

Client: 296722 - Town of Dover, MA
Engagement: 10895162 - Dover, MA 2023 FS Audit
Period Ending: 6/30/2023
Trial Balance: DB-03.3 - Capital Projects - Major#2
Workpaper: MCPF-100 - Major Capital Project Fund #2 - 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								
32-000-1040-000000-0000	CASH-SCHOOLS CAPITAL	94,281.35		0.00	94,281.35		0.00	94,281.35
32-000-1040-000000-6159	CASH	(47,074.77)		0.00	(47,074.77)		0.00	(47,074.77)
32-300-1040-321007-0000	CASH FY21 A4.4B SCH HP CORE SWITCH	(11,719.50)		0.00	(11,719.50)		0.00	(11,719.50)
32-300-1040-321013-0000	CASH-FY22 ATM A5.4B SCH CLASSROOM/ADMIN FLOORS	1,060.06		0.00	1,060.06		0.00	1,060.06
Subtotal : None		36,547.14		0.00	36,547.14		0.00	36,547.14
Total [1010] CASH AND SHORT-TERM INVESTMENTS		36,547.14		0.00	36,547.14		0.00	36,547.14
Current Assets		36,547.14		0.00	36,547.14		0.00	36,547.14
TOTAL ASSET		36,547.14		0.00	36,547.14		0.00	36,547.14
Group : [2700] NOTES PAYABLE								
Subgroup : None								
32-300-2720-321014-0000	BAN	(872,393.00)		0.00	(872,393.00)		0.00	(872,393.00)
Subtotal : None		(872,393.00)		0.00	(872,393.00)		0.00	(872,393.00)
Total [2700] NOTES PAYABLE		(872,393.00)		0.00	(872,393.00)		0.00	(872,393.00)
Current Liabilities		(872,393.00)		0.00	(872,393.00)		0.00	(872,393.00)
TOTAL LIABILITY		(872,393.00)		0.00	(872,393.00)		0.00	(872,393.00)
Group : [3940] COMMITTED FUND BALANCE								
Subgroup : None								
32-000-3590-000000-0000	UFB CAPITAL-SCHOOLS	872,393.00		0.00	872,393.00		(811,455.50)	60,937.50
						RJE - 201	60,937.50	
						RJE - 202	(872,393.00)	
32-300-3590-321007-0000	UFB - FY21 ATM A4.4A SCHOOL FLOORING	(885,135.30)		0.00	(885,135.30)		0.00	(885,135.30)
32-300-3590-321009-0000	UFB - FY21 ATM A4.4B SCHOOL HP CORE SWITCH	(13,780.50)		0.00	(13,780.50)		0.00	(13,780.50)
32-300-3590-321013-0000	UFB-FY22 ATM A5.4B SCH CLASSROOM/ADMIN FLOORS	(1,060.06)		0.00	(1,060.06)		0.00	(1,060.06)
32-300-3590-321015-0000	UFB - SFY23 ATM A5.4B FLOORS/CLASSROOMS	(12.12)		0.00	(12.12)		0.00	(12.12)
32-300-3590-321017-0000	UFB - FY23 ATM A5.4C SCH COLD WATER BOOSTER SYSTEM	(13,769.23)		0.00	(13,769.23)		0.00	(13,769.23)
Subtotal : None		(41,364.21)		0.00	(41,364.21)		(811,455.50)	(852,819.71)
Total [3940] COMMITTED FUND BALANCE		(41,364.21)		0.00	(41,364.21)		(811,455.50)	(852,819.71)
Group : [3950] UNASSIGNED FUND BALANCE								
Subgroup : None								
32-000-3900-999	Unassigned Fund Balance	0.00		0.00	0.00		872,393.00	872,393.00
						RJE - 202	872,393.00	
Subtotal : None		0.00		0.00	0.00		872,393.00	872,393.00
Total [3950] UNASSIGNED FUND BALANCE		0.00		0.00	0.00		872,393.00	872,393.00
Fund balance		(41,364.21)		0.00	(41,364.21)		60,937.50	19,573.29
NET (INCOME) LOSS		877,210.07		0.00	877,210.07		(60,937.50)	816,272.57
TOTAL EQUITY		835,845.86		0.00	835,845.86		0.00	835,845.86
TOTAL LIABILITY AND EQUITY		(36,547.14)		0.00	(36,547.14)		0.00	(36,547.14)
Revenues		0.00		0.00	0.00		0.00	0.00
Group : [4970] TRANSFERS IN								
