

Client: 296722 - Town of Dover, MA
Engagement: 62656222 - Dover, MA 2024 F2S Audit
Period Ending: 6/30/2024
Trial Balance: DB-30 - Consolidated Trial Balance
Worksheet: COMING - Consolidated Trial Balance

Account	Description	GEN 6/30/2024	STAB 6/30/2024	SRF 6/30/2024	SRF MAJ 6/30/2024	CPF 6/30/2024	CPF MAJ 6/30/2024	CPF MAJ #2 6/30/2024	ETF 6/30/2024	PTF 6/30/2024	TF 6/30/2024	PRE-CONSOL 6/30/2024	JE Ref #	EJE 6/30/2024	CONSOL 6/30/2024
Group : [010]	CASH AND SHORT-TERM INVESTMENTS														
Subgroup : None															
01-000-1020-0000-0001	PETTY CASH - ASSESSORS	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00	0.00	100.00
01-000-1021-0000-0001	PETTY CASH - BOARD OF HEALTH	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.00	0.00	0.00	10.00
01-000-1022-0000-0001	PETTY CASH - CONSERVATION	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.00	0.00	0.00	10.00
01-000-1023-0000-0001	PETTY CASH - LIBRARY	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00	0.00	100.00
01-000-1024-0000-0001	PETTY CASH - PLANNING BOARD	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.00	0.00	0.00	10.00
01-000-1025-0000-0001	PETTY CASH - SOLID WASTE DISPOSAL	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	20.00
01-000-1026-0000-0001	PETTY CASH - TOWN CLERK	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00	0.00	0.00	50.00
01-000-1027-0000-0001	PETTY CASH - TREASURER-COLLECTOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-1040-0000-0001	CASH	9,023,778.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,023,778.99	0.00	0.00	9,023,778.99
20-000-1040-0000-0000	CASH - RECEIPTS RESERVED	0.00	0.00	6,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,400.00	0.00	0.00	6,400.00
20-000-1040-0000-5091	CASH	0.00	0.00	364,533.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	364,533.90	0.00	0.00	364,533.90
20-000-1040-0000-5092	CASH	0.00	0.00	(4,571.54)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,571.54)	0.00	0.00	(4,571.54)
20-000-1040-0000-5093	CASH	0.00	0.00	1,015.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,015.00	0.00	0.00	1,015.00
20-000-1040-0000-5120	CASH	0.00	0.00	7,165.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,165.29	0.00	0.00	7,165.29
20-000-1040-0000-5121	CASH	0.00	0.00	1,583.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,583.40	0.00	0.00	1,583.40
20-000-1040-201006-0000	RRF A - PREMIUMS CASH	0.00	0.00	3,717.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,717.70	0.00	0.00	3,717.70
22-000-1040-0000-5002	CASH	0.00	0.00	326,565.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	326,565.32	0.00	0.00	326,565.32
23-000-1040-0000-5007	CASH	0.00	0.00	16,568.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,568.73	0.00	0.00	16,568.73
23-000-1040-0000-5099	CASH	0.00	0.00	241,463.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	241,463.83	0.00	0.00	241,463.83
24-000-1040-0000-0000	CASH - REVOLVING FUND	0.00	0.00	2,305.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,305.47	0.00	0.00	2,305.47
24-000-1040-0000-5000	CASH	0.00	0.00	523,553.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	523,553.85	0.00	0.00	523,553.85
24-000-1040-0000-5001	CASH	0.00	0.00	(241,533.86)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(241,533.86)	0.00	0.00	(241,533.86)
24-000-1040-0000-5005	CASH	0.00	0.00	(29,202.55)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(29,202.55)	0.00	0.00	(29,202.55)
24-000-1040-0000-5006	CASH	0.00	0.00	491,571.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	491,571.37	0.00	0.00	491,571.37
24-000-1040-0000-5007	CASH	0.00	0.00	68,440.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	68,440.32	0.00	0.00	68,440.32
24-000-1040-0000-5017	CASH	0.00	0.00	604.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	604.67	0.00	0.00	604.67
24-000-1040-0000-5018	CASH	0.00	0.00	15,452.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,452.99	0.00	0.00	15,452.99
24-000-1040-0000-5020	CASH	0.00	0.00	(215.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(215.00)	0.00	0.00	(215.00)
24-000-1040-0000-5021	CASH	0.00	0.00	(86.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(86.00)	0.00	0.00	(86.00)
24-000-1040-0000-5022	CASH	0.00	0.00	(225.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(225.00)	0.00	0.00	(225.00)
24-000-1040-0000-5130	CASH	0.00	0.00	4,087.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,087.50	0.00	0.00	4,087.50
24-000-1040-0000-5180	CASH	0.00	0.00	1,938.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,938.75	0.00	0.00	1,938.75
25-000-1040-0000-5069	CASH	0.00	0.00	96,693.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	96,693.74	0.00	0.00	96,693.74
25-000-1040-0000-5072	CASH	0.00	0.00	13,973.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,973.76	0.00	0.00	13,973.76
25-000-1040-0000-5074	CASH	0.00	0.00	58,021.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	58,021.85	0.00	0.00	58,021.85
25-000-1040-0000-5076	CASH	0.00	0.00	523.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	523.00	0.00	0.00	523.00
25-000-1040-0000-5078	CASH	0.00	0.00	23,339.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,339.80	0.00	0.00	23,339.80
25-000-1040-0000-5079	CASH	0.00	0.00	34,380.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,380.28	0.00	0.00	34,380.28
25-000-1040-0000-5081	CASH	0.00	0.00	16,233.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,233.78	0.00	0.00	16,233.78
25-000-1040-0000-5082	CASH	0.00	0.00	34,473.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,473.71	0.00	0.00	34,473.71
25-000-1040-0000-5083	CASH	0.00	0.00	402.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	402.28	0.00	0.00	402.28
25-000-1040-0000-5084	CASH	0.00	0.00	5,909.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,909.47	0.00	0.00	5,909.47
25-000-1040-0000-5085	CASH	0.00	0.00	2,650.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,650.84	0.00	0.00	2,650.84
25-000-1040-0000-5086	CASH	0.00	0.00	638.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	638.50	0.00	0.00	638.50
25-000-1040-0000-5170	CASH	0.00	0.00	5,445.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,445.24	0.00	0.00	5,445.24
25-000-1040-0000-5171	CASH	0.00	0.00	98.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	98.24	0.00	0.00	98.24
25-000-1040-0000-5172	CASH	0.00	0.00	33,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,000.00	0.00	0.00	33,000.00
26-000-1040-0000-5096	CASH	0.00	0.00	(1,250.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,250.00)	0.00	0.00	(1,250.00)
26-000-1040-0000-5097	CASH	0.00	0.00	38,792.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,792.83	0.00	0.00	38,792.83
27-000-1040-0000-0000	CASH - OTHER SPECIAL REVENUE	0.00	0.00	14,155.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,155.31	0.00	0.00	14,155.31
27-000-1040-0000-5012	CASH-SPECIAL REVENUE	0.00	0.00	(220,845.73)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(220,845.73)	0.00	0.00	(220,845.73)
27-000-1040-0000-5013	CASH	0.00	0.00	3,029.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,029.22	0.00	0.00	3,029.22
27-000-1040-0000-5087	CASH	0.00	0.00	55,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55,000.00	0.00	0.00	55,000.00
28-000-1040-0000-0000	CASH - FEDERAL GRANTS	0.00	0.00	0.00	1,436,139.32	0.00	0.00	0.00	0.00	0.00	0.00	1,436,139.32	0.00	0.00	1,436,139.32
28-000-1040-0000-5023	CASH	0.00	0.00	0.00	129,261.25	0.00	0.00	0.00	0.00	0.00	0.00	129,261.25	0.00	0.00	129,261.25
28-000-1040-0000-5024	CASH	0.00	0.00	0.00	(1,560.71)	0.00	0.00	0.00	0.00	0.00	0.00	(1,560.71)	0.00	0.00	(1,560.71)
28-000-1040-0000-5026	CASH	0.00	0.00	0.00	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.06	0.00	0.00	0.06
28-000-1040-0000-5033	CASH	0.00	0.00	0.00	3.24	0.00	0.00	0.00	0.00	0.00	0.00	3.24	0.00	0.00	3.24
28-000-1040-0000-5035	CASH	0.00	0.00	0.00	3.24	0.00	0.00	0.00	0.00	0.00	0.00	3.24	0.00	0.00	3.24
28-000-1040-0000-5106	CASH	0.00	0.00	0.00	(1,008.00)	0.00	0.00	0.00	0.00	0.00	0.00	(1,008.00)	0.00	0.00	(1,008.00)
28-000-1040-0000-5143	CASH	0.00	0.00	0.00	149.98	0.00	0.00	0.00	0.00	0.00	0.00	149.98	0.00	0.00	149.98
28-12-1040-201015-0000	FEDERAL ARPA GRANT	0.00	0.00	0.00	(170,234.00)	0.00	0.00	0.00	0.00	0.00	0.00	(170,234.00)	0.00	0.00	(170,234.00)
28-300-1040-201028-0000	CASH FED-SPED 298 EARLY CHILDHOOD	0.00	0.00	0.00	(833.48)	0.00	0.00	0.00	0.00	0.00	0.00	(833.48)	0.00	0.00	(833.48)
28-300-1040-201030-0000	CASH-SCHOOL ESSER I F Y22	0.00	0.00	0.00	8,863.92	0.00	0.00	0.00	0.00	0.00	0.00	8,863.92	0.00	0.00	8,863.92
28-300-1040-201031-0000	CASH - CARES ESSER II	0.00	0.00	0.00	(1,448.03)	0.00	0.00	0.00	0.00	0.00	0.00	(1,448.03)	0.00	0.00	(1,448.03)
28-300-1040-201031-0000	CASH - SPED 252 ARP IDEA	0.00	0.00	0.00	(1,680.01)	0.00	0.00	0.00	0.00	0.00	0.00	(1,680.01)	0.00	0.00	(1,680.01)
29-000-1040-0000-0000	CASH - STATE GRANTS	0.00	0.00	0.00	393,171.48	0.00	0.00	0.00	0.00	0.00	0.00	393,171.48	0.00	0.00	393,171.48

