Client:	***296722 - Town of Dover, MA***
Engagement:	***50900922 - Dover, MA 2024 FS Audit***
Period Ending:	***6/30/2024***
Trial Balance:	***DB-07 - OPEB***
Workpaper:	***OPEB-001 - OPEB Trust TB - Detail***

Account	Description	UNADJ 6/30/2024	JE Ref #	AJE 6/30/2024	ADJ 6/30/2024	JE Ref #	RJE 6/30/2024	FINAL 6/30/2024
Group : [1010]	**CASH AND SHORT-TERM INVESTMENTS**							
Subgroup : None								
75-000-1040-000000-8017	CASH OPEB TRUST	6,281,040.98		0.00	6,281,040.98		(6,112,245.93)	168,795.05
						RJE - 203	(3,270.00)	
						RJE - 204	(6,108,975.93)	
Subtotal : None		**6,281,040.98**		**0.00**	**6,281,040.98**		**(6,112,245.93)**	**168,795.05**
Total [1010]	**CASH AND SHORT-TERM INVESTMENTS**	**6,281,040.98**		**0.00**	**6,281,040.98**		**(6,112,245.93)**	**168,795.05**
Group : [1110]	**INVESTMENTS**							
Subgroup : None								
75-000-1110-000000-8017	OPEB TRUST INVESTMENTS	1,742,087.42		0.00	1,742,087.42		6,108,975.93	7,851,063.35
						RJE - 204	6,108,975.93	
Subtotal : None		**1,742,087.42**		**0.00**	**1,742,087.42**		**6,108,975.93**	**7,851,063.35**
Total [1110]	**INVESTMENTS**	**1,742,087.42**		**0.00**	**1,742,087.42**		**6,108,975.93**	**7,851,063.35**
	Current Assets	**8,023,128.40**		**0.00**	**8,023,128.40**		**(3,270.00)**	**8,019,858.40**
	TOTAL ASSET	**8,023,128.40**		**0.00**	**8,023,128.40**		**(3,270.00)**	**8,019,858.40**
Group : [3590]	**UNDESIGNATED FUND BALANCE**							
Subgroup : None								
75-000-3580-751001-8017	UFB OPEB TRUST FUND	(5,771,430.24)		0.00	(5,771,430.24)		3,284.00	(5,768,146.24)
						RJE - 202	3,284.00	
75-980-3590-751001-0000	UFB - OPEB TRUST ACCRUED INCOME	(3,318.04)		0.00	(3,318.04)		0.00	(3,318.04)
75-980-3590-751001-8017	UFB-OPEB TRUST FUND	(2,248,380.12)		0.00	(2,248,380.12)		0.00	(2,248,380.12)
75-980-3590-751001-8017-99	UFB-OPEB TRUST FUND	864,629.47		0.00	864,629.47		0.00	864,629.47
Subtotal : None		**(7,158,498.93)**		**0.00**	**(7,158,498.93)**		**3,284.00**	**(7,155,214.93)**
Total [3590]	**UNDESIGNATED FUND BALANCE**	**(7,158,498.93)**		**0.00**	**(7,158,498.93)**		**3,284.00**	**(7,155,214.93)**
	Equity	**(7,158,498.93)**		**0.00**	**(7,158,498.93)**		**3,284.00**	**(7,155,214.93)**
	NET (INCOME) LOSS	**(864,629.47)**		**0.00**	**(864,629.47)**		**(14.00)**	**(864,643.47)**
	TOTAL EQUITY	**(8,023,128.40)**		**0.00**	**(8,023,128.40)**		**3,270.00**	**(8,019,858.40)**
	TOTAL AND EQUITY	**(8,023,128.40)**		**0.00**	**(8,023,128.40)**		**3,270.00**	**(8,019,858.40)**
Group : [4600]	**CONTRIBUTIONS**							
Subgroup : None								
8017.0980.4970.9610	GASB 74 Gross Up	0.00		0.00	0.00		(586,096.00)	(586,096.00)
						RJE - 201	(586,096.00)	

