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Subgroup : [4003-6] Other												
01-000-4325-000000-0000	SALE OF INVENTORY - AUCTION PROCEEDS	(250.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(250.00)	0.00	(250.00)
01-000-4840-000000-0000	GF MISC REVENUE	(66,207.87)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(66,207.87)
01-000-4843-000000-0000	TALINGS REVENUE	(2,025.38)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,025.38)
01-000-4846-000000-0000	MISC OFFICE SETTLEMENT	(10,241.28)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(10,241.28)
01-122-4325-010400-0001	OTHER DEPARTMENTAL - MISC. COPIES, ETC.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-145-4180-000000-0001	LIEU OF TAXES	(249.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(249.00)
01-181-4320-018456-0001	GOR POLE LOCATIONS	(20.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(20.00)
01-181-4770-018456-0001	GOR CITATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-220-4320-018186-0001	CFIS OTHER RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-970-4809-013999-0001	MISC SUPPLEMENTAL SURPLUS REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-970-4809-201000-0001	MISC SUPPLEMENTAL 2019	(4,618.67)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,618.67)
20-000-4903-201000-0000	BOND PREMIUMS CCC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-171-4840-201004-5092	MISC REVENUE, REC RESERVE WETLANDS PROTECTN	(1,862.50)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,862.50)
25-210-4830-251018-8076	MISC REVENUE, GIFT DONATION POLICE	(2,300.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,300.00)
25-441-4830-251026-5074	MISC REVENUE, GIFT DONATION COUNCIL ON AGING	(5,725.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,725.00)
25-610-4830-251025-5079	MISC REVENUE, GIFT DONATION LIBRARY GFT FUND	(57,890.88)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(57,890.88)
27-210-4840-271004-5015	MISC REVENUE, RECOVERY/EST/PROPERTY POLICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32-210-4810-321119-0000	SALE OF INVENTORY FY21 AT&A ASIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32-210-4810-321270-0000	SALE OF INVENTORY - POLICE VEHICLE FY23 AT&A AS3A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
81-300-4810-811011-8011	SALES OF INVENTORY DOWER SCHOLARSHIP TRUST	0.00	0.00	0.00	0.00	0.00	0.00	21.01	21.01	0.00	0.00	21.01
81-401-4810-811008-1050	SALES OF INVENTORY NON EXP TRST GEM PERPETUAL CARE	0.00	0.00	0.00	0.00	0.00	0.00	(44,300.00)	(44,300.00)	0.00	0.00	(44,300.00)
81-410-4810-811015-8007	SALES OF INVENTORY LIB RICHARDSON SANGER LEVIS TR	0.00	0.00	0.00	0.00	0.00	0.00	6.61	6.61	0.00	0.00	6.61
81-650-4830-811017-8005	CONTRIBUTION/DONATION PARK HIST GEORGE CHICKERING TR	0.00	0.00	0.00	0.00	0.00	0.00	(5,422.50)	(5,422.50)	0.00	0.00	(5,422.50)
99-4994	REV - MISC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(78,300.00)	0.00	(78,300.00)
Subtotal [4003-6] Other		(83,682.20)	0.00	(87,878.38)	0.00	(8,700.00)	0.00	0.00	0.00	(40,695.48)	(15,655.88)	(288,958.88)
Subgroup : [4003-7] Permanent fund contributions												
81-481-4810-811021-8001	SALES OF INVENTORY CCM HIGHLAND PERPETUAL CARE TR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(770.81)	0.00	(770.81)
81-481-4810-811027-8016	CONTRIBUTION/DONATION LIBRARY ENDOWMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(20.88)	0.00	(20.88)
81-410-4810-811015-8007	CONTRIBUTION/DONATION LIB RICHARDSON SANGER LEVIS TR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,000.47)	0.00	(1,000.47)
Subtotal [4003-7] Permanent fund contributions		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,792.18)	0.00	(1,792.18)
Total [4003] GENERAL REVENUES		(29,389,779.53)	(96,371.19)	(87,878.38)	0.00	(8,700.00)	(873,395.68)	0.00	0.00	29,685.48	(40,189,145.10)	(288,958.88)
Revenues		(43,209,398.79)	(96,371.19)	(1,239,647.86)	0.00	(226,345.00)	(873,395.68)	0.00	0.00	0.00	6,951.69	(47,500,212.93)
Group : [4070] TRANSFERS IN												
Subgroup : None												
01-000-4973-000000-0000	Transfer from Capital Fund	(131,101.80)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(131,101.80)
31-122-4971-311001-0000	TRANSFER FROM GF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-122-4971-311004-0000	TRANS FROM GF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-182-4970-311009-0000	Transfer from General fund	0.00	0.00	0.00	0.00	0.00	(98,000.00)	0.00	0.00	0.00	0.00	(98,000.00)
31-182-4970-311011-0000	TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00	(250,000.00)	0.00	0.00	0.00	0.00	(250,000.00)
