Client: *296722 - Town of Dover, MA*
Engagement: *10895162 - Dover, MA 2023 FS Audit*
Period Ending: *6/30/2023*
Trial Balance: *DB-03.2 - Capital Projects - Major*
Workpaper: *MCPF-001 - Major Capital Project Fund - Trial Balance*

Account	Description	UNADJ 6/30/2023	JE Ref #	AJE 6/30/2023	ADJ 6/30/2023	JE Ref #	RJE 6/30/2023	FINAL 6/30/2023
Group : [1010]	**CASH AND SHORT-TERM INVESTMENTS**							
Subgroup : None								
31-000-1040-000000-0000	CASH-MUNICIPAL BUILDINGS CAPITAL	20,426,639.85		0.00	20,426,639.85		(12,315,024.85)	8,111,615.00
						RJE - 204	(12,315,024.85)	
31-000-1040-000000-6278	CASH	0.20		0.00	0.20		106,584.00	106,584.20
						RJE - 203	90,155.00	
						RJE - 203	16,429.00	
31-122-1040-311003-0000	CASH-FY22 ATM A5.5A TOWN HOUSE ROOF	627,741.88		0.00	627,741.88		0.00	627,741.88
31-122-1040-311004-0000	CASH-FY22 ATM A5.5B PROTECTIVE AGENCY ALARMS	38,000.00		0.00	38,000.00		0.00	38,000.00
31-122-1040-311005-0000	CASH-CCC RENO	(1,814,192.92)		0.00	(1,814,192.92)		0.00	(1,814,192.92)
31-122-1040-311006-0000	CASH - CCC PARKS & REC	(94,143.49)		71,000.00	(23,143.49)		0.00	(23,143.49)
			AJE - 101	71,000.00				
Subtotal : None		**19,184,045.52**		**71,000.00**	**19,255,045.52**		**(12,208,440.85)**	**7,046,604.67**
Total [1010]	**CASH AND SHORT-TERM INVESTMENTS**	**19,184,045.52**		**71,000.00**	**19,255,045.52**		**(12,208,440.85)**	**7,046,604.67**
Group : [1110]	**Investments**							
Subgroup : None								
31-000-1110	Investments	0.00		0.00	0.00		12,315,024.85	12,315,024.85
						RJE - 204	12,315,024.85	
Subtotal : None		**0.00**		**0.00**	**0.00**		**12,315,024.85**	**12,315,024.85**
Total [1110]	**Investments**	**0.00**		**0.00**	**0.00**		**12,315,024.85**	**12,315,024.85**
	Current Assets	**19,184,045.52**		**71,000.00**	**19,255,045.52**		**106,584.00**	**19,361,629.52**
	TOTAL ASSET	**19,184,045.52**		**71,000.00**	**19,255,045.52**		**106,584.00**	**19,361,629.52**
Group : [2010]	**Warrants Payable**							
Subgroup : None								
31-000-2010-999	Warrants Payable	0.00		0.00	0.00		(106,584.00)	(106,584.00)
						RJE - 203	(90,155.00)	
						RJE - 203	(16,429.00)	
Subtotal : None		**0.00**		**0.00**	**0.00**		**(106,584.00)**	**(106,584.00)**
Total [2010]	**Warrants Payable**	**0.00**		**0.00**	**0.00**		**(106,584.00)**	**(106,584.00)**
Group : [2700]	**NOTES PAYABLE**							
Subgroup : None								
31-122-2720-311005-0000	BAN-CCC RENO 6-12-2021	229.00		(229.00)	0.00		0.00	0.00
			AJE - 102	(229.00)				
Subtotal : None		**229.00**		**(229.00)**	**0.00**		**0.00**	**0.00**
Total [2700]	**NOTES PAYABLE**	**229.00**		**(229.00)**	**0.00**		**0.00**	**0.00**
	Current Liabilities	**229.00**		**(229.00)**	**0.00**		**(106,584.00)**	**(106,584.00)**
	TOTAL LIABILITY	**229.00**		**(229.00)**	**0.00**		**(106,584.00)**	**(106,584.00)**
Group : [3940]	**COMMITTED FUND BALANCE**							
Subgroup : None								
31-000-3940-999	Committed Fund Balance	0.00		0.00	0.00		(2,542,610.93)	(2,542,610.93)
						RJE - 201	(2,542,610.93)	
Subtotal : None		**0.00**		**0.00**	**0.00**		**(2,542,610.93)**	**(2,542,610.93)**
Total [3940]	**COMMITTED FUND BALANCE**	**0.00**		**0.00**	**0.00**		**(2,542,610.93)**	**(2,542,610.93)**
Group : [3930]	**RESTRICTED FUND BALANCE**							
Subgroup : None								
31-000-3590-311001-6278	UFB - CCC DESIGN IMPROVE BLDG ATM19 A15	(0.20)		0.00	(0.20)		2,542,610.93	2,542,610.73
						RJE - 201	2,542,610.93	
