

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)	RJE - 202 675,395.68	0.00
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
31-122-4930-311006-0000	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
31-122-5352-311006-0000	CCC PARKS & REC - FEES & EXPENSES	27,839.28	AJE - 102 229.00	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
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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
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71,000.00	
<u>71,000.00</u>	<u>71,000.00</u>
<u>71,000.00</u>	<u>71,000.00</u>

229.00	
<u>229.00</u>	<u>229.00</u>
<u>229.00</u>	<u>229.00</u>
<u>71,229.00</u>	<u>71,229.00</u>
<u>71,229.00</u>	<u>71,229.00</u>

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
	<u>2,542,610.93</u>	<u>2,542,610.93</u>
BOND PROCEEDS CCC-CONSTRUCTION	675,395.68	
Investment Income		675,395.68
	<u>675,395.68</u>	<u>675,395.68</u>
CASH	90,155.00	
CASH	16,429.00	
Warrants Payable		90,155.00
Warrants Payable		16,429.00
	<u>106,584.00</u>	<u>106,584.00</u>
Investments	12,315,024.85	
CASH-MUNICIPAL BUILDINGS CAPITAL		12,315,024.85
	<u>12,315,024.85</u>	<u>12,315,024.85</u>
Total Reclassifying Journal Entries	<u>15,639,615.46</u>	<u>15,639,615.46</u>
Total All Journal Entries	<u>15,639,615.46</u>	<u>15,639,615.46</u>