Total [1200]		CASH AND SHORT-TERM INVESTMENTS															
		9,179,568.66	1,871,054.02	3,067,625.16	1,397,652.99	620,760.96	7,988,763.96	0.00	0.00	0.00	581,607.27	24,707,023.02	0.00	24,707,023.02			
Group [1110]		INVESTMENTS															
Subgroup : None																	
0001-0001-1110 INVESTMENTS		7,614,745.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,614,745.83	0.00	7,614,745.83			
31-000-1110 Investments		0.00	0.00	0.00	0.00	0.00	8,932,669.40	0.00	0.00	0.00	0.00	8,932,669.40	0.00	8,932,669.40			
8013-8013-1110 INVESTMENTS		0.00	3,719,111.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,719,111.30	0.00	3,719,111.30			
81-110-999 Investments		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,067,403.97	2,067,403.97	0.00	2,067,403.97			
Subtotal : None		7,614,745.83	3,719,111.30	0.00	0.00	0.00	8,932,669.40	0.00	0.00	0.00	2,067,403.97	22,333,930.50	0.00	22,333,930.50			
Total [1110]		7,614,745.83	3,719,111.30	0.00	0.00	0.00	8,932,669.40	0.00	0.00	0.00	2,067,403.97	22,333,930.50	0.00	22,333,930.50			
Group [1200]		PROPERTY TAX RECEIVABLES															
Subgroup : [1200-1]		Real Estate															
01-000-1220-201700-0001 2017 REAL ESTATE TAX RECEIVABLE		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
01-000-1220-201800-0001 2018 REAL ESTATE TAX RECEIVABLE		12,385.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,385.03	0.00	12,385.03			
01-000-1220-202000-0001 2020 REAL ESTATE TAX RECEIVABLE		1,458.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,458.41	0.00	1,458.41			
01-000-1220-202100-0000 2021 REAL ESTATE TAX RECEIVABLE		26,184.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,184.69	0.00	26,184.69			
01-000-1220-202200-0000 2022 REAL ESTATE TAX RECEIVABLE		37,031.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,031.32	0.00	37,031.32			
01-000-1220-202300-0000 2023 REAL ESTATE TAX RECEIVABLE		137,861.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	137,861.94	0.00	137,861.94			
01-000-1220-202400-0000 2024 RE TAX RECEIVABLE		442,930.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	442,930.89	0.00	442,930.89			
Subtotal [1200-1]		657,852.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	657,852.28	0.00	657,852.28			
Subgroup : [1200-2]		Personal Property															
01-000-1210-199900-0001 PERSONAL PROP TAX RECEIVABLE 1996		521.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	521.11	0.00	521.11			
01-000-1210-199700-0001 PERSONAL PROP TAX RECEIVABLE 1997		485.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	485.58	0.00	485.58			
01-000-1210-199800-0001 PERSONAL PROP TAX RECEIVABLE 1998		815.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	815.58	0.00	815.58			
01-000-1210-199900-0001 PERSONAL PROP TAX RECEIVABLE 1999		401.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	401.08	0.00	401.08			
01-000-1210-200000-0001 PERSONAL PROP TAX RECEIVABLE 2000		952.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	952.49	0.00	952.49			
01-000-1210-200100-0001 PERSONAL PROP TAX RECEIVABLE 2001		264.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	264.15	0.00	264.15			
01-000-1210-200200-0001 PERSONAL PROP TAX RECEIVABLE 2002		199.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	199.43	0.00	199.43			
01-000-1210-200300-0001 PERSONAL PROP TAX RECEIVABLE 2003		290.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	290.18	0.00	290.18			
01-000-1210-200400-0001 PERSONAL PROP TAX RECEIVABLE 2004		564.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	564.45	0.00	564.45			
01-000-1210-200500-0001 PERSONAL PROP TAX RECEIVABLE 2005		464.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	464.21	0.00	464.21			
01-000-1210-200600-0001 PERSONAL PROP TAX RECEIVABLE 2006		197.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	197.47	0.00	197.47			
01-000-1210-200700-0001 PERSONAL PROP TAX RECEIVABLE 2007		197.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	197.14	0.00	197.14			
01-000-1210-200800-0001 PERSONAL PROP TAX RECEIVABLE 2008		329.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	329.74	0.00	329.74			
01-000-1210-200900-0001 PERSONAL PROP TAX RECEIVABLE 2009		481.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	481.17	0.00	481.17			
01-000-1210-201000-0001 PERSONAL PROP TAX RECEIVABLE 2010		467.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	467.38	0.00	467.38			
01-000-1210-201100-0001 PERSONAL PROP TAX RECEIVABLE 2011		380.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	380.72	0.00	380.72			
01-000-1210-201200-0001 PERSONAL PROP TAX RECEIVABLE 2012		458.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	458.70	0.00	458.70			
01-000-1210-201300-0001 PERSONAL PROP TAX RECEIVABLE 2013		724.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	724.94	0.00	724.94			
01-000-1210-201400-0001 PERSONAL PROP TAX RECEIVABLE 2014		1,439.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,439.95	0.00	1,439.95			
01-000-1210-201500-0001 PERSONAL PROP TAX RECEIVABLE 2015		1,441.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,441.45	0.00	1,441.45			
01-000-1210-201600-0001 PERSONAL PROP TAX RECEIVABLE 2016		1,108.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,108.02	0.00	1,108.02			
01-000-1210-201700-0001 PERSONAL PROP TAX RECEIVABLE 2017		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
01-000-1210-201800-0001 2018 PERSONAL PROPERTY TAX RECEIVABLE		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
01-000-1210-201900-0001 2019 PERSONAL PROPERTY TAX RECEIVABLE		(1.46)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1.46)	0.00	(1.46)			
01-000-1210-202000-0001 2020 PERSONAL PROPERTY TAX RECEIVABLE		886.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	886.57	0.00	886.57			
01-000-1210-202100-0000 2021 PERSONAL PROPERTY RECEIVABLE		1,287.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,287.19	0.00	1,287.19			
01-000-1210-202200-0000 2022 PERSONAL PROPERTY RECEIVABLES		901.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	901.76	0.00	901.76			
01-000-1210-202300-0000 2023 PERSONAL PROPERTY RECEIVABLES		608.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	608.15	0.00	608.15			
01-000-1210-202400-0000 2024 PP TAX RECEIVABLE		(1,256.85)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,256.85)	0.00	(1,256.85)			
Subtotal [1200-2]		14,091.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,091.27	0.00	14,091.27			
Subgroup : [1200-3]		Tax Liens															
01-000-1240-000000-0001 TAX LIENS RECEIVABLE		108,184.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	108,184.74	0.00	108,184.74			
99-1203 AR - TAX LIENS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(119,000.00)	(119,000.00)			
Subtotal [1200-3]		108,184.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	108,184.74	(119,000.00)	(10,815.26)			
Subgroup : [1200-4]		Tax Delerrals															
01-000-1242-000000-0001 DEFERRED R.E. RECEIVABLE CLIA		154,091.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	154,091.14	0.00	154,091.14			
99-1204 AR - TAX DEFERRALS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(150,942.00)	(150,942.00)			
Subtotal [1200-4]		154,091.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	154,091.14	(150,942.00)	3,149.14			
Total [1200]		934,219.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	934,219.43	(269,942.00)	664,277.43			
Group [1300]		EXCISE RECEIVABLES															
Subgroup : [1300-1]		Motor Vehicle															
01-000-1260-200000-0001 MOTOR VEHICLE EXCISE TAX REC-2000		(1,670.16)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,670.16)	0.00	(1,670.16)			
01-000-1260-200100-0001 MOTOR VEHICLE EXCISE TAX REC-2001		588.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	588.75	0.00	588.75			
01-000-1260-200200-0001 MOTOR VEHICLE EXCISE TAX REC-2002		(46.16)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(46.16)	0.00	(46.16)			
01-000-1260-200300-0001 MOTOR VEHICLE EXCISE TAX REC-2003		861.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	861.25	0.00	861.25			
01-000-1260-200400-0001 MOTOR VEHICLE EXCISE TAX REC-2004		(28.26)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(28.26)	0.00	(28.26)			
01-000-1260-200500-0001 MOTOR VEHICLE EXCISE TAX REC-2005		(60.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(60.00)	0.00	(60.00)			
01-000-1260-200600-0001 MOTOR VEHICLE EXCISE TAX REC-2006		23.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.96	0.00	23.96			
01-000-1260-201000-0001 MOTOR VEHICLE EXCISE TAX REC-2010		6.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.25	0.00	6.25			
01-000-1260-201200-0001 MOTOR VEHICLE EXCISE TAX REC-2012		52.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.50	0.00	52.50			
01-000-1260-201300-0001 MOTOR VEHICLE EXCISE TAX REC-2013		(48.70)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(48.70)	0.00	(48.70)			
01-000-1260-201500-0001 MOTOR VEHICLE EXCISE TAX REC-2015		92.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	92.83	0.00	92.83			
01-000-1260-201800-0001 MOTOR VEHICLE EXCISE TAX REC-2018		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
01-000-1260-201900-0001 MOTOR VEHICLE EXCISE TAX REC-2019		6,118.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,118.05	0.00	6,118.05			
01-000-1260-202000-0001 MOTOR VEHICLE EXCISE TAX REC-2020		4,807.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,807.28	0.00	4,807.28			
01-000-1260-202100-000																	

