
	0001.0970.4899.3990	Misc. Other Unclassified Revenue		0.01	Receipt overpd	x	
	5029.0201.4600.3132.0000	E911 Training - State Receipt	0.01				
	5029.5029.1000.0000.0000	Cash - E911 Training		0.01			
		To record State Receipt - adjustment - overpaid vs Exps - E911 Training					
		FY19 TAXES - PREPAYMENT					
12/13/17	0001.0001.1220.2019	Real Estate Taxes 2019 Receivable	145.32		Commit-PREPAY	x	JE 6537
	0001.0001.1233.0000	Deferred Revenue - R/E & PP		145.32		x	
		To record FY19 Pre-Paid Taxes for R/E per Assessors commitment.					
		Real Estate - Exemption					
01/31/18	0001.0001.1230.2018	Res Abatement - Exemption-Overlay 2018	13,067.29		RE exemption	x	JE 6557
	0001.0001.1220.2018	Real Estate Tax Receivable 2018		13,067.29		x	
		To record Exemption #6 - 20 for R/E 2018					
		Jan18 - Cash Receipts					
01/31/18	0001.0001.1000.0000.0000	Cash - General Fund	11.33		Cash - Jan18	x	JE 6558
	0001.0201.5200.0312.2000	Police - Clothing Allowance - Refund		11.33		x	
		To record refund - Officer Comman Clothing Allowance overfunded.					
		Dec18 - Cash Receipts					
01/31/18	5005.0201.5100.3013.0000	Salary - Police Details - Menice	334.00		Cash - Dec18	x	JE 6559
	5005.5005.1000.0000.0000	Cash - Police Details		334.00	for P13 corr	x	
		To record P10 error - Pd Marscher instead of Menice - corrected on P13 Dec18.					
		POLICE DETAILS - UPDATE A/R - BILLINGS					

Town of Dover		FY19 Journal Entries					
Date	Account #	Description	Debit	Credit	Summary	P	
02/21/18	5005.5005.1340.2018	POLICE OFFDUTY DETAILS RECEIVABLE.2018	9,396.14		FY18 - P17	x	JE 6560
	5005.5005.2654	DEFERRED REVENUE-POLICE OFFDUTY		9,396.14		x	
		To record FY18 P17 Invoices #346-358 billed 3rd Qtr - update Accounts Receivables.					
		JE Desc: P17 INVOICES - FY18 #346-358					
		Motor Vehicle - Commitment					
02/23/18	0001.0001.1260.2018	FY2018 MV Excise	1,127,777.70		MV Commit '18	x	JE 6561
	0001.0001.1261	Deferred Revenue - Motor Vehicle		1,127,777.70		x	
		To record MV 2018 commitment #1.					
02/23/18	0001.0001.1260.2017	FY2017 MV Excise	9,178.39		MV Commit '17	x	JE 6562
	0001.0001.1261	Deferred Revenue - Motor Vehicle		9,178.39		x	
		To record MV 2017 commitment #7.					
10/31/17	0001.0001.1320	Ambulance Receivable	6,662.89		Commit Aug	x	JE 6563
	0001.0001.1329	Deferred Revenue - Departmental (Ambulance)		6,662.89		x	
		To record commitment - net of contractual allowances Oct 2017.					
11/30/17	0001.0001.1320	Ambulance Receivable	4,447.49		Commit Sept	x	JE 6564
	0001.0001.1329	Deferred Revenue - Departmental (Ambulance)		4,447.49		x	
		To record commitment - net of contractual allowances Nov 2017.					
12/31/17	0001.0001.1320	Ambulance Receivable	8,288.60		Commit Sept	x	JE 6565
	0001.0001.1329	Deferred Revenue - Departmental (Ambulance)		8,288.60		x	
		To record commitment - net of contractual allowances Dec 2017.					
		RECLASS - Salaries					
02/28/18	0001.0600.5100.0412.2020	Title II School Grant - Other Charges	2,070.45		Reclass Acct.	x	JE 6566
	0001.0001.1000.0000.0000	Cash - Title II School Grant		2,070.45		x	
	5033.5033.1000.0000.0000	Cash - Fed Title 1 Distribution	2,070.45			x	
	5033.0600.5100.3120.0000	Salary - Dover Fed Title 1 Distribution		2,070.45		x	
		To record reclass salary Sept - Feb - per School Dept. request.					
02/28/18	NOTE: Reserve Fund Transfer posted as JE 6567 in Error - Reversed on JE 6568 - should be posted as Budget Amendment B1						JE6567
							JE6568
		Reserve Fund Transfer					
02/28/18	0001.0231.5200.0403.2000	Ambulance - Vehicle Maintenance	8,967.45		B1	x	Trans#
	0001.0131.5700.0723.5123	Warrant Comm - Reserve Fund		8,967.45	Reserve Transfer	x	12791

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Date	Account #	Description	Debit	Credit	Summary	P		
		To record Transfer - Ambulance Dept. - Vehicle Maintenance voted 2/28/18.						
		Receipts - Correct R/E18 Post Error						
08/31/17	0001.0146.4120.2018	Real Estate 18 - Receipts	2,615.02		Decrease RE Recpt	X	JE 6569	
	0001.0146.4110.2018	Personal Property 2018 - Receipts		2,615.02	Increase PP Recpt	X		
	0001.0001.1220.2018	Real Estate 18 - Receivable	2,615.02		Increase R/E AR	X		
	0001.0001.1210.2018	Personal Property 2018 Receivable		2,615.02	Decrease PP AR	X		
		To record correction receipts #18-028 posted in error to R/E 2018 should be PP 2018.						
		Receipts - Correct R/E17 Post Error						
12/31/17	0001.0146.4120.2017	Real Estate 17 - Receipts	3,286.48		Corr Dec Receipt	X	JE 6570	
	0001.0146.4150.2017.0000	MV 2017 Receipts		3,286.48		X		
	0001.0001.1220.2017	Real Estate 17 - Receivable	3,286.48			X		
	0001.0001.1233.0000.0000	Deferred Revenue - Property Taxes		3,286.48		X		
	0001.0001.1261	Deferred Revenue - Motor Vehicle	3,286.48					
	0001.0001.1260.2017	FY2017 MV Excise		3,286.48				
		To record correction receipts #18-092 posted to R/E 2017 should be MV17.						
		RECLASS - Receipts						
09/30/17	5146.0439.4600.3274	Revenue - State Receipts - Sustainable Material	20.00		Reclass	x	JE 6571	
	5146.0439.4600.3274	Revenue - State Receipts - Sustainable Material	30.00		Revenue	x		
	5146.0439.4600.3274	Revenue - State Receipts - Sustainable Material	45.00			x		
	5146.0439.4800.3274	Misc Revenue - Sustainable Material		20.00		x		
	5146.0439.4800.3274	Misc Revenue - Sustainable Material		30.00		x		
	5146.0439.4800.3274	Misc Revenue - Sustainable Material		45.00		x		
		To record reclass posting error - should be sales receipts not State revenue.						
		RECLASS - Police Salary						
10/18/17	0001.0201.5100.0118.1000	Police Salary - In Service Training	900.00		Reclass	x	JE 6572	
	0001.0201.5100.0111.1000	Police Salary - Full Time		900.00	Exps	x		
		To record reclass Police Salary - P8 on 10/18/17 to In-Service Training.						
11/01/17	0001.0201.5100.0118.1000	Police Salary - In Service Training	900.00		Reclass	x	JE 6573	
	0001.0201.5100.0111.1000	Police Salary - Full Time		900.00	Exps	x		
		To record reclass Police Salary - P9 on 11/1/17 to In-Service Training.						
03/14/18	0001.0201.5810.0319.2000	Police - Capital Outlay New Equipment	242.00		Reclass	x	JE 6581	
	0001.0201.5200.0530.2000	Police - Pur of Serv - Computer Basic System		242.00	Exps	x		
		To record reclass expense posted wrong account - Gov Connection \$242.00.						

Town of Dover		FY19 Journal Entries					
Date	Account #	Description	Debit	Credit	Summary	P	
		Cash Receipts - Feb18					
02/28/18	0001.0001.1000.0000.0000	Cash - General Fund	209.00		Feb18 Refund	x	JE 6582
	0001.0241.5700.0209.2000	Bldg Inspector - Other Chgs/Dues & Membership		209.00	Bldg Inspector	x	
		To record Cash Refund - Bldg Inspector (Felix) exam reimburse to Town.					
02/28/18	0001.0001.1000.0000.0000	Cash - General Fund	855.90		Feb18 Refund	x	JE 6583
	0001.0199.5200.0444.2000	Bldg Maintenance - Pur of Serv 46 Springdale		855.90	46 Springdale	x	
		To record Cash Refund - Bldg Maint Services - 46 Springdale Ave.					
02/28/18	0001.0001.1000.0000.0000	Cash - General Fund	580.32		Feb18 Refund	x	JE 6584
	0001.0950.5200.0504.2500	Other Insurance -		580.32	46 Springdale	x	
		To record Cash Refund - Other Insurance - 46 Springdale Ave.					
02/28/18	0001.0001.1000.0000.0000	Cash - General Fund	16,548.00		Feb18 Refund		JE 6585
	0001.0600.5100.0412.2020	Dover School - Salary Admin Office		16,548.00	PR Region		
		To record Cash Refund - Region Payroll Reimb to Dover for PE/ELL/SPED teachers.					
02/28/18	0001.0001.1000.0000.0000	Cash - General Fund	486.00		Feb18 Reimb	x	JE 6586
	0001.0600.5100.0412.2020	Dover School - Salary Admin Office		486.00	PR Region	x	
		To record Region Payroll reimbursement to Dover for SPED Summer Esy (Finnell)			17,034		
02/28/18	8017.8017.1000.0000.0000	Cash - OPEB Trust Fund	140,924.00		OPEB	x	JE 6587
	8017.0980.4830.9610.0000	OPEB Trust - Contribution		140,924.00	Contribution	x	
		To record OPEB Trust contribution per FY18 budget appropriation.					
		Receipts - AR accounts					
07/31/17	0001.0001.1261.0000.0000	Deferred Revenue - Motor Vehicle	31.25		Increase Def	x	JE 6588
	0001.0001.1260.2010	Motor Vehicle Tax AR 2010		31.25	Decrease AR	x	
		To record AR decrease per Collector #18-014 adjustment to receipts only.					
07/31/17	0001.0001.1233.0000.0000	Deferred Revenue - Property Taxes	11.98		Increase Def	x	JE 6589
	0001.0001.1210.2009.0000	Personal Property Rec 2009		11.98	Decrease AR	x	
		To record AR decrease per Collector #18-014 adjustment to receipts only.					
07/31/17	0001.0001.1210.2017.0000	Personal Property Rec 2017	43.23		Increase AR	x	JE 6590
	0001.0001.1233.0000.0000	Deferred Revenue - Property Taxes		43.23	Decrease Def	x	
		To record AR decrease per Collector #18-014 adjustment to receipts only.					
07/31/17	0001.0001.1260.2017	Motor Vehicle Tax AR 2017	6.75		Increase AR	x	
	0001.0001.1261.0000.0000	Deferred Revenue - Motor Vehicle		6.75	Decrease Def	x	JE 6591
		To record AR decrease per Collector #18-014 adjustment to receipts only.					

Town of Dover		FY19 Journal Entries					
Date	Account #	Description	Debit	Credit	Summary	P	
07/31/17	0001.0001.1233.0000.0000	Deferred Revenue - Property Taxes	16.58		Increase Def	X	JE 6592
	0001.0001.1220.2015.0000	Real Estate AR 2015		16.58	Decrease AR	X	
		To record AR decrease per Collector #18-014 adjustment to receipts only.					
12/15/17	0001.0001.1233.0000.0000	Deferred Revenue - Property Taxes	0.01		Increase Def	X	JE 6593
	0001.0001.1220.2015.0000	Real Estate AR 2015		0.01	Decrease AR	X	
		To record adjust 2nd half Tax Commitment vs Collector AR control.					
		Receipts - Correct R/E16 tax					
11/30/17	0001.0146.4171.8002	Real Estate - Interest	1.36		Decrease Interest	X	JE 6594
	0001.0146.4120.2018	Real Estate 2018 - Receipts 18-071		1.36	Increase Receipts	X	
	0001.0001.1233.0000.0000	Deferred Revenue - Property Taxes	1.36		Increase Def	X	
	0001.0001.1220.2018	Real Estate AR 2018		1.36	Decrease AR	X	
		To record decrease RE Interest & increase RE receipts per A/R correction.					
		FEB18 - CASH RECEIPTS					
02/28/18	0001.0001.1000.0000.0000	Cash - General Fund	63.25		Feb18 Refund	X	JE 6595
	0001.0199.5200.0444.2000	Bldg Maint - Pur of Srv - 46 Springdale Maint.		63.25	46 Springdale	X	
		To record Selectmen Cash Refund - Other Insurance - 46 Springdale Ave.					
		Receipts - Correct R/E18 tax					
10/31/17	0001.0146.4120.2018	Real Estate 2018	621.09		Correct Taxes	X	JE 6596
	0001.0146.4120.2018	Real Estate 2018		486.98		X	
	0001.0146.4171.8002	Real Estate - Interest		126.02		X	
	0001.0146.4171.8002	Real Estate - Interest		8.09		X	
	0001.0001.1220.2018	Real Estate AR 2018	621.09			X	
	0001.0001.1233.0000.0000	Deferred Revenue - Property Taxes		621.09		X	
	0001.0001.1233.0000.0000	Deferred Revenue - Property Taxes	486.98			X	
	0001.0001.1220.2018	Real Estate AR 2018		486.98		X	
		To record FY18 increase Interest & decrease receipts per Collector.					
10/31/17	0001.0146.4120.2018	Real Estate 2018	373.31		Correct Taxes	X	JE 6597
	0001.0146.4171.8002	Real Estate - Interest	26.70			X	
	0001.0146.4120.2018	Real Estate 2018		390.26		X	
	0001.0146.4171.8002	Real Estate - Interest		9.75		X	
	0001.0001.1220.2018	Real Estate AR 2018	373.31			X	
	0001.0001.1233.0000.0000	Deferred Revenue - Property Taxes		373.31		X	
	0001.0001.1233.0000.0000	Deferred Revenue - Property Taxes	390.26			X	
	0001.0001.1220.2018	Real Estate AR 2018		390.26		X	
		To record FY18 increase Interest & decrease receipts per Collector.					

Town of Dover		FY19 Journal Entries					
Date	Account #	Description	Debit	Credit	Summary	P	
10/31/17	0001.0146.4171.8002	Real Estate - Interest	117.16		Decrease Interest	X	JE 6598
	0001.0146.4120.2018	Real Estate 2018 - Receipts 18-050		117.16	Increase Receipts	X	
	0001.0001.1233.0000.0000	Deferred Revenue - Property Taxes	117.16		Increase Def	X	
	0001.0001.1220.2018	Real Estate AR 2018		117.16	Decrease AR	X	
		To record decrease FY18 RE Interest & increase RE receipts per Collector.					
12/31/17	0001.0146.4120.2018	Real Estate 2018 - Receipts 18-050	14,063.40		Decrease 18 receipt	X	JE 6599
	0001.0970.4399.	Misc Unclassed Revenue - General Fund		14,063.40	Increase GF misc	X	
	0001.0001.1220.2018	Real Estate AR 2018	14,063.40		Increase AR	X	
	0001.0001.1233.0000.0000	Deferred Revenue - Property Taxes		14,063.40	Decrease Def	X	
		To record FY18 correction receipts s/b Misc Revenue 46 Springdale per Collector.					
11/30/17	0001.0146.4171.8002	Real Estate - Interest	2.40		Decrease Interest	X	JE 6600
	0001.0146.4120.2018	Real Estate 2018 - Receipts 18-077		2.40	Increase Receipts	X	
	0001.0001.1233.0000.0000	Deferred Revenue - Property Taxes	2.40		Increase Def	X	
	0001.0001.1220.2018	Real Estate AR 2018		2.40	Decrease AR	X	
		To record decrease FY18 RE Interest & increase RE receipts per Collector.			JE Reversed	X	JE 6601
07/31/17	0001.0146.4150.2017	Motor Vehicle 2017 - Receipts	9.39		Decrease receipt	X	JE 6602
	0001.0146.4172.8010	Motor Vehicle - Interest	0.61		Decrease interest		
	0001.0146.4172.8011	Motor Vehicle Charges		10.00	Increase charges	X	
	0001.0001.1260.2017	Motor Vehicle AR 2017	9.39		Increase AR	X	
	0001.0001.1261.0000.0000	Deferred Revenue - Motor Vehicle		9.39	Decrease Def	X	
		To record FY17 correction receipts July - Motor Vehicle per Collector.					
		Correct JE 6592 - posting error					
07/31/17	0001.0970.4899.2015.0000	2015 RE Supplemental Receipts	16.58		Increase Receipt	X	JE 6603
	0001.0001.1233.0000.0000	Deferred Revenue - Property Taxes		16.58	Corr Def Rev	X	
		To record Collector adjust receipts AR July bal-Cash/July17 Def. Revenue not posted.					
		Correct FY17 Receipts					
07/31/17	0001.0146.4150.2017	Motor Vehicle 2017 - Receipts	4.50		Decrease receipt	X	JE 6604
	0001.0146.4172.8011	Motor Vehicle Charges		4.50	Increase charges	X	
	0001.0001.1260.2017	Motor Vehicle AR 2017	4.50		Increase AR	X	
	0001.0001.1261.0000.0000	Deferred Revenue - Motor Vehicle		4.50	Decrease Def	X	
		To record FY17 correction receipts July - Motor Vehicle per Collector.					
		Reserve Fund Transfers					
03/28/18	0001.0162.5200.0505.2000	Elections & Reg -	6,000.00		B1	X	Trans#
	0001.0131.5700.0723.5123	Warrant Comm - Reserve Fund		6,000.00	Reserve Transfer	X	12792