31-122-3590-311003-0000	UFB-FY22 ATM A5.5A TOWN HOUSE ROOF	(627,741.88)		0.00	(627,741.88)		0.00	(627,741.88)
31-122-3590-311004-0000	UFB - FY22 ATM A5.5B PROTECTIVE AGENCY ALARMS	738,801.57		0.00	738,801.57		0.00	738,801.57
31-122-3590-311005-0000	UFB - CCC RENO	(16,632,202.76)		(71,000.00)	(16,703,202.76)		0.00	(16,703,202.76)
			AJE - 101	(71,000.00)				
31-122-3590-311006-0000	UFB - CCC PARKS & REC	(684,856.51)		0.00	(684,856.51)		0.00	(684,856.51)
31-122-3590-311008-0000	UFB - FY20 STM ART 2 CCC FEAS & DEVELOP	(39,701.51)		0.00	(39,701.51)		0.00	(39,701.51)
31-192-3590-311009-0000	UFB - FY23 ATM A5.5A T.H. FIRE ALARM	(56,000.00)		0.00	(56,000.00)		0.00	(56,000.00)
31-192-3590-311013-0000	UFB - FY23 ATM A5.5E TOWN HOUSE WINDOWS	(250,000.00)		0.00	(250,000.00)		0.00	(250,000.00)
31-192-3590-311014-0000	UFB - FY23 ATM A5.5F T.H. SPACE RENOVATIONS	(358,842.71)		0.00	(358,842.71)		0.00	(358,842.71)
31-199-3590-311002-0000	UFB - FY21 ATM A4.1A TOWN HOUSE WINDOWS	(281,928.95)		0.00	(281,928.95)		0.00	(281,928.95)
31-210-3590-331251-0000	UFB- FY20 ATM A53A PROT AGENCY BLDG-ROOF	0.00		0.00	0.00		0.00	0.00
31-210-3590-331253-0000	UFB FY20 ATM A53C PROT AGENCY BLDG-AIR CONDITIONING	0.00		0.00	0.00		0.00	0.00
31-299-3590-311010-0000	UFB - FY23 ATM A5.5B SALLY PORT FLOOR	(25,000.00)		0.00	(25,000.00)		0.00	(25,000.00)
31-299-3590-311011-0000	UFB - FY23 ATM A5.5C PROT AGENCY BATHROOMS	(35,000.00)		0.00	(35,000.00)		0.00	(35,000.00)
31-610-3580-311012-0000	FY23 ATM A5.5D LIBRARY HVAC	(90,000.00)		0.00	(90,000.00)		0.00	(90,000.00)
31-650-3590-311015-0000	UFB - FY23 ATM A5.6A PARKS & REC DUMP TRUCK	(65,000.00)		0.00	(65,000.00)		0.00	(65,000.00)
Subtotal : None		**(18,407,472.95)**		**(71,000.00)**	**(18,478,472.95)**		**2,542,610.93**	**(15,935,862.02)**
Total [3930]	**RESTRICTED FUND BALANCE**	**(18,407,472.95)**		**(71,000.00)**	**(18,478,472.95)**		**2,542,610.93**	**(15,935,862.02)**
	Fund balance	**(18,407,472.95)**		**(71,000.00)**	**(18,478,472.95)**		**0.00**	**(18,478,472.95)**
	NET (INCOME) LOSS	**(776,801.57)**		**229.00**	**(776,572.57)**		**0.00**	**(776,572.57)**
	TOTAL EQUITY	**(19,184,274.52)**		**(70,771.00)**	**(19,255,045.52)**		**0.00**	**(19,255,045.52)**
	TOTAL LIABILITY AND EQUITY	**(19,184,045.52)**		**(71,000.00)**	**(19,255,045.52)**		**(106,584.00)**	**(19,361,629.52)**
Group : [4820]	**INVESTMENT INCOME**							
Subgroup : None								
31-4900-999	Investment Income	0.00		0.00	0.00		(675,395.68)	(675,395.68)
						RJE - 202	(675,395.68)	
Subtotal : None		**0.00**		**0.00**	**0.00**		**(675,395.68)**	**(675,395.68)**
Total [4820]	**INVESTMENT INCOME**	**0.00**		**0.00**	**0.00**		**(675,395.68)**	**(675,395.68)**
	Revenues	**0.00**		**0.00**	**0.00**		**(675,395.68)**	**(675,395.68)**
Group : [4970]	**TRANSFERS IN**							
Subgroup : None								
31-122-4971-311003-0000	TRANSFER FROM GF	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
31-192-4970-311009-0000	Transfer from General fund	(56,000.00)		0.00	(56,000.00)		0.00	(56,000.00)
31-192-4970-311013-0000	TRANSFER FROM GENERAL FUND	(250,000.00)		0.00	(250,000.00)		0.00	(250,000.00)
31-192-4970-311014-0000	TRANSFER FROM GENERAL FUND	(400,000.00)		0.00	(400,000.00)		0.00	(400,000.00)
31-299-4970-311010-0000	TRANSFER FROM GENERAL FUND	(25,000.00)		0.00	(25,000.00)		0.00	(25,000.00)
31-299-4970-311011-0000	TRANSFER FROM GENERAL FUND	(35,000.00)		0.00	(35,000.00)		0.00	(35,000.00)