[illegible]

[REDACTED]		DEFERRED REVENUES	(1,122,280.19)	0.00	(26,150.19)	0.00	(246,680.00)	0.00	0.00	0.00	0.00	0.00	0.00	(1,407,158.38)	1,407,158.25	(6.13)
Group : [200]		NOTES PAYABLE														
Subgroup : None		LFI RES FOR TAILINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal : None	BAN		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total [200]		NOTES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Group : [2620]		TAX REFUNDS PAYABLE														
Subgroup : None		TAX REFUNDS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal : None		TAX REFUNDS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total [2620]		TAX REFUNDS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Group : [2600]		OTHER CURRENT LIABILITIES														
Subgroup : [2600-2]		Other														
Subtotal : [2600-2]		LFI RES FOR TAILINGS	2,287.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,287.79	0.00	2,287.79	
Subtotal : [2600-2]		Accrued Bond Insurance Costs against premium	(76,237.21)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(76,237.21)	0.00	(76,237.21)	
Subtotal : [2600-2]		SUSPENSE ACCOUNT	(11,256.80)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(11,256.80)	0.00	(11,256.80)	
Subtotal : [2600-2]		Other	(85,296.22)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(85,296.22)	0.00	(85,296.22)	
Subgroup : [2600-3]		Performance Bonds														
Subtotal : [2600-3]		PERRINCE, CASSIDY GARBAGE CNT	(3,058.50)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,058.50)	0.00	(3,058.50)	
Subtotal : [2600-3]		UNDERSIGNATED FUND BALANCE	(7,037.50)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(7,037.50)	0.00	(7,037.50)	
Subtotal : [2600-3]		UFB - KIRBY FARM ESCROW	(7,500.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(7,500.00)	0.00	(7,500.00)	
Subtotal : [2600-3]		SELECTMEN SECURITY DEPOSITS	(40,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(40,000.00)	0.00	(40,000.00)	
Subtotal : [2600-3]		PERRINC CONVSY FARM STREET	(2,997.56)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,997.56)	0.00	(2,997.56)	
Subtotal : [2600-3]		PERRINC CONVSY-STWIBERRY HLLWH	(6,985.90)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6,985.90)	0.00	(6,985.90)	
Subtotal : [2600-3]		PERRINC CONVSY DREAM ST	(6,341.11)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6,341.11)	0.00	(6,341.11)	
Subtotal : [2600-3]		RSC PLD-ATWOOD CIRCLH	(6,118.50)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6,118.50)	0.00	(6,118.50)	
Subtotal : [2600-3]		ZBA DOVER FARMS	(619.94)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(619.94)	0.00	(619.94)	
Subtotal : [2600-3]		UNDERSIGNATED FUND BALANE	(172.82)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(172.82)	0.00	(172.82)	
Subtotal : [2600-3]		OTHER CHRG & EXPS STUDENT ACTIVITY: CHICKEN Performance Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal : [2600-3]			(80,813.85)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(80,813.85)	0.00	(80,813.85)	
Subgroup : None		ATMRS A12 ELD HSAH-ATMRS A12 ELD HSGH	0.00	0.00	0.00	0.00	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	250,000.00	0.00	250,000.00
Subtotal : None	ATMRS A12 ELD HSAH-STM99 A1 CHICK SCH		0.00	0.00	0.00	0.00	(250,000.00)	0.00	0.00	0.00	0.00	(250,000.00)	0.00	(250,000.00)	0.00	(250,000.00)
Total [2600]		OTHER CURRENT LIABILITIES	(166,038.97)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(166,038.97)	0.00	(166,038.97)	0.00	(166,038.97)
Group : [2615]		BONDS PAYABLE - CURRENT														
Subgroup : [2615-1]		Bonds and Loans														
Subtotal : [2615-1]	99.2815	BONDS PAYABLE - CURRENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,420,000.00)	1,420,000.00	0.00
Subtotal : [2615-1]		Bonds and Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,420,000.00)	1,420,000.00	0.00
Subgroup : [2615-2]		Bond Premium														
Subtotal : [2615-2]	99.2816	Bond Premium - Current	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(116,114.00)	116,114.00	0.00
Subtotal : [2615-2]		Bond Premium	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(116,114.00)	116,114.00	0.00
Total [2615]		BONDS PAYABLE - CURRENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,536,114.00)	1,536,114.00	0.00
Group : [2400]		Unearned Revenue														
Subgroup : None		Unearned Revenue - ARPA	0.00	0.00	0.00	(1,265,904.72)	0.00	0.00	0.00	0.00	0.00	(1,265,904.72)	0.00	(1,265,904.72)	0.00	(1,265,904.72)
Subtotal : None		Unearned Revenue	0.00	0.00	0.00	(1,265,904.72)	0.00	0.00	0.00	0.00	0.00	(1,265,904.72)	0.00	(1,265,904.72)	0.00	(1,265,904.72)
Total [2400]		Unearned Revenue	0.00	0.00	0.00	(1,265,904.72)	0.00	0.00	0.00	0.00	0.00	(1,265,904.72)	0.00	(1,265,904.72)	0.00	(1,265,904.72)
Group : [2030]		RETAINAGE PAYABLE														
Subgroup : None		Retainage Payable	0.00	0.00	0.00	0.00	(412,085.11)	0.00	0.00	0.00	0.00	(412,085.11)	0.00	(412,085.11)	0.00	(412,085.11)
Subtotal : None		Retainage Payable	0.00	0.00	0.00	0.00	(412,085.11)	0.00	0.00	0.00	0.00	(412,085.11)	0.00	(412,085.11)	0.00	(412,085.11)
Total [2030]		Retainage Payable	0.00	0.00	0.00	0.00	(412,085.11)	0.00	0.00	0.00	0.00	(412,085.11)	0.00	(412,085.11)	0.00	(412,085.11)
Group : [2030]		Current Liabilities	(2,705,174.44)	0.00	(126,177.69)	(1,265,904.72)	(261,530.00)	(1,676,075.03)	0.00	0.00	0.00	0.00	(6,034,951.79)	(128,955.75)	(6,163,817.54)	
Group : [2830]		BONDS PAYABLE - NONCURRENT														
Subgroup : [2830-1]		Bonds and Loans Payable														
Subtotal : [2830-1]	99.2830	BONDS PAYABLE - NONCURRENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(22,120,000.00)	22,120,000.00	0.00
Subtotal : [2830-1]		Bonds and Loans Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(22,120,000.00)	22,120,000.00	0.00
Subgroup : [2830-2]		Bond Premium														
Subtotal : [2830-2]	99.2831	Bond Premium - Noncurrent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,671,427.00)	1,671,427.00	0.00
Subtotal : [2830-2]		Bond Premium	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,671,427.00)	1,671,427.00	0.00
Total [2830]		BONDS PAYABLE - NONCURRENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(23,791,427.00)	23,791,427.00	0.00
Group : [2835]		COMPENSATED ABSENCES - NONCURRENT														
Subgroup : [2835-1]		COMPENSATED ABSENCES - NONCURRENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(58,307.97)	58,307.97	0.00
Subtotal : None	99.2835	COMPENSATED ABSENCES - NONCURRENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(58,307.97)	58,307.97	0.00
Subtotal : None		COMPENSATED ABSENCES - NONCURRENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(58,307.97)	58,307.97	0.00
Total [2835]		COMPENSATED ABSENCES - NONCURRENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(58,307.97)	58,307.97	0.00
Group : [2840]		OPEB LIABILITY - NONCURRENT														
Subgroup : [2840-1]		OPEB LIAB - NONCURRENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,768,031.00)	4,768,031.00	0.00
Subtotal : None	99.2840	OPEB LIABILITY - NONCURRENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,768,031.00)	4,768,031.00	0.00
Subtotal : None		OPEB LIABILITY - NONCURRENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,768,031.00)	4,768,031.00	0.00
Group : [2860]		PENSION LIABILITY														
Subgroup : None		NET PENSION LIABILITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(12,160,681.00)	12,160,681.00	0.00
Subtotal : None	99.2860	NET PENSION LIABILITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(12,160,681.00)	12,160,681.00	0.00
Subtotal : None		PENSION LIABILITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(12,160,681.00)	12,160,681.00	0.00
Total [2860]		PENSION LIABILITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(12,160,681.00)	12,160,681.00	0.00
Group : [2880]		DEFERRED INFLOWS														
Subgroup : [NL-4]		Lease Receivable														
Subtotal : [NL-4]	99.2884	Deferred inflow - Lease	(1,263,259.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,263,259.00)	0.00	(1,263,259.00)	0.00	(1,263,259.00)
Subtotal : [NL-4]		Lease Receivable	(1,263,259.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,263,259.00)	0.00	(1,263,259.00)	0.00	(1,263,259.00)
Subgroup : [NL-1]		Pension Related														
Subtotal : [NL-1]	99.2890	DEFERRED INFLOWS - PENSION PLAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(241,922.00)	241,922.00	0.00
Subtotal : [NL-1]		Pension Related	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(241,922.00)	241,922.00	0.00
Subgroup : [NL-2]		OPEB Related														
Subtotal : [NL-2]	99.2891	DEFERRED INFLOWS - OPEB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,828,617.00)	2,828,617.00	0.00
Subtotal : [NL-2]		OPEB Related	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,828,617.00)	2,828,617.00	0.00
Total [2880]		DEFERRED INFLOWS	(1,263,259.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,263,259.00)	0.00	(2,070,539.00)	4,333,798.00	0.00
Group : [2811]		FB - RESERVED FOR ENCUMBRANCES														