Subtotal : None		**0.00**	**0.00**	**0.00**		**(586,096.00)**	**(586,096.00)**
Total [4600]	**CONTRIBUTIONS**	**0.00**	**0.00**	**0.00**		**(586,096.00)**	**(586,096.00)**
Group : [4820]	**INVESTMENT INCOME**						
Subgroup : None							
75-980-4820-751001-0000	OPEB TRUST ACCRUED INCOME	0.00	0.00	0.00		(14.00)	(14.00)
					RJE - 202	(3,284.00)	
					RJE - 203	3,270.00	
75-980-4820-751001-8017	INTEREST ON DEPOSITS.OPEB TRUST FUND	(864,629.47)	0.00	(864,629.47)		0.00	(864,629.47)
Subtotal : None		**(864,629.47)**	**0.00**	**(864,629.47)**		**(14.00)**	**(864,643.47)**
Total [4820]	**INVESTMENT INCOME**	**(864,629.47)**	**0.00**	**(864,629.47)**		**(14.00)**	**(864,643.47)**
	Revenues	**(864,629.47)**	**0.00**	**(864,629.47)**		**(586,110.00)**	**(1,450,739.47)**
	Other financing sources	**0.00**	**0.00**	**0.00**		**0.00**	**0.00**
	TOTAL REVENUE	**(864,629.47)**	**0.00**	**(864,629.47)**		**(586,110.00)**	**(1,450,739.47)**
Group : [5800]	**BENEFIT PAYMENTS**						
Subgroup : None							
8017.8017.5800.999	BENEFIT PAYMENTS	0.00	0.00	0.00		586,096.00	586,096.00
					RJE - 201	586,096.00	
Subtotal : None		**0.00**	**0.00**	**0.00**		**586,096.00**	**586,096.00**
Total [5800]	**BENEFIT PAYMENTS**	**0.00**	**0.00**	**0.00**		**586,096.00**	**586,096.00**
	Expenditures	**0.00**	**0.00**	**0.00**		**586,096.00**	**586,096.00**
	Other financing uses	**0.00**	**0.00**	**0.00**		**0.00**	**0.00**
	TOTAL EXPENSE	**0.00**	**0.00**	**0.00**		**586,096.00**	**586,096.00**
	NET (INCOME) LOSS	**(864,629.47)**	**0.00**	**(864,629.47)**		**(14.00)**	**(864,643.47)**
	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:	***50900922 - Dover, MA 2024 FS Audit***
Period Ending:	***6/30/2024***
Trial Balance:	***DB-07 - OPEB***
Workpaper:	***OPEB-003 - OPEB Trust RJEs***

Account	Description	Debit
Reclassifying Journal Entries		
Reclassifying Journal Entries JE # 201		
To gross up revenues and expenses for OPEB benefit payments		
8017.8017.5800.999	BENEFIT PAYMENTS	586,096.00
8017.0980.4970.9610	GASB 74 Gross Up	
Total		**586,096.00**
Reclassifying Journal Entries JE # 202		
To reconcile BFB - immaterial plug.		
75-000-3580-751001-8017	UFB OPEB TRUST FUND	3,284.00
75-980-4820-751001-0000	OPEB TRUST ACCRUED INCOME	
Total		**3,284.00**
Reclassifying Journal Entries JE # 203		
To adjust GL to agree to GASB 74/75 Report.		
75-980-4820-751001-0000	OPEB TRUST ACCRUED INCOME	3,270.00
75-000-1040-000000-8017	CASH OPEB TRUST	
Total		**3,270.00**
Reclassifying Journal Entries JE # 204		
To adjust investments.		
75-000-1110-000000-8017	OPEB TRUST INVESTMENTS	6,108,975.93
75-000-1040-000000-8017	CASH OPEB TRUST	
Total		**6,108,975.93**
	Total Reclassifying Journal Entries	**6,701,625.93**
	Total All Journal Entries	**6,701,625.93**