31-610-4970-311012-0000	TRANSFER FROM GENERAL FUND	(90,000.00)		0.00	(90,000.00)		0.00	(90,000.00)
31-650-4970-311015-0000	TRANSFER FROM GENERAL FUND	(65,000.00)		0.00	(65,000.00)		0.00	(65,000.00)
Subtotal : None		**(921,000.00)**		**0.00**	**(921,000.00)**		**0.00**	**(921,000.00)**
Total [4970]	**TRANSFERS IN**	**(921,000.00)**		**0.00**	**(921,000.00)**		**0.00**	**(921,000.00)**
Group : [4990]	**OTHER FINANCING SOURCES**							
Subgroup : [4910]	**Bond Proceeds**							
31-122-4910-311005-0000	BOND PROCEEDS CCC-CONSTRUCTION	(675,395.68)		0.00	(675,395.68)		675,395.68	0.00
						RJE - 202	675,395.68	
31-122-4910-311006-0000	BOND PROCEEDS CCC-PARKS/REC	0.00		0.00	0.00		0.00	0.00
Subtotal [4910]	**Bond Proceeds**	**(675,395.68)**		**0.00**	**(675,395.68)**		**675,395.68**	**0.00**
Subgroup : [4911]	**Bond Premium**							
31-122-4930-311005-0000	BOND PREMIUM CCC-CONSTRUCTION	0.00		0.00	0.00		0.00	0.00
31-122-4930-311006-000	Bond Premium CCC-Parks/Rec	0.00		0.00	0.00		0.00	0.00
Subtotal [4911]	**Bond Premium**	**0.00**		**0.00**	**0.00**		**0.00**	**0.00**
Total [4990]	**OTHER FINANCING SOURCES**	**(675,395.68)**		**0.00**	**(675,395.68)**		**675,395.68**	**0.00**
	Other financing sources	**(1,596,395.68)**		**0.00**	**(1,596,395.68)**		**675,395.68**	**(921,000.00)**
	TOTAL REVENUE	**(1,596,395.68)**		**0.00**	**(1,596,395.68)**		**0.00**	**(1,596,395.68)**
Group : [5100]	**GENERAL GOVERNMENT**							
Subgroup : None								
31-122-5352-311005-0000	CCC RENO - FEES AND EXPENSES	535,264.66		229.00	535,493.66		0.00	535,493.66
			AJE - 102	229.00				
31-122-5352-311006-0000	CCC PARKS & REC - FEES & EXPENSES	27,839.28		0.00	27,839.28		0.00	27,839.28
31-122-5580-311005-0000	CCC RENO - OTHER EXPENSES	3,366.81		0.00	3,366.81		0.00	3,366.81
31-122-5580-311006-0000	CCC PARKS & REC - OTHER EXPENSES	106.15		0.00	106.15		0.00	106.15
31-122-5821-311003-0000	FY22 ATM A5.5A TOWN HOUSE ROOF	72,258.12		0.00	72,258.12		0.00	72,258.12
31-192-5875-311014-0000	FY23 ATM A5.5F SPACE RENOVATE-TOWN HOUSE	41,157.29		0.00	41,157.29		0.00	41,157.29
31-199-5430-311002-0000	FY21 A4.1A TOWN HOUSE WINDOW REPAIR/REPLACE	8,500.00		0.00	8,500.00		0.00	8,500.00
Subtotal : None		**688,492.31**		**229.00**	**688,721.31**		**0.00**	**688,721.31**
Total [5100]	**GENERAL GOVERNMENT**	**688,492.31**		**229.00**	**688,721.31**		**0.00**	**688,721.31**
	Expenditures	**688,492.31**		**229.00**	**688,721.31**		**0.00**	**688,721.31**
Group : [5970]	**TRANSFERS OUT**							
Subgroup : None								
31-210-5970-331251-0000	TRANSFER TO GF	118,051.45		0.00	118,051.45		0.00	118,051.45
31-210-5970-331253-0000	transfer to GF	13,050.35		0.00	13,050.35		0.00	13,050.35
Subtotal : None		**131,101.80**		**0.00**	**131,101.80**		**0.00**	**131,101.80**
Total [5970]	**TRANSFERS OUT**	**131,101.80**		**0.00**	**131,101.80**		**0.00**	**131,101.80**
	Other financing uses	**131,101.80**		**0.00**	**131,101.80**		**0.00**	**131,101.80**
	TOTAL EXPENSE	**819,594.11**		**229.00**	**819,823.11**		**0.00**	**819,823.11**
	NET (INCOME) LOSS	**(776,801.57)**		**229.00**	**(776,572.57)**		**0.00**	**(776,572.57)**
	Sum of Account Groups*	**0.00**		**0.00**	**0.00**		**0.00**	**0.00**