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01 (2020)	FB - RESERVED FOR SPECIAL PURPOSES										(485,368.19)	(4,450,792.51)	(2,474,981.50)	(125,369.89)	0.00	0.00	0.00	0.00	0.00	(2,476,894.33)	(10,013,006.42)	10,013,006.42	0.00
Group [2249]	FB - RESERVED FOR CAPITAL PURPOSES																						
Subgroup - None																							
31-000-3900-301001-6172	CHAPTER 90 - FY18 FY19 FY20	0.00	0.00	0.00	0.00	0.00	(159.02)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(159.02)	0.00	(159.02)			
31-000-3900-301023-0000	UFB - CHRD PAVEMENT MAINTENANCE	0.00	0.00	0.00	0.00	0.00	32,524.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,524.00	0.00	32,524.00			
31-000-3900-301025-0000	UFB - CHRD WILLOW DEDHAM CULVERT REPLACEMENT	0.00	0.00	0.00	0.00	0.00	39,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,200.00	0.00	39,200.00			
31-000-3900-301026-0000	UFB - CHRD WILLOW DEDHAM CULVERT REPLACEMENT	0.00	0.00	0.00	0.00	0.00	(443,991.65)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(443,991.65)	0.00	(443,991.65)			
31-000-3900-301026-0000	UFB - CHRD WILLOW DEDHAM CULVERT REPLACEMENT	0.00	0.00	0.00	0.00	0.00	116,702.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	116,702.65	0.00	116,702.65			
31-000-3900-301026-0000	UFB - CHRD WILLOW DEDHAM CULVERT REPLACEMENT	0.00	0.00	0.00	0.00	0.00	66,825.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66,825.00	0.00	66,825.00			
31-000-3900-301026-0000	UFB - CHRD WILLOW DEDHAM CULVERT REPLACEMENT	0.00	0.00	0.00	0.00	0.00	72,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72,000.00	0.00	72,000.00			
31-000-3900-301031-0000	UFB - CHRD 10 WHEEL DUMP TRUCK	0.00	0.00	0.00	0.00	0.00	246,680.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	246,680.00	0.00	246,680.00			
31-000-3900-31001-4278	UFB - CHRD DESIGN IMPROVE BLDG ATM15 A15	0.00	0.00	0.00	0.00	0.00	1,141,224.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,141,224.73	0.00	1,141,224.73			
31-000-3940-9999	Consolidated Fund Balance	0.00	0.00	0.00	0.00	0.00	(1,141,224.93)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,141,224.93)	0.00	(1,141,224.93)			
31-122-3900-311003-0000	UFB-FY22 ATM AS.5A TOWN HOUSE ROOF	0.00	0.00	0.00	0.00	0.00	(228,230.87)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(228,230.87)	0.00	(228,230.87)			
31-122-3900-311004-0000	UFB - FY22 ATM AS.5B PROTECTIVE AGENCY ALARMS	0.00	0.00	0.00	0.00	0.00	(38,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(38,000.00)	0.00	(38,000.00)			
31-122-3900-311004-0000-99	UFB - FY22 ATM AS.5B PROTECTIVE AGENCY ALARMS	0.00	0.00	0.00	0.00	0.00	(2,334,216.16)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,334,216.16)	0.00	(2,334,216.16)			
31-122-3900-311005-0000	UFB - CHD RENO	0.00	0.00	0.00	0.00	0.00	(15,439,265.51)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(15,439,265.51)	0.00	(15,439,265.51)			
31-122-3900-311006-0000	UFB - CHD PARKS & REC	0.00	0.00	0.00	0.00	0.00	(340,338.92)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(340,338.92)	0.00	(340,338.92)			
31-122-3900-311007-0000	UFB - CHD STAFF ATM CHD CC&C FEAS & DEVELOP	0.00	0.00	0.00	0.00	0.00	(39,703.51)	0.00	0.00	0.00													

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Group: [4003]		GENERAL REVENUES									
Subgroup: [4003.1]		Property taxes									
01-146-4110-20100000001	PERSONAL PROPERTY TAXES 2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-146-4110-20200000001	2020 PP TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-146-4110-20210000000	2021 PP TAX	(6,847.59)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6,847.59)	0.00
01-146-4110-20220000000	2022 PP TAX	(901.12)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(901.12)	0.00
01-146-4110-20230000000	2023 PP TAX	(710.52)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(710.52)	0.00
01-146-4110-20240000000	2024 PP TAX	(777,781.69)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(777,781.69)	0.00
01-146-4120-20170000001	REAL ESTATE TAXES 2017	15,270.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,270.04	0.00
01-146-4120-20180000001	REAL ESTATE TAXES 2018	16,636.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,636.29	0.00
01-146-4120-20190000001	REAL ESTATE TAXES 2019	18,953.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,953.88	0.00
01-146-4120-20200000001	REAL ESTATE TAXES 2020	13,077.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,077.93	0.00
01-146-4120-20210000000	2021 RE TAX	5,609.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,609.47	0.00
01-146-4120-20220000000	2022 RE TAX	(44,636.93)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(44,636.93)	0.00
01-146-4120-20230000000	2023 RE TAX	(304,479.05)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(304,479.05)	0.00
01-146-4120-20240000000	2024 RE TAX	(36,637,747.83)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(36,637,747.83)	0.00
01-146-4120-20250000000	2025 REAL ESTATE TAXES 2025	(119.36)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(119.36)	0.00
01-146-4120-20101000001	TAX LIENS 2011	(8,663.35)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(8,663.35)	0.00
01-146-4120-20120000001	TAX LIENS 2012	(13,851.61)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(13,851.61)	0.00
01-146-4120-20140000001	TAX LIENS 2014	(6,792.47)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6,792.47)	0.00
01-146-4120-20150000001	TAX LIENS 2015	(7,115.11)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(7,115.11)	0.00
01-146-4120-20160000001	TAX LIENS 2016	(7,606.08)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(7,606.08)	0.00
01-146-4120-20170000001	TAX LIENS 2017	(7,654.54)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(7,654.54)	0.00
01-146-4120-20180000001	TAX LIENS 2018	(7,519.56)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(7,519.56)	0.00
01-146-4120-20190000001	TAX LIENS 2019	(8,172.37)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(8,172.37)	0.00
01-146-4120-20200000001	TAX LIENS 2020	(8,834.56)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(8,834.56)	0.00
01-146-4120-20210000001	2022 TAX TITLE	(8,784.42)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(8,784.42)	0.00
01-146-4120-20220000000	2022 TAX TITLE	(8,805.26)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(8,805.26)	0.00
99-4101	REV - REAL ESTATE TAXES	(966,960.00)									