Credit
586,096.00
586,096.00
3,284.00
3,284.00
3,270.00
3,270.00
6,108,975.93
6,108,975.93
6,701,625.93
6,701,625.93

Client:	*296722 - Town of Dover, MA*
Engagement:	*50900922 - Dover, MA 2024 FS Audit*
Period Ending:	*6/30/2024*
Trial Balance:	*DB-08 - Custodial*
Workpaper:	*CF-001 - Custodial TB - Detail*

Account	Description	UNADJ 6/30/2024
Group : [1010]	**CASH AND SHORT-TERM INVESTMENTS**	
Subgroup : None		
0009.0009.1000	CASH	0.00
90-000-1040-000000-0009	CASH	0.00
92-000-1040-000000-0009	CASH	0.00
93-000-1040-000000-0000	CASH - AGENCY FUND	(1,660.99)
93-000-1040-000000-0009	CASH	16,030.80
Subtotal : None		**14,369.81**
Total [1010]	**CASH AND SHORT-TERM INVESTMENTS**	**14,369.81**
	Current Assets	**14,369.81**
	TOTAL ASSET	**14,369.81**
Group : [2010]	**WARRANTS PAYABLE**	
Subgroup : None		
0009.0009.2010	WARRANTS PAYABLE	0.00
Subtotal : None		**0.00**
Total [2010]	**WARRANTS PAYABLE**	**0.00**
Group : [2150]	**EMPLOYEE WITHHOLDINGS**	
Subgroup : None		
0009.0009.2150	INSURANCE-GROUP HEALTH	0.00
0009.0009.2190	FLEXIBLE SPENDING ACCOUNTS (FSA)	0.00
92-000-2150-921004-0009	INSURANCE-GROUP HEALTH	0.00
92-000-2180-921015-0009	SCHOOL ANNUITIES (403B)	0.00
92-000-2180-921016-0009	FLEXIBLE SPENDING ACCOUNTS (FSA)	0.00
Subtotal : None		**0.00**
Total [2150]	**EMPLOYEE WITHHOLDINGS**	**0.00**
Group : [2550]	**DEPOSITS HELD IN ESCROW**	
Subgroup : None		
0009.0009.2550	BID DEPOSITS	0.00
0009.0009.3328	PERFMNCE: CASSIDY GARBAGE CNT	0.00
0009.0009.3329	ESCR: TR-BIGELOW-LAND LOW VALU	0.00
0009.0009.3339	ESCR: PLBD -ATWOOD CIRCLE	0.00
0009.0009.3345	ESCROW-PL BD-STONE GATE VILLAG	0.00
0009.0009.3351	PERFMNC: CONSV-FARM STREET	0.00

0009.0009.3355	PERFMNC: CONSV-WILSONDALE AVE	0.00
0009.0009.3361	PERFMNC: CONSV-STRWBRRY HLL/WH	0.00
0009.0009.3363	PERFMNC: CONSV-DEDHAM ST	0.00
0009.0009.3365	SELECTMEN SECURITY DEPOSITS	0.00
0009.0009.3372	ESCROW-BD HLTH - THOMAS BATTELL	0.00
0009.0009.3374	ESCROW-BD HLTH - 30 HARTFORD STREET	0.00
0009.0009.3375	ESCROW-BD HLTH - 64 DRAPER	0.00
0009.0009.3380	ZBA DOVER FARMS	0.00
0009.0009.3381	ZBA MOD COMP PRMT-DOVER FARMS-REVIE	0.00
0009.0009.3383	ZBA LOT 3 CLAYBROOK ROAD - REVIEW FEE	0.00
90-000-2550-901002-0009	PERFMNCE: CASSIDY GARBAGE CNT	0.00
90-122-2550-901029-0009	SELECTMEN SECURITY DEPOSITS	0.00
90-171-2550-901021-0009	PERFMNC: CONSV-FARM STREET	0.00
90-171-2550-901026-0009	PERFMNC: CONSV-STRWBRRY HLL/WH	0.00
90-171-2550-901027-0009	PERFMNC: CONSV-DEDHAM ST	0.00
90-175-2550-901010-0009	ESCR: PLBD -ATWOOD CIRCLE	0.00
90-176-2550-901034-0009	ZBA DOVER FARMS	0.00
Subtotal : None		**0.00**
Total [2550]	**DEPOSITS HELD IN ESCROW**	**0.00**