Subgroup : None								
32-300-4970-321015-0000	TRANSFER FROM GENERAL FUND	(120,000.00)		0.00	(120,000.00)		0.00	(120,000.00)
32-300-4970-321016-0000	TRANSFER FROM GENERAL FUND	(49,500.00)		0.00	(49,500.00)		0.00	(49,500.00)
32-300-4970-321017-0000	TRANSFER FROM GENERAL FUND	(17,000.00)		0.00	(17,000.00)		0.00	(17,000.00)
Subtotal : None		(186,500.00)		0.00	(186,500.00)		0.00	(186,500.00)
Total [4970] TRANSFERS IN		(186,500.00)		0.00	(186,500.00)		0.00	(186,500.00)
Other financing sources		(186,500.00)		0.00	(186,500.00)		0.00	(186,500.00)
TOTAL REVENUE		(186,500.00)		0.00	(186,500.00)		0.00	(186,500.00)
Group : [5300] EDUCATION								
Subgroup : None								
32-300-5871-321012-0000	FY22 ATM A5.4A SCH COLD WATER BOOSTER	15,500.00		0.00	15,500.00		0.00	15,500.00
32-300-5871-321013-0000	FY22 ATM A5.4B SCH CLASSROOM/ADMIN FLOORS	3,098.42		0.00	3,098.42		(60,937.50)	(57,839.08)
						RJE - 201	(60,937.50)	
32-300-5871-321015-0000	FY23 ATM A5.4B FLOORS CLASSROOMS	119,987.88		0.00	119,987.88		0.00	119,987.88
32-300-5871-321016-0000	FY23 ATM A5.4A SCHOOL EMS SOFTWARE	49,500.00		0.00	49,500.00		0.00	49,500.00
32-300-5871-321017-0000	FY23 ATM A5.4C SCH COLD WATER BOOSTER SYSTEM	3,230.77		0.00	3,230.77		0.00	3,230.77
32-301-5871-321014-0000	FY23 ATM 13 DSRS MIDDLE-LINDQUIST ROOF	872,393.00		0.00	872,393.00		0.00	872,393.00
Subtotal : None		1,063,710.07		0.00	1,063,710.07		(60,937.50)	1,002,772.57
Total [5300] EDUCATION		1,063,710.07		0.00	1,063,710.07		(60,937.50)	1,002,772.57
Expenditures		1,063,710.07		0.00	1,063,710.07		(60,937.50)	1,002,772.57
Other financing uses		0.00		0.00	0.00		0.00	0.00
TOTAL EXPENSE		1,063,710.07		0.00	1,063,710.07		(60,937.50)	1,002,772.57
NET (INCOME) LOSS		877,210.07		0.00	877,210.07		(60,937.50)	816,272.57
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.

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Engagement:	10895162 - Dover, MA 2023 FS Audit
Period Ending:	6/30/2023
Trial Balance:	DB-03.3 - Capital Projects - Major#2
Workpaper:	MCPF-102 - Major Capital Project Fund #2 - RJE's

Account	Description
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Reclassifying Journal Entries

Reclassifying Journal Entries JE # 201

To reconcile BFB - PY entry to record expenditure.

32-000-3590-000000-0000	UFB CAPITAL-SCHOOLS
32-300-5871-321013-0000	FY22 ATM A5.4B SCH CLASSROOM/ADMIN FLOORS

Total

Reclassifying Journal Entries JE # 202

To record unassigned fund balance for fs purposes.

32-000-3900-999	Unassigned Fund Balance
32-000-3590-000000-0000	UFB CAPITAL-SCHOOLS

Total

Total Reclassifying Journal Entries

Total All Journal Entries



Debit	Credit
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60,937.50	
<u>60,937.50</u>	<u>60,937.50</u>

872,393.00	
<u>872,393.00</u>	<u>872,393.00</u>

<u>933,330.50</u>	<u>933,330.50</u>
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<u>933,330.50</u>	<u>933,330.50</u>
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