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[illegible]

01-241-5190-00000001	BLDG NSIP - LONGEVITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-241-5196-00000001	BLDG NSIP - STREPOD / CERTIFICATION / LICENSES	625.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	625.00	0.00	625.00
01-241-5470-00000001	SUPPLIES OFFICE SUPPLIES EXP	2,980.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,980.44	0.00	2,980.44
01-241-5730-00000001	OTHER CHRG'S & EXPS TRAVEL IN STATE EXP	2,132.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,132.72	0.00	2,132.72
01-241-5731-00000001	OTHER CHRG'S & EXPS DUES & MEMBERSHIP EXP	350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	350.00	0.00	350.00
01-241-5731-00000001	OTHER CHRG'S & EXPS MEETINGS EXP	380.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	380.00	0.00	380.00
01-292-5191-00000001	ANNUAL CONTROL - PERMANENT STAFF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-292-5195-00000000	ANNUAL CONTROL - STREPOD / CERTIFICATION / LICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-292-5242-00000001	PUR OF SERVICES VEHICLE MAINTENANCE EXP	154.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	154.66	0.00	154.66
01-292-5300-00000001	PUR OF SERVICES PROFESSIONAL SERVICES EXP	3,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,600.00	0.00	3,600.00
01-292-5308-00000001	PUR OF SERVICES PRINTING EXP	1,438.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,438.09	0.00	1,438.09
01-294-5110-00000000	CARE OF TREES - PERMANENT STAFF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-294-5300-00000001	PUR OF SERVICES PROFESSIONAL SERVICES EXP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-294-5308-00000001	PUR OF SERVICES ROAD DETAIL EXP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-295-5300-00000001	PUR OF SERVICES PROFESSIONAL SERVICES EXP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-299-5210-00000001	PUR OF SERVICES ELECTRICITY EXP	31,461.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,461.60	0.00	31,461.60
01-299-5215-00000001	PUR OF SERVICES FUEL OIL EXP	18,769.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,769.86	0.00	18,769.86
01-299-5220-00000001	PUR OF SERVICES WATER CHARGES EXP	4,155.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,155.16	0.00	4,155.16
01-299-5315-00000001	PUR OF SERVICES HAZARDOUS WASTE PROGRAM EXP	5,803.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,803.41	0.00	5,803.41
01-299-5436-00000001	TELEPHONE	2,512.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,512.72	0.00	2,512.72
01-299-5420-00000001	SUPPLIES MISCELLANEOUS SUPPLIES EXP	5,853.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,853.49	0.00	5,853.49
01-220-5242-00000000	ENC FIRE VEHICLE MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-220-5244-00000000	ENC FIRE EQUIPMENT MAINT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-220-5880-00000000	ENC FIRE ENG SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-220-5884-00000000	ENC FIRE NEW EQUIPMENT	6,023.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,023.28	0.00	6,023.28
01-231-5300-00000000	ENC AMB PROFESSIONAL SERVICES	2,912.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,912.09	0.00	2,912.09
01-231-5884-00000000	ENC AMB ENG SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-231-5884-00000000	ENC AMB NEW EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-294-5300-00000000	ENC CARE OF TREES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-241-5118-241108-5020	POLICE SALARY S30E12Z POLICE DETAILS REVOLVING	166,660.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	166,660.00	0.00	166,660.00
01-242-5118-241108-5020	GAS INSPECTOR SALARY S30E12Z GAS INSVP T200	10,087.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,087.20	0.00	10,087.20
01-243-5118-241007-5017	PLUMBING INSP SALARY S30E12Z PLUMBING INSP 1700	22,229.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,229.95	0.00	22,229.95
01-246-5118-241008-6022	WIRING INSP SALARY S30E12Z WIRING INSP 2500	32,767.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,767.96	0.00	32,767.96
01-250-5886-00000000	OTHER CHRG'S & EXPS OFFICER TRAIN POLICE	1,178.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,178.00	0.00	1,178.00
01-294-5850-211024-0000	PO LIGHTNING STRIKE EXPENSES	74,107.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	74,107.76	0.00	74,107.76
01-294-5118-211026-5101	SALARY STATE GRANT: E911 SUPPORT & INCENTIVE	13,759.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,759.90	0.00	13,759.90
01-2910-5180-211024-6020	OFFT SALARY STATE GRANT: E 9-1-1 TRAIN POLICE	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,000.00	0.00	4,000.00
01-2910-5880-211026-5101	OTHER CHRG'S & EXPS ST. GRANT: POLICE E911 SUP	18,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,000.00	0.00	18,000.00
01-2910-5880-211024-6060	OTHER CHRG'S & EXPS ST. GRANT: POLICE VESTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-2910-5880-211024-6020	OTHER CHRG'S & EXPS ST. GRANT: E 9-1-1 TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-292-5880-211026-5020	EXP - FY22 FF SAFETY EQUIPMENT GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-292-5880-211026-5060	FIRE AED GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-292-5880-211026-5080	FY22 FF SAFETY GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-220-5854-331271-0000	FY23 ATM AS 30 POLICE FIREARMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-220-5875-331270-0000	FY23 ATM AS 30 PATROL VEHICLES	0.00	0.00	0.00	1,768.68	0.00	0.00	0.00	0.00	0.00	0.00	1,768.68	0.00	1,768.68
01-220-5875-331279-0000	FY23 ATM AS 2A POLICE CRUISERS	0.00	0.00	0.00	64,999.66	0.00	0.00	0.00	0.00	0.00	0.00	64,999.66	0.00	64,999.66
01-220-5854-331269-0000	FY23 ATM AS 2A FIRE REPEATER	0.00	0.00	0.00	34,684.41	0.00	0.00	0.00	0.00	0.00	0.00	34,684.41	0.00	34,684.41
01-220-5875-331272-0000	FY23 ATM AS 1B SELF CONTAINED BREATHING APPA	0.00	0.00	0.00	114,959.00	0.00	0.00	0.00	0.00	0.00	0.00	114,959.00	0.00	114,959.00
01-220-5875-331273-0000	FY23 ATM AS 1C TURNOUT GEAR	0.00	0.00	0.00	17,785.26	0.00	0.00	0.00	0.00	0.00	0.00	17,785.26	0.00	17,785.26
01-220-5875-331274-0000	FY23 ATM AS 1D CHEST COMPRESSION DEVICE	0.00	0.00	0.00	22,917.52	0.00	0.00	0.00	0.00	0.00	0.00	22,917.52	0.00	22,917.52
95.520	EXP - PS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,056,097.80	1,056,097.80

Subtotal : None	3,590,559.20	0.00	342,790.36	0.00	257,114.53	0.00	0.00	0.00	0.00	4,190,464.09	1,056,097.80	5,246,561.89
Total (\$200)	3,590,559.20	0.00	342,790.36	0.00	257,114.53	0.00	0.00	0.00	0.00	4,190,464.09	1,056,097.80	5,246,561.89