Town of Dover		FY19 Journal Entries					
Date	Account #	Description	Debit	Credit	Summary	P	
		To record Transfer Elections & Reg - electronic tabulation (clickers) for ATM19.					
		POLICE DETAILS - UPDATE A/R - BILLINGS					
03/07/18	5005.5005.1340.2018	POLICE OFFDUTY DETAILS RECEIVABLE.2018	10,018.90		P18 Invoices	x	JE 6605
	5005.5005.2654	DEFERRED REVENUE-POLICE OFFDUTY		10,018.90	Police Details	x	
		To record P18 Invoices FY18-359 to 370 - update 3rd qtr AR.					
03/21/18	5005.5005.1340.2018	POLICE OFFDUTY DETAILS RECEIVABLE.2018	12,113.64		P19 Invoices	x	JE 6606
	5005.5005.2654	DEFERRED REVENUE-POLICE OFFDUTY		12,113.64	Police Details	x	
		To record P19 Invoices FY18-371 to 384 - update 3rd qtr AR.					
03/28/18	5005.5005.1340.2018	POLICE OFFDUTY DETAILS RECEIVABLE.2018	15,227.13		P20 Invoices	x	JE 6607
	5005.5005.2654	DEFERRED REVENUE-POLICE OFFDUTY		15,227.13	Police Details	x	
		To record P20 Invoices FY18-385 to 405 - update 3rd qtr AR.					
		Real Estate - Exemption					
03/21/18	0001.0001.1230.2018	Res Abatement - Exemption-Overlay 2018	8,738.36		RE exemption	x	JE 6608
	0001.0001.1220.2018	Real Estate Tax Receivable 2018		8,738.36		x	
		To record Exemption #21-23 - R/E 2018					
		Motor Vehicle - Commitment					
03/28/18	0001.0001.1260.2018	FY2018 MV Excise	170,632.70		MV Commit	x	JE 6609
	0001.0001.1261	Deferred Revenue - Motor Vehicle		170,632.70		x	
		To record MV 2018 commitment #2.					
03/28/18	5005.5005.1340.2018	POLICE OFFDUTY DETAILS RECEIVABLE.2018	50.00		P20 Invoices	x	JE 6610
	5005.5005.2654	DEFERRED REVENUE-POLICE OFFDUTY		50.00	Adj JE6607	x	
		To record P20 Invoices FY18-385 to 405 - update 3rd qtr AR.					
		Motor Vehicle - Abatement					
03/12/18	0001.0001.1261	Deferred Revenue - Motor Vehicle	1,925.02		MV Abatement	x	JE 6611
	0001.0001.1260.2018	FY2018 Motor Vehicle Excise		1,925.02		x	
		To record ABATEMENT #1-18 Motor Vehicle 2018					
03/12/18	0001.0001.1261	Deferred Revenue - Motor Vehicle	991.35		MV Abatement	x	JE 6614
	0001.0001.1260.2017	FY2017 Motor Vehicle Excise		991.35	JE6613 reversed	x	
		To record ABATEMENT #247 - 253 Motor Vehicle 2017			JE6612 Error		
03/06/18	0001.0001.1261	Deferred Revenue - Motor Vehicle	465.52		MV Abatement	x	JE 6615

Town of Dover		FY19 Journal Entries						
<u>Date</u>	<u>Account #</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Summary</u>	<u>P</u>		
	0001.0001.1260.2015	FY2015 Motor Vehicle Excise		465.52		x		
		To record ABATEMENT #220-221 Motor Vehicle 2015						
03/28/18	0001.0001.1261	Deferred Revenue - Motor Vehicle	174.38		MV Abatement	x	JE 6616	
	0001.0001.1260.2015	FY2015 Motor Vehicle Excise		174.38		x		
		To record ABATEMENT #222 Motor Vehicle 2015						
		Real Estate - Abatement						
03/21/18	0001.0001.1230.2018	Res Abatement - Exemption-Overlay 2018	10,107.64		RE Abatement	x	JE 6617	
	0001.0001.1220.2018	Real Estate Tax Receivable 2018		10,107.64		x		
		To record Abatement R/E 2018 #1002 - 1005						
		Motor Vehicle - Abatement						
03/29/18	0001.0001.1261	Deferred Revenue - Motor Vehicle	167.92		MV Abatement	x	JE 6618	
	0001.0001.1260.2017	FY2017 Motor Vehicle Excise		167.92		x		
		To record ABATEMENT #254 - 255 Motor Vehicle 2017						
03/29/18	0001.0001.1261	Deferred Revenue - Motor Vehicle	4,211.18		MV Abatement	x	JE 6619	
	0001.0001.1260.2018	FY2018 Motor Vehicle Excise		4,211.18		x		
		To record ABATEMENT #19 - 49 Motor Vehicle 2018						
		FY18 CHERRY SHEET ASSESSMENTS						
02/28/18	0001.0800.5621.0000.3638	School Choice		400.00	Feb18	x	JE 6620	
	0001.0800.5621.0000.3643	Registry of MV Nonrenewal Surcharge	152.00			x		
	0001.0800.5621.0000.3639	Mosquito Control Projects	5,145.00			x		
	0001.0800.5621.0000.3640	Air Polution Control District	293.00			x		
	0001.0800.5621.0000.3641	Metro Area Planning Council	252.00			x		
	0001.0800.5621.0000.3642	MBTA (Mass Bay Transportation Authority)	10,626.00			x		
	0001.0800.5621.3621.0000	State Assessments Expense Control		16,068.00		x		
		To record Feb Cherry Sheet Assessments - FY18 State monthly report.						
03/30/18	0001.0800.5621.0000.3638	School Choice		400.00	Mar18	x	JE 6621	
	0001.0800.5621.0000.3643	Registry of MV Nonrenewal Surcharge	152.00			x		
	0001.0800.5621.0000.3639	Mosquito Control Projects	5,145.00			x		
	0001.0800.5621.0000.3640	Air Polution Control District	293.00			x		
	0001.0800.5621.0000.3641	Metro Area Planning Council	252.00			x		
	0001.0800.5621.0000.3642	MBTA (Mass Bay Transportation Authority)	10,626.00			x		
	0001.0800.5621.3621.0000	State Assessments Expense Control		16,068.00		x		
		To record Mar Cherry Sheet Assessments - FY18 State monthly report.						

Town of Dover		FY19 Journal Entries						
Date	Account #	Description	Debit	Credit	Summary	P		
		Reclass						
01/10/18	0001.0610.5200.0301.2000	Library - Fuel Oil	659.20		Reclass	x	JE 6622	
	0001.0610.5400.0201.2000	Library - Office Supplies		659.20		x		
		To record reclass - Holliston Oil posted to Office Supplies in error.						
08/23/17	0001.0610.5200.0589.2000	Library - Copier Cost	640.40		Reclass	x	JE 6623	
	0001.0610.5400.0201.2000	Library - Office Supplies		640.40		x		
		To record reclass - WB Mason posted to Office Supplies in error.						
01/10/18	0001.0610.5200.0589.2000	Library - Copier Cost	248.21		Reclass	x	JE 6624	
	0001.0610.5400.0201.2000	Library - Office Supplies		248.21		x		
		To record reclass - WB Mason posted to Office Supplies in error.						
04/04/18	0001.0195.5200.0208.2000	Town Report - Postage	500.85		Reclass	x	JE 6625	
	0001.0129.5200.0208.2000	Copying and Postage - Postage		500.85		x		
		To record reclass - US Postal Service-Dover posted in error.						
		Mar18 Receipts - JE						
03/31/18	0001.0001.1000.0000.0000	Cash - General Fund	200.00		Receipt Refund	x	JE 6626	
	0001.0201.5400.0320.2000	Police - Supplies Miscellaneous		200.00		x		
		To record Mar18 Cash receipts - refund/Police Exps/Clean Harbors.						
03/31/18	0001.0001.1000.0000.0000	Cash - General Fund	8,935.00		Mar18 Reimb	x	JE 6627	
	0001.0600.5100.0412.2020	Dover School - Salary Admin Office		8,935.00	PR Sherborn	x		
		To record reimbursement from Sherborn to Dover for SPED teacher Sep17 - Jan17.						
03/18/18	0001.0001.1233.0000.0000	Deferred Revenue - Property Tax	1,068.49		Foreclosure	x	JE 6628	
	0001.0001.1220.2018	Real Estate Tax Receivable 2018		1,068.49	from Taxes	x		
	0001.0001.1241	Tax Possessions (Receivable)	1,068.49			x		
	0001.0001.1242.0000.0000	Deferred Revenue - Tax Title/Possession		1,068.49		x		
		To record FY18 Taxes - Parcel 7/14/A Dedham Street; D Azanow to Tax Possession.						
03/18/18	0001.0001.1233.0000.0000	Deferred Revenue - Property Tax	4,263.26		Foreclosure	x	JE 6629	
	0001.0001.1220.2018	Real Estate Tax Receivable 2018		4,263.26	from Taxes	x		
	0001.0001.1241	Tax Possessions (Receivable)	4,263.26			x		
	0001.0001.1242.0000.0000	Deferred Revenue - Tax Title/Possession		4,263.26		x		
		To record FY18 Taxes - Parcel 7/14/B Dedham Street; D Azanow to Tax Possession.						
		Real Estate - Exemption						

Town of Dover		FY19 Journal Entries						
Date	Account #	Description	Debit	Credit	Summary	P		
04/18/18	0001.0001.1230.2018	Res Abatement - Exemption-Overlay 2018	1,369.08		RE Exemption	x	JE 6630	
	0001.0001.1220.2018	Real Estate Tax Receivable 2018		1,369.08		x		
		To record Exemption R/E 2018 # 24- 25						
		Real Estate - Abatement						
04/18/18	0001.0001.1230.2018	Res Abatement - Exemption-Overlay 2018	40,496.09		RE Abatement	x	JE 6631	
	0001.0001.1220.2018	Real Estate Tax Receivable 2018		40,496.09		x		
		To record Exemption R/E 2018 #1006 - 1021						
		Motor Vehicle - Abatement						
04/19/18	0001.0001.1261	Deferred Revenue - Motor Vehicle	410.42		MV Abatement	x	JE 6632	
	0001.0001.1260.2017	FY2017 Motor Vehicle Excise		410.42		x		
		To record ABATEMENT #256 - 257 Motor Vehicle 2017						
04/19/18	0001.0001.1261	Deferred Revenue - Motor Vehicle	3,465.00		MV Abatement	x	JE 6633	
	0001.0001.1260.2018	FY2018 Motor Vehicle Excise		3,465.00		x		
		To record ABATEMENT #50 - 70 Motor Vehicle 2018						
08/02/17	REVERSAL OF JE# 6355 - RECLASS - WIDEMAN, CAROL - POSTED TO WRONG ACCOUNT				REVERSE JE	x	JE 6634	
		Reclass - Account Correction						
08/02/17	0001.0135.5720.0215.2000	Town Accountant - Out of State Travel	158.05		Reclass	x	JE 6635	
	0001.0135.5200.0212.2000	Pur of Serv - Tuition/Education	160.00					
	0001.0135.5700.0213.2000	Town Accountant - Meetings		318.05		x		
		To record reclass G6; 8/2/17 Other Exps - Out of State Travel.						
02/07/18	0001.0135.5700.0214.2000	Town Accountant - In State Travel	398.76		Reclass	x	JE 6636	
	0001.0135.5700.0209.2000	Town Accountant - Dues and Membership		398.76		x		
		To record reclass G33; 2/7/18 Exps - In State Travel.						
		RESERVE FUND TRANSFER						
04/25/18	0001.0220.5200.0403.2000	Fire - Equipment Repairs	14,000.00		B1	x	Trans #	
	0001.0131.5700.0723.5123	Warrant Comm - Reserve Fund		14,000.00	Reserve Transfer	x	12793	
		To record Transfer - Fire Dept. Repair Apparatus						
04/25/18	0001.0220.5810.0319.2000	Fire - New Equipment	11,000.00		B1	x	Trans #	
	0001.0131.5700.0723.5123	Warrant Comm - Reserve Fund		11,000.00	Reserve Transfer	x	12794	
		To record Transfer - Fire Dept. New Equipment						

Town of Dover		FY19 Journal Entries						
Date	Account #	Description	Debit	Credit	Summary	P		
		Reclass JE 6419 for \$44,000						
09/27/17	6172.0422.5810.6510.0000	Other Capital Outlay - Chapter 90 - Walpole Street	44,000.00		Reclass	x	JE 6637	
	6172.6172.1000.0000.0000	Cash - Chapter 90 - Walpole Street		44,000.00	to Chp 90	x		
	0001.0001.1000.0000.0000	Cash - General Fund	44,000.00			x		
	0001.0428.5200.0504.2000	Tarvia/Patching - Professional Services		44,000.00		x		
		To record reclass JE #6419 - TL Edwards - Chap. 90/Walpole St.						
		FY18 CHERRY SHEET ASSESSMENTS						
04/30/18	0001.0800.5621.0000.3638	School Choice		400.00	April 2018	x	JE 6638	
	0001.0800.5621.0000.3643	Registry of MV Nonrenewal Surcharge	152.00			x		
	0001.0800.5621.0000.3639	Mosquito Control Projects	5,145.00			x		
	0001.0800.5621.0000.3640	Air Polution Control District	293.00			x		
	0001.0800.5621.0000.3641	Metro Area Planning Council	252.00			x		
	0001.0800.5621.0000.3642	MBTA (Mass Bay Transportation Authority)	10,626.00			x		
	0001.0800.5621.3621.0000	State Assessments Expense Control		16,068.00		x		
		To record April Cherry Sheet Assessments - FY18 State monthly report.						
		Reclass - AP voucher						
12/13/17	0001.0439.5200.0404.2000	Solid Waste - Equipment Maint	2,273.25		Reclass	x	JE 6639	
	0001.0422.5200.0404.2000	Highway Maint - Equipment Maint		2,273.25		x		
		To record reclass - Ballard Truck Center - W#25/vendor 11336						
03/07/18	0001.0439.5200.0404.2000	Solid Waste - Equipment Maint	2,330.49		Reclass	x	JE 6640	
	0001.0422.5200.0404.2000	Highway Maint - Equipment Maint		2,330.49		x		
		To record reclass - Ballard Truck Center - W#37/vendor 11336						
03/07/18	0001.0439.5200.0404.2000	Solid Waste - Equipment Maint	7,518.58		Reclass	x	JE 6641	
	0001.0422.5200.0404.2000	Highway Maint - Equipment Maint		7,518.58		x		
		To record reclass - Global Montello Group Corp - W#37/vendor 5575						
11/22/17	0001.0610.5700.0213.2000	Library - Meetings	220.00		Reclass	x	JE 6642	
	0001.0001.1000.0000.0000	Cash - General Fund		220.00		x		
	5066.5066.1000.0000.0000	Cash - Library State Grant	220.00			x		
	5066.0610.5700.3319.0000	Library State Grant - Other Chgs & Exps		220.00		x		
		To record reclass Nancy Tegeler to Library operating budget.						
04/04/18	0001.0610.5700.0213.2000	Library - Meetings	345.00		Reclass	x	JE 6643	

Town of Dover		FY19 Journal Entries						
Date	Account #	Description	Debit	Credit	Summary	P		
	0001.0001.1000.0000.0000	Cash - General Fund		345.00		x		
	5066.5066.1000.0000.0000	Cash - Library State Grant	345.00			x		
	5066.0610.5700.3319.0000	Library State Grant - Other Chgs & Exps		345.00		x		
		To record reclass Berghman Lauren to Library operating budget.						
05/07/18	JE #6644 ENTERED DESCRIPTION ERROR AND REVERSED ENTRY VIA JE #6645				ATM19 AR24	X	ERROR	
		Unpaid Bills - Set up Free Cash -FY18 Expenditure - voted ATM19 Art. 24						
05/07/18	0001.0001.3591	Certified Free Cash	8,634.00		Unpaid Bill	X	JE 6646	
	0001.0001.3581	Fund Balance Reserved for Expenditures - Art24 (ATM19)		8,634.00		X		
		To Setup expenditures to be expended FY18 - Unpaid Bills @ Dept - voted Art. 24 ATM(FY18				X		
		Unpaid Bills Art24 - Bldg. Maint - Southworth-Milton \$1,887 0001.0199.5200.0401.2000				X		
		Unpaid Bills Art24 - Ambulance - Dickson Smith/Reimb \$1,400 0001.0231.5200.0212.2000				X		
		Unpaid Bills Art24 -Highway Maint - Global Montello \$2,128.84 0001.0422.5400.0305.2000				X		
		Unpaid Bills Art24 -Solid Waste Disposal - Global Montello \$3,218.16 0001.0439.5400.0305.2000			8,634.00	X		
		Supplement FY18 Art 4 - Set up Free Cash -FY18 Expenditu						
05/07/18	0001.0001.3591	Certified Free Cash	102,500.00		Supplement Art4	X	JE 6647	
	0001.0001.3581	Fund Balance Reserved for Expenditures - Voted Art 25 ATM19		102,500.00		X		
		To Setup FY18 expenditures /Supplement Art 4 - voted ATM19 Art 25						
		Line Item: Selectmen - Real Estate Commission Fees for sale of 46 Springdale Ave.						
		Account # Selectmen Prof Serv 0001.0122.5200.0504.2000						
		Art 24 - Unpaid Bills - Voted ATM19 - PAY IN FY18			B2-Amend	X	Trans #	
05/07/18	0001.0199.5200.0401.2000	Building Maintenance -	1,887.00			X	13,173	
	0001.0231.5200.0212.2000	Ambulance - Education & Tuition	1,400.00			X		
	0001.0422.5400.0305.2000	Highway Maintenance - Fuel	2,128.84			X		
	0001.0439.5400.0305.2000	Solid Waste Disposal - Fuel	3,218.16		8,634.00	X		
		To record budget increase FY18 - Unpaid Bill vote ATM19						
		Supplement FY18 Art 4 - voted Art 25 ATM19 Pay in FY18			B2-Amend	X	Trans #	
05/07/18	0001.0122.5200.0504.2000	Selectmen - Professional Services	102,500.00				13,174	
		To record budget increase FY18 - Supplement Art 4 Appropriation						
		AMBULANCE RECEIVABLE						
01/31/18	0001.0001.1320	Ambulance Receivable	5,976.38		Commit Jan18	X	JE 6648	
	0001.0001.1329	Deferred Revenue - Departmental (Ambulance)		5,976.38		X		
		To record commitment - net of contractual allowances Jan 2018.						

