

Client: 296722 - Town of Dover, MA
Engagement: 62606222 - Dover, MA 2024 F2S Audit
Period Ending: 6/30/2024
Trial Balance: DB-30 - Consolidated Trial Balance
Worksheet: COMB001 - 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	9,023,778.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,023,778.09	0.00	0.00	9,023,778.09
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	65,440.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65,440.22	0.00	0.00	65,440.22
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	5,929.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,929.47	0.00	0.00	5,929.47
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	1,436,139.32	0.00	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	129,261.25	0.00	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	(1,560.71)	0.00	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	0.06	0.00	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	3.24	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28-000-1040-0000-5106	CASH	0.00	0.00	(1,008.00)	0.00	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	149.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	149.98	0.00	0.00	149.98
28-12-1040-201011-0000	FEDERAL ARPA GRANT	0.00	0.00	(170,234.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(170,234.00)	0.00	0.00	(170,234.00)
28-30-1040-201028-0000	CASH FED-SPED 298 EARLY CHILDHOOD	0.00	0.00	(833.48)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(833.48)	0.00	0.00	(833.48)
28-30-1040-201039-0000	CASH-SCHOOL ESSER I F Y22	0.00	0.00	8,863.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,863.92	0.00	0.00	8,863.92
28-30-1040-201040-0000	CASH - CARES ESSER II	0.00	0.00	(1,448.03)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,448.03)	0.00	0.00	(1,448.03)
28-30-1040-201041-0000	CASH - SPED 252 ARP IDEA	0.00	0.00	(1,680.01)	0.00	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	393,171.48	0.00	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
81-1110-999		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]		INVESTMENTS	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]		Real Estate	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	467.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	467.28	0.00	467.28
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]		Personal Property	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]		Tax Liens	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)	(119,000.00)
Subgroup : [1200-4]		Tax Delinquents													
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]		Tax Delinquents	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]		PROPERTY TAX RECEIVABLES	934,213.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	934,213.43	(209,942.00)	664,271.43
Group : [1260]		EXCISE RECEIVABLES													
Subgroup : [1260-1]		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	(46.56)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(46.56)	0.00	(46.56)
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
01-0															

[illegible]

	DEFERRED REVENUES	(1,122,280.19)	0.00	(26,150.19)	0.00	(245,680.00)	0.00	0.00	0.00	0.00	0.00	0.00	(1,407,158.38)	1,407,158.25	(6.13)
Group : [270]	NOTES PAYABLE														
Subgroup : 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
Subtotal : None		0.00	0.00	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 [270]	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		0.00	0.00	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 : None	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 : None	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 : None	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	(85,206.22)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(85,206.22)	0.00	(85,206.22)	
Subgroup : [2600-3]	Performance Bonds														
Subtotal : None	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 : None	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 : None	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 : None	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 : None	PERRINC, CONSY 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 : None	PERRINC, CONSY-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 : None	PERRINC, CONSY DRECHAM 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 : None	SCIS PLD-D ATWOOD CIRCUIT	(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 : None	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 : None	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 : None	OTHER CHRG & EXPS STUDENT ACTIVITY: CHICKER 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]		(80,811.85)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(80,811.85)	0.00	(80,811.85)	
Subgroup : None	ATMRB A12 ELD HSAH-ATMRB A12 ELD HSGH	0.00	0.00	0.00	0.00	250,000.00	0.00	0.00	0.00	0.00	0.00	250,000.00	0.00	250,000.00	
Subtotal : None	ATMRB 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	0.00	(250,000.00)	0.00	(250,000.00)	
Subtotal [2600]		0.00	0.00	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 [2600]	OTHER CURRENT LIABILITIES	(166,038.07)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(166,038.07)	0.00	(166,038.07)	
Group : [2615]	BONDS PAYABLE - CURRENT														
Subgroup : [2615-1]	Bonds and Loans														
Subtotal : None	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	
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	
Subgroup : [2615-2]	Bond Premium														
Subtotal : None	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	
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	
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	
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	0.00	(1,265,904.72)	0.00	(1,265,904.72)	
Subtotal : None		0.00	0.00	0.00	(1,265,904.72)	0.00	0.00	0.00	0.00	0.00	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	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	0.00	(412,085.11)	0.00	(412,085.11)	
Subtotal : None		0.00	0.00	0.00	0.00	(412,085.11)	0.00	0.00	0.00	0.00	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	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 : None	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	
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	
Subgroup : [2830-2]	Bond Premium														
Subtotal : None	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	
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	
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	
Group : [2835]	COMPENSATED ABSENCES - NONCURRENT														
Subgroup : [2835-1]	COMPENSATED ABSENCES - NONCURRENT														
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	
Subtotal [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	
Group : [2840]	OPEB LIABILITY - NONCURRENT														
Subgroup : [2840-1]	OPEB LIAB - NONCURRENT														
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	
Subtotal [2840-1]	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	
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	
Subtotal : None		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	
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	
Group : [2880]	DEFERRED INFLOWS														
Subgroup : [NL-4]	Lease Receivable														
Subtotal : None	Deferred inflow - Lease	(1,263,259.00)	0.00	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)	
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	0.00	(1,263,259.00)	0.00	(1,263,259.00)	
Subgroup : [NL-1]	Pension Related														
Subtotal : None	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	
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	
Subgroup : [NL-2]	OPEB Related														
Subtotal : None	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	
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	
Total [2880]	DEFERRED INFLOWS	(1,263,259.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,263,259.00)	(5,076,538.00)	(4,333,798.00)	
Group : [2811]	FB - RESERVED FOR ENCUMBRANCES														
Subgroup : None	FUND BAL RES FOR ENCUMBRANCES	(303,892.52)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(303,892.52)	0.00	(303,892.52)	
Subtotal : None	FUND BAL RES CONTR APPROPRIATIONS	(194,346.50)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(194,346.50)	0.00	(194,346.50)	
Subtotal : None	FUND 03 Expenditures - Encumbrances	0.00	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 [2811]	FUND 03 Expenditures FOR ENCUMBRANCES	(498,139.02)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(498,139.02)	0.00	(498,139.02)	
Group : [2830]	FB - RESERVED FOR EXPENDITURES														
Subgroup : None	FUND BAL RES FOR EXPENDITURES	(1,749,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,749,000.00)	0.00	(1,749,000.00)	
Subtotal : None	FUND BAL RES FOR EXPENDITURES - COMMITTED	(1,604,127.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,604,127.00)	0.00	(1,604,127.00)	
Subtotal [2830]	FB - RESERVED FOR EXPENDITURES	(3,353,127.0													