Subgroup - None	EDUCATION																
01-300-019890-0001	DOVER SCHOOL SALARIES	6,727,241.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,727,241.73	0.00	6,727,241.73	
01-300-019918-0001	DOVER SCHOOL EXPENSES	1,130,723.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,130,723.35	0.00	1,130,723.35	
01-300-019935-0001	DOVER OOD TUITION/TRANSPORTATION	2,352,413.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,352,413.50	0.00	2,352,413.50	
01-301-5221-000000-001	POS DOVER/SHERBORN REGIONAL	12,529,057.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,529,057.00	0.00	12,529,057.00	
01-301-5900-0000-0001	POS-CRST ADVISORY DOVERS SHARE REGIONAL	425,881.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	425,881.00	0.00	425,881.00	
01-302-3211-000000-001	POS- MINUTEEN VOCATIONAL	248,626.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	248,626.00	0.00	248,626.00	
01-508-5210-0000-0001	POS- NORFOLK COUNTY AGRICULTURAL HS	8,624.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,624.00	0.00	8,624.00	
03-300-5100-0000-SALARY	ENC DOVER SCHOOL-SALARY	378,931.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	378,931.48	0.00	378,931.48	
03-300-5200-0000-0001	ENC DOVER SCHOOL EXPENSES	7,917.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,917.73	0.00	7,917.73	
03-300-5700-0000-0001	OTHER CHRGS & EXPS.SCHOOL ENCLUMBERED EXPE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
20-300-5118-0000-50027	DOVER SCHOOL-SALARY SCHL LUNCH REVOLV	97,466.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	97,466.27	0.00	97,466.27	
22-300-5500-0000-50002	SUPPLIES SCHOOL LUNCH REVOLVING	42,365.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,365.85	0.00	42,365.85	
22-300-5880-0000-50001	OTHER CHRGS & EXPS.SCHOOL LUNCH REVOLVING	188,986.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	188,986.92	0.00	188,986.92	
24-300-5118-0000-50001	DOVER PRESCH-LNCH SALARY REVOLV- PRESCH	72,463.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72,463.80	0.00	72,463.80	
24-300-5118-241021-6001	DOVER SCHOOLS-SALARY CUSTODIANS REVOLVING	6,007.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,007.15	0.00	6,007.15	
24-300-5880-241021-6007	OTHER CHRGS & EXPS.REVOLVING - PRESCHOOL AT	48,067.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48,067.03	0.00	48,067.03	
24-300-5880-241021-5001	OTHER CHRGS & EXPS.CUSTODIANS REVOLVING	1,716.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,716.00	0.00	1,716.00	
28-300-5118-281017-6035	DOVER SCHOOLS-SALARY FED- TEACHER QUALITY T	0.00	0.00	0.00	5,812.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,812.50	0.00	5,812.50	
28-300-5118-281025-6026	DEPT-SALARY FED: EARLY CHILDHOOD- ECO IMPRO	0.00	0.00	0.00	8,907.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,907.98	0.00	8,907.98	
28-300-5118-281026-6024	PUR OF SCHOOL-SALARY FED- CANBUS - SPEED IEC	0.00	0.00	0.00	114,116.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	114,116.99	0.00	114,116.99	
28-300-5880-281026-6024	OTHER CHRGS & EXPS: FED- CANBUS - SPEED IEC	0.00	0.00	0.00	(175.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(175.00)	0.00	(175.00)	
28-300-5880-281006-5104	OTHER CHRGS & EXPS: FED- TITLE IV	0.00	0.00	0.00	8,675.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,675.00	0.00	8,675.00	
28-300-5880-281017-6035	OTHER CHRGS & EXPS: FED- TEACHER QUALITY - TITI	0.00	0.00	0.00	33.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33.07	0.00	33.07	
28-300-5880-281019-6033	OTHER CHRGS & EXPS: FED- TITLE 1 DISTRIBUTION	0.00	0.00	0.00	5,116.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,116.24	0.00	5,116.24	
28-300-5880-281024-6027	OTHER CHRGS & EXPS: FED- SCHOOL IMPRO IMPRO	0.00	0.00	0.00	676.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	676.50	0.00	676.50	
28-300-5880-281026-6024	OTHER CHRGS & EXPS: FED- CANBUS - SPEED IEC	0.00	0.00	0.00	114,116.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	114,116.99	0.00	114,116.99	
28-300-5880-281029-0000	SCH ESSER IF FVZJ GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
28-300-5880-281030-0000	CARESS EISER II	0.00	0.00	0.00	12,430.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,430.48	0.00	12,430.48	
28-300-5880-281031-0000	DEPT-352 AGR USEA	0.00	0.00	0.00	4,540.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,540.74	0.00	4,540.74	
28-300-9970-2910-0001	OTHER CHRGS & EXPS.CIRCUIT BREAKER FUND	1,289,174.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,289,174.10	0.00	1,289,174.10	
32-300-5871-321012-0000	FY22 AM AS 64 SCH COLD WATER BOOSTER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
32-300-5871-321013-0000	FY22 AM AS 48 SCH CLASSROOM WARM FLOORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
32-300-5871-321014-0000	FY23 AM AS 68 FLOORS CLASSROOMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
32-300-5871-321016-0000	FY23 AM AS 64A SCHOOL EIMS SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
32-300-5871-321017-0000	FY23 AM AS 4C SCH COLD WATER BOOSTER SYSTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
32-300-5871-321018-0000	FY24 AM AS 7A SCHOOL FLOORS	0.00	0.00	0.00	128,748.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	128,748.37	0.00	128,748.37	
32-300-5871-321019-0000	FY24 AM AS 6B SCHOOL FIRE CONTROL PANEL	0.00	0.00	0.00	33,890.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,890.00	0.00	33,890.00	
32-300-5871-321014-0000	FY23 AM AS 12SRS MIDDLE LINDEQUEST ROOF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
95-5300-1	EXP - ED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
														2,670,250.90	0.00	2,670,250.90	

[illegible]

										EJE - 26		183,489.00							
Subtotal : None										25,097,232.79	0.00	1,746,247.12	171,607.10	162,638.37	0.00	0.00	27,177,725.38	2,853,739.90	30,031,465.28
Total (\$300)										25,097,232.79	0.00	1,746,247.12	171,607.10	162,638.37	0.00	0.00	27,177,725.38	2,853,739.90	30,031,465.28
EDUCATION										25,097,232.79	0.00	1,746,247.12	171,607.10	162,638.37	0.00	0.00	27,177,725.38	2,853,739.90	30,031,465.28

[illegible]