Group : [2900]	**OTHER LIABILITIES**	
Subgroup : None		
0009.0009.2160	TAILINGS	0.00
0009.0009.2165	STUDENT ACTIVITY: CHICKERING	0.00
0009.0009.3320	DUE TO STATE: FIRE ARMS	0.00
0009.0009.3330	DUE TO STATE: SPORTING LICENSE	0.00
90-000-3590-909029-0000	UNDESIGNATED FUND BALANCE	0.00
90-999-3590-000000-0000	UNDESIGNATED FUND BALANE	0.00
93-000-2520-931001-0009	XX TAILINGS	(8,941.81)
Subtotal : None		**(8,941.81)**
Total [2900]	**OTHER LIABILITIES**	**(8,941.81)**
	Current Liabilities	**(8,941.81)**
	TOTAL LIABILITY	**(8,941.81)**

Group : [3930]	**RESTRICTED FUND BALANCE**	
Subgroup : None		
93-000-2580-931002-0009	STUDENT ACTIVITY: CHICKERING	(18,101.49)
93-000-3320-931003-0009	DUE TO STATE: FIRE ARMS	12,675.00
93-000-3590-931002-0000	UFB - CHICKERING STUDENT ACTIVITY	(1.51)
93-000-3590-931002-0000-99	UFB - CHICKERING STUDENT ACTIVITY	(3,653.59)
Subtotal : None		**(9,081.59)**
Total [3930]	**RESTRICTED FUND BALANCE**	**(9,081.59)**

	Equity	**(9,081.59)**
	NET (INCOME) LOSS	**3,653.59**
	TOTAL EQUITY	**(5,428.00)**
	TOTAL LIABILITY AND EQUITY	**(14,369.81)**