515-1

Total [2280]		FB - RESERVED FOR SPECIAL PURPOSES																			(485,368.18)		(4,456,792.51)		(2,474,081.50)		(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 : [3213]		FB - RESERVED FOR CAPITAL PURPOSES																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
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30-422-3990-301001-6172	CHAPTER 90 - FY18 FY19 FY20	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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EJE - 23

[illegible]

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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

Group	[0300]	EDUCATION
Subgroup	:	Name
01-300-5110-01992-0001		DOVER SCHOOL SALARIES
01-300-5200-01910-0001		DOVER SCHOOL EXPENSES
01-300-5200-01935-0001		DOVER OD TUTION/TRANSPORTATION
01-301-5231-00000-0001		POS DEVERSHERRBORN REGIONAL
01-301-5231-00000-0001		POS - DEBT ASSURANCE GROUP SHARE REGIONAL
01-301-5231-00000-0001		POS - MINUTEMEN VOCATIONAL
01-303-5231-00000-0001		POS - NORFOLK COUNTY AGRICULTURAL HS
01-300-5110-00000-0001		ENC DOVER SCHOOL SALARY
01-300-5200-00000-0001		ENC DOVER SCHOOL EXPENSES
01-300-5700-00000-0001		OTHER CHRGS & EXPS.SCHOOL ENCUMBERED EXPE
22-300-5118-00000-0002		DOVER SCHOOLS SALARY SCHOOL LUNCH REVOLI
22-300-5680-00000-0002		SUPPLIES SCHOOL LUNCH REVOLVING
22-300-5680-00000-0002		OTHER CHRGS & EXPS.SCHOOL LUNCH REVOLVING
24-300-5118-241016-0007		DOVER PRESCHOOL-SALARY REVOLVING - PRESCHE
24-300-5118-241021-0001		DOVER SCHOOLS SALARY CUSTODIANS REVOLVING
24-300-5680-00000-0001		OTHER CHRGS & EXPS.REVOLVING - PRESCHOOL
24-300-5680-241021-0001		OTHER CHRGS & EXPS.CUSTODIANS REVOLVING
28-300-5118-281017-0035		DOVER SCHOOLS SALARY FED- TEACHER QUALITY T
28-300-5118-281025-0026		DEPT SALARY FED- EARLY CHILDHOOD - ECO IMPRO
28-300-5118-281026-0024		OTHER CHRGS & EXPS.FED- EARLY CHILDHOOD - SPED IDE
28-300-5860-281026-0024		PUR OF SERVCS.FED OMNIBUS - SPED IDEA
28-300-5680-281026-0016		OTHER CHRGS & EXPS.FED TITLE IV
28-300-5680-281026-0025		OTHER CHRGS & EXPS.FED TITLE I
28-300-5680-281026-0033		OTHER CHRGS & EXPS:FED TITLE 1 DISTRIBUTION
28-300-5680-281024-0027		OTHER CHRGS & EXPS:FED-TEACHER QUALITY TITI
28-300-5680-281026-0024		OTHER CHRGS & EXPS:FED OMNIBUS - SPED IDEA
28-300-5680-281029-0001		CSSR ESSER F Y22 GRANT
28-300-5680-281030-0000		CASSER ESSER II
28-300-5680-281031-0000		SPED 252 ARP IDEA
32-300-5670-321010-0000		OTHER CHRGS & EXPS.CIRCULTR BREAKER FUND
32-300-5671-321012-0000		FY22 ATM AS 44 SCH COLD WATER BOOSTER
32-300-5671-321013-0000		FY22 ATM AS 48 SCH CLASSROOM/ADMIN FLOORS
32-300-5671-321014-0000		FY22 ATM AS 48 FLOORS CLASSROOMS
32-300-5671-321015-0000		FY22 ATM AS 44 SCHOOL EMS SOFTWARE
32-300-5671-321017-0000		FY22 ATM AS 4C SCH COLD WATER BOOSTER SYSTE
32-300-5671-321018-0000		FY24 ATM AS 76 SCHOOL FLOORING
32-300-5671-321019-0000		FY24 ATM AS 76 SCHOOL FIRE CONTROL PANEL
32-300-5671-321024-0000		FY22 ATM 31 DORE MIDDLE/LINQUIST ROOF
99-5300		EXP - ED