31-182-4970-311014-0000	TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00	(400,000.00)	0.00	0.00	0.00	0.00	(400,000.00)
31-209-4970-311001-0000	TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00	(25,000.00)	0.00	0.00	0.00	0.00	(25,000.00)
31-209-4970-311011-0000	TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00	(25,000.00)	0.00	0.00	0.00	0.00	(25,000.00)
31-460-4970-311015-0000	TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00	(85,000.00)	0.00	0.00	0.00	0.00	(85,000.00)
32-300-4970-321015-0000	TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00	(230,000.00)	0.00	0.00	0.00	0.00	(230,000.00)
32-300-4970-321018-0000	TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00	(49,500.00)	0.00	0.00	0.00	0.00	(49,500.00)
32-300-4970-321017-0000	TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00	(17,000.00)	0.00	0.00	0.00	0.00	(17,000.00)
32-300-4971-321012-0000	TRANS FROM GF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32-300-4971-321013-0000	TRANS FROM GF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32-210-4970-321270-0000	TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00	(53,000.00)	0.00	0.00	0.00	0.00	(53,000.00)
32-210-4970-321271-0000	TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00	(23,500.00)	0.00	0.00	0.00	0.00	(23,500.00)
32-210-4971-321264-0000	TRANS FROM GF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32-210-4970-321266-0000	TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00	(115,365.00)	0.00	0.00	0.00	0.00	(115,365.00)
32-220-4971-321266-0000	TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32-220-4971-321267-0000	TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32-420-4970-321268-0000	TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32-481-4971-321265-0000	TRANSFERS FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70-122-4970-000000-5190	TRANS FROM GF-POLICE SICK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
80-000-4970-801001-8013	TRANSFER FROM GF - GENERAL, GENERAL, STABILIZATION FUND	(149,653.08)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(149,653.08)
80-000-4971-801003-0000	TRANSFER FROM OTHER SOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
80-300-4971-801003-0000	TRANSFER FROM GENERAL FUND	(896,288.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(896,288.00)
81-000-4970-811009-8014	TRANS FROM GF - UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(210,000.00)	0.00	(210,000.00)
81-171-4970-811010-8012	TRANSFERS FROM OTHER FUNDS CONSERVATION FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(25,000.00)	0.00	(25,000.00)
99-4970	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal : None TRANSFERS IN		(131,101.80)	(1,046,841.00)	0.00	0.00	(254,865.00)	(821,000.00)	(186,500.00)	0.00	0.00	(15,655.88)	(2,574,307.80)
Total [4070] TRANSFERS IN		(131,101.80)	(1,046,841.00)	0.00	0.00	(254,865.00)	(821,000.00)	(186,500.00)	0.00	0.00	(15,655.88)	(2,574,307.80)
Group : [4090] OTHER FINANCING SOURCES												
Subgroup : [4010] Bond Proceeds												
31-122-4910-311005-0000	BOND PROCEEDS CCC-CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-122-4910-311006-0000	BOND PROCEEDS CCC-PARKS/REC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
99-4990	OPS - BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal [4010] Bond Proceeds		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subgroup : [4011] Bond Premium												
31-122-4930-311005-0000	BOND PREMIUM CCC-CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-122-4930-311006-0000	Bond Premium CCC-Parks/Rec	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal [4011] Bond Premium		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total [4090] OTHER FINANCING SOURCES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other financing sources		(131,101.80)	(1,046,841.00)	0.00	0.00	(254,865.00)	(821,000.00)	(186,500.00)	0.00	0.00	(15,655.88)	(2,574,307.80)
TOTAL REVENUE		(43,400,550.59)	(1,142,218.19)	(1,239,647.86)	0.00	(881,210.00)	(1,506,395.68)	(186,500.00)	0.00	0.00	(28,046.13)	(50,074,502.73)
Group : [1000] GENERAL GOVERNMENT												
Subgroup : None												
01-122-5110-000000-0001	SELECTMEN - PERMANENT STAFF	369,751.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	369,751.64	0.00	369,751.64
01-122-5110-000000-0002	SELECTMEN - ELECTED OFFICIALS	3,450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,450.00	0.00	3,450.00
01-122-5110-000000-0003	XXXX SELECTMEN-SALARY PERMANENT PART TIME SAL	1,449.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,449.82	0.00	1,449.82
01-122-5110-000000-0004	SELECTMEN - OT UNDER 40	1,906.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,906.79	0.00	