Town of Dover		FY19 Journal Entries						
Date	Account #	Description	Debit	Credit	Summary	P		
02/28/18	0001.0001.1320	Ambulance Receivable	6,173.46		Commit Feb18	X	JE 6649	
	0001.0001.1329	Deferred Revenue - Departmental (Ambulance)		6,173.46		X		
		To record commitment - net of contractual allowances Feb 2018						
03/31/18	0001.0001.1320	Ambulance Receivable	8,452.23		Commit Mar18	X	JE 6650	
	0001.0001.1329	Deferred Revenue - Departmental (Ambulance)		8,452.23		X		
		To record commitment - net of contractual allowances Feb 2018						
03/31/18	0001.0001.1329	Deferred Revenue - Departmental (Ambulance)	0.00		NO Entry	X	JE	
	0001.0001.1320	Ambulance Receivable		0.00	Negative Comm	X		
		To record negative commitment - net of contractual allowances/						
03/31/18	0001.0001.1329	Deferred Revenue - Departmental (Ambulance)	0.00		No Entry	x	JE	
	0001.0001.1320	Ambulance Receivable		0.00	Prior Yr Adj			
		To record A/R correction						
		April18 Receipts - JE						
04/30/18	0001.0001.1000.0000.0000	Cash - General Fund	2,680.13		MIIA Reimb	x	JE 6651	
	0001.0199.5200.0416.2000	Bldg Maintenance - Protective Agency		1,466.23	Expenses	x		
	0001.0199.5200.0414.2000	Bldg Maintenance - Town Hall		1,213.90		x		
		To record April18 Cash receipts -MIIA insurance - reimburse Bldg Maint.						
		POLICE DETAILS - UPDATE A/R - BILLINGS						
04/18/18	5005.5005.1340.2018	POLICE OFFDUTY DETAILS RECEIVABLE.2018	15,692.05		P21 Invoices	x	JE 6652	
	5005.5005.2654	DEFERRED REVENUE-POLICE OFFDUTY		15,692.05	Police Details	x		
		To record P21 Invoices FY18-406 to 431 - update AR 4th qtr.						
05/02/18	5005.5005.1340.2018	POLICE OFFDUTY DETAILS RECEIVABLE.2018	15,161.71		P22 Invoices	x	JE 6653	
	5005.5005.2654	DEFERRED REVENUE-POLICE OFFDUTY		15,161.71	Police Details	x		
		To record P22 Invoices FY18-432 to 455 - update AR 4th qtr.						
05/16/18	5005.5005.1340.2018	POLICE OFFDUTY DETAILS RECEIVABLE.2018	12,031.98		P23 Invoices	x	JE 6654	
	5005.5005.2654	DEFERRED REVENUE-POLICE OFFDUTY		12,031.98	Police Details	x		
		To record P23 Invoices FY18-456 to 474 - update AR 4th qtr.						
08/02/17	REVERSAL OF JE# 6420 - RECLASS WORLD EFFICIENCY SERVICES, LLC - SCHOOL A/P - GREEN COMMUNITIES GRANT					X	JE 6655	
		Reclass - Posting Error						

Town of Dover		FY19 Journal Entries						
Date	Account #	Description	Debit	Credit	Summary	P		
12/20/17	0001.0601.5200.0504.2021	Pur of Serv - DSRS Assessment/Dover Share	799,545.00		Corr Posting	x	JE 6656	
	0001.0601.5200.0515.2021	Pur of Serv - DSRS Assessment/Dover Share		799,545.00		x		
		Correct Posting error JE6483 on 12/20/17						
		Reclass - Posting Error						
07/31/17	6258.0201.4810.6277.0000	Police Patrol Vehicle FY18 A5.3A - Auction	9,100.00		Corr Posting	x	JE 6657	
	6258.6258.1000.0000.0000	Cash - Police Patrol Vehicle FY18 A5.3A		9,100.00		x		
	0001.0001.1000.0000.0000	Cash - General Fund	9,100.00					
	0001.0970.4899.3996	Misc - Sale of Town Property		9,100.00				
		Correct Posting error JE6397 on 7/31/17						
05/30/18	5005.5005.1340.2018	POLICE OFFDUTY DETAILS RECEIVABLE.2018	10,768.94		P24 Invoices	x	JE 6658	
	5005.5005.2654	DEFERRED REVENUE-POLICE OFFDUTY		10,768.94	Police Details	x		
		To record P24 Invoices FY18-475 to 494 - update AR 4th qtr.						
		FY18 CHERRY SHEET ASSESSMENTS						
05/31/18	0001.0800.5621.0000.3638	School Choice		400.00	May 2018	x	JE 6659	
	0001.0800.5621.0000.3643	Registry of MV Nonrenewal Surcharge	152.00			x		
	0001.0800.5621.0000.3639	Mosquito Control Projects	5,145.00			x		
	0001.0800.5621.0000.3640	Air Polution Control District	293.00			x		
	0001.0800.5621.0000.3641	Metro Area Planning Council	252.00			x		
	0001.0800.5621.0000.3642	MBTA (Mass Bay Transportation Authority)	10,626.00			x		
	0001.0800.5621.3621.0000	State Assessments Expense Control		16,068.00		x		
		To record May Cherry Sheet Assessments - FY18 State monthly report.						
		FY18 RECLASS - Posting Errors						
04/25/18	0001.0145.5200.000.2999	Treasurer/Collector - Encumber Expenses	15.00		Encumber	x	JE 6660	
	0001.0759.5200.0504.2999	Bank Charges - Pur of Serv/Encumber Exps		15.00		x		
		To reclass - Webster Bank paid G44 4/25/18.						
07/19/17	0001.0439.5200.0504.2999	Solid Waste - Pur of Prof Svs - Encumber Exps	8,511.36		Encumber	x	JE 6661	
	0001.0439.5200.0000.2999	Solid Waste - Pur of Svs - Encumber Exps		8,511.36		x		
		To reclass - Wheelabrator Technologies Inc - AP posting error.						
07/19/17	0001.0439.5200.0504.2999	Solid Waste - Pur of Prof Svs - Encumber Exps	70.70		Encumber	x	JE 6662	
	0001.0439.5200.0000.2999	Solid Waste - Pur of Svs - Encumber Exps		70.70		x		
		To reclass - Strategic Material Inc - AP posting error.						

Town of Dover		FY19 Journal Entries					
Date	Account #	Description	Debit	Credit	Summary	P	
07/19/17	0001.0439.5200.0504.2999	Solid Waste - Pur of Prof Svs - Encumber Exps	52.47		Encumber	x	JE 6663
	0001.0439.5200.0000.2999	Solid Waste - Pur of Svs - Encumber Exps		52.47		x	
		To reclass - A/J Equipment Repair Inc - AP posting error.					
07/19/17	0001.0439.5200.0504.2999	Solid Waste - Pur of Prof Svs - Encumber Exps	350.00		Encumber	x	JE 6664
	0001.0439.5200.0000.2999	Solid Waste - Pur of Svs - Encumber Exps		350.00		x	
		To reclass - H A Sancomb Trucking Co - AP posting error.					
07/19/17	0001.0439.5200.0504.2999	Solid Waste - Pur of Prof Svs - Encumber Exps	684.50		Encumber	x	JE 6665
	0001.0439.5200.0000.2999	Solid Waste - Pur of Svs - Encumber Exps		684.50		x	
		To reclass - Turner Steel Co, Inc - AP posting error.					
07/19/17	0001.0439.5200.0504.2999	Solid Waste - Pur of Prof Svs - Encumber Exps	1,186.80		Encumber	x	JE 6666
	0001.0439.5200.0000.2999	Solid Waste - Pur of Svs - Encumber Exps		1,186.80		x	
		To reclass - Gatehouse Media MA - AP posting error.					
07/19/17	0001.0439.5200.0504.2999	Solid Waste - Pur of Prof Svs - Encumber Exps	241.10		Encumber	x	JE 6667
	0001.0439.5200.0000.2999	Solid Waste - Pur of Svs - Encumber Exps		241.10		x	
		To reclass - Eversource - AP posting error.			11,096.93		
07/19/17	0001.0294.5200.0504.2999	Care of Trees - Pur of Serv - Encumber	1,077.16		Encumber	x	JE 6668
	0001.0294.5200.0000.2999	Care of Trees - Pur of Serv - Encumber		1,077.16		x	
		To reclass - Dover Town of - AP posting error.					
07/19/17	0001.0294.5200.0504.2999	Care of Trees - Pur of Serv - Encumber	12,960.00		Encumber	x	JE 6669
	0001.0294.5200.0000.2999	Care of Trees - Pur of Serv - Encumber		12,960.00		x	
		To reclass - North-Eastern Tree Service, Inc - AP posting error.					
07/26/17	0001.0294.5200.0504.2999	Care of Trees - Pur of Serv - Encumber	3,500.00		Encumber	x	JE 6670
	0001.0294.5200.0000.2999	Care of Trees - Pur of Serv - Encumber		3,500.00		x	
		To reclass - Stumpy's Tree Service - AP posting error.					
07/12/17	0001.0151.5200.0000.2999	Law - Pur of Serv - Encumber	360.00		Encumber	x	JE 6671
	0001.0151.5200.0504.2999	Law - Pur of Serv - Encumber		360.00		x	
		To reclass - Solomon William H - AP posting error.					
07/12/17	0001.0151.5200.0000.2999	Law - Pur of Serv - Encumber	501.61		Encumber	x	JE 6672
	0001.0151.5200.0504.2999	Law - Pur of Serv - Encumber		501.61		x	
		To reclass - Matthew Binder & Co - AP posting error.					

Town of Dover		FY19 Journal Entries						
Date	Account #	Description	Debit	Credit	Summary	P		
07/12/17	0001.0141.5200.0000.2999	Assessors- Pur of Serv - Encumber	174.66		Encumber	x	JE 6673	
	0001.0141.5400.0000.2999	Assessors - Supplies Encumber		174.66		x		
		To reclass - W. B. Mason Co., Inc. - AP posting error.						
07/26/17	0001.0141.5200.0000.2999	Assessors- Pur of Serv - Encumber	31.96		Encumber	x	JE 6674	
	0001.0141.5400.0000.2999	Assessors - Supplies Encumber		31.96		x		
		To reclass - W. B. Mason Co., Inc. - AP posting error.						
		TAX DEFERRAL						
05/03/18	0001.0001.1233	Deferred Revenue - Property Taxes	8,698.76		J Law; #11/045	x	JE 6675	
	0001.0001.1220.2018	FY2018 Real Estate Tax Receivable		8,698.76		x		
	0001.0001.1250	Deferred Real Estate CL41A Receivable	8,698.76			x		
	0001.0001.1251	Deferred Revenue - Deferral RE CL41A		8,698.76		x		
	0001.0001.1233	Deferred Revenue - Property Taxes	10,851.08		Ventola Trust	x		
	0001.0001.1220.2018	FY2017 Real Estate Tax Receivable		10,851.08	#18/119	x		
	0001.0001.1250	Deferred Real Estate CL41A Receivable	10,851.08			x		
	0001.0001.1251	Deferred Revenue - Deferral RE CL41A		10,851.08		x		
		To record Tax Deferral Ch 59, Sec 5, Clause 41A - FY18 Subsequent RE taxes.						
		Real Estate - Abatement						
05/23/18	0001.0001.1230.2018	RES ABATEMNT/EXEMPTION-OVERLAY.2018	3,351.24		RE abatement	x	JE 6676	
	0001.0001.1220.2018	REAL ESTATE TAX RECEIVABLE.2018		3,351.24		x		
		To record ABATEMENT - 2018 RE #1022 - 1025						
		Motor Vehicle - Abatement						
05/17/18	0001.0001.1261	Deferred Revenue - Motor Vehicle	1,917.92		MV Abatement	x	JE 6677	
	0001.0001.1260.2018	FY2018 MV Excise		1,917.92		x		
		To record Abatement #71-83 Motor Vehicle FY18.						
		Tax Title: Subsequent Taxes Added to Tax Title (Tax Liens)						
06/06/18	0001.0001.1233	Deferred Revenue - Property Taxes	12,600.69		Add to Tax Title	x	JE 6678	
	0001.0001.1220.2018	FY2018 Real Estate Accounts Receivable		12,600.69		x		
	0001.0001.1240	Tax Title Receivable	13,443.09			x		
	0001.0001.1242	Deferred Revenue - Tax Title		13,443.09		x		
		To record FY18 taxes + Interest/costs added to Tax Title (Liens) - Bill # 111,994,1338,1372						

Town of Dover		FY19 Journal Entries					
Date	Account #	Description	Debit	Credit	Summary	P	
		Motor Vehicle - Commitment					
06/08/18	0001.0001.1260.2018	FY2018 MV Excise	98,702.91		MV Commit	x	JE 6679
	0001.0001.1261	Deferred Revenue - Motor Vehicle		98,702.91		x	
		To record MV 2018 commitment #3.					
		Water - Commitment					
06/11/18	5099.5099.1330.0000.0000	Water Charges FY2018	2,342.00		Water Commit	x	JE 6680
	5099.5099.1337.0000.0000	Deferred Revenue - Water Charges (1330)		2,342.00		x	
		To record commitment #2018-03 for Water Charges FY18.					
		Motor Vehicle - Abatement					
06/06/18	0001.0001.1261	Deferred Revenue - Motor Vehicle	43.02		MV Abatement	x	JE 6681
	0001.0001.1260.2017	FY2017 MV Excise		43.02		x	
		To record Abatement #258 Motor Vehicle FY17.					
		Motor Vehicle - Abatement					
06/06/18	0001.0001.1261	Deferred Revenue - Motor Vehicle	2,164.59		MV Abatement	x	JE 6682
	0001.0001.1260.2018	FY2018 MV Excise		2,164.59		x	
		To record Abatement #84-102 Motor Vehicle FY18.					
		Correct - MV Receipts					
02/28/18	0001.0146.4150.2018.0000	2018 Motor Vehicle Excise - Receipts	228.96		Corr Recpt	x	JE 6683
	0001.0146.4150.2017.0000	2017 Motor Vehicle Excise - Receipts		228.96		x	
	0001.0001.1260.2018.0000	2018 Motor Vehicle Receivable	228.96				
	0001.0001.1260.2017.0000	2017 Motor Vehicle Receivable		228.96			
		To record receipt #18-137 reclass MV 17 & 18.					
01/31/18	0001.0146.4150.2017.0000	2017 Motor Vehicle Excise - Receipts	15.00		Corr Recpt	x	JE 6684
	0001.0146.4161.2018.0000	2018 Boat Excise - Receipts		15.00		x	
	0001.0001.1260.2017.0000	2017 Motor Vehicle Receivable	15.00			x	
	0001.0001.1261.0000.0000	Motor Vehicle - Deferred Revenue		15.00		x	
	0001.0001.1271.0000.0000	Boat Excise - Deferred Revenue	15.00			x	
	0001.0001.1270.2018.0000	2018 Boat Excise Receivable		15.00		x	
		To record receipt #18-104 reclass MV to Boat.					
		Receipt 18-014 - Collector FY17 Adjustment					

Town of Dover		FY19 Journal Entries					
Date	Account #	Description	Debit	Credit	Summary	P	
07/31/17	0001.0001.1260.2017	Motor Vehicle Excise - Receivable 2017	6.75		Increase AR	X	
	0001.0001.1261.0000.0000	Deferred Revenue - Motor Vehicle		6.75	Decrease Def	X	JE 6686
		To record FY17MV Receipt Adj-no effect on FY18 MV Receivable.					
		Reclass - Wrong Account					
11/29/17	0001.0428.5200.0504.2000	Tarvia/Patching - Professional Services	3,100.00		Reclass - Exp	X	
	0001.0422.5200.0504.2000	Highway - Professional Services		3,100.00		X	JE 6687
		To record reclass - DP & Sons Excavation W#23; 11/29/17.					
		RESERVE FUND TRANSFER					
06/20/18	0001.0610.5200.0303.2000	Library - Utility Expense	2,344.21		B1	X	Trans #
	0001.0131.5700.0723.5123	Warrant Comm - Reserve Fund		2,344.21	Reserve Transfer	X	13197
		To record Transfer - Library - Utility Exp/Eversource - June bill.					
		Reclass - Wrong Fund					
05/02/18	0001.0175.5400.0201.2000	Planning Brd - Supplies	10.74		Reclass	X	JE 6688
	0001.0001.1000.0000.0000	Cash - General Fund		10.74		X	
	5147.5147.1000.0000.0000	Green Communities - Cash	10.74			X	
	5147.0122.5400.3272.0000	Green Communities - Supplies		10.74		X	
		Police Off Duty Details - Billing FY18					
06/13/18	5005.5005.1340.2018	POLICE OFFDUTY DETAILS RECEIVABLE.2018	13,040.61		P25 Invoices	X	JE 6689
	5005.5005.2654	DEFERRED REVENUE-POLICE OFFDUTY		13,040.61	Police Details	X	
		To record P25 Invoices FY18-495 to 523 - update AR 4th qtr.					
		Reclass - Overdrawn Fund					
09/13/17	0001.0600.5200.0412.2020	General Fund - School Expenses	300.00		Correction	X	JE 6690
	0001.0001.1000.0000.0000	General Fund - Cash		300.00		X	
	6263.6263.1000.0000.0000	School Tech Hardware - ATM18 A5.4C	300.00			X	
	6263.0600.5810.6279.0000	School Tech Hardware - Other Capital Outlay		300.00		X	
		To record correction G12 09/13/17 - vendor Whalley Computer.					
		Reclass - Wrong Account					
12/06/17	0001.0423.5200.0404.2030	Snow & Ice - Equipment Maint.	9,129.72		Reclass	X	JE 6691
	0001.0422.5200.0404.2000	Highway Maint - Equipment Maint.		9,129.72		X	
		To record reclass - Birchler's Automotive 12/06/17 G24.					