Group : [4180]	**REVENUE**	
Subgroup : None		
0009.0009.4999.2150	OTHER RECEIPTS.INSURANCE-GROUP HEAL	0.00
0009.0009.4999.2160	OTHER RECEIPTS.TAILINGS	0.00
0009.0009.4999.2190	OTHER RECEIPTS.FLEXIBLE SPENDING ACC(	0.00
0009.0009.4999.3328	OTHER RECEIPTS.PERFMNC: CASSIDY GARE	0.00
0009.0009.4999.3329	OTHER RECEIPTS.ESCR: BIGELOW-LAND LO	0.00
0009.0009.4999.3351	OTHER RECEIPTS.PERFMNC: CONSV-FARM	0.00
0009.0009.4999.3355	OTHER RECEIPTS.PERFMNC: CONSV-WILSOI	0.00
0009.0009.4999.3361	OTHER RECEIPTS.PERFMNC: CONSV-STRWE	0.00
0009.0009.4999.3363	OTHER RECEIPTS.PERFMNC: CONSV-DEDHA	0.00
0009.0161.4999.3330	OTHER RECEIPTS.DUE TO STATE: SPORTING	0.00
0009.0175.4999.3339	OTHER RECEIPTS.ESCR: PLBD-ATWOOD CIR	0.00
0009.0175.4999.3377	OTHER RECEIPTS.ESCROW-PL BD-BLUEWAV	0.00
0009.0176.4999.3380	OTHER RECEIPTS.ZBA DOVER FARMS	0.00
0009.0176.4999.3381	OTHER RECEIPTS.ZBA MOD COMP PRMT-DO	0.00
0009.0176.4999.3383	OTHER RECEIPTS.ZBA LOT 3 CLAYBROOK R(	0.00
0009.0201.4999.3320	OTHER RECEIPTS.DUE TO STATE: FIRE ARM!	0.00
0009.0519.4999.3374	OTHER RECEIPTS.ESCROW-BH HLTH - 30 H	0.00
0009.0519.4999.3375	OTHER RECEIPTS.ESCROW-BD HLTH - 64 DR	0.00
0009.0603.4999.2165	OTHER RECEIPTS.STUDENT ACTIVITY: CHIC	0.00
90-999-4999-901001-0000	REV ESCRO - BOH 38 MILL STREET	0.00
90-999-4999-909001-0009	OTHER RECEIPTS.PERFMNC: CONSV-FARM	0.00
90-999-4999-909002-0009	OTHER RECEIPTS.PERFMNC: CONSV-DEDHA	0.00
90-999-4999-909012-0009	OTHER RECEIPTS.PERFMNC: CASSIDY GARE	0.00
90-999-4999-909013-0009	OTHER RECEIPTS.PERFMNC: CONSV-STRWE	0.00
90-999-4999-909020-0009	OTHER RECEIPTS.ESCR: PLBD-ATWOOD CIR	0.00
90-999-4999-909021-0009	OTHER RECEIPTS.ZBA DOVER FARMS	0.00
90-999-4999-909028-0009	OTHER RECEIPTS.STUDENT ACTIVITY: CHIC	0.00
90-999-4999-909029-0000	REV - ESCROW BOH 38 MILL STREET	0.00
92-999-4999-929101-0009	OTHER RECEIPTS.FLEXIBLE SPENDING ACC(	0.00
92-999-4999-929102-0009	GROUP HEALTH. INSURANCE	0.00
92-999-4999-929103-0009	FSA PAYROLL DEDUCTION	0.00
92-999-4999-929105-0009	HEALTH INS PAYROLL DEDUCTION	0.00
99.4000	REVENUE	0.00
Subtotal : None		**0.00**
Total [4180]	**REVENUE**	**0.00**

Group : [4188]	**Fees collected for students**	
Subgroup : None		
93-000-4820-931002-0000	INTEREST - CHICKERING STUDENT ACTIVITY	(1.51)