01-439-510-00000-0000	SOLID WASTE - PERMANENT STAFF	59,270.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59,270.01	0.00	59,270.01
01-439-510-00000-0001	SOLID WASTE - SEASONAL / TEMPORARY	3,860.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,860.88	0.00	3,860.88
01-439-513-00000-0000	SOLID WASTE - OT OVER 40	13,617.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,617.82	0.00	13,617.82
01-439-519-00000-0000	SOLID WASTE - LONGEVITY	1,465.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,465.90	0.00	1,465.90
01-439-519-00000-0001	SOLID WASTE - CLEANING / CLOTHING	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00
01-439-5210-00000-0001	PUR OF SERVICES-ELECTRICITY EXP	4,042.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,042.27	0.00	4,042.27
01-439-5240-00000-0001	PUR OF SERVICES-VEHICLE MAINTENANCE EXP	737.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	737.70	0.00	737.70
01-439-5300-00000-0001	PUR OF SERVICES-PROFESS. SERVICES EXP	238,144.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	238,144.38	0.00	238,144.38
01-439-5310-00000-0001	PUR OF SERVICES-EQUIPMENT MAINTENANCE EXP	16,716.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,716.30	0.00	16,716.30
01-439-5316-00000-0001	OTHER CHRGS & EXPS-RECYCLING EXP	1,508.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,508.82	0.00	1,508.82
01-439-5340-00000-0001	TELEPHONE	2,549.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,549.25	0.00	2,549.25
01-439-5400-00000-0001	SUPPLIES-DIESEL FUELS/GAS EXP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-439-5680-00000-0001	SUPPLIES-MISCELLANEOUS SUPPLIES EXP	2,387.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,387.07	0.00	2,387.07
01-450-510-00000-0000	WATER DEPT - PERMANENT STAFF	6,800.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,800.75	0.00	6,800.75
01-450-518-00000-0001	XXXXXX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-450-5210-00000-0001	WATER DEPT-ELECTRICITY	1,882.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,882.54	0.00	1,882.54
01-450-5230-00000-0001	WATER DEPT CHARGES	4,615.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,615.08	0.00	4,615.08
01-450-5340-00000-0001	WATER DEPT WATER SYSTEM MAINTENANCE	1,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,800.00	0.00	1,800.00
01-450-5380-00000-0001	WATER DEPT PROFESSIONAL SERVICES	7,485.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,485.00	0.00	7,485.00
01-450-5399-00000-0001	WATER DEPT WATER TESTING	2,729.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,729.00	0.00	2,729.00
01-450-5580-00000-0001	WATER DEPT MISCELLANEOUS SUPPLIES	1,564.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,564.34	0.00	1,564.34
01-450-5730-00000-0001	WATER DEPT OUES & MEMBERSHIP	442.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	442.00	0.00	442.00
01-450-5731-00000-0001	WATER DEPT MEETINGS	240.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	240.00	0.00	240.00
01-491-5110-00000-0001	CEMETERY - PERMANENT STAFF	87,922.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	87,922.26	0.00	87,922.26
01-491-5120-00000-0001	CEMETERY - SEASONAL / TEMPORARY	2,020.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,020.24	0.00	2,020.24
01-491-5133-00000-0000	CEMETERY - OT OVER 40	3,222.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,222.63	0.00	3,222.63
01-491-5134-00000-0000	CEMETERY - OT BURIAL	5,611.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,611.42	0.00	5,611.42
01-491-5136-00000-0001	CEMETERY - LONGEVITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-491-5136-00000-0001	CEMETERY - STAFFING / CERTIFICATION / LICENSE	1,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,400.00	0.00	1,400.00
01-491-5210-00000-0001	PUR OF SERVICES-ELECTRICITY EXP	360.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	360.09	0.00	360.09
01-491-5215-00000-0001	PUR OF SERVICES-NATURAL GAS EXP	952.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	952.18	0.00	952.18
01-491-5230-00000-0001	PUR OF SERVICES-WATER CHARGES EXP	595.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	595.29	0.00	595.29
01-491-5240-00000-0001	PUR OF SERVICES-GROUNDS MAINTENANCE EXP	12,820.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,820.16	0.00	12,820.16
01-491-5241-00000-0001	PUR OF SERVICES-BUILDINGS MAINTENANCE EXP	324.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	324.83	0.00	324.83
01-491-5242-00000-0001	PUR OF SERVICES-MISCELLANEOUS MAINTENANCE EXP	2,660.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,660.17	0.00	2,660.17
01-491-5244-00000-0001	PUR OF SERVICES-EQUIPMENT MAINTENANCE EXP	2,009.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,009.47	0.00	2,009.47
01-491-5270-00000-0001	PUR OF SERVICES-EQUIPMENT RENTAL EXP	499.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	499.99	0.00	499.99
01-491-5300-00000-0001	PUR OF SERVICES-PROFESSIONAL SERVICES EXP	975.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	975.00	0.00	975.00
01-491-5307-00000-0001	PUR OF SERVICES-PRINTING EXP	177.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	177.00	0.00	177.00
01-491-5310-00000-0001	PUR OF SERVICES-WATER SYSTEM MAINTENANCE EXP	436.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	436.25	0.00	436.25
01-491-5420-00000-0001	SUPPLIES OFFICE SUPPLIES EXP	487.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	487.26	0.00	487.26
01-491-5450-00000-0001	SUPPLIES-CUTTING SUPPLIES EXP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-491-5462-00000-0001	SUPPLIES-AUTO SUPPLIES EXP	502.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	502.06	0.00	502.06
01-491-5530-00000-0001	SUPPLIES-MISCELLANEOUS SUPPLIES EXP	280.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	280.16	0.00	280.16
01-491-5580-00000-0001	PUR OF SERVICES-MISCELLANEOUS MAINTENANCE EXP	695.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	695.48	0.00	695.48
01-491-5582-00000-0001	PUR OF SERVICES-UNIFORMS EXP	237.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	237.99	0.00	237.99
01-491-5730-00000-0001	OTHER CHRGS & EXPS-DUES & MEMBERSHIP EXP	400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	400.00	0.00	400.00
01-491-5731-00000-0001	OTHER CHRGS & EXPS-MEETINGS EXP	525.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	525.00	0.00	525.00
01-491-5880-00000-0001	OTHER CAP OUTLAY NEW EQUIPMENT EXP	1,528.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,528.91	0.00	1,528.91
01-491-5880-00000-0001	OTHER CAP OUTLAY NEW EQUIPMENT EXP	1,528.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,528.91	0.00	1,528.91
01-491-5880-00000-0001	OTHER CAP OUTLAY NEW EQUIPMENT EXP	1,528.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,528.91	0.00	1,528.91
01-491-5880-00000-0001	OTHER CAP OUTLAY NEW EQUIPMENT EXP	1,528.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,528.91	0.00	1,528.91
01-491-5880-00000-0001	OTHER CAP OUTLAY NEW EQUIPMENT EXP	1,528.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,528.91	0.00	1,528.91
01-491-5880-00000-0001	OTHER CAP OUTLAY NEW EQUIPMENT EXP	1,528.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,528.91	0.00	1,528.91
01-491-5880-00000-0001	OTHER CAP OUTLAY NEW EQUIPMENT EXP	1,528.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,528.91	0.00	1,528.91
01-491-5880-00000-0001	OTHER CAP OUTLAY NEW EQUIPMENT EXP	1,528.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,528.91	0.00	1,528.91
01-491-5880-00000-0001	OTHER CAP OUTLAY NEW EQUIPMENT EXP	1,528.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,528.91	0.00	1,528.91
01-491-5880-00000-0001	OTHER CAP OUTLAY NEW EQUIPMENT EXP	1,528.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,528.91	0.00	1,528.91
01-491-5880-00000-0001	OTHER CAP OUTLAY NEW EQUIPMENT EXP	1,528.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,528.91	0.00	1,528.91
01-491-5880-00000-0001	OTHER CAP OUTLAY NEW EQUIPMENT EXP	1,528.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,528.91	0.00	1,528.91
01-491-5880-00000-0001	OTHER CAP OUTLAY NEW EQUIPMENT EXP	1,528.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,528.91	0.00	1,528.91
01-491-5880-00000-0001	OTHER CAP OUTLAY NEW EQUIPMENT EXP	1,528.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,528.91	0.00	1,528.91
01-491-5880-00000-0001	OTHER CAP OUTLAY NEW EQUIPMENT EXP	1,528.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,528.91	0.00	1,528.91
01-491-5880-00000-0001	OTHER CAP OUTLAY NEW EQUIPMENT EXP	1,528.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,528.91	0.00	1,528.91
01-491-5880-00000-0001	OTHER CAP OUTLAY NEW EQUIPMENT EXP	1,528.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,528.91	0.00	1,528.91
01-491-5880-00000-0001	OTHER CAP OUTLAY NEW EQUIPMENT EXP	1,528.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,528.91	0.00	1,528.91
01-491-5880-00000-0001	OTHER CAP OUTLAY NEW EQUIPMENT EXP	1,528.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,528.91	0.00	1,528.91
01-491-5880-00000-0001	OTHER CAP OUTLAY NEW EQUIPMENT EXP	1,528.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,528.91	0.00	1,528.91
01-491-5880-00000-0001	OTHER CAP OUTLAY NEW EQUIPMENT EXP	1,528.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,528.91	0.00	1,528.91
01-491-5880-00000-0001	OTHER CAP OUTLAY NEW EQUIPMENT EXP	1,528.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,528.91	0.00	1,528.91
01-491-5880-00000-0001	OTHER CAP OUTLAY NEW EQUIPMENT EXP	1,528.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,528.91	0.00	1,528.91
01-491-5880-00000-0001	OTHER CAP OUTLAY NEW EQUIPMENT EXP	1,528.91	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-30 - Consolidated Trial Balance
Workpaper:	CONV-002 - Consolidated EJE

Account	Description	Debit
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Eliminating Journal Entries

Eliminating Journal Entries JE # 1

To reclass fund balance to net assets

99.3211	FB RESERVED FOR ENCUMBRANCES	498,197.62
99.3213	FB RESERVED FOR CAPITAL PURPOSES	18,611,597.27
99.3240	FB RESERVED FOR EXPENDITURES	3,353,127.00
99.3280	FB RESERVED FOR SPECIAL PURPOSES	10,013,006.42
99.3590	UNDESIGNATED FUND BALANCE	10,261,667.42
99.3015	UNRESTRICTED NET ASSETS	
Total		42,737,595.73

Eliminating Journal Entries JE # 2

To classify net assets into correct categories for f/s presentation

99.3015	UNRESTRICTED NET ASSETS	44,424,441.00
99.3001	NA INVESTED IN CAPITAL	
99.3010	NA RESTRICTED FOR GRANTS AND OTHER	
99.3011	NA RESTRICTED FOR PERM NONEXP	
99.3012	NA RESTRICTED FOR PERM EXP	
Total		44,424,441.00

Eliminating Journal Entries JE # 3

To record prior year fixed assets and accumulated depreciation

99.1910	LAND & CONSTRUCTION IN PROGRESS	18,262,318.00
99.1920	OTHER CAPITAL ASSETS	54,785,063.00
99.1930	ACCUMULATED DEPRECIATION	
99.3015	UNRESTRICTED NET ASSETS	
Total		73,047,381.00

Eliminating Journal Entries JE # 4

To capitalize current year fixed assets additions and reclass CIP to depreciable asset

99.1910	LAND & CONSTRUCTION IN PROGRESS	8,969,631.00
99.1920	OTHER CAPITAL ASSETS	2,566,010.00
99.1910	LAND & CONSTRUCTION IN PROGRESS	
99.5200	EXP - PS	
99.5300	EXP - ED	
99.5400	EXP - PW	
99.5600	EXP - CR	
99.5650	EXP - Capital Outlay	
99.5100	EXP - GG	

Total	11,535,641.00
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Eliminating Journal Entries JE # 5

To record current year fixed asset disposals

99.1930	ACCUMULATED DEPRECIATION	186,400.00
99.1920	OTHER CAPITAL ASSETS	
99.5100	EXP - GG	

Total	186,400.00
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Eliminating Journal Entries JE # 6

To record current year depreciation expense

99.5100	EXP - GG	411,891.00
99.5200	EXP - PS	182,301.00
99.5300	EXP - ED	464,396.00
99.5400	EXP - PW	383,901.00
99.5600	EXP - CR	64,881.00
99.1930	ACCUMULATED DEPRECIATION	

Total	1,507,370.00
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Eliminating Journal Entries JE # 7

To record prior year bonds payable liability

99.3015	UNRESTRICTED NET ASSETS	18,450,000.00
99.2830	BONDS PAYABLE - NONCURRENT	

Total	18,450,000.00
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Eliminating Journal Entries JE # 8

To reclass current year bond issues.

