

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		<u>6,281,040.98</u>		<u>0.00</u>	<u>6,281,040.98</u>		<u>(6,112,245.93)</u>	<u>168,795.05</u>
Total [1010]	CASH AND SHORT-TERM INVESTMENTS	<u>6,281,040.98</u>		<u>0.00</u>	<u>6,281,040.98</u>		<u>(6,112,245.93)</u>	<u>168,795.05</u>
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		<u>1,742,087.42</u>		<u>0.00</u>	<u>1,742,087.42</u>		<u>6,108,975.93</u>	<u>7,851,063.35</u>
Total [1110]	INVESTMENTS	<u>1,742,087.42</u>		<u>0.00</u>	<u>1,742,087.42</u>		<u>6,108,975.93</u>	<u>7,851,063.35</u>
	Current Assets	<u>8,023,128.40</u>		<u>0.00</u>	<u>8,023,128.40</u>		<u>(3,270.00)</u>	<u>8,019,858.40</u>
	TOTAL ASSET	<u>8,023,128.40</u>		<u>0.00</u>	<u>8,023,128.40</u>		<u>(3,270.00)</u>	<u>8,019,858.40</u>
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		<u>(7,158,498.93)</u>		<u>0.00</u>	<u>(7,158,498.93)</u>		<u>3,284.00</u>	<u>(7,155,214.93)</u>
Total [3590]	UNDESIGNATED FUND BALANCE	<u>(7,158,498.93)</u>		<u>0.00</u>	<u>(7,158,498.93)</u>		<u>3,284.00</u>	<u>(7,155,214.93)</u>
	Equity	<u>(7,158,498.93)</u>		<u>0.00</u>	<u>(7,158,498.93)</u>		<u>3,284.00</u>	<u>(7,155,214.93)</u>
	NET (INCOME) LOSS	<u>(864,629.47)</u>		<u>0.00</u>	<u>(864,629.47)</u>		<u>(14.00)</u>	<u>(864,643.47)</u>
	TOTAL EQUITY	<u>(8,023,128.40)</u>		<u>0.00</u>	<u>(8,023,128.40)</u>		<u>3,270.00</u>	<u>(8,019,858.40)</u>
	TOTAL AND EQUITY	<u>(8,023,128.40)</u>		<u>0.00</u>	<u>(8,023,128.40)</u>		<u>3,270.00</u>	<u>(8,019,858.40)</u>
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		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(586,096.00)</u>	<u>(586,096.00)</u>
Total [4600]	CONTRIBUTIONS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(586,096.00)</u>	<u>(586,096.00)</u>
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		<u>(864,629.47)</u>	<u>0.00</u>	<u>(864,629.47)</u>	<u>(14.00)</u>	<u>(864,643.47)</u>
Total [4820]	INVESTMENT INCOME	<u>(864,629.47)</u>	<u>0.00</u>	<u>(864,629.47)</u>	<u>(14.00)</u>	<u>(864,643.47)</u>
	Revenues	<u>(864,629.47)</u>	<u>0.00</u>	<u>(864,629.47)</u>	<u>(586,110.00)</u>	<u>(1,450,739.47)</u>
	Other financing sources	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL REVENUE	<u>(864,629.47)</u>	<u>0.00</u>	<u>(864,629.47)</u>	<u>(586,110.00)</u>	<u>(1,450,739.47)</u>
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		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>586,096.00</u>	<u>586,096.00</u>
Total [5800]	BENEFIT PAYMENTS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>586,096.00</u>	<u>586,096.00</u>
	Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>586,096.00</u>	<u>586,096.00</u>
	Other financing uses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL EXPENSE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>586,096.00</u>	<u>586,096.00</u>
	NET (INCOME) LOSS	<u>(864,629.47)</u>	<u>0.00</u>	<u>(864,629.47)</u>	<u>(14.00)</u>	<u>(864,643.47)</u>
	Sum of Account Groups*	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

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

Client:	296722 - Town of Dover, MA
Engagement:	50900922 - Dover, MA 2024 FS Audit
Period Ending:	6/30/2024
Trial Balance:	DB-07 - OPEB
Workpaper:	OPEB-003 - OPEB Trust RJE's

Account	Description	Debit
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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
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Total All Journal Entries	6,701,625.93
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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
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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 ACCO	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 RC	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 ACCO	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
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TOTAL EXPENSE	12,982.10
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NET (INCOME) LOSS	3,653.59
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Sum of Account Groups*		0.00
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* The Sum of Account Groups total does not include any groups assigned to the MEM classification.

[illegible]

[illegible]

0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	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	(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)

<u>0.00</u>	<u>(9,328.51)</u>	<u>0.00</u>	<u>(9,328.51)</u>
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	0.00		0.00	0.00
0.00	6,432.10	RJE - 201	1,941.42	8,373.52
0.00	0.00		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	0.00
0.00	6,550.00
0.00	6,550.00

0.00	6,550.00
0.00	0.00
0.00	6,550.00
0.00	6,550.00

0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00
0.00	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
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1,941.42	14,923.52
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0.00	12,982.10
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1,941.42	14,923.52
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0.00	3,653.59
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1,941.42	5,595.01
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0.00	0.00
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0.00	0.00
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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 RJE

Account	Description	Debit
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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		<u>1,941.42</u>
	Total Reclassifying Journal Entries	<u>1,941.42</u>
	Total All Journal Entries	<u>1,941.42</u>



Credit

1,941.42
1,941.42

1,941.42

1,941.42