93-000-4999-931002-0009	STUDENT ACTIVITY: CHICKERING	(6,852.00)
Subtotal : None		**(6,853.51)**
Total [4188]	**Fees collected for students**	**(6,853.51)**
Group : [4189]	**Fees collected for State of Massacushetts**	
Subgroup : None		
93-000-4999-931003-0009	FIREARMS DUE TO STATE	(2,475.00)
Subtotal : None		**(2,475.00)**
Total [4189]	**Fees collected for State of Massacushetts**	**(2,475.00)**
	Revenues	**(9,328.51)**
	TOTAL REVENUE	**(9,328.51)**
Group : [5100]	**EXPENSES**	
Subgroup : None		
0009.0009.5200.3329	ESCR: BIGELOW-LAND LOW VALUE.ESCR: B	0.00
0009.0009.5700.2150	INSURANCE-GROUP HEALTH.INSURANCE-GF	0.00
0009.0009.5700.2160	OTHER CHRGS & EXPS.TAILINGS	0.00
0009.0009.5700.2190	OTHER CHRGS & EXPS.FLEXIBLE SPENDING	0.00
0009.0009.5700.3355	PERFMNC: CONSV-WILSONDALE AVE.PERFM	0.00
0009.0161.5700.3330	DUE TO STATE: SPORTING LICENSE.DUE TO	0.00
0009.0175.5200.3339	PUR OF SERVCS.ESCR: PLBD-ATWOOD CIRC	0.00
0009.0175.5200.3377	PUR OF SERVCS.ESCROW-PL BD-BLUEWAVE	0.00
0009.0175.5960.3345	TRANSFERS TO OTHER FUNDS.ESCR: PL BD-	0.00
0009.0176.5200.3381	PUR OF SERVCS.ZBA MOD COMP PRMT-DOV	0.00
0009.0176.5200.3383	PUR OF SERVCS.ZBA LOT 3 CLAYBROOK RO/	0.00
0009.0176.5960.3383	TRANSFERS TO OTHER FUNDS.ZBA LOT 3 CL	0.00
0009.0201.5700.3320	DUE TO STATE: FIRE ARMS.DUE TO STATE: F	0.00
0009.0519.5200.3375	PUR OF SERVCS.ESCROW-BD HLTH - 64 DRA	0.00
0009.0519.5700.3374	OTHER CHRGS & EXPS.ESCROW-BH HLTH -	0.00
0009.0519.5700.3375	OTHER CHRGS & EXPS.ESCROW-BD HLTH - 6	0.00
0009.0519.5960.3372	TRANSFERS TO OTHER FUNDS.ESCROW-BD	0.00
0009.0603.5100.2165	DEPT-SALARY.STUDENT ACTIVITY: CHICKER	0.00
0009.0603.5700.2165	OTHER CHRGS & EXPS.STUDENT ACTIVITY:	0.00
90-999-5999-909029-0000	EXP - ESCROW BOH 38 MILL STREET	0.00
90-999-5999-909131-0009	OTHER CHRGS & EXPS.STUDENT ACTIVITY:	0.00
92-999-5999-929103-0009	OTHER CHRGS & EXPS.SAVING-TEACHERS A	0.00
92-999-5999-929104-0009	OTHER CHRGS & EXPS.FLEXIBLE SPENDING	0.00
92-999-5999-929105-0009	INSURANCE-GROUP HEALTH.INSURANCE-GF	0.00
93-000-5999-931002-0009	XXXX STUDENT ACTIVITY: CHICKERING	6,432.10
99.5000	EXPENSE	0.00
Subtotal : None		**6,432.10**
Total [5100]	**EXPENSES**	**6,432.10**
Group : [5188]	**Payments on behalf of students**	

Subgroup : None		
93-999-5999-931002-0009	STUDENT ACTIVITY: CHICKERING	0.00
Subtotal : None		**0.00**
Total [5188]	**Payments on behalf of students**	**0.00**
Group : [5189]	**Payment of fees to State of Massachusetts**	
Subgroup : None		
93-210-5999-931003-0000	STATE FIREARMS SHARE	6,550.00
93-999-5999-939007-0009	DUE TO STATE - FIRE ARMS	0.00
Subtotal : None		**6,550.00**
Total [5189]	**Payment of fees to State of Massachusetts**	**6,550.00**
Group : [5970]	**TRANSFERS OUT**	
Subgroup : None		
0009.0009.5960.2190	TRANSFERS TO OTHER FUNDS.FLEXIBLE SPI	0.00
0009.0009.5960.2550	TRANSFERS TO OTHER FUNDS.BID DEPOSIT	0.00
99.5970	TRANSFERS OUT	0.00
Subtotal : None		**0.00**
Total [5970]	**TRANSFERS OUT**	**0.00**
	Expenditures	**12,982.10**
	TOTAL EXPENSE	**12,982.10**
	NET (INCOME) LOSS	**3,653.59**
	Sum of Account Groups*	**0.00**

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

JE Ref #	AJE 6/30/2024	ADJ 6/30/2024	JE Ref #	RJE 6/30/2024	FINAL 6/30/2024
	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	(1,660.99)		0.00	(1,660.99)
	0.00	16,030.80		0.00	16,030.80
	0.00	**14,369.81**		**0.00**	**14,369.81**
	0.00	**14,369.81**		**0.00**	**14,369.81**
	0.00	**14,369.81**		**0.00**	**14,369.81**
	0.00	**14,369.81**		**0.00**	**14,369.81**
	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		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
	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		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
	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		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
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		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
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		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**