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01-210-5422-000000-0001	POLICE - ADMINISTRATIVE SUPPLIES	5,776.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,776.40	0.00	5,776.40
01-210-5502-000000-0001	POLICE - MISCELLANEOUS SUPPLIES	3,702.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,702.53	0.00	3,702.53
01-210-5508-000000-0001	POLICE - UNIFORM EXPENSES	20,316.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,316.65	0.00	20,316.65
01-210-5710-000000-0001	POLICE - IN STATE TRAVEL	1,447.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,447.42	0.00	1,447.42
01-210-5711-000000-0001	POLICE - OUT OF STATE TRAVEL	675.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	675.16	0.00	675.16
01-210-5730-000000-0001	POLICE - DUES & MEMBERSHIP	7,899.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,899.00	0.00	7,899.00
01-210-5731-000000-0001	POLICE - MEETINGS	232.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	232.96	0.00	232.96
01-210-5854-000000-0001	POLICE - NEW EQUIPMENT	11,539.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,539.68	0.00	11,539.68
01-220-5110-000000-0001	FIRE - PERMANENT STAFF	488,769.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	488,769.08	0.00	488,769.08
01-220-5111-000000-0001	FIRE - ELECTED OFFICIALS	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00	0.00	300.00
01-220-5118-000000-0001	FIRE SALARY PERMANENT PART TIME.SAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-220-5120-000000-0001	FIRE - SEASONAL/TEMPORARY	4,921.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,921.02	0.00	4,921.02
01-220-5123-000000-0001	FIRE - OT UNDER 40	1,249.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,249.70	0.00	1,249.70
01-220-5130-000000-0000	FIRE - OT OVER 40	15,758.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,758.14	0.00	15,758.14
01-220-5133-000000-0001	FIRE - LONGEVITY	2,575.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,575.60	0.00	2,575.60
01-220-5135-000000-0001	FIRE - TRAINING	47,802.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,802.54	0.00	47,802.54
01-220-5195-000000-0001	FIRE - STIPEND / CERTIFICATION / LICENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-220-5242-000000-0001	PUR OF SERVICES/EQUIPMENT MAINTENANCE EXP	53,145.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53,145.93	0.00	53,145.93
01-220-5244-000000-0001	PUR OF SERVICES/EQUIPMENT MAINTENANCE EXP	38,898.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,898.66	0.00	38,898.66
01-220-5245-000000-0001	PUR OF SERVICES/RADIO MAINTENANCE EXP	3,089.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,089.44	0.00	3,089.44
01-220-5253-000000-0001	PUR OF SERVICES/PROFESSIONAL SERVICES EXP	9,289.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,289.58	0.00	9,289.58
01-220-5307-000000-0001	PUR OF SERVICES/PRINTING EXP	945.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	945.45	0.00	945.45
01-220-5340-000000-0001	TELEPHONE	1,680.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,680.44	0.00	1,680.44
01-220-5344-000000-0001	OTHER CHRG'S & EXPS/FIRE ALARM MAINTENANCE EXP	44.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44.99	0.00	44.99
01-220-5386-000000-0001	PUR OF SERVICES/HAZARDOUS WASTE PROGRAM EXP	2,813.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,813.97	0.00	2,813.97
01-220-5400-000000-0001	SUPPLIES OFFICE SUPPLIES EXP	284.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	284.61	0.00	284.61
01-220-5421-000000-0001	SUPPLIES COPYING SUPPLIES EXP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-220-5480-000000-0001	OTHER CHRG'S & EXPS/FOOD EXP	592.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	592.35	0.00	592.35
01-220-5502-000000-0001	SUPPLIES TRAINING SUPPLIES EXP	525.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	525.04	0.00	525.04
01-220-5680-000000-0001	SUPPLIES MISCELLANEOUS SUPPLIES EXP	203.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	203.08	0.00	203.08
01-220-5730-000000-0001	OTHER CHRG'S & EXPS/DUES & MEMBERSHIP EXP	800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	800.00	0.00	800.00
01-220-5884-000000-0001	OTHR CAP OUTLAY NEW EQUIPMENT EXP	2,603.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,603.25	0.00	2,603.25
01-211-5110-000000-0001	AMBULANCE - PERMANENT STAFF	161,696.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	161,696.28	0.00	161,696.28
01-211-5120-000000-0001	AMBULANCE - SEASONAL/TEMPORARY	13,473.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,473.16	0.00	13,473.16
