

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		<u>36,547.14</u>		<u>0.00</u>	<u>36,547.14</u>		<u>0.00</u>	<u>36,547.14</u>
Total [1010] CASH AND SHORT-TERM INVESTMENTS		<u>36,547.14</u>		<u>0.00</u>	<u>36,547.14</u>		<u>0.00</u>	<u>36,547.14</u>
Current Assets		<u>36,547.14</u>		<u>0.00</u>	<u>36,547.14</u>		<u>0.00</u>	<u>36,547.14</u>
TOTAL ASSET		<u>36,547.14</u>		<u>0.00</u>	<u>36,547.14</u>		<u>0.00</u>	<u>36,547.14</u>
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		<u>(872,393.00)</u>		<u>0.00</u>	<u>(872,393.00)</u>		<u>0.00</u>	<u>(872,393.00)</u>
Total [2700] NOTES PAYABLE		<u>(872,393.00)</u>		<u>0.00</u>	<u>(872,393.00)</u>		<u>0.00</u>	<u>(872,393.00)</u>
Current Liabilities		<u>(872,393.00)</u>		<u>0.00</u>	<u>(872,393.00)</u>		<u>0.00</u>	<u>(872,393.00)</u>
TOTAL LIABILITY		<u>(872,393.00)</u>		<u>0.00</u>	<u>(872,393.00)</u>		<u>0.00</u>	<u>(872,393.00)</u>
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		<u>(41,364.21)</u>		<u>0.00</u>	<u>(41,364.21)</u>		<u>(811,455.50)</u>	<u>(852,819.71)</u>
Total [3940] COMMITTED FUND BALANCE		<u>(41,364.21)</u>		<u>0.00</u>	<u>(41,364.21)</u>		<u>(811,455.50)</u>	<u>(852,819.71)</u>
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		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>		<u>872,393.00</u>	<u>872,393.00</u>
Total [3950] UNASSIGNED FUND BALANCE		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>		<u>872,393.00</u>	<u>872,393.00</u>
Fund balance		<u>(41,364.21)</u>		<u>0.00</u>	<u>(41,364.21)</u>		<u>60,937.50</u>	<u>19,573.29</u>
NET (INCOME) LOSS		<u>877,210.07</u>		<u>0.00</u>	<u>877,210.07</u>		<u>(60,937.50)</u>	<u>816,272.57</u>
TOTAL EQUITY		<u>835,845.86</u>		<u>0.00</u>	<u>835,845.86</u>		<u>0.00</u>	<u>835,845.86</u>
TOTAL LIABILITY AND EQUITY		<u>(36,547.14)</u>		<u>0.00</u>	<u>(36,547.14)</u>		<u>0.00</u>	<u>(36,547.14)</u>
Revenues		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>
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		<u>(186,500.00)</u>		<u>0.00</u>	<u>(186,500.00)</u>		<u>0.00</u>	<u>(186,500.00)</u>
Total [4970] TRANSFERS IN		<u>(186,500.00)</u>		<u>0.00</u>	<u>(186,500.00)</u>		<u>0.00</u>	<u>(186,500.00)</u>
Other financing sources		<u>(186,500.00)</u>		<u>0.00</u>	<u>(186,500.00)</u>		<u>0.00</u>	<u>(186,500.00)</u>
TOTAL REVENUE		<u>(186,500.00)</u>		<u>0.00</u>	<u>(186,500.00)</u>		<u>0.00</u>	<u>(186,500.00)</u>
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		<u>1,063,710.07</u>		<u>0.00</u>	<u>1,063,710.07</u>		<u>(60,937.50)</u>	<u>1,002,772.57</u>
Total [5300] EDUCATION		<u>1,063,710.07</u>		<u>0.00</u>	<u>1,063,710.07</u>		<u>(60,937.50)</u>	<u>1,002,772.57</u>
Expenditures		<u>1,063,710.07</u>		<u>0.00</u>	<u>1,063,710.07</u>		<u>(60,937.50)</u>	<u>1,002,772.57</u>
Other financing uses		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>
TOTAL EXPENSE		<u>1,063,710.07</u>		<u>0.00</u>	<u>1,063,710.07</u>		<u>(60,937.50)</u>	<u>1,002,772.57</u>
NET (INCOME) LOSS		<u>877,210.07</u>		<u>0.00</u>	<u>877,210.07</u>		<u>(60,937.50)</u>	<u>816,272.57</u>
Sum of Account Groups*		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>

* 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-03.3 - Capital Projects - Major#2
Workpaper:	MCPF-102 - Major Capital Project Fund #2 - RJE's

Account	Description
---------	-------------

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
-------	--------

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>
-------------------	-------------------

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