Town of Dover		FY19 Journal Entries					
Date	Account #	Description	Debit	Credit	Summary	P	
		FY18 CHERRY SHEET ASSESSMENTS					
06/29/18	0001.0800.5621.0000.3638	School Choice		395.00	June 2018	X	JE 6692
	0001.0800.5621.0000.3643	Registry of MV Nonrenewal Surcharge	148.00			X	
	0001.0800.5621.0000.3639	Mosquito Control Projects	5,136.00			X	
	0001.0800.5621.0000.3640	Air Polution Control District	290.00			X	
	0001.0800.5621.0000.3641	Metro Area Planning Council	251.00			X	
	0001.0800.5621.0000.3642	MBTA (Mass Bay Transportation Authority)	10,620.00			X	
	0001.0800.5621.3621.0000	State Assessments Expense Control		16,050.00		X	
		To record June Cherry Sheet Assessments - FY18 State monthly report.					
		FY18 CLOSE - CHERRY SHEET CONTROL					
06/30/18	0001.0800.5621.3621.0000	State Assessment - Expense Control	197,593.00			X	JE 6693
	0001.0810.4620.0000.0000	CHS: Chapter 70 School Aid		197,593.00		X	
		To record - Audit JE adjustment - close State Assessment Exp. Control a/c.					
		Reserve Fund Transfers					
06/30/18	0001.0199.5810.0319.2000	Building Maintenance - Other Capital Outlay/Equipmer	6,000.00		B1	X	Trans#
	0001.0131.5700.0723.5123	Warrant Comm - Reserve Fund		6,000.00	Reserve Transfer	X	13226
		To record Transfer Bldg Maint - underfunded budget Air Conditioning/Caryl CC.					
06/30/18	0001.0199.5200.0409.2000	Building Maintenance - Caryl Comm Center	7,000.00		B1	X	Trans#
	0001.0199.5200.0416.2000	Building Maintenance - Protective Agencies	5,000.00			X	13227
	0001.0199.5200.0414.2000	Building Maintenance - Town House	5,000.00			X	
	0001.0131.5700.0723.5123	Warrant Comm - Reserve Fund		17,000.00	Reserve Transfer	X	
		To record Transfer Bldg Maint - unforeseen building maintenance expenses.					
06/30/18	0001.0231.5100.0112.1000	Ambulance - Salaries	12,000.00		B1	X	Trans#
	0001.0131.5700.0723.5123	Warrant Comm - Reserve Fund		12,000.00	Reserve Transfer	X	13228
		To record Transfer Ambulance - increase admin hours/EMTs					
06/30/18	0001.0220.5200.0403.2000	Fire - Vehicle Maintenance	12,000.00		B1	X	Trans#
	0001.0131.5700.0723.5123	Warrant Comm - Reserve Fund		12,000.00	Reserve Transfer	X	13229
		To record Transfer Fire Engine 2 repairs greater than expected.					
		Reclass - Wrong Account					
05/30/18	0001.0600.5100.0412.2020	School Salary - Payroll/ QPO Stipend	548.14		Reclass	x	JE 6694
	0001.0001.1000.0000.0000	General Fund - Cash		548.14		x	

Town of Dover		FY19 Journal Entries						
<u>Date</u>	<u>Account #</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Summary</u>	<u>P</u>		
	5035.5035.1000.0000.0000	Fed Teacher Quality Title 11 - Cash	548.14			x		
	5035.0600.5100.3122.0000	School Salary - Fed Teacher Quality Title11		548.14		x		
		To record portion of Payroll Salary to General Fund.						
06/27/18	0001.0600.5100.0412.2020	School Salary - Payroll/ SPED Ed Assists	261.03		Reclass	x	JE 6695	
	0001.0001.1000.0000.0000	General Fund - Cash		261.03		x		
	5024.5024.1000.0000.0000	Fed Omnibus - SPED IDEA - Cash	261.03			x		
	5024.0600.5100.3110.0000	School Salary - Fed Omnibus - SPED IDEA		261.03		x		
		To record portion of Payroll Salary to General Fund.						
10/11/17	5106.0600.5700.3140.0000	Title IV - Other Expenses	262.11		Reclass	x	JE 6696	
	5106.5106.1000.0000.0000	Title IV - Cash		262.11		x		
	0001.0001.1000.0000.0000	General Fund - Cash	262.11			x		
	0001.0600.5200.0412.2020	School - Pur of Serv Admin Office		262.11		x		
		To record reclass portion - IXL Learning \$294.00 to Title IV Grant.						
		Sherborn - Payroll Reimbursement						
04/30/17	0001.0001.1000.0000.0000	Cash - General Fund - Sch	7,007.52		Sherborn	x	JE 6268	
	0001.0600.5100.0423.2020	Dover School Salary- Arts Chair/Teaching		2,062.84	Reimb	x		
	0001.0600.5100.0423.2020	Dover School Salary- PLES/PE/ELL Teachers		4,944.68	Payroll	x		
		To record April receipts - Sherborn Reimb for Arts/PLES Teachers - Payroll Jul - Dec						
		Reclass - BANS Rollover						
12/28/16	6501.6501.2720.0000.0000	BANS - Bond Anticipation Notes Rollover	5,550,000.00		BANS rollover	x	JE	
	6501.0122.5810.6145.0000	Other Cap Outlay - Land Acquisition 46 Springdale		5,550,000.00		x		
		To reclass BANS rollover to US Bank per Treasurer voucher G27, 12/28/16						
		Receipts - Correct R/E16 tax						
07/31/16	0001.0146.4171.8002	Real Estate - Interest	103.35		Decrease Interest	x	JE 6122	
	0001.0146.4120.2016	Real Estate 2016 - Receipts 17-001		103.35	Increase Receipts	x		
	0001.0001.1233.0000.0000	Deferred Revenue - Property Taxes	103.35		Increase Def	x		
	0001.0001.1220.2016	Real Estate AR 2016		103.35	Decrease AR	x		
		To record decrease RE Interest & increase RE receipts per A/R correction.						
		Foreclosure - Tax Title (Liens) to Possession						
07/28/16	0001.0001.1241.0000.0000	Tax Possessions	4,755.60		Tax Title to	x	JE 6131	
	0001.0001.1240.0000.0000	Tax Liens Receivable		4,755.60	Possession	x		
		To record Tax Title property foreclosed by the Town - W Warwick, Parcel 25/3/T.						

Town of Dover		FY19 Journal Entries					
Date	Account #	Description	Debit	Credit	Summary	P	
		Boat Excise - Abatement					
08/26/16	0001.0001.1271.0000	Deferred Revenue - Boat	25.00		Boat	x	JE 6132
	0001.0001.1270.2016	Boat Excise Tax Receivable 2016		25.00	Abatement	x	
		To record Abatement #133 Boat Excise 2016.					
		Real Estate - Abatement					
12/14/16	0001.0001.1230.2016	Res Abatement - Exemption-Overlay 2016	430.20		RE abatement	x	JE 6145
	0001.0001.1220.2016	Real Estate Tax Receivable 2016		430.20		x	
		To record ABATEMENT #1021 - R/E 2016					
		Motor Vehicle - Abatement					
12/30/16	0001.0001.1261	Deferred Revenue - Motor Vehicle	1,040.43		MV Abatement	x	JE 6148
	0001.0001.1260.2016	FY2016 MV Excise		1,040.43		x	
		To record Abatement #176-186 Motor Vehicle FY16.					
		Water - Commitment					
01/09/17	5099.5099.1330.0000.0000	Water Charges FY2017	993.08		Water Commit	x	JE 6149
	5099.5099.1337.0000.0000	Deferred Revenue - Water Charges (1330)		993.08		x	
		To record commitment #2017-03 for Water Charges FY17.					
		TAILINGS					
11/30/16	0009.0009.1000.0000.0000	Agency - Tailings - Cash	445.84		Tailing reissue	x	JE 6150
	0009.0009.4999.2160.0000	Tailings - Receipts - Voided Chks		445.84		x	
		To record reissue Mechanical Air Control, lost check # 57281, pd G49, 6/1/16.					
		RECLASS - Receipts					
10/31/16	5002.0600.4200.3005.0000	Charges for Service - School Lunch Sales	238.02		Reclass	x	JE 6155
	5002.0600.4200.3005.0000	Charges for Service - School Lunch Sales	1,741.26		Receipt	x	
	5002.0600.4500.3005.0000	Federal Revenue - School Lunch		238.02		x	
	5002.0600.4500.3005.0000	Federal Revenue - School Lunch		1,741.26		x	
		To record reclass - Federal receipts for School Lunch					
		Receipts - Dec16					
12/31/16	0001.0001.1000.0000.0000	Cash - General Fund	1,081.03		Reimburse from	x	JE 6160
	0001.0162.5100.0121.1000	Payroll - Election & Registration		652.43	Minuteman	x	
	0001.0162.5200.0505.2000	Programming/Automark - Town Clerk		428.60		x	
		To record Dec receipt - reimbursement from Minuteman for election.					

Town of Dover		FY19 Journal Entries					
Date	Account #	Description	Debit	Credit	Summary	P	
12/31/16	5060.5060.1000.0000.0000	Cash - Police Vest	1,987.50		DOJ	x	JE 6161
	5060.0201.4600.3280.0000	State Receipt from Fed DOJ		1,987.50	Dept of Justice	x	
		To record Dec receipt -Police Vest - Federal DOJ via State					
		Reclass					
10/19/16	6171.0422.5810.6509.0000	Chapter 90 Claybrook Rd,Farm St,Glen St	50,000.00		Reclass	x	JE 6158
	6171.6171.1000.0000.0000	Cash - Chapter 90 - Claybrook, Farm, Glen St		50,000.00		x	
	0001.0001.1000.0000.0000	Cash - General Fund	50,000.00			x	
	0001.0422.5200.0504.2000	Highway Maint - Professional Serv		50,000.00		x	
		To record reclass - TL Edwards Inc posted to Gen Fund s/b Chap. 90					
		Commitment - MV					
02/18/17	0001.0001.1260.2016	MOTOR VEHICLE EXCISE TAX REC.2016	6,134.83		MV commit	x	JE 6169
	0001.0001.1261	DEFERRED REVENUE-M.V.E.		6,134.83		x	
		To record Motor Vehicle 2016 COMMITMENT #7.					
02/18/17	0001.0001.1260.2017	MOTOR VEHICLE EXCISE TAX REC.2017	1,123,433.75		MV commit	x	JE 6170
	0001.0001.1261	DEFERRED REVENUE-M.V.E.		1,123,433.75		x	
		To record Motor Vehicle 2017 COMMITMENT #1.					
		TAILINGS					
01/20/17	0009.0009.1000.0000.0000	Agency - Tailings - Cash	33,278.56		Tailing reissue	x	JE 6175
	0009.0009.4999.2160.0000	Tailings - Receipts - Voided Chks		33,278.56		x	
		To record reissue - several payroll checks per Treasurer.					
		RECLASS					
02/22/17	0001.0423.5400.0318.2030	Snow & Ice - Salt	6,111.22		Reclass	x	JE 6194
	0001.0423.5700.0317.2030	Snow & Ice - Sand		6,111.22	wrong a/c	x	
		To record Snow & Ice reclass - from Sand expense to Salt.					
03/08/17	0001.0192.5200.0202.2000	Town House - Software	344.99		Reclass	x	JE 6195
	0001.0155.5810.0319.2000	Data Processing - Software		344.99	wrong a/c	x	
		To record Software from Data Processing to Town House.					
		Abatement - Personal Property					
02/15/17	0001.0001.1230.2017	Res. Abatements/Exempt - Overlay 2017	156.60		PP Abatement	x	JE 6196
	0001.0001.1210.2017	FY2017 Personal Property Tax Receivable		156.60		x	
		To record PP Abatement #1004-1005 per Assessors for FY17.					

Town of Dover		FY19 Journal Entries						
Date	Account #	Description	Debit	Credit	Summary	P		
		Abatement - RE						
02/21/17	0001.0001.1230.2017	RES ABATEMNT/EXEMPTION-OVERLAY.2017	1,362.61		RE abatement	x	JE 6197	
	0001.0001.1220.2017	REAL ESTATE TAX RECEIVABLE.2017		1,362.61		x		
		To record ABATEMENT - 2017 RE #1001-1003						
		Abatement - RE						
02/22/17	0001.0001.1230.2017	RES ABATEMNT/EXEMPTION-OVERLAY.2017	476.33		RE abatement	x	JE 6199	
	0001.0001.1220.2017	REAL ESTATE TAX RECEIVABLE.2017		476.33		x		
		To record ABATEMENT - 2017 RE #1007						
		Exemption - RE						
02/15/17	0001.0001.1230.2017	RES ABATEMNT/EXEMPTION-OVERLAY.2017	21,995.78					
	0001.0001.1220.2017	REAL ESTATE TAX RECEIVABLE.2017		21,995.78	RE Exemption	x	JE 3201	
		To record EXEMPTION #6-20 R/E 2017				x		
		Abatement - MV						
02/06/17	0001.0001.1261	DEFERRED REVENUE-M.V.E.	311.88		MV Abatement	x	JE 6202	
	0001.0001.1260.2015	MOTOR VEHICLE EXCISE TAX REC.2015		311.88		x		
		To record ABATEMENT - MV15 #207-208						
02/06/17	0001.0001.1261	DEFERRED REVENUE-M.V.E.	1,214.07		MV Abatement	x	JE 6203	
	0001.0001.1260.2016	MOTOR VEHICLE EXCISE TAX REC.2016		1,214.07		x		
		To record ABATEMENT - MV16 #187-193						
03/09/17	0001.0001.1261	DEFERRED REVENUE-M.V.E.	583.02		MV Abatement	x	JE 6204	
	0001.0001.1260.2017	MOTOR VEHICLE EXCISE TAX REC.2017		583.02		x		
		To record ABATEMENT - MV17 #10-16						
02/06/17	0001.0001.1261	DEFERRED REVENUE-M.V.E.	1,100.00		MV Abatement	x	JE 6205	
	0001.0001.1260.2017	MOTOR VEHICLE EXCISE TAX REC.2017		1,100.00		x		
		To record ABATEMENT - MV17 #2-9						
03/09/17	0001.0001.1261	DEFERRED REVENUE-M.V.E.	800.32		MV Abatement	x	JE 6206	
	0001.0001.1260.2016	MOTOR VEHICLE EXCISE TAX REC.2016		800.32		x		
		To record ABATEMENT - MV16 #194-203						
03/09/17	0001.0001.1261	DEFERRED REVENUE-M.V.E.	666.88		MV Abatement	x	JE 6207	

Town of Dover		FY19 Journal Entries					
Date	Account #	Description	Debit	Credit	Summary	P	
	0001.0001.1260.2014	MOTOR VEHICLE EXCISE TAX REC.2014		666.88		x	
		To record ABATEMENT - MV14 #204-205					
03/16/17	0001.0001.1261	DEFERRED REVENUE-M.V.E.	2,499.79		MV Abatement	x	JE 6208
	0001.0001.1260.2017	MOTOR VEHICLE EXCISE TAX REC.2017		2,499.79		x	
		To record ABATEMENT - MV17 #17-29					
03/16/17	0001.0001.1261	DEFERRED REVENUE-M.V.E.	110.94		MV Abatement	x	JE 6209
	0001.0001.1260.2016	MOTOR VEHICLE EXCISE TAX REC.2016		110.94		x	
		To record ABATEMENT - MV16 #204					
		FY19 TAXES - PREPAYMENT					
12/13/17	0001.0001.1220.2019	Real Estate Taxes 2018 Receivable	145.32		Commit-PREPAY	x	JE 6426
	0001.0001.1233.0000	Deferred Revenue - R/E & PP		145.32		x	
	0001.0001.1210.2019	Personal Property Taxes 2018 Receivable	274,221.88			x	
	0001.0001.1233.0000	Deferred Revenue - R/E & PP		274,221.88		x	
		To record FY18 Preliminary Taxes for R/E & PP per Assessors.					
		MV Receivable Corrections					
10/26/16	0001.0001.1260.2016	Motor Vehicle Excise Tax 2016 - Refund	55.21		increase MV16	x	JE 6221
	0001.0001.1260.2015	Motor Vehicle Excise Tax 2015 - Refund		55.21	decrease MV15	x	
		To record correct post error refund Ritzer, Andrew s/b MV2016.					
		TAILINGS					
02/28/17	0009.0009.4999.2160.0000	Tailings - Receipts - Voided Chks	171.93		Reduce	x	JE 6222
	0009.0009.1000.0000.0000	Agency - Tailings - Cash		171.93	Tailing	x	
		To record tailing - reduction per Treasurer - check return via payroll.					
		Commitment - MV					
03/27/17	0001.0001.1260.2017	MOTOR VEHICLE EXCISE TAX REC.2017	111,373.65		MV commit	x	JE 6223
	0001.0001.1261	DEFERRED REVENUE-M.V.E.		111,373.65		x	
		To record COMMITMENT #2 - MV 2017.					
03/23/17	0001.0001.1261	DEFERRED REVENUE-M.V.E.	2,028.86		MV Abatement	x	JE 6224
	0001.0001.1260.2017	MOTOR VEHICLE EXCISE TAX REC.2017		2,028.86		x	
		To record ABATEMENT - MV17 #30-40					
03/23/17	0001.0001.1261	DEFERRED REVENUE-M.V.E.	176.25		MV Abatement	x	JE 6225
	0001.0001.1260.2016	MOTOR VEHICLE EXCISE TAX REC.2016		176.25		x	
		To record ABATEMENT - MV16 #205 -206					