01-211-5180-000000-0001	XXXXXXFF SALARY IN SERVICE TRAINING.SAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-211-5191-000000-0001	AMBULANCE - TRAINING	20,990.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,990.32	0.00	20,990.32
01-211-5242-000000-0001	PUR OF SERVICES/VEHICLE MAINTENANCE EXP	698.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	698.89	0.00	698.89
01-211-5244-000000-0001	PUR OF SERVICES/EQUIPMENT MAINTENANCE EXP	2,555.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,555.99	0.00	2,555.99
01-211-5245-000000-0001	PUR OF SERVICES/RADIO MAINTENANCE EXP	68.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	68.00	0.00	68.00
01-211-5307-000000-0001	PUR OF SERVICES/PROFESSIONAL SERVICES EXP	23,787.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,787.98	0.00	23,787.98
01-211-5307-000000-0001	PUR OF SERVICES/PRINTING EXP	15.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.99	0.00	15.99
01-211-5340-000000-0001	TELEPHONE	1,442.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,442.86	0.00	1,442.86
01-211-5348-000000-0001	SUPPLIES DIESEL FUELS EXP	17.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.25	0.00	17.25
01-211-5350-000000-0001	SUPPLIES MEDICAL SUPPLIES EXP	7,799.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,799.30	0.00	7,799.30
01-211-5358-000000-0001	SUPPLIES MISCELLANEOUS SUPPLIES EXP	1,800.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,800.11	0.00	1,800.11
01-211-5384-000000-0001	OTHR CAP OUTLAY NEW EQUIPMENT EXP	12,518.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,518.39	0.00	12,518.39
01-241-5110-000000-0001	BLDG INSP - PERMANENT STAFF	174,870.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	174,870.51	0.00	174,870.51
01-241-5118-000000-0001	XXXX BLDG INSP-SALARY PERMANENT PART TIME.SAL	1,306.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,306.50	0.00	1,306.50
01-241-5190-000000-0001	BLDG INSP - LONGEVITY	800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	800.00	0.00	800.00
01-241-5195-000000-0001	BLDG INSP - STIPEND / CERTIFICATION / LICENSES	125.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	125.00	0.00	125.00
01-241-5420-000000-0001	SUPPLIES OFFICE SUPPLIES EXP	5,518.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,518.17	0.00	5,518.17
01-241-5710-000000-0001	OTHER CHRG'S & EXPS/TRAVEL IN-STATE EXP	1,888.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,888.17	0.00	1,888.17
01-241-5730-000000-0001	OTHER CHRG'S & EXPS/DUES & MEMBERSHIP EXP	825.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	825.00	0.00	825.00
01-241-5731-000000-0001	OTHER CHRG'S & EXPS/MEETINGS EXP	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00	0.00	50.00
01-241-5110-000000-0001	CHILD - PERMANENT STAFF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-241-5111-000000-0001	ANIMAL CONTROL - PERMANENT STAFF	4,681.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,681.70	0.00	4,681.70
01-241-5118-000000-0001	XXXXANIMAL CONTROL SALARY PERMANENT PART TIME.SAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-240-5190-000000-0001	ANIMAL CONTROL - LONGEVITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-240-5195-000000-0001	ANIMAL CONTROL - STIPEND / CERTIFICATION / LICENSES	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	0.00	3,000.00
01-240-5195-000000-0001	DEPT SALARY LONGEVITY.SAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-240-5242-000000-0001	PUR OF SERVICES/VEHICLE MAINTENANCE EXP	740.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	740.88	0.00	740.88
01-240-5300-000000-0001	PUR OF SERVICES/PROFESSIONAL SERVICES EXP	3,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,600.00	0.00	3,600.00
01-240-5308-000000-0001	PUR OF SERVICES/PRINTING EXP	1,314.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,314.81	0.00	1,314.81
01-240-5110-000000-0001	CARE OF TREES - PERMANENT STAFF	13,288.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,288.73	0.00	13,288.73
01-240-5118-000000-0001	XXXX CARE OF TREES SALARY PERMANENT PART TIME.SAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-240-5300-000000-0001	PUR OF SERVICES/PROFESSIONAL SERVICES EXP	82,822.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	82,822.84	0.00	82,822.84
01-240-5306-000000-0001	PUR OF SERVICES/ROAD DAMAGE EXP	7,823.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,823.60	0.00	7,823.60
01-240-5300-000000-0001	PUR OF SERVICES/PROFESSIONAL SERVICES EXP	2,475.00	0.00	0.00	0.00</										