99.4990	OFS - BOND PROCEEDS	6,100,000.00
99.2830	BONDS PAYABLE - NONCURRENT	

Total	6,100,000.00
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Eliminating Journal Entries JE # 9

To reclass current year bond principal payments

99.2830	BONDS PAYABLE - NONCURRENT	1,010,000.00
99.5910	EXP - DS PRINCIPAL	

Total	1,010,000.00
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Eliminating Journal Entries JE # 10

To record prior year accrued interest on bonds (PY NA)

99.3015	UNRESTRICTED NET ASSETS
99.5915	EXP - DS INTEREST

Total	0.00
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Eliminating Journal Entries JE # 11

To record current year accrued interest on bonds (CY NA)

99.2220	ACCRUED INTEREST
99.5915	EXP - DS INTEREST

Total	0.00
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Eliminating Journal Entries JE # 12

To reclass current portion of bonds payable

99.2830	BONDS PAYABLE - NONCURRENT	1,420,000.00
99.2815	BONDS PAYABLE - CURRENT	
Total		<u>1,420,000.00</u>

Eliminating Journal Entries JE # 13

To record prior year compensated absence liability

99.3015	UNRESTRICTED NET ASSETS	51,082.53
99.2835	COMPENSATED ABSENCES - NONCURRENT	
Total		<u>51,082.53</u>

Eliminating Journal Entries JE # 14

To record current year change in compensated absence liability

99.5200	EXP - PS	7,225.44
99.2835	COMPENSATED ABSENCES - NONCURRENT	
Total		<u>7,225.44</u>

Eliminating Journal Entries JE # 15

To reclassify current portion of compensated absences (CY N/A).

99.2820	COMPENSATED ABSENCES - CURRENT	
99.2835	COMPENSATED ABSENCES - NONCURRENT	
Total		<u>0.00</u>

Eliminating Journal Entries JE # 16

To record prior year deferred revenue elimination entry

99.4101	REV - REAL ESTATE TAXES	868,455.63
99.4150	REV - EXCISE TAXES	147,392.78
99.4150	REV - EXCISE TAXES	1,051.00
99.4170	REV - INTERGOVT	209,439.91
99.4201	REV - AMBULANCE	36,745.00
99.4204	REV - POLICE DETAIL	29,006.54
99.3015	UNRESTRICTED NET ASSETS	
Total		<u>1,292,090.86</u>

Eliminating Journal Entries JE # 17

To eliminate current year deferred revenue

99.2600	DEFERRED REVENUE	106,951.00
99.2601	OVERLAY	1,300,207.25
99.4101	REV - REAL ESTATE TAXES	
99.4150	REV - EXCISE TAXES	
99.4160	REV - BOAT EXCISE	
99.4170	REV - INTERGOVT	
99.4201	REV - AMBULANCE	
99.4204	REV - POLICE DETAIL	
Total		<u>1,407,158.25</u>

Eliminating Journal Entries JE # 18

To record prior year receivables allowance. (CY NA)

99.3015	UNRESTRICTED NET ASSETS	
99.4101	REV - REAL ESTATE TAXES	
99.4102	REV - PERSONAL PROPERTY TAXES	
99.4150	REV - EXCISE TAXES	
99.4160	REV - BOAT EXCISE	
99.4201	REV - AMBULANCE	
99.4204	REV - POLICE DETAIL	
Total		0.00

Eliminating Journal Entries JE # 19

To record current year receivables allowance (CY NA)

99.1201	AR - REAL ESTATE	
99.1202	AR - PERSONAL PROPERTY	
99.1260	AR - MV EXCISE	
99.1261	AR - BOAT EXCISE	
99.1310	AR - AMBULANCE	
99.1312	A/R - POLICE DETAIL	
99.4101	REV - REAL ESTATE TAXES	
99.4102	REV - PERSONAL PROPERTY TAXES	
99.4150	REV - EXCISE TAXES	
99.4160	REV - BOAT EXCISE	
99.4201	REV - AMBULANCE	
99.4204	REV - POLICE DETAIL	
Total		0.00

Eliminating Journal Entries JE # 20

To reclass non-current tax receivables

99.1420	PROPERTY TAXES - NONCURRENT	269,942.00
99.1203	AR - TAX LIENS	
99.1204	AR - TAX DEFERRALS	
Total		269,942.00

Eliminating Journal Entries JE # 21

To record PY OPEB liability and associated deferred inflows/outflows

99.1991	DEFERRED OUTFLOWS - OPEB	2,749,310.00
99.3015	UNRESTRICTED NET ASSETS	5,712,112.00
99.2840	OPEB LIAB - NONCURRENT	
99.2991	DEFERRED INFLOWS - OPEB	
Total		8,461,422.00

Eliminating Journal Entries JE # 22

To record current year changes in OPEB liability

99.2840	OPEB LIAB - NONCURRENT	3,198,990.00
99.5700	EXP - EE BENEFITS	196,217.00
99.1991	DEFERRED OUTFLOWS - OPEB	
99.2991	DEFERRED INFLOWS - OPEB	

Total		<u><u>3,395,207.00</u></u>
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Eliminating Journal Entries JE # 23

To net down transfers between governmental funds

99.4970	TRANSFERS IN	3,017,643.00
99.5960	TRANSFERS OUT	

Total		<u><u>3,017,643.00</u></u>
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Eliminating Journal Entries JE # 24

To record effect of PY net pension liability and deferred outflows/inflows of resources

99.1990	DEFERRED OUTFLOWS - PENSION PLAN	2,242,914.00
99.3015	UNRESTRICTED NET ASSETS	8,199,122.00
99.2950	NET PENSION LIABILITY	
99.2990	DEFERRED INFLOWS - PENSION PLAN	

Total		<u><u>10,442,036.00</u></u>
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Eliminating Journal Entries JE # 25

To record CY change in net pension liability

99.1990	DEFERRED OUTFLOWS - PENSION PLAN	2,280,350.00
99.2990	DEFERRED INFLOWS - PENSION PLAN	224,000.00
99.2950	NET PENSION LIABILITY	
99.5701	PENSION EXPENSE	

Total		<u><u>2,504,350.00</u></u>
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Eliminating Journal Entries JE # 26

To gross up MTRS on-behalf payment to accrual contribution amount.

99.5301	EXP - MTRS	183,489.00
99.4501	REV - MTRS	

Total		<u><u>183,489.00</u></u>
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Eliminating Journal Entries JE # 27

To reclassify Insurance & Benefits expenditures to separate functions for F/S Reporting

99.5100	EXP - GG	448,100.53
99.5200	EXP - PS	924,455.36
99.5300	EXP - ED	2,263,585.90
99.5400	EXP - PW	266,754.59
99.5500	EXP - HS	109,118.91
99.5600	EXP - CR	351,160.89
99.5700	EXP - EE BENEFITS	

Total		<u><u>4,363,176.18</u></u>
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Eliminating Journal Entries JE # 28

To record PY bond premium liability.

99.3590	UNDESIGNATED FUND BALANCE	1,487,700.00
99.2831	Bond Premium - Noncurrent	

Total		<u><u>1,487,700.00</u></u>
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Eliminating Journal Entries JE # 29

To record CY bond premium.

31-122-4930-311005-0000	BOND PREMIUM CCC-CONSTRUCTION	378,141.00
99.2831	Bond Premium - Noncurrent	
Total		378,141.00

Eliminating Journal Entries JE # 30

To record CY amortization of bond premium.

99.2831	Bond Premium - Noncurrent	78,300.00
99.4994	REV - MISC	
Total		78,300.00

Eliminating Journal Entries JE # 31

To record current portion of bond premium

99.2831	Bond Premium - Noncurrent	116,114.00
99.2816	Bond Premium - Current	
Total		116,114.00

Eliminating Journal Entries JE # 32

To record noncurrent portion of lease receivables

99.1610	Lease Receivable - Noncurrent	917,089.00
99.1600	Lease Receivable	
Total		917,089.00

Total Eliminating Journal Entries	238,790,994.99
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Total All Journal Entries	238,790,994.99
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Credit

42,737,595.73
42,737,595.73

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4,138,761.00
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363,475.00
44,424,441.00

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39,130,968.00
73,047,381.00

8,500.00
57,884.00
57,731.00
1,844,175.00
71,241.00
9,496,110.00

11,535,641.00

186,400.00

186,400.00

1,507,370.00
1,507,370.00

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18,450,000.00

6,100,000.00
6,100,000.00

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1,010,000.00

0.00

0.00

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1,420,000.00

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51,082.53

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7,225.44

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1,292,090.86

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2,334,216.00

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3,017,643.00

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319,783.00

2,504,350.00

183,489.00

183,489.00

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4,363,176.18

1,487,700.00

1,487,700.00

378,141.00
378,141.00

78,300.00
78,300.00

116,114.00
116,114.00

917,089.00
917,089.00

238,790,994.99

238,790,994.99