Town of Dover		FY19 Journal Entries						
Date	Account #	Description	Debit	Credit	Summary	P		
		RECLASS - Receipts						
10/31/16	0001.0145.4379.8499.0000	Other Depart - Misc., Copies	5,894.19		Reclass Recpt	x	JE 6226	
	0001.0145.4379.8499.0000	Other Depart - Misc., Copies	398.82			x		
	0001.0970.4899.3990.0000	Other - Unclassified - General Fund		5,894.19		x		
	0001.0970.4899.3990.0000	Other - Unclassified - General Fund		398.82	6,293.01	x		
		To record reclass Oct16 receipts - posting error.						
		RECLASS - Line Item						
03/15/17	0001.0541.5400.0320.2000	Supplies - Misc	47.23		Reclass	x	JE 6227	
	0001.0541.5200.0208.2000	Pur of Service - Postage		47.23		x		
		To record reclass line item - COA Supplies/reimbursement Janet Claypoole.						
		Abatement - RE						
03/22/17	0001.0001.1230.2017	RES ABATEMNT/EXEMPTION-OVERLAY.2017	8,085.79		RE abatement	x	JE 6228	
	0001.0001.1220.2017	REAL ESTATE TAX RECEIVABLE.2017		8,085.79		x		
		To record ABATEMENT - RE 2017 #1008-1012						
		Exemption - RE						
03/22/17	0001.0001.1230.2017	RES ABATEMNT/EXEMPTION-OVERLAY.2017	800.00					
	0001.0001.1220.2017	REAL ESTATE TAX RECEIVABLE.2017		800.00	RE Exemption	x	JE 6229	
		To record EXEMPTION - R/E 2017 #21				x		
		FY17 Real Estate - Omitted						
12/29/16	0001.0001.1220.2017	REAL ESTATE TAX RECEIVABLE.2017	992.13		FY17 Omitted	x	JE 6234	
	0001.0001.1233.0000.0000	DEFERRED REVENUE-PROPERTY TAX		992.13	RE/Bill #3000	x		
		To record - FY17 Real Estate Omitted Tax/Green Lawrence Trustee.						
		ABATEMENT - MV1987						
04/07/17	0001.0001.1260.1987	MOTOR VEHICLE EXCISE TAX REC. 1987	11.25		Resind 1987			
	0001.0001.1261	DEFERRED REVENUE-M.V.E.		11.25	MV Abatement	x	JE 6236	
		To record Resind Abatement - MV 1987 bill #2943 per Assessors						
		Abatement - MV						
04/13/17	0001.0001.1261	DEFERRED REVENUE-M.V.E.	65.00		MV Abatement	x	JE 6237	
	0001.0001.1260.2016	MOTOR VEHICLE EXCISE TAX REC.2016		65.00		x		

Town of Dover		FY19 Journal Entries						
Date	Account #	Description	Debit	Credit	Summary	P		
		To record ABATEMENT - MV16 #207						
04/13/17	0001.0001.1261	DEFERRED REVENUE-M.V.E.	3,287.11		MV Abatement	x	JE 6238	
	0001.0001.1260.2017	MOTOR VEHICLE EXCISE TAX REC.2017		3,287.11		x		
		To record ABATEMENT - MV17 #41-66						
		Abatement - RE						
04/19/17	0001.0001.1230.2017	RES ABATEMNT/EXEMPTION-OVERLAY.2017	4,142.07		RE abatement	x	JE 6240	
	0001.0001.1220.2017	REAL ESTATE TAX RECEIVABLE.2017		4,142.07		x		
		To record ABATEMENT - RE 2017 #1013 - 1015						
		Water - Commitment						
04/25/17	5099.5099.1330.0000.0000	Water Charges FY2017	1,177.52		Water Commit	x	JE 6241	
	5099.5099.1337.0000.0000	Deferred Revenue - Water Charges (1330)		1,177.52		x		
		To record commitment #2017-04 for Water Charges FY17.						
		RESERVE FUND TRANSFER						
04/24/17	0001.0162.5200.0505.2000	Elections & Registration -	22,332.00		B1	x	Trans #	
	0001.0131.5700.0723.5123	Warrant Comm - Reserve Fund		22,332.00	Reserve Transfer	x	12644	
		To record Transfer - Rental of equipment for ATM overflow.						
		Tax Deferral - CL41A						
04/26/17	0001.0001.1233	Deferred Revenue - Property Taxes	9,374.36		Tax Deferral	x	JE 6242	
	0001.0001.1220.2017	FY2017 Real Estate Tax Receivable		9,374.36	R/E Tax 2017	x		
	0001.0001.1250	Deferred Real Estate CL41A Receivable	9,374.36			x		
	0001.0001.1251	Deferred Revenue - Deferral RE CL41A		9,374.36		x		
		To record Tax Deferral for FY17 RE taxes - Certification #2; tax bill #2196						
		Exemption - RE						
04/19/17	0001.0001.1230.2017	RES ABATEMNT/EXEMPTION-OVERLAY.2017	1,000.00		RE Exemption	x	JE 6244	
	0001.0001.1220.2017	REAL ESTATE TAX RECEIVABLE.2017		1,000.00		x		
		To record EXEMPTION - RE 2017 ABTMNT#22						
		Abatement - MV						
04/27/17	0001.0001.1261	DEFERRED REVENUE-M.V.E.	1,287.39		MV Abatement	x	JE 6245	
	0001.0001.1260.2017	MOTOR VEHICLE EXCISE TAX REC.2017		1,287.39		x		
		To record ABATEMENT - MV17 #67-73						

Town of Dover		FY19 Journal Entries					
Date	Account #	Description	Debit	Credit	Summary	P	
		<i>POLICE DETAILS</i>					
03/31/17	5005.5005.1340.2017	POLICE OFFDUTY DETAILS RECEIVABLE	29,960.11		Police Details	x	JE 6248
	5005.5005.2654	DEFERRED REVENUE-POLICE OFFDUTY		29,960.11	Jan-Mar Bills	x	
		FY17 UPDATE A/R - INVOICE - 3rd Qtr					
03/31/17	5005.5005.2654	DEFERRED REVENUE-POLICE OFFDUTY	23,270.51		Police Details	x	JE 6249
	5005.5005.1340.2017	POLICE OFFDUTY DETAILS RECEIVABLE		23,270.51	Jan-Mar Paid	x	
		FY17 UDATE A/R - RECEIPTS - 3rd Qtr					
		April - Receipts					
04/30/17	0001.0001.1000.0000.0000	Cash - General Fund - Taxes	11.25		MV Receipt	x	JE 6253
	0001.0146.4150.1987.0000	Motor Vehicle Excise 1987		11.25	AR Update	x	
	0001.0001.1261.0000.0000	Deferred Revenue - MV	11.25			x	
	0001.0001.1260.1987.0000	MV 1987 - Acct Receivable		11.25		x	
		To record April receipts/update AR - MV1987 per Collector					
04/30/17	0001.0001.1000.0000.0000	Cash - General Fund - Sch	19,523.40		Regional	x	JE 6254
	0001.0600.5100.0423.2020	Dover School Salary - Teaching		2,455.96	Reimb	x	
	0001.0600.5100.0423.2020	Dover School Salary - Teaching		4,534.92	Payroll	x	
	0001.0600.5100.0423.2020	Dover School Salary - Teaching		6,266.13		x	
	0001.0600.5100.0428.2020	Dover School Salary - Spec Ed		6,266.39		x	
		To record April receipts - Regional Reimb for Admin Staff - Payroll Jul - Dec					
04/30/17	0001.0001.1000.0000.0000	Cash - General Fund - Sch	1,029.50		Regional	x	JE 6255
	0001.0600.5100.0423.2020	Dover School Salary - Teaching		1,029.50	Reimb	x	
		To record April receipts - Regional Reimb for Nurse Grant Software					
04/30/17	8006.8006.1000.0000.0000	Cash - General Fund - Trust	675.00		Trust	x	JE 6256
	8006.0980.4820.9102.0000	Interest - Dividend		675.00	Fund	x	
		To record April receipts -S. Chickering Park/Tree - Dividend per Treasurer.					
		Abatement - RE					
05/10/17	0001.0001.1230.2017	RES ABATEMNT/EXEMPTION-OVERLAY.2017	2,292.89		RE abatement	x	JE 6265
	0001.0001.1220.2017	REAL ESTATE TAX RECEIVABLE.2017		2,292.89		x	
		To record ABATEMENT - 2017 RE #1016					

Town of Dover		FY19 Journal Entries					
Date	Account #	Description	Debit	Credit	Summary	P	
05/16/17	0001.0001.1261	DEFERRED REVENUE-M.V.E.	1,275.11		MV Abatement	x	JE 6266
	0001.0001.1260.2017	MOTOR VEHICLE EXCISE TAX REC.2017		1,275.11		x	
		To record ABATEMENT - MV17 #74-87					
		Abatement - MV					
05/16/17	0001.0001.1261	DEFERRED REVENUE-M.V.E.	68.44		MV Abatement	x	JE 6267
	0001.0001.1260.2016	MOTOR VEHICLE EXCISE TAX REC.2016		68.44		x	
		To record ABATEMENT - MV16 #211					
05/24/17	0001.0650.5100.0111.1000	Park & Rec - Salary	16,831.71		B1	x	Trans#
	0001.0131.5700.0723.5123	Warrant Comm - Reserve Fund		16,831.71	Reserve Transfer	x	12651
		To record Transfer - Park & Rec - no budget for vacation payout/David MacTavish retirement.					
		TAILINGS					
04/30/17	0009.0009.1000.0000.0000	Agency - Tailings - Cash	113.97		Tailing	x	JE 6269
	0009.0009.4999.2160.0000	Tailings - Receipts - Reissue		113.97		x	
		To record tiling - reissue/old check-Dave Ramsay					
		May - Cash Receipts					
05/31/17	5029.5029.1000.0000.0000	Cash - E911 Training Grant	2,702.82		Cash Receipts	x	JE 6273
	5029.0201.46000.3132.0000	E911 Training - State Grant		2,702.82		x	
		To record State receipts - P21 \$2,077.82 & Expense Hanrahan \$774-149					
		Exemption - RE					
06/21/17	0001.0001.1230.2017	RES ABATEMNT/EXEMPTION-OVERLAY.2017	1,105.29		RE exemption	x	JE 6275
	0001.0001.1220.2017	REAL ESTATE TAX RECEIVABLE.2017		1,105.29		x	
		To record EXEMPTION - 2017 RE #23-24					
		CASH RECEIPTS - June 2017					
06/30/17	0001.0001.1000.0000.0000	Cash - General Fund	18,685.42		Reimbursemer	x	JE 6278
	0001.0600.5100.0423.2020	Dover - Teaching Salary - J Barry - Fine Arts		2,455.96	Regional SD		
	0001.0600.5100.0423.2020	Dover - Teaching Salary - J Barry - Curr Leader		3,696.94			
	0001.0600.5100.0423.2020	Dover - Teaching Salary - C Fraser - PE		6,266.13			
	0001.0600.5100.0428.2020	Dover - Teacher Salary - C Luczkow - ELL		6,266.39			
		To record receipts from Regional - reimburse Dover - Teaching Salaries.					
06/30/17	0001.0001.1000.0000.0000	Cash - General Fund	21,902.00		Pynt to Dover	x	JE 6279
	0001.0970.4899.3990	General Fund - Misc Unclassified		21,902.00	Regional	x	

Town of Dover		FY19 Journal Entries						
Date	Account #	Description	Debit	Credit	Summary	P		
		To record receipts from Regional -Refund-FY16 (ATM15) Dover Share-Capital Improvement.						
06/30/17	0001.0001.1000.0000.0000	Cash - General Fund	1,360.00		Refund FY17	X	JE 6280	
	0001.0425.5200.0504.2000	Town Garage - Professional Service		1,360.00		X		
		To record refund - Town Garage - Cyn Oil overpaid FY17 invoice.						
06/30/17	0001.0001.1000.0000.0000	Cash - General Fund	100.00		Refund FY17	X	JE 6281	
	0001.0600.5810.0428.2020	Other Capital Outlay - Spec Ed		100.00		X		
		To record refund - School - Max- Ability overpaid FY17 invoice.						
06/30/17	0001.0001.1000.0000.0000	Cash - General Fund	148.00		Lib - Lost Item	X	JE 6282	
	0001.0600.5810.0428.2020	Other Capital Outlay - Spec Ed		148.00		X		
		To record cash receipt -Library Lost Item- June 2017 turnover.						
		CIRCUIT BREAKER - YEAR END ENTRY						
06/30/16	5090.0600.5700.3317.0000	Circuit Breaker - Other Charges	895,534.00		Circuit Breaker	X	JE 5952	
	5090.5090.1000.0000.0000	Circuit Breaker - Cash		895,534.00		X		
	0001.0001.1000.0000.0000	General Fund - Cash	895,534.00			X		
	0001.0600.5200.0491.2020	Dover School - Pur of Serv - Program		895,534.00		X		
		To record FY16 Circuit Breaker Fund #5090 - General Fund chargeback to CB Fund.						
		AMBULANCE RECEIVABLES						
01/31/16	0001.0001.1320	Ambulance Receivable	18,771.18		Commit Jan	X	JE 5869	
	0001.0001.1329	Deferred Revenue - Departmental (Ambulance)		18,771.18		X		
		To record commitment - net of contractual allowances Jan 2016.						
02/29/16	0001.0001.1329	Deferred Revenue - Departmental (Ambulance)	808.25		Commit Feb	X	JE 5870	
	0001.0001.1320	Ambulance Receivable		808.25		X		
		To record negative commitment - net of contractual allowances Feb 2016.						
03/31/16	0001.0001.1320	Ambulance Receivable	12,081.31		Commit Mar	X	JE 5871	
	0001.0001.1329	Deferred Revenue - Departmental (Ambulance)		12,081.31		X		
		To record commitment - net of contractual allowances Mar 2016.						
04/30/16	0001.0001.1329	Deferred Revenue - Departmental (Ambulance)	372.74		Commit Apr	X	JE 5872	
	0001.0001.1320	Ambulance Receivable		372.74		X		
		To record negative commitment - net of contractual allowances Apr 2016.						

Town of Dover		FY19 Journal Entries						
Date	Account #	Description	Debit	Credit	Summary	P		
04/30/16	0001.0001.1320	Ambulance Receivable	22.18		cash retraction	x	JE 5873	
	0001.0001.1329	Deferred Revenue - Departmental (Ambulance)		22.18	Apr16	x		
		To record cash retraction - per Comstar April 2016 report.						
05/31/16	0001.0001.1320	Ambulance Receivable	15,435.15		Commit May	x	JE 5874	
	0001.0001.1329	Deferred Revenue - Departmental (Ambulance)		15,435.15		x		
		To record commitment - net of contractual allowances May 2016.						
		Abatement - MV16						
06/08/16	0001.0001.1261.0000.0000	DEFERRED REVENUE-M.V.E.	1,049.69		MV Abatement	x	JE 5894	
	0001.0001.1260.2016.0000	MOTOR VEHICLE EXCISE TAX REC.2016		1,049.69		x		
		To record ABATEMENT #77-85 MV16						
		Correction - A/R Receipts						
08/31/15	0001.0146.4110.2015	Personal Property 2015 - receipts #016-27	0.95		Decrease Recpt	x	JE 5919	
	0001.0146.4171.8000	Personal Property - Interest		0.95	Increase Interest	x		
	0001.0001.1210.2015.0000	Personal Property - Receivable 2015	0.95		Increase AR	x		
	0001.0001.1233.0000.0000	Deferred Revenue - Property Taxes		0.95	Decrease Def	x		
		To record increase PP interest & decrease PP15 receipts per A/R correction.						
07/31/15	0001.0146.4120.2015.0000	Real Estate 2015 - receipts #016-01	15.24		Decrease Recpt 2015	x	JE 5920	
	0001.0146.4120.2014.0000	Real Estate 2014 - receipts #016-01		15.24	Increase Recpt 2014			
	0001.0001.1220.2015.0000	Real Estate 2015 - Receivable	15.24		Increase AR			
	0001.0001.1220.2014.0000	Real Estate 2014 - receivable		15.24	Increase AR			
		To record increase RE interest & decrease PP15 receipts per A/R correction.						
08/31/15	0001.0146.4171.8002	Real Estate - Interest	0.06		Decrease Interest	x	JE 5921	
	0001.0146.4120.2016	Real Estate 2016 - receipts #2016-031		0.06	Increase Receipts	x	Reversed	
	0001.0001.1233.0000.0000	Deferred Revenue - Property Taxes	0.06		Increase Def	x	JE 5922	
	0001.0001.1220.2016.0000	Real Estate - Receivable 2016		0.06	Decrease AR	x	re-entry	
		To record decrease R/E Interest & increase R/E receipts per A/R correction.				x	JE 5923	
08/31/15	0001.0146.4120.2016	Real Estate 2016 - receipts #2016-026	10.00		Decrease Receipts	x	JE 5924	
	0001.0146.4171.8002	Real Estate - Interest		10.00	Increase Interest	x		
	0001.0001.1220.2016.0000	Real Estate - Receivable 2016	10.00		Increase AR	x		
	0001.0001.1233.0000.0000	Deferred Revenue - Property Taxes		10.00	Decrease Def	x		
		To record reclass receipts - R/E Taxes						