EJE - 4	(58.900.00)	
EJE - 6	384.513.00	
EJE - 27	279.888.25	
2.599.075.93	605.501.25	3.204.577.18
2.599.075.93	605.501.25	3.204.577.18

135,984.55	0.00	135,984.55
(5,845.88)	0.00	(5,845.88)

* The Sum of Account Groups total does not include any groups assigned to the MEM classification

Client:	296722 - Town of Dover, MA
Engagement:	10895162 - Dover, MA 2023 FS Audit
Period Ending:	6/30/2023
Trial Balance:	DB-30 - Consolidated Trial Balance
Workpaper:	CONV-002 - Consolidated EJE

Account	Description
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Eliminating Journal Entries

Eliminating Journal Entries JE # 1

To reclass fund balance to net assets

99.3211	FB RESERVED FOR ENCUMBRANCES
99.3213	FB RESERVED FOR CAPITAL PURPOSES
99.3240	FB RESERVED FOR EXPENDITURES
99.3280	FB RESERVED FOR SPECIAL PURPOSES
99.3590	UNDESIGNATED FUND BALANCE
99.3015	UNRESTRICTED NET ASSETS

Total

Eliminating Journal Entries JE # 2

To classify net assets into correct categories for f/s presentation

99.3015	UNRESTRICTED NET ASSETS
99.3001	NA INVESTED IN CAPITAL
99.3010	NA RESTRICTED FOR GRANTS AND OTHER
99.3011	NA RESTRICTED FOR PERM NONEXP
99.3012	NA RESTRICTED FOR PERM EXP