* 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-03.2 - Capital Projects - Major***
Workpaper:	***MCPF-002 - Major Capital Project Fund - AJE's***

Account	Description
Adjusting Journal Entries	
Adjusting Journal Entries JE # 101	
To record PY entry that was not recorded by client - to reclassify bond premium from SRF to CPF. See offsetting SRF AJE # 101	
31-122-1040-311006-0000	CASH - CCC PARKS & REC
31-122-3590-311005-0000	UFB - CCC RENO
Total	
Adjusting Journal Entries JE # 102	
To correct BAN balance. Correcting entry was provided to client in FY22, however, balance was still carried forward by client.	
31-122-5352-311005-0000	CCC RENO - FEES AND EXPENSES
31-122-2720-311005-0000	BAN-CCC RENO 6-12-2021
Total	
	Total Adjusting Journal Entries
	Total All Journal Entries

Debit	Credit
71,000.00	
	71,000.00
71,000.00	**71,000.00**
229.00	
	229.00
229.00	**229.00**
71,229.00	**71,229.00**
71,229.00	**71,229.00**

Client:
Engagement:
Period Ending:
Trial Balance:
Workpaper:

Account

Reclassifying Journal Entries

Reclassifying Journal Entries JE # 201

To record committed fund balance for fs purposes.

31-000-3590-311001-6278
31-000-3940-999

Total

Reclassifying Journal Entries JE # 202

To reclass investment income recorded to bond proceeds account.

31-122-4910-311005-0000
31-4900-999

Total

Reclassifying Journal Entries JE # 203

To reclass warrants payable.

31-000-1040-000000-6278
31-000-1040-000000-6278
31-000-2010-999
31-000-2010-999

Total

Reclassifying Journal Entries JE # 204

To reclassify investments

31-000-1110
31-000-1040-000000-0000

Total

296722 - Town of Dover, MA
10895162 - Dover, MA 2023 FS Audit
6/30/2023
DB-03.2 - Capital Projects - Major
MCPF-003 - Major Capital Project Fund - RJE's

Description	Debit	Credit
UFB - CCC DESIGN IMPROVE BLDG ATM19 A15	2,542,610.93	
Committed Fund Balance		2,542,610.93
	2,542,610.93	**2,542,610.93**
BOND PROCEEDS CCC-CONSTRUCTION	675,395.68	
Investment Income		675,395.68
	675,395.68	**675,395.68**
CASH	90,155.00	
CASH	16,429.00	
Warrants Payable		90,155.00
Warrants Payable		16,429.00
	106,584.00	**106,584.00**
Investments	12,315,024.85	
CASH-MUNICIPAL BUILDINGS CAPITAL		12,315,024.85
	12,315,024.85	**12,315,024.85**
Total Reclassifying Journal Entries	**15,639,615.46**	**15,639,615.46**
Total All Journal Entries	**15,639,615.46**	**15,639,615.46**