Town of Dover		FY19 Journal Entries					
Date	Account #	Description	Debit	Credit	Summary	P	
07/10/15	0001.0001.1233.0000.0000	Deferred Revenue - Property Tax	17,135.72		Tax Title	x	JE 5939
	0001.0001.1220.2014	Real Estate Tax Receivable 2014		17,135.72		x	
	0001.0001.1240.0000.0000	Tax Title Receivable	21,505.88			x	
	0001.0001.1242.0000.0000	Deferred Revenue - Tax Title/Possession		21,505.88		x	
		To record Certificate of FY14 Taxes added to Tax Title per Treasurer.					
07/10/15	0001.0001.1233.0000.0000	Deferred Revenue - Property Tax	22.67		Tax Title	x	JE 5940
	0001.0001.1220.2014	Real Estate Tax Receivable 2014		22.67		x	
	0001.0001.1240.0000.0000	Tax Title Receivable	79.31			x	
	0001.0001.1242.0000.0000	Deferred Revenue - Tax Title/Possession		79.31		x	
		To record Certificate of Taxes 2014 bill #1251 added to Tax Title per Treasurer.					
07/10/15	0001.0001.1233.0000.0000	Deferred Revenue - Property Tax	356.98		Tax Title	x	JE 5941
	0001.0001.1220.2014	Real Estate Tax Receivable 2014		356.98		x	
	0001.0001.1240.0000.0000	Tax Title Receivable	513.36			x	
	0001.0001.1242.0000.0000	Deferred Revenue - Tax Title/Possession		513.36		x	
		To record Certificate of Taxes 2014 bill #1074 added to Tax Title per Treasurer.					
		Ambulance Commitment					
06/30/16	0001.0001.1320	Ambulance Receivable	206.08		Commit Jun	x	JE 5949
	0001.0001.1329	Deferred Revenue - Departmental (Ambulance)		206.08		x	
		To record commitment - net of contractual allowances Jun 2016.					
		AMBULANCE - WRITE OFFS 4th qtr					
06/30/16	0001.0001.1329	Deferred Revenue - Departmental (Ambulance)	18,007.85		Write-offs	x	JE 5950
	0001.0001.1320	Ambulance Receivable		18,007.85		x	
		To record Comcast write-offs per Comstar June 2016.					
		Correction - A/R Receipts					
08/31/14	0001.0146.4110.2015	Personal Property 2015 - receipts #015-021	0.06		Decrease Recpt	x	JE 5578
	0001.0146.4171.8000	Personal Propery - Interest		0.06	Increase Interest	x	
	0001.0001.1210.2015.0000	Personal Property - Receivable 2015	0.06		Increase AR	x	
	0001.0001.1233.0000.0000	Deferred Revenue - Property Taxes		0.06	Decrease Def	x	
		To record decrease PP15 receipts & increase PP Interest per A/R correction.					
09/30/14	0001.0146.4171.8000	Personal Propery - Interest	0.69		Decrease Interest	x	JE 5579
	0001.0146.4110.2015	Personal Property 2015 - receipts #015-037		0.69	Increase Receipts	x	
	0001.0001.1233.0000.0000	Deferred Revenue - Property Taxes	0.69		Increase Def	x	

Town of Dover		FY19 Journal Entries						
Date	Account #	Description	Debit	Credit	Summary	P		
	0001.0001.1210.2015.0000	Personal Property - Receivable 2015		0.69	Decrease AR	X		
		To record decrease PP Interest & increase PP receipts per A/R correction.						
06/24/15	0001.0001.1230.2015	Res. Abatements/Exempt - Overlay 2015	2,000.00		R/E Abatement	X	JE 5599	
	0001.0001.1220.2015	FY2015 Real Estate Tax Receivable		2,000.00		X		
		To record Exemption #29, De Baintner I. FY15.						
		Motor Vehicle - Commitment #3						
05/22/15	0001.0001.1260.2015	FY15 MV Excise	66,959.38		MV Abatement	X	JE 5600	
	0001.0001.1261	Deferred Revenue - Motor Vehicle		66,959.38		X		
		To record Commitment #3 - Motor Vehicle for FY15.						
		TAX DEFERRAL			Tax Deferral			
06/20/15	0001.0001.1233	Deferred Revenue - Property Taxes	0.00		Tax JE5522	X	JE 5602	
	0001.0001.1220.2015	FY2015 Real Estate Tax Receivable		0.00	\$8,618.07	X		
	0001.0001.1250	Deferred Real Estate CL41A Receivable	323.32		Add Int	X		
	0001.0001.1251	Deferred Revenue - Deferral RE CL41A		323.32	323.32	X		
		To record Tax Deferral Ch 59, Sec 5, Clause 41A; FY15 RE taxes - Tax bill #1239, Law, MJ.						
		"Tax Deferral - R/E15 - #1239"						
		Tax Title to Foreclosure (Possession)						
06/22/15	0001.0001.1241.0000.0000	Tax Possessions	10,798.50		Prop Foreclsd	X	JE 5603	
	0001.0001.1240.0000.0000	Tax Liens		10,798.50		X		
		To record 18, 16, 20 Grand Hill Dr - Tax Title to foreclosure (Possession) per Collector.						
		Correction - A/R Receipts						
08/30/14	0001.0146.4171.8002	Real Estate - Interest	7.01		Decrease Interest	X	JE	
	0001.0146.4120.2014	Real Estate 2014 - receipts #2015-025		7.01	Increase Receipts	X		
	0001.0001.1233.0000.0000	Deferred Revenue - Property Taxes	7.01		Increase Def	X		
	0001.0001.1220.2014.0000	Real Estate - Receivable 2014		7.01	Decrease AR	X		
		To record decrease RE Interest & increase RE receipts per A/R correction.						
08/30/14	0001.0146.4171.8002	Real Estate - Interest	141.20		Decrease Interest	X	JE	
	0001.0146.4120.2014	Real Estate 2014 - receipts #2015-032		141.20	Increase Receipts	X		
	0001.0001.1233.0000.0000	Deferred Revenue - Property Taxes	141.20		Increase Def	X		
	0001.0001.1220.2014.0000	Real Estate - Receivable 2014		141.20	Decrease AR	X		
		To record decrease RE Interest & increase RE receipts per A/R correction.						

Town of Dover		FY19 Journal Entries					
Date	Account #	Description	Debit	Credit	Summary	P	
		Correction - A/R Receipts					
10/31/13	0001.0146.4120.2013	Real Estate 2013 - tax receipts #014-061	1,862.68		Decrease RE13 receipts	X	JE 5262
	0001.0146.4150.2013	Motor Vehicle 2013 - receipts		1,862.68	Increase MV13 receipts	X	
	0001.0001.1220.2013.0000	Real Estate Taxes 2013 - receivable	1,862.68		Increase receivables	X	
	0001.0001.1233.0000.0000	Deferred Revenue - Real Estate Taxes		1,862.68	Increase deferred revenue	X	
	0001.0001.1261.0000.0000	Deferred Revenue - MV	1,862.68		Increase Deferred Revenue	X	
	0001.0001.1260.2013.0000	Motor Vehicle 2013 - receivable		1,862.68	Increase MV13 receipts	X	
		To record decrease RE13 receipts & increase MV13 receipts per A/R correction.					
		Correction - A/R Receipts					
10/31/13	0001.0146.4120.2014	Real Estate 2014 - tax receipts #014-051	5,920.34		Decrease receipts	X	JE 5264
	0001.0146.4120.2013	RE2013 - receipts		5,920.34	Increase receipts	X	
	0001.0001.1220.2014.0000	Real Estate Taxes 2014 - receivable	5,920.34		Increase receivables	X	
	0001.0001.1220.2013.0000	Real Estate 2013 receivable		5,920.34	Decrease receivables	X	
	0001.0146.4171.8002.0000	Real Estate - Interest receipts	1.21		Decrease Interest		
	0001.0146.4120.2013	RE 2013 - Receipts		1.21	Increase receipts		
	0001.0001.1261.0000.0000	Deferred Revenue - MV	1.21		Increase Deferred Revenue	X	
	0001.0001.1220.2013.0000	Real Estate 2013 receivable		1.21	Decrease receivables	X	
		To record decrease RE14 receipts & increase RE13 receipts per A/R correction.					
		AMBULANCE - 3rd Qtr - WRITE OFFS					
12/31/13	0001.0001.1329	Deferred Revenue - Departmental (Ambulance)	103.44		Write-offs	X	JE 5282
	0001.0001.1320	Ambulance Receivable		103.44		X	
		To record Comcast write-offs per report for Dec 2013.					
		TAILINGS					
08/19/13	0009.0009.1000.0000.0000	Agency - Tailings - Cash	1,936.72		Tailing reissue	X	JE 5126
	0009.0009.4999.2160.0000	Tailings - Receipts - Voided Chks		1,936.72		X	
		To record reissue - Cyn Environmental Services, Ck# 45138 from FY2013 on 07/10/13.					
		Tax Title - Disclaimer					
09/09/13	0001.0001.1220.2012.0000	FY2012 Real Estate Receivable	451.77		Increase Taxes	X	JE5137
	0001.0001.1233.0000.0000	Deferred Revenue - Property Taxes		451.77		X	
	0001.0001.1242.0000.0000	Deferred Revenue - Tax Title	720.33			X	
	0001.0001.1240.0000.0000	Tax Title Receivable		720.33		X	
		To record FY12 Tax Title Disclaimer - parcel 12-169A per Treasurer letter.					
		Correction - A/R Receipts					
11/30/13	0001.0146.4172.8010.0000	MV2013 - Interest receipts	5.00		Decrease Interest	X	JE 5263

Town of Dover		FY19 Journal Entries						
<u>Date</u>	<u>Account #</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Summary</u>	<u>P</u>		
	0001.0146.4150.2013	Motor Vehicle 2013 - receipts		5.00	Increase receipts	X		
	0001.0001.1261.0000.0000	Deferred Revenue - MV Taxes	5.00		Increase Deferred	X		
	0001.0001.1260.2013.0000	MV2013 - receivable		5.00	Decrease AR	X		
		To record increase RE13 receipts & decrease interest receipts.						
10/31/13	0001.0146.4120.2014	Real Estate 2014 - tax receipts #014-051	5,920.34		Decrease receipts	X	JE 5264	
	0001.0146.4120.2013	RE2013 - receipts		5,920.34	Increase receipts	X		
	0001.0001.1220.2014.0000	Real Estate Taxes 2014 - receivable	5,920.34		Increase receivab	X		
	0001.0001.1220.2013.0000	Real Estate 2013 receivable		5,920.34	Decrease receivab	X		
	0001.0146.4171.8002.0000	Real Estate - Interest receipts	1.21		Decrease Interest			
	0001.0146.4120.2013	RE 2013 - Receipts		1.21	Increase receipts			
	0001.0001.1261.0000.0000	Deferred Revenue - MV	1.21		Increase Deferred	X		
	0001.0001.1220.2013.0000	Real Estate 2013 receivable		1.21	Decrease receivab	X		
		To record decrease RE14 receipts & increase RE13 receipts per A/R correction.						
		Correction - A/R Receipts						
10/31/13	0001.0146.4120.2013	Real Estate 2013 - tax receipts #014-061	1,862.68		Decrease RE13 rece	X	JE 5262	
	0001.0146.4150.2013	Motor Vehicle 2013 - receipts		1,862.68	Decrease MV13 recei	X		
	0001.0001.1220.2013.0000	Real Estate Taxes 2013 - receivable	1,862.68		Increase receivab	X		
	0001.0001.1233.0000.0000	Deferred Revenue - Real Estate Taxes		1,862.68	Decrease deferred r	X		
	0001.0001.1261.0000.0000	Deferred Revenue - MV	1,862.68		Increase Deferred F	X		
	0001.0001.1260.2013.0000	Motor Vehicle 2013 - receivable		1,862.68	Decrease MV13 recei	X		
		To record decrease RE13 receipts & increase MV13 receipts per A/R correction.						
11/30/13	0001.0146.4172.8010.0000	MV2013 - Interest receipts	5.00		Decrease Interest	X	JE 5263	
	0001.0146.4150.2013	Motor Vehicle 2013 - receipts		5.00	Increase receipts	X		
	0001.0001.1261.0000.0000	Deferred Revenue - MV Taxes	5.00		Increase Deferred	X		
	0001.0001.1260.2013.0000	MV2013 - receivable		5.00	Decrease AR	X		
		To record increase RE13 receipts & decrease interest receipts.						

	Town of Dover	FY19 RECAP & ATM VOTES	Journal Entries			P	
Date	Account #	Description	Debit	Credit			
		<i>FY19 Estimate Revenue (based on Recap)</i>					
12/11/18	0001.0122.4320.8253	FEES.CABLE FRANCHISE FEES	1,200.00		B2-Amend	x	Trans #
	0001.0122.4360.8301	RENTALS.RENTAL--TOWER	200,000.00			x	13331
	0001.0122.4360.8302	RENTALS.RENTAL--POST OFFICE	5,000.00			x	
	0001.0122.4360.8305	RENTALS.RENTAL--COMMUNITY CYCLE, INC	7,000.00			x	
	0001.0122.4360.8312	RENTALS.RENTAL--CHILD DEVELOPMT CENTER	40,000.00			x	
	0001.0122.4360.8313	RENTALS.RENTAL--ERIN SCHOOL OF DANCE	15,000.00			x	
	0001.0122.4360.8315	RENTALS.RENTAL--PARENT TALK	30,000.00			x	
	0001.0122.4360.8318	RENTALS.RENTAL--WHITING ROAD	3,000.00			x	
	0001.0122.4410.8500	ALCOHOLIC BEVERAGE LICENSES.ALCOHOLIC BEVERA	1,000.00			x	
	0001.0122.4449.8509	OTHER LICENSES & PERMITS:.OTHER LICENSES	1,000.00			x	
	0001.0141.4180	LIEU OF TAXES	0.00			x	
	0001.0141.4320.8254	FEES.ASSASSOR - CH 59 SEC 38D	850.00			x	
	0001.0141.4379.8499	OTHER DEPARTMENTAL:.MISC - COPIES - ETC	700.00			x	
	0001.0145.4142	TAX TITLES	30,000.00			x	
	0001.0145.4320.8210	FEES.TREAS/COLL-BAD CHECK FEES	150.00			x	
	0001.0145.4320.8212	FEES.TREAS/COLL-LAND COURT FEES	0.00			x	
	0001.0145.4320.8213	FEES.COLLECTOR DEPUTY FEES	300.00			x	
	0001.0145.4820.8800	INTEREST ON DEPOSITS.FLEET/GENERAL	2,200.00			x	
	0001.0145.4820.8801	INTEREST ON DEPOSITS.FLEET/PAYROLL	0.00			x	
	0001.0145.4820.8806	INTEREST ON DEPOSITS.MELLON BANK	200.00			x	
	0001.0145.4820.8807	INTEREST ON DEPOSITS.FIRST TRADE UNION BANK	1,500.00			x	
	0001.0145.4820.8808	INTEREST ON DEPOSITS.CITIZENS DEPOSITORY	30,000.00			x	
	0001.0145.4820.8812	INTEREST ON DEPOSITS.BLUE HILLS BANK	1,900.00			x	
	0001.0145.4820.8814	INTEREST ON DEPOSITS.BELMONT SAVINGS BANK	950.00			x	
	0001.0145.4820.8815	INTEREST ON DEPOSITS.PAINE WEBBER	4,300.00			x	
	0001.0145.4820.8816	INTEREST ON DEPOSITS.CENTURY BANK	3,500.00			x	
	0001.0145.4820.8817	INTEREST ON DEPOSITS.ROCKLAND TRUST	4,000.00			x	
	0001.0145.4820.8818	INTEREST ON DEPOSITS.EASTERN BANK	800.00			x	
	0001.0145.4820.8820	INTEREST ON DEPOSITS.UNIBANK	4,100.00			x	
	0001.0145.4820.8821	INTEREST ON DEPOSITS.UNIBANK-UNIPAY	50.00			x	
	0001.0145.4820.8822	INTEREST ON DEPOSITS.HARBORONE	1,500.00			x	
	0001.0145.4820.8823	INTEREST ON DEPOSITS.NEEDHAM BANK - MMDA & CD	8,000.00			x	
	0001.0145.4820.8860	INTEREST ON DEPOSITS.FIRST FEDERAL SAVINGS	12,000.00			x	
	0001.0146.4110.2016	PERSONAL PROPERTY TAXES.2016	50.00			x	
	0001.0146.4110.2017	PERSONAL PROPERTY TAXES.2017	550.00			x	
	0001.0146.4110.2018	PERSONAL PROPERTY TAXES.2018	6,700.00			x	
	0001.0146.4110.2019	PERSONAL PROPERTY TAXES.2019	598,685.00			x	
	0001.0146.4120.2015	REAL ESTATE TAXES.2015	3,000.00			x	
	0001.0146.4120.2016	REAL ESTATE TAXES.2016	4,000.00			x	
	0001.0146.4120.2017	REAL ESTATE TAXES.2017	14,700.00			x	
	0001.0146.4120.2018	REAL ESTATE TAXES.2018	210,000.00			x	
	0001.0146.4120.2019	REAL ESTATE TAXES.2019	33,528,609.00			x	
	0001.0146.4130.8031	TAX LIENS.COMM INT ON LIENS ADDED TO TAX	300.00			x	
	0001.0146.4150.2016	MOTOR VEHICLE EXCISE.2016	5,000.00			x	
	0001.0146.4150.2017	MOTOR VEHICLE EXCISE.2017	10,000.00			x	
	0001.0146.4150.2018	MOTOR VEHICLE EXCISE.2018	85,000.00			x	
	0001.0146.4150.2019	MOTOR VEHICLE EXCISE.2019	1,100,000.00			x	
	0001.0146.4161.2017	BOAT EXCISE.2017	0.00			x	
	0001.0146.4161.2018	BOAT EXCISE.2018	25.00			x	
	0001.0146.4161.2019	BOAT EXCISE.2019	175.00			x	
	0001.0146.4171.8000	PENALTY/INT-PROPERTY TAX.P.P.-INTEREST	0.00			x	
	0001.0146.4171.8001	PENALTY/INT-PROPERTY TAX.P.P.-CHARGES/DEMANDS	0.00			x	
	0001.0146.4171.8002	PENALTY/INT-PROPERTY TAX.R.E.-INTEREST	25,000.00			x	
	0001.0146.4171.8003	PENALTY/INT-PROPERTY TAX.R.E.-CHARGES/DEMANDS	1,100.00			x	
	0001.0146.4172.8010	PENALTY/INT-EXCISE.M.V.E.-INTEREST	2,700.00			x	
	0001.0146.4172.8011	PENALTY/INT-EXCISE.M.V.E.-CHARGES/DEMANDS	10,000.00			x	
	0001.0146.4173.8020	PENALTY/INT-TAX TITLE.TAX TITLE ADDITIONAL INTERE	11,000.00			x	
	0001.0146.4173.8021	PENALTY/INT-TAX TITLE.TAX TITLE ADDITIONAL CHARG	200.00			x	
	0001.0146.4175.8027	PENALTY/INT-DEFRR RE CL41A.DEFERRED RE-ADDTNL I	0.00			x	
	0001.0146.4379.8441	OTHER DEPARTMENTAL:.M.L.C.	2,800.00			x	
	0001.0161.4379.8421	OTHER DEPARTMENTAL:.SALE OF PUBLICATIONS	100.00			x	