Total

Eliminating Journal Entries JE # 3

To record prior year fixed assets and accumulated depreciation

99.1910	LAND & CONSTRUCTION IN PROGRESS
99.1920	OTHER CAPITAL ASSETS
99.1930	ACCUMULATED DEPRECIATION
99.3015	UNRESTRICTED NET ASSETS

Total

Eliminating Journal Entries JE # 4

To capitalize current year fixed assets additions

99.1910	LAND & CONSTRUCTION IN PROGRESS
99.1920	OTHER CAPITAL ASSETS
99.5100	EXP - GG
99.5300	EXP - ED
99.5400	EXP - PW
99.5600	EXP - CR
99.5200	EXP - PS

Total

Eliminating Journal Entries JE # 5

To record current year fixed asset disposals

99.1930	ACCUMULATED DEPRECIATION
99.1920	OTHER CAPITAL ASSETS
99.5100	EXP - GG

Total**Eliminating Journal Entries JE # 6**

To record current year depreciation expense

99.5100	EXP - GG
99.5200	EXP - PS
99.5300	EXP - ED
99.5400	EXP - PW
99.5600	EXP - CR
99.1930	ACCUMULATED DEPRECIATION

Total**Eliminating Journal Entries JE # 7**

To record prior year bonds payable liability

99.3015	UNRESTRICTED NET ASSETS
99.2830	BONDS PAYABLE - NONCURRENT

Total**Eliminating Journal Entries JE # 8**

To reclass current year bond issues. (CY NA)

99.2830	BONDS PAYABLE - NONCURRENT
99.4990	OFS - BOND PROCEEDS

Total**Eliminating Journal Entries JE # 9**

To reclass current year bond principal payments

99.2830	BONDS PAYABLE - NONCURRENT
99.5910	EXP - DS PRINCIPAL

Total**Eliminating Journal Entries JE # 10**

To record prior year accrued interest on bonds (PY NA)

99.3015	UNRESTRICTED NET ASSETS
99.5915	EXP - DS INTEREST

Total**Eliminating Journal Entries JE # 11**

To record current year accrued interest on bonds (CY NA)

99.2220	ACCRUED INTEREST
99.5915	EXP - DS INTEREST

Total**Eliminating Journal Entries JE # 12**

To reclass current portion of bonds payable

99.2830	BONDS PAYABLE - NONCURRENT
99.2815	BONDS PAYABLE - CURRENT

Total

Eliminating Journal Entries JE # 13

To record prior year compensated absence liability

99.3015	UNRESTRICTED NET ASSETS
99.2835	COMPENSATED ABSENCES - NONCURRENT

Total

Eliminating Journal Entries JE # 14

To record current year change in compensated absence liability

99.2835	COMPENSATED ABSENCES - NONCURRENT
99.5200	EXP - PS

Total

Eliminating Journal Entries JE # 15

To reclassify current portion of compensated absences (CY N/A).

99.2820	COMPENSATED ABSENCES - CURRENT
99.2835	COMPENSATED ABSENCES - NONCURRENT

Total

Eliminating Journal Entries JE # 16

To record prior year deferred revenue elimination entry

99.4101	REV - REAL ESTATE TAXES
99.4150	REV - EXCISE TAXES
99.4201	REV - AMBULANCE
99.4204	REV - POLICE DETAIL
99.3015	UNRESTRICTED NET ASSETS

Total

Eliminating Journal Entries JE # 17

To eliminate current year deferred revenue

99.2601	OVERLAY
99.2600	DEFERRED REVENUE
99.4101	REV - REAL ESTATE TAXES
99.4150	REV - EXCISE TAXES
99.4160	REV - BOAT EXCISE
99.4170	REV - INTERGOVT
99.4201	REV - AMBULANCE
99.4204	REV - POLICE DETAIL

Total

Eliminating Journal Entries JE # 18

To record prior year receivables allowance. (CY NA)