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		0.00	0.00
0.00	0.00		0.00	0.00
0.00	0.00		0.00	0.00
0.00	(8,941.81)		0.00	(8,941.81)
0.00	**(8,941.81)**		**0.00**	**(8,941.81)**
0.00	**(8,941.81)**		**0.00**	**(8,941.81)**

0.00	**(8,941.81)**		**0.00**	**(8,941.81)**
0.00	**(8,941.81)**		**0.00**	**(8,941.81)**

0.00	(18,101.49)		(1,941.42)	(20,042.91)
		RJE - 201	(1,941.42)	
0.00	12,675.00		0.00	12,675.00
0.00	(1.51)		0.00	(1.51)
0.00	(3,653.59)		0.00	(3,653.59)
0.00	**(9,081.59)**		**(1,941.42)**	**(11,023.01)**
0.00	**(9,081.59)**		**(1,941.42)**	**(11,023.01)**

0.00	**(9,081.59)**	**(1,941.42)**	**(11,023.01)**
0.00	**3,653.59**	**1,941.42**	**5,595.01**
0.00	**(5,428.00)**	**0.00**	**(5,428.00)**
0.00	**(14,369.81)**	**0.00**	**(14,369.81)**

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	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
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	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
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	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
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	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
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	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**

0.00	(1.51)	0.00	(1.51)

0.00	(6,852.00)		0.00	(6,852.00)
0.00	**(6,853.51)**		**0.00**	**(6,853.51)**
0.00	**(6,853.51)**		**0.00**	**(6,853.51)**
0.00	(2,475.00)		0.00	(2,475.00)
0.00	**(2,475.00)**		**0.00**	**(2,475.00)**
0.00	**(2,475.00)**		**0.00**	**(2,475.00)**
0.00	**(9,328.51)**		**0.00**	**(9,328.51)**
0.00	**(9,328.51)**		**0.00**	**(9,328.51)**
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		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
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		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
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		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
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	6,432.10		1,941.42	8,373.52
		RJE - 201	1,941.42	
0.00	0.00		0.00	0.00
0.00	**6,432.10**		**1,941.42**	**8,373.52**
0.00	**6,432.10**		**1,941.42**	**8,373.52**

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	6,550.00	0.00	6,550.00
0.00	0.00	0.00	0.00
0.00	**6,550.00**	**0.00**	**6,550.00**
0.00	**6,550.00**	**0.00**	**6,550.00**
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	**0.00**	**0.00**	**0.00**
0.00	**0.00**	**0.00**	**0.00**
0.00	**12,982.10**	**1,941.42**	**14,923.52**
0.00	**12,982.10**	**1,941.42**	**14,923.52**
0.00	**3,653.59**	**1,941.42**	**5,595.01**
0.00	**0.00**	**0.00**	**0.00**

Client:	***296722 - Town of Dover, MA***
Engagement:	***50900922 - Dover, MA 2024 FS Audit***
Period Ending:	***6/30/2024***
Trial Balance:	***DB-08 - Custodial***
Workpaper:	***CF-003 - Custodial RJEs***

Account	Description	Debit
Reclassifying Journal Entries		
Reclassifying Journal Entries JE # 201		
To reconcile BFB - immaterial plug.		
93-000-5999-931002-0009	XXXX STUDENT ACTIVITY: CHICKERING	1,941.42
93-000-2580-931002-0009	STUDENT ACTIVITY: CHICKERING	
Total		**1,941.42**
	Total Reclassifying Journal Entries	**1,941.42**
	Total All Journal Entries	**1,941.42**

Credit
1,941.42
1,941.42
1,941.42
1,941.42