	Town of Dover	FY19 RECAP & ATM VOTES	Journal Entries			P
Date	Account #	Description	Debit	Credit		
	0001.0161.4379.8451	OTHER DEPARTMENTAL::TOWN CLERK-DOG LICENSES &	10,000.00		x	
	0001.0161.4379.8452	OTHER DEPARTMENTAL::TOWN CLERK-BIRTH CERTIFIC	200.00		x	
	0001.0161.4379.8453	OTHER DEPARTMENTAL::TOWN CLERK-DEATH CERTIFIC	500.00		x	
	0001.0161.4379.8454	OTHER DEPARTMENTAL::TOWN CLERK MARR CERT	120.00		x	
	0001.0161.4379.8455	OTHER DEPARTMENTAL::TOWN CLERK MARR LIC	180.00		x	
	0001.0161.4379.8456	OTHER DEPARTMENTAL::TOWN CLERK-POLE LOCATION	0.00		x	
	0001.0161.4379.8457	OTHER DEPARTMENTAL::TOWN CLERK-REGISTERED CE	300.00		x	
	0001.0161.4379.8458	OTHER DEPARTMENTAL::TOWN CLERK-CITATIONS	0.00		x	
	0001.0161.4379.8459	OTHER DEPARTMENTAL::TOWN CLERK-OTHER RECEIPT	100.00		x	
	0001.0171.4320.8220	FEES.CONSERVATION-APPLICATION FEES	2,500.00		x	
	0001.0171.4320.8221	FEES.CONSERVATION-CONSULTANT FEES	5,000.00		x	
	0001.0171.4320.8222	FEES.CONSERVATION-PUBLICATIONS FEES	500.00		x	
	0001.0171.4320.8223	FEES.CONSERVATION-RECORDING FEES	1,500.00		x	
	0001.0175.4320.8230	FEES.PLANNING BOARD-APPLICATION FEE	5,000.00		x	
	0001.0176.4320.8240	FEES.BD OF APPEALS-APPLICATION FEES	500.00		x	
	0001.0201.4270.8140	OTHER CHARGES FOR SERVICES::POLICE-DETAILS ADM	18,700.00		x	
	0001.0201.4270.8143	OTHER CHARGES FOR SERVICES::POLICE-GUN OR PISTO	1,500.00		x	
	0001.0201.4270.8144	OTHER CHARGES FOR SERVICES::POLICE-INSUR ACCID	1,100.00		x	
	0001.0201.4270.8145	OTHER CHARGES FOR SERVICES::POLICE-PARKING TIC	700.00		x	
	0001.0201.4695.8700	COURT FINES::COURT FINES	500.00		x	
	0001.0201.4695.8701	COURT FINES::REGISTRY SURCHARGE & RELEASE	1,300.00		x	
	0001.0220.4270.8154	OTHER CHARGES FOR SERVICES::FIRE-OIL BURNER INS	1,500.00		x	
	0001.0220.4270.8155	OTHER CHARGES FOR SERVICES::FIRE-SMOKE INSPECT	2,500.00		x	
	0001.0220.4270.8156	OTHER CHARGES FOR SERVICES::FIRE-OTHER CHARGE	1,000.00		x	
	0001.0231.4270.8190	OTHER CHARGES FOR SERVICES::AMBULANCE	53,000.00		x	
	0001.0241.4320.8250	FEES.BUILDING DEPT-FILING FEES	800.00		x	
	0001.0241.4379.8499	OTHER DEPARTMENTAL::MISC - COPIES - ETC	0.00		x	
	0001.0241.4449.8510	OTHER LICENSES & PERMITS::BUILDING PERMITS	90,000.00		x	
	0001.0241.4449.8512	OTHER LICENSES & PERMITS::BUILDING-SWIMMING POC	1,000.00		x	
	0001.0242.4449.8521	OTHER LICENSES & PERMITS::GAS PERMIT FEES	800.00		x	
	0001.0243.4449.8531	OTHER LICENSES & PERMITS::PLUMBING PERMIT FEES	500.00		x	
	0001.0245.4449.8541	OTHER LICENSES & PERMITS::WIRING PERMIT FEES	1,000.00		x	
	0001.0411.4320.8260	FEES.ENGINEERING-INSPECTIONS	1,200.00		x	
	0001.0422.4379.8499	OTHER DEPARTMENTAL::MISC - COPIES - ETC	0.00		x	
	0001.0422.4449.8293	OTHER LICENSES & PERMITS::HWY-STREET OPEN PERM	500.00		x	
	0001.0439.4379.8296	OTHER DEPARTMENTAL::SANITATION-RECYCLING	8,000.00		x	
	0001.0439.4449.8290	OTHER LICENSES & PERMITS::SANITATION-DUMP PERMI	500.00		x	
	0001.0491.4371.8410	DEPARTMENTAL-CEMETERIES.CEMETERY-BURIAL/CREM	10,000.00		x	
	0001.0491.4371.8411	DEPARTMENTAL-CEMETERIES.CEMETERY-FOUNDATION	1,800.00		x	
	0001.0491.4371.8413	DEPARTMENTAL-CEMETERIES.CEMETERY-SET MARKER	1,200.00		x	
	0001.0491.4371.8414	DEPARTMENTAL-CEMETERIES.CEMETERY-OTHER CHAR	0.00		x	
	0001.0491.4371.8415	DEPARTMENTAL-CEMETERIES.SURCHARGE	100.00		x	
	0001.0491.4371.8416	DEPARTMENTAL-CEMETERIES.CEMETERY-SAT/SUN/HOL	500.00		x	
	0001.0491.4371.8417	DEPARTMENTAL-CEMETERIES.CEMETERY-SAT/SUN/HOL	1,400.00		x	
	0001.0519.4320.8461	FEES.BD OF HEALTH-CONSULTANT FEES	0.00		x	
	0001.0519.4320.8464	FEES.BD OF HEALTH-TOBACCO VIOLATION	500.00		x	
	0001.0519.4379.8460	OTHER DEPARTMENTAL::BD OF HEALTH-ADMIN FEES	7,000.00		x	
	0001.0519.4379.8499	OTHER DEPARTMENTAL::MISC - COPIES - ETC	0.00		x	
	0001.0519.4449.8502	OTHER LICENSES & PERMITS::BD OF HEALTH-DAY CAMF	200.00		x	
	0001.0519.4449.8550	OTHER LICENSES & PERMITS::BD OF HEALTH-FOOD SER	1,000.00		x	
	0001.0519.4449.8551	OTHER LICENSES & PERMITS::DISPOSAL INSTALLERS P	1,000.00		x	
	0001.0519.4449.8552	OTHER LICENSES & PERMITS::SEPTAGE HAULERS PERM	1,000.00		x	
	0001.0519.4449.8553	OTHER LICENSES & PERMITS::PUBLIC POOL PERMIT	500.00		x	
	0001.0519.4449.8554	OTHER LICENSES & PERMITS::BD OF HEALTH-OTHER PE	0.00		x	
	0001.0610.4370.8400	DEPARTMENTAL-LIBRARIES.LIBRARY FINES	300.00		x	
	0001.0610.4370.8401	DEPARTMENTAL-LIBRARIES.LOST LIBRARY BOOKS	200.00		x	
	0001.0800.4613	CHS: ABTS TO VETERANS	11,875.00		x	
	0001.0800.4615	CHS: ABTS TO BLIND	0.00		x	
	0001.0800.4616	CHS: ABTS TO ELDERLY	1,004.00		x	
	0001.0800.4618	CHS:UNRESTRICTED GENERAL GOVERNMENT AID	198,896.00		x	
	0001.0800.4661.0000	CHS: POLICE CAREER INCENTIVE	0.00		x	
	0001.0800.4685	CHS: STATE-OWNED LAND	61,377.00		x	

	Town of Dover	FY19 RECAP & ATM VOTES	Journal Entries			P	
Date	Account #	Description	Debit	Credit			
	0001.0810.4620	CHS: CHAPTER 70 SCHOOL AID	812,073.00			x	
	0001.0810.4622	CHS: SCHOOL CONSTRUCTION	531,983.00			x	
		To Record Estimated FY19 Revenue - Recap			37,886,302.00		
12/11/18	0001.0145.5200.0504.2002	Treasurer - Prof Service/Tax Title Exp Via Recap	6,475.00		B-2 Amend	x	Trans
		To record Tax Title amount raised on Recap FY19					13332
		RECAP ENTRIES - FY19					
12/11/18	0001.0001.3590	Unreserved Fund Balance - Surplus	111,646.72			x	JE 6892
	0001.0001.3592.0421	Fund Balance Designated for Appropriation - SNOW & ICE		111,646.72		x	
		To record SNOW & ICE amount raised on Recap FY19					
----	0001.0001.3590	Unreserved Fund Balance - Surplus	0.00			x	
	0001.0001.3592.0420	Reserved Fund Balance - Approp Deficit - Police E911 Support		0.00		x	
		To record amounts raised for Appropriation Deficit-Police E911 Support & Incentive					
----	0001.0001.3590	Unreserved Fund Balance - Surplus	0.00			x	
	0001.0001.3592.0429	Reserved Fund Balance - Appropriation Deficit - Ambulance		0.00		x	
		To record amounts raised for Appropriation Deficit-Ambulance per Recap FY19					
----	0001.0001.3590	Unreserved Fund Balance - Surplus	0.00			x	
	0001.0001.3592.0424	Reserved Fund Balance - Appropriation - Overlay Deficit		0.00		x	
		To record amounts raised for OVERLAY DEFICITS (yr) per Recap FY19					
05/20/19	0001.0001.1233	Deferred Revenue - Property Taxes (RE & PP)	259,002.26			x	JE 6893
	0001.0001.1230.2019	Reserve for Abatement/Exemption - OVERLAY 2019		259,002.26		x	
		To record amounts raised for Allowance for Abatement/Exemption per Recap FY19					
----	0001.0001.5990	Gen Fund - Xfer Fund 5101/Other Financing Uses	0.00			x	JE
	0001.0001.1000	Cash		0.00		x	
	5101.5101.1000.0000.0000	Cash - Police E911 Support	0.00			x	
	5101.0201.4970.6114.0000	Transfer From Other Fund - Gen Fund		0.00		x	
		To record the transfer amount for E911 Support/non-refundable reimbursements raised on Recap.					
		TO DO!!!					
		Free Cash Certification per State					
01/7/2019	0001.0001.3590	Unreserved Fund Balance Surplus (Undesignated Fund B	0.00		Free Cash	x	JE
	0001.0001.3591	Certified Free Cash		0.00	Certified	x	
		To record Free Cash certified by DOR as of 7/1/18 (YE 6/30/18) for FY20 ATM funding sources.					
		TO DO - AFTER TM !!!					
		ANNUAL TOWN MEETING FY20 - VOTES to SUPPLEMENT FY19					
		Unpaid Bills - Set up Free Cash - FY19 Expenditure - voted ATM20 Art. ??					
05/06/19	0001.0001.3591	Certified Free Cash	0.00		Unpaid Bill	x	JE
	0001.0001.3581	Fund Balance Reserved for Expenditures - Art?? (ATM20)		0.00		x	
		To Setup expenditures to be expended FY18 - Unpaid Bills @ Dept - voted Art. 24 ATM(FY19)				x	
	sample:	Unpaid Bills Art24 - Bldg. Maint - Southworth-Milton \$1,887 0001.0199.5200.0401.2000				x	
		Unpaid Bills Art24 - Ambulance - Dickson Smith/Reimb \$1,400 0001.0231.5200.0212.2000				x	
		Unpaid Bills Art24 - Highway Maint - Global Montello \$2,128.84 0001.0422.5400.0305.2000				x	
		Unpaid Bills Art24 - Solid Waste Disposal - Global Montello \$3,218.16 0001.0439.5400.0305.2000			8,634.00	x	
		Supplement FY19 Art 4 - Set up Free Cash -FY18 Expenditure - voted ATM20 Art. ?					
05/06/19	0001.0001.3591	Certified Free Cash	0.00		Supplement	x	JE
	0001.0001.3581	Fund Balance Reserved for Expenditures - Voted Art 25 ATM19		0.00	Art 4	x	
		To Setup FY18 expenditures /Supplement Art 4 - voted ATM19 Art 25					
	sample:	Line Item: Selectmen - Real Estate Commission Fees for sale of 46 Springdale Ave.					
		Account # Selectmen Prof Serv 0001.0122.5200.0504.2000					
		Art 24 - Unpaid Bills - Voted ATM19 - PAY IN FY18			B2-Amend	x	Trans #
	0001.0199.5200.0401.2000	Building Maintenance -	1,887.00		setup budget	x	
	0001.0231.5200.0212.2000	Ambulance - Education & Tuition	1,400.00			x	
	0001.0422.5400.0305.2000	Highway Maintenance - Fuel	2,128.84			x	
	0001.0439.5400.0305.2000	Solid Waste Disposal - Fuel	3,218.16			x	
		To record budget increase FY18 - Unpaid Bill vote ATM19					
		Supplement FY18 Art 4 - voted Art 25 ATM19 Pay in FY18			B2-Amend	x	Trans #
	0001.0122.5200.0504.2000	Selectmen - Professional Services	102,500.00		setup budget		
		To record budget increase FY18 - Supplement Art 4 Appropriation					
		Overlay Released for Other Available Sources Budget FY20					
	0001.0001.1230.2011.0000	Res Abatement/Exemption - Overlay 2011	25,000.00		Overlay	x	JE 6264
	0001.0001.1230.2012.0000	Res Abatement/Exemption - Overlay 2012	25,000.00		Release	x	
	0001.0001.1230.2013.0000	Res Abatement/Exemption - Overlay 2013	50,000.00			x	
	0001.0001.1233.0000.0000	Deferred Revenue - Property Taxes		100,000.00		x	

	Town of Dover	FY19 RECAP & ATM VOTES	Journal Entries			P	
Date	Account #	Description	Debit	Credit			
	0001.0001.3590.0000.0000	Fund Balance - Undesignated	100,000.00			x	
	0001.0001.3570.0000.0000	Fund Balance Reserved for Overlay Surplus		100,000.00		x	
		To record Overlay Reserve for overlay released for FY20 budget per Assessors memo dated ???.					