99.3015	UNRESTRICTED NET ASSETS
99.4101	REV - REAL ESTATE TAXES

99.4102	REV - PERSONAL PROPERTY TAXES
99.4150	REV - EXCISE TAXES
99.4160	REV - BOAT EXCISE
99.4201	REV - AMBULANCE
99.4204	REV - POLICE DETAIL

Total

Eliminating Journal Entries JE # 19

To record current year receivables allowance (CY NA)

99.1201	AR - REAL ESTATE
99.1202	AR - PERSONAL PROPERTY
99.1260	AR - MV EXCISE
99.1261	AR - BOAT EXCISE
99.1310	AR - AMBULANCE
99.1312	A/R - POLICE DETAIL
99.4101	REV - REAL ESTATE TAXES
99.4102	REV - PERSONAL PROPERTY TAXES
99.4150	REV - EXCISE TAXES
99.4160	REV - BOAT EXCISE
99.4201	REV - AMBULANCE
99.4204	REV - POLICE DETAIL

Total

Eliminating Journal Entries JE # 20

To reclass non-current tax receivables

99.1420	PROPERTY TAXES - NONCURRENT
99.1203	AR - TAX LIENS
99.1204	AR - TAX DEFERRALS

Total

Eliminating Journal Entries JE # 21

To record PY OPEB liability and associated deferred inflows/outflows

99.1991	DEFERRED OUTFLOWS - OPEB
99.3015	UNRESTRICTED NET ASSETS
99.2840	OPEB LIAB - NONCURRENT
99.2991	DEFERRED INFLOWS - OPEB

Total

Eliminating Journal Entries JE # 22

To record current year changes in OPEB liability

99.2991	DEFERRED INFLOWS - OPEB
99.5700	EXP - EE BENEFITS
99.1991	DEFERRED OUTFLOWS - OPEB
99.2840	OPEB LIAB - NONCURRENT

Total

Eliminating Journal Entries JE # 23

To net down transfers between governmental funds

99.4970	TRANSFERS IN
99.5960	TRANSFERS OUT

Total

Eliminating Journal Entries JE # 24

To record effect of PY net pension liability and deferred outflows/inflows of resources

99.1990	DEFERRED OUTFLOWS - PENSION PLAN
99.3015	UNRESTRICTED NET ASSETS
99.2950	NET PENSION LIABILITY
99.2990	DEFERRED INFLOWS - PENSION PLAN

Total

Eliminating Journal Entries JE # 25

To record CY change in net pension liability

99.1990	DEFERRED OUTFLOWS - PENSION PLAN
99.2990	DEFERRED INFLOWS - PENSION PLAN
99.2950	NET PENSION LIABILITY
99.5701	PENSION EXPENSE

Total

Eliminating Journal Entries JE # 26

To gross up MTRS on-behalf payment to accrual contribution amount.

99.5301	EXP - MTRS
99.4501	REV - MTRS

Total

Eliminating Journal Entries JE # 27

To reclassify Insurance & Benefits expenditures to separate functions for F/S Reporting

99.5100	EXP - GG
99.5200	EXP - PS
99.5300	EXP - ED
99.5400	EXP - PW
99.5500	EXP - HS
99.5600	EXP - CR
99.5700	EXP - EE BENEFITS

Total

Eliminating Journal Entries JE # 28

To record PY bond premium liability.

99.3590	UNDESIGNATED FUND BALANCE
99.2831	Bond Premium - Noncurrent

Total

Eliminating Journal Entries JE # 29

To record CY bond premium (CY NA)

31-122-4930-311005-0000	BOND PREMIUM CCC-CONSTRUCTION
99.2831	Bond Premium - Noncurrent

Total

Eliminating Journal Entries JE # 30

To record CY amortization of bond premium.

99.2831	Bond Premium - Noncurrent
99.4994	REV - MISC

Total**Eliminating Journal Entries JE # 31**

To record current portion of bond premium

99.2831	Bond Premium - Noncurrent
99.2816	Bond Premium - Current

Total**Eliminating Journal Entries JE # 32**

To record noncurrent portion of lease receivables

99.1610	Lease Receivable - Noncurrent
99.1600	Lease Receivable

Total**Total Eliminating Journal Entries****Total All Journal Entries**



Debit	Credit
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798,989.84	
18,665,234.86	
3,806,400.00	
8,177,684.43	
9,965,254.54	
	41,413,563.67
<u>41,413,563.67</u>	<u>41,413,563.67</u>

41,275,008.00	
	35,834,703.00
	4,095,665.00
	1,049,362.00
	295,278.00
<u>41,275,008.00</u>	<u>41,275,008.00</u>

17,636,552.00	
54,650,215.00	
	32,434,879.00
	39,851,888.00
<u>72,286,767.00</u>	<u>72,286,767.00</u>

625,766.00	
185,131.00	
	625,766.00
	68,231.00
	58,900.00
	58,000.00
<u>810,897.00</u>	<u>810,897.00</u>

50,283.00	
	50,283.00
<u>50,283.00</u>	<u>50,283.00</u>

417,366.00	
194,340.00	
464,394.00	
384,513.00	
71,204.00	
	1,531,817.00
<u>1,531,817.00</u>	<u>1,531,817.00</u>

20,120,000.00	
	20,120,000.00
<u>20,120,000.00</u>	<u>20,120,000.00</u>

<u>0.00</u>	<u>0.00</u>
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1,670,000.00	
	1,670,000.00
<u>1,670,000.00</u>	<u>1,670,000.00</u>

<u>0.00</u>	<u>0.00</u>
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<u>0.00</u>	<u>0.00</u>
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1,010,000.00	
	1,010,000.00
1,010,000.00	1,010,000.00

58,307.97	
	58,307.97
58,307.97	58,307.97

7,225.44	
	7,225.44
7,225.44	7,225.44

0.00	0.00
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1,260,447.44	
389,939.63	
36,745.00	
29,006.54	
	1,716,138.61
1,716,138.61	1,716,138.61

1,313,723.63	
	21,632.77
	868,455.63
	147,392.78
	1,051.00
	209,439.91
	36,745.00
	29,006.54
1,313,723.63	1,313,723.63

<u>0.00</u>	<u>0.00</u>
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<u>0.00</u>	<u>0.00</u>
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303,300.00	
	152,358.00
	150,942.00
<u>303,300.00</u>	<u>303,300.00</u>

4,014,802.00	
4,565,831.00	
	7,838,723.00
	741,910.00
<u>8,580,633.00</u>	<u>8,580,633.00</u>

247,509.00	
1,146,281.00	
	1,265,492.00
	128,298.00
<u>1,393,790.00</u>	<u>1,393,790.00</u>

2,574,307.80	2,574,307.80
<u>2,574,307.80</u>	<u>2,574,307.80</u>

656,178.00	
8,736,789.00	
	6,352,577.00
	3,040,390.00
<u>9,392,967.00</u>	<u>9,392,967.00</u>

1,586,736.00	
2,574,468.00	
	3,623,537.00
	537,667.00
<u>4,161,204.00</u>	<u>4,161,204.00</u>

14,374.00	
<u>14,374.00</u>	<u>14,374.00</u>

635,667.16	
1,120,437.57	
2,498,583.40	
279,888.25	
105,507.12	
388,270.20	
	5,028,353.70
<u>5,028,353.70</u>	<u>5,028,353.70</u>

1,566,000.00	
<u>1,566,000.00</u>	<u>1,566,000.00</u>

<u>0.00</u>	<u>0.00</u>
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78,300.00	
	78,300.00
<u>78,300.00</u>	<u>78,300.00</u>

78,300.00	
	78,300.00
<u>78,300.00</u>	<u>78,300.00</u>

1,165,967.00	
	1,165,967.00
<u>1,165,967.00</u>	<u>1,165,967.00</u>
<u>217,601,227.82</u>	<u>217,601,227.82</u>
<u>217,601,227.82</u>	<u>217,601,227.82</u>