	Town of Dover	FY17 Closing Entries	Journal Entries	P		
<u>Date</u>	<u>Account #</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>		
		FY15 UPDATE LONG TERM DEBT GROUP PER PRINCIPAL PAYMENTS				
06/30/17	0011.0011.2900.2907	Outside/Other MWPAT	10,400.00		x	JE 6384
	0011.0011.2900	Long Term Debt - Payment Bonds		10,400.00	x	
		To record principal debt - payments to LT Debt for FY17 paid July16.				
	0011.0011.2900.2900	Multi-Purpose L T Issue 06/99 - Sch Other & Building	245,550.00		x	
	0011.0011.2900.2905	Multi-Purpose Bond Issue 5/07 Septic - SEWER	10,500.00		x	
	0011.0011.2900	Long Term Debt - Payment Bonds		256,050.00	x	
	0011.0011.2900.2908	Wylde Property - Inside Other	143,950.00		x	
	0011.0011.2900.2909	Chickering - School Building	715,000.00		x	
	0011.0011.2900	Long Term Debt - Payment Bonds		858,950.00	x	
		To record principal debt - LT Debt for FY17 paid Mar & May17.				
			Total	1,125,400.00		
00/00/00	0011.0011.3700.3760.0000	Bonds Authorized/Unissued (Memorandum)	0.00	No Entry		
	0011.0011.3700.3770.0000	Bonds Authorized/Unissued - Offset (Memorandum -Credit)		for		
		Record on GL bonds authorized/unissued Senior Housing Art12 vote 5/5/97		GL		
		NOTE: Bonds Authorized & Unissued - listed on Debt Schedule FY17				
		Update for new issue, retired, or rescined				
		RECEIPTS - TAXES PAID IN ADVANCE FOR Coming FY.				
00/00/00	0001.XXXX.XXXX	Real Estate Taxes 2009 - Receipts	0.00			
	0001.XXXX.XXXX	Taxes Paid in Advance		0.00		
		To record personal/real estate taxes paid in current year for coming year.				
		Liability a/c in current year and reverse a/c in coming year.				
		NOTE: DOVER RECORDS PRELIMIARY 6/30 TAXES DATED 07/01 & REVERSE IN DEC PER ACTUAL TAX BILLING				
		START HERE				
06/30/17	0001.0001.3580	Fund Balance Res Encumbrances & Continued Approp	418,872.09		x	JE 6386
	0001.0001.3590	Unreserved Fund Balance - Surplus		418,872.09	x	.
		To close encumbrances reserve for FY17 - close to Fund Balance Surplus				
		Note: Encumbrances list for FY17 = \$418,872.09				

06/30/17	0001.0001.3590	Unreserved Fund Balance/Surplus	565,879.25		x	JE 6387	
	0001.0001.3580	Fund Balance Reserved for Encumbrances		565,879.25	x		
		To setup encumbrances reserve for FY18 per Dept. request letters					
		Note: Encumbrances list for FY18 = \$418,872.09					
06/30/17	0001.0001.3570	Fund Bal Res for Overlay Surplus	100,000.00		x	JE 6388	
	0001.0001.3590	Unreserved Fund Balance - Surplus		100,000.00	x		
		To record YE close - Overlay Surplus (Assessors Released -used for FY18).					
06/30/17	0001.0001.3581	Fund Balance Reserved for Expenditures	652,542.00		x	JE 6389	
	0001.0001.3581	Fund Balance Reserved for Expenditures	75,000.00		x		
	0001.0001.3581	Fund Balance Reserved for Expenditures	160,692.00		x		
	0001.0001.3581	Fund Balance Reserved for Expenditures	918.74		x		
	0001.0001.3590	Unreserved Fund Balance - Surplus		652,542.00	x		
	0001.0001.3590	Unreserved Fund Balance - Surplus		75,000.00	x		
	0001.0001.3590	Unreserved Fund Balance - Surplus		160,692.00	x		
	0001.0001.3590	Unreserved Fund Balance - Surplus		918.74	x		
		To close expenditures voted at ATM17 - to be expended in FY17					
		ATM16 A25 Free Cash - Reduce FY17 Tax Rate	652,542.00				
		ATM17 A22 Warr Comm - Reserve Fund - Overlay Release	75,000.00				
		ATM17 A12 Dover-Sherborn Capital Equipment & Improvements	160,692.00				
		ATM17 A27 UNPAID BILL Supplement - PD FY17	918.74	889,152.74			
06/30/17	0001.0001.3590	Unreserved Fund Balance - Surplus	675,000.00		x	JE 6390	
	0001.0001.3590	Unreserved Fund Balance - Surplus	206,675.49				
	0001.0001.3590	Unreserved Fund Balance - Surplus	100,000.00		x		
	0001.0001.3590	Unreserved Fund Balance - Surplus	2,030,419.00				
	0001.0001.3581	Fund Balance Reserved for Expenditures		675,000.00	x		
	0001.0001.3581	Fund Balance Reserved for Expenditures		206,675.49	x		
	0001.0001.3581	Fund Balance Reserved for Expenditures		100,000.00	x		
	0001.0001.3581	Fund Balance Reserved for Expenditures		2,030,419.00	x		
		To Setup expenditures voted at ATM18 - to be expended in FY18					
		ATM18 A12 Free Cash - Chickering School - Air Conditioning	675,000.00				
		ATM18 A13 Dover-Sherborn Capital Equip. & Improvements	206,675.49				
		ATM18 A26 Warr Comm - Reserve Fund - Overlay Release	100,000.00				
		ATM18 A29 Free Cash - Reduce FY18 Tax Rate	2,030,419.00	3,012,094.49			
06/30/17	0001.0001.3590	Unreserved Fund Balance/Surplus	6,395.00		x	JE 6391	
	0001.0001.3575	Fund Balance Reserved for Debt Service (per 46 Springdale Ave)		6,395.00	x		
		To setup Debt Service Reserve for FY17 - 46 Springdale Ave BANS - Dec16 issue.					

		Note: per Section 67 Municipal Modernation amends MGL c. 44, sec 20 .				
06/30/17	0001.0001.3591	Certified Free Cash	8,138,563.26		X	JE 6392
	0001.0001.3590	Unreserved Fund Balance - Surplus		8,138,563.26	X	
		To record closing of FY17 Certified Free Cash Account at year end.				
		Setup - Amounts to be raised on Recap FY18				
06/30/17	0001.0001.3592.0421	Fund Balance Designated for Appropriation - SNOW & ICE	33,179.04		X	JE 6393
	0001.0001.3590	Unreserved Fund Balance - Surplus		33,179.04	X	
		To record SETUP of fund balance for Snow & Ice Appropriation Deficit at year end FY17				
06/30/17	0001.0001.3592.0420	Fund Bal Designated for Approp - Police E911 Support	972.86		X	JE 6394
	0001.0001.3590	Unreserved Fund Balance - Surplus		972.86	X	
		To record SETUP of fund balance for Police Details Abatement - Deficit at year end FY17				
06/30/___	0001.0001.3592.0421	Fund Balance Designated for Appropriation - Ambulance	0.00		X	
	0001.0001.3590	Unreserved Fund Balance - Surplus		0.00	X	
		To record SETUP of fund balance-Ambulance Abatements - Deficit YE FY15				
		Reclass Overlay Year deficit & Setup to raised on Recap				
06/30/___	0001.0001.1233.0000	Deferred Revenue - Real Estate & Personal Property Taxes	0.00			
	0001.0001.1230.2009	Allow For Abate/Exempt Overlay 2009		0.00		
	0001.0001.3592.0424	Reserved Fund Balance - Appropriation - Overlay Deficit	0.00			
	0001.0001.3590	Unreserved Fund Balance - Surplus		0.00		
		To record reclassify of fund balance for Overlay 2009 deficit.				
		Setup of fund balance to be raised on Recap FY14				
		Close Transfer In/Transfer out Accounts				
06/30/17	0001.0001.4990.0000.0000	Other Financing Sources (Rev - Transfers In)	288,077.97		X	JE 6395
	0001.0001.3590.0000.0000	Unreserved Fund Balance - Surplus		288,077.97	X	
	0001.0001.3590.0000.0000	Unreserved Fund Balance - Surplus	558,467.00		X	
	0001.0001.5990.0000.0000	Other Financing Uses (Exps - Transfers Out)		558,467.00	X	
		To record year end close FY17 of other financing sources & uses at 6/30/17.				
	Notes: (1) KVS software will not close these accounts					
	(2) To show Revenue & Expenditures CONTROLS accounts CLOSED - must run as PERIOD 13.					
		YEAR END - TO DO				
	Setup Accounts Payable for P27 - Cash posted 6/30/14 should be 7/16/14					

06/30/14	0001.0001.1000.0000.0000	General Fund	52,642.67			x	JE 5334
	5005.5005.1000.0000.0000	Police Offduty Details	3,283.86			x	
	5056.5056.1000.0000.0000	ST Grant COA - Formula	73.90			x	
	5074.5074.1000.0000.0000	COA Gift/Donation	90.00		###	x	
	0001.0001.2010.0000.0000	Warrant Payable - Payroll P27 Ck date 7/16/14		52,642.67		x	
	5005.5005.2010.0000.0000	Warrant Payable - Payroll P27 Ck date 7/16/14		3,283.86		x	
	5056.5056.2010.0000.0000	Warrant Payable - Payroll P27 Ck date 7/16/14		73.90		x	
	5074.5074.2010.0000.0000	Warrant Payable - Payroll P27 Ck date 7/16/14		90.00		x	
		To record reclass P27 - Payroll cash posted 6/30/14 should be dated 7/16/14.					
		Setup Account Payable for Warrant G54 - Cash posted 6/30/14 s/b Ck 7/9/14					
06/30/14	0001.0001.1000.0000.0000	General Fund	9,310.11			x	JE 5335
	0009.0009.1000.0000.0000	Agency (SAA 344 + FSA 3368.95)	3,712.95			x	
	5002.5002.1000.0000.0000	School Lunch	32.20		###	x	
	0001.0001.2010.0000.0000	Warrant Payable - Invoice G54 Ck date 7/9/14		9,310.11		x	
	0009.0009.2010.0000.0000	Warrant Payable - Invoice G54 Ck date 7/9/14		3,712.95		x	
	5002.5002.2010.0000.0000	Warrant Payable - Invoice G54 Ck date 7/9/14		32.20		x	
		To record reclass G54 Prepaids & Wire Transfers - cash posted 6/30/14 should be dated 7/9/14.					
		CLOSE: CAPITAL ARTICLES					
06/30/14	6137.0220.5960.6150.0000	Transfer to Other Funds - General Fund	321.64	Close 6/3		x	JE 5354
	6137.6137.1000.0000	Cash		321.64		x	
	0001.0001.1000.0000.0000	General Fund - Cash xfer from #6137 Fire Dept.	321.64			x	
	0001.0001.4990.0000.0000	Other Financing Sources		321.64		x	
		To record capital articles closed per Fire Dept. request letter.					
06/30/14	6116.0231.5960.6119.0000	Transfer to Other Funds - General Fund	12,800.00	Close 6/3		x	JE 5355
	6116.6116.1000.0000	Cash		12,800.00		x	
	0001.0001.1000.0000.0000	General Fund - Cash xfer from #6116 Ambulance	12,800.00			x	
	0001.0001.4990.0000.0000	Other Financing Sources		12,800.00		x	
		To record capital articles closed per Ambulance Dept. request letter.					
06/30/14	6183.0220.5960.6192.0000	Transfer to Other Funds - General Fund	96.00	Close 6/3		x	JE 5356
	6183.6183.1000.0000	Cash		96.00		x	
	0001.0001.1000.0000.0000	General Fund - Cash xfer from #6116 Ambulance	96.00			x	
	0001.0001.4990.0000.0000	Other Financing Sources		96.00		x	
		To record capital articles closed per Fire Dept. request letter.					
		CLOSE: AGENCY ACCOUNTS					
06/30/14	0009.0175.5960.3345.0000.0000	Transfer to Other Funds - General Fund	240.00	Close Agency a/c			JE 5358
	0009.0009.1000.0000.0000	Agency Fund - Cash		240.00			
	0001.0001.1000.0000.0000	General Fund - Cash Planning Brd/Stone Gate	240.00				

	0001.0001.4990.0000.0000	Other Financing Sources		240.00			
	0009.0519.5960.3372.0000.0000	Transfer to Other Funds - General Fund	1,579.36	Close Agency a/c			JE 5359
	0009.0009.1000.0000.0000	Agency Fund - Cash		1,579.36			
	0001.0001.1000.0000.0000	General Fund - Cash Thomas Battel	1,579.36				
	0001.0001.4990.0000.0000	Other Financing Sources		1,579.36			
		Arts Cultural Council - Interest YE Adjustment					
06/30/14	0001.0145.4820.8808	Interest on Deposits - Depository/Citizens	4.68	Adj Intere	X		JE 5365
	0001.0001.1000	Cash		4.68		X	
	5045.5045.1000.0000	Cash	4.68			X	
	5045.0540.4820.3220	Interest on Deposit - Cultural Council		4.68		X	
		To record Investment Income adjustment 6/30/13 per Treasurer.					

[illegible]

		FY____ Town of Dover					
<u>Date</u>	<u>Account #</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Summary</u>	<u>P</u>	<u>Source</u>
		<u>FY15 BANS Entries - 46 Springdale Ave.</u>					
01/07/15	6501.0122.5810.6145.0000	Purchase - 46 Springdale /Synder Property	5,400,000.00		Land Purchase	x	AP
	6501.6501.1000.0000.0000	Cash - Land Acquisition Project		5,400,000.00		x	US Bank
		To record land acquisition at 46 Springdale Ave per ATM vote.					
01/31/15	6501.6501.1000.0000.0000	Cash - Bond - 46 Springdale/Synder Purchase	5,550,000.00		BANS Proceeds	x	JE 5496
	6501.6501.2720.0000.0000	Bans - Bond Anticipation Note		5,550,000.00		x	
		To record BANS proceeds - 46 Springdale Ave					
01/31/15	6501.0122.5960.6145.0000	Transfer to Other Funds - Reserve Fund	150,000.00		Transfer Funds	x	JE 5498
	6501.6501.1000.0000.0000	Cash - Land Acquisition Project		150,000.00		x	
		To record transfer of funds to Reserve Fund per vote.					
		<u>FY16 BANS Entries - 46 Springdale Ave.</u>					
12/16/15	6501.6501.2720.0000.0000	BANS -Bond Aticipation Note	5,500,000.00		Paid BANS	x	AP
	6501.6501.1000.0000.0000	Cash - Land Acquisition Project		5,500,000.00		x	US Bank
		To record BANS paid to US Bank.					
12/31/15	6501.6501.1000.0000.0000	Cash - Land Acquisition Project-46 Springdale/Synder	5,500,000.00		BANS rollover	x	JE 5752
	6501.6501.2720.0000.0000	BANS -Bond Aticipation Note .		5,500,000.00		x	
	0001.0001.1000.0000.0000	Cash - General Fund	23,976.00			x	
	0001.0001.4990.0000.0000	Other Financing Sources		23,976.00		x	
		To record BANS rollover - US Bank.					
		<u>FY17 BANS Entries - 46 Springdale Ave.</u>					
12/28/16	6501.6501.2720.0000.0000	BANS -Bond Aticipation Note	5,500,000.00		Paid BANS	x	AP
	6501.6501.1000.0000.0000	Cash - Land Acquisition Project-46 Springdale/Synder		5,500,000.00		x	US Bank
		To record BANS paid to US Bank.					
12/31/16	6501.6501.1000.0000.0000	Cash - Bond Project -46 Springdale/Synder Prop purchase	5,550,000.00		BANS rollover	x	JE 6162
	6501.6501.2720.0000.0000	Bans - Bond Anticipation Note		5,550,000.00		x	
	0001.0001.1000.0000.0000	Cash - General Fund	23,976.00			x	
	0001.0001.4990.0000.0000	Other Financing Sources		23,976.00		x	
		To record BANS rollover - 46 Springdale - Synder Property purchase.					
		<u>FY18 BANS/BOND Entries - 46 Springdale Ave.</u>					
10/31/17	6501.6501.1000.0000.0000	Cash - Bond Project - 46 Springdale/Synder Prop purchase	1,000.00		Bid Deposit	x	JE 6408
	6501.6501.4800.0000.0000	Misc Revenue - Property Deposit		1,000.00		x	
		To record Bid Deposit - 46 Springdale/Synder Property					

		FY_____ Town of Dover					
<u>Date</u>	<u>Account #</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Summary</u>	<u>P</u>	<u>Source</u>
11/08/17	6501.6501.4800.0000.0000	Misc Revenue - Property Deposit	1,000.00		Bid Deposit	x	AP paid
	6501.6501.1000.0000.0000	Cash - Bond Project - 46 Springdale/Synder Prop purchase		1,000.00	Returned	x	A & K LLP
		To record Bid Deposit return to Anderson & Kreiger LLP					
12/20/17	6501.6501.2720.0000.0000	Bans - Bond Anticipation Note - BANS	192,000.00			x	AP paid
	6501.6501.2720.0000.0000	Bans - Bond Anticipation Note - BOND	3,031,000.00			x	US BANK
	6501.6501.2720.0000.0000	Bans - Bond Anticipation Note/SALE PRICE	2,050,000.00			x	Voucher
	6501.6501.2720.0000.0000	Bans - Bond Anticipation Note - BOND PAYDOWN	277,000.00			x	Per Wires
	6501.6501.1000.0000.0000	Cash - Bond Project-46 Springdale/Synder Prop Pur		192,000.00		x	#73406
	6501.6501.1000.0000.0000	Cash - Bond Project-46 Springdale/Synder Prop Pur		3,031,000.00		x	#73407
	6501.6501.1000.0000.0000	Cash - Bond Project-46 Springdale/Synder Prop Pur		2,050,000.00		x	#73408
	6501.6501.1000.0000.0000	Cash - Bond Project-46 Springdale/Synder Prop Pur		277,000.00	5,550,000.00	x	#73405
		To record BANS Payoff to US BANK.					
12/31/17	6501.6501.1000.0000.0000	Cash - Bond Project - 46 Springdale/Synder Prop purchase	2,050,000.00		Sale - Town	x	JE 6513
	6501.0122.4850.6145.0000	Sale of Property - 46 Springdale/Synder Property		2,050,000.00	Property	x	
		To record receipt of sale of 46 Springdale Avenue Property.					
12/31/17	0001.0001.1000.0000.0000	Cash - General Fund	1,317.50		Sale - Town	x	JE 6514
	0001.0199.5200.0444.2000	Pur of Serv - 46 Springdale Ave Maintenance		1,317.50	Property	x	
		To record receipt of Refund of Oil in Tanks per sale of 46 Springdale Ave.					
12/31/17	6501.6501.1000.0000.0000	Cash - Bond Project -46 Springdale/Synder Prop purchase	277,000.00		Treasurer's	x	JE 6515
	6501.6501.4800.0000.0000	Misc Revenue - BOND PAYDOWN		277,000.00	Cash Receipt	x	
		To record receipt for Bond paydown - Debt Principal.					
12/31/17	6501.6501.1000.0000.0000	Cash - Bond Project - 46 Springdale/Property	3,031,000.00		BOND	x	JE 6516
	6501.0122.4910.6145.0000	Bond Proceeds - 46 Springdale/Property		3,031,000.00	Proceeds	x	
		To record receipt for Bond proceeds - Debt Principal 46 Springdale.					
12/31/17	6501.6501.1000.0000.0000	Cash - Bond Project - 46 Springdale/PropPurchase	192,000.00		BANS	x	JE 6517
	6501.6501.2720.0000.0000	Bans - Bond Anticipation Note - NEW		192,000.00	Proceeds	x	
		To record receipt for BANS proceeds - maturity Dec18 - 46 Springdale Property.					
12/31/17	0001.0001.1000.0000.0000	Cash - General Fund	244,679.79		BOND	x	JE 6518
	0001.0001.4990.0000.0000	Bond Premium - 46 Springdale Ave		244,679.79	Premium	x	
		To record receipt for \$3,031,000 BOND Premium - 46 Springdale Property.					
12/31/17	0011.0011.2900.0000.00000	Net Funded/Fixed Debt	3,031,000.00		Set up Debt	x	JE 6519
	0011.0011.2900.2910.0000	Net Funded/Fixed. Land Acquisition-46 Springdale/Synder Property		3,031,000.00	side or Outside	x	
		To record set up debt - added to LT Debt Group 0011.			Debt Limit???		