[illegible]

										EJE - 26		183,489.00	
Subtotal : None		25,097,232.79	0.00	1,746,247.12	171,607.30	162,638.37	0.00	0.00	0.00	27,177,725.38	2,853,739.90	30,031,465.28	
Total (\$300)	EDUCATION	25,097,232.79	0.00	1,746,247.12	171,607.30	162,638.37	0.00	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	0.00	4,615.08	0.00	4,615.08
01-450-5340-00000-0001	WATER DEPT WATER SYSTEM MAINTENANCE	1,860.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,860.00	0.00	1,860.00
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	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	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	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	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	0.00	240.00	0.00	240.00
01-495-5110-00000-0000	CEMETERY - PERMANENT STAFF	87,922.26	0.00	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
01-495-5120-00000-0001	CEMETERY - SEASONAL / TEMPORARY	2,020.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,020.24	0.00	2,020.24
01-495-5133-00000-0000	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	0.00	3,222.63	0.00	3,222.63
01-495-5134-00000-0000	CEMETERY - OT BURIAL	5,631.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,631.42	0.00	5,631.42
01-495-5136-00000-0001	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	0.00
01-495-5156-00000-0001	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	0.00	1,400.00	0.00	1,400.00
01-495-5210-00000-0001	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	0.00	360.09	0.00	360.09
01-495-5215-00000-0001	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	0.00	952.18	0.00	952.18
01-495-5230-00000-0001	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	0.00	595.29	0.00	595.29
01-495-5240-00000-0001	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	0.00	12,820.16	0.00	12,820.16
01-495-5241-00000-0001	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	0.00	324.83	0.00	324.83
01-495-5242-00000-0001	PUR OF SERVICES-EQUIPMENT MAINTENANCE EXP	2,660.17	0.00	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
01-495-5244-00000-0001	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	0.00	2,009.47	0.00	2,009.47
01-495-5270-00000-0001	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	0.00	499.99	0.00	499.99
01-495-5300-00000-0001	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	0.00	975.00	0.00	975.00
01-495-5307-00000-0001	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	0.00	177.00	0.00	177.00
01-495-5310-00000-0001	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	0.00	436.25	0.00	436.25
01-495-5420-00000-0001	SUPPLIES OFFICE SUPPLIES EXP	487.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	487.26	0.00	487.26
01-495-5450-00000-0001	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	0.00
01-495-5462-00000-0001	SUPPLIES-AUTO SUPPLIES EXP	502.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	502.06	0.00	502.06
01-495-5530-00000-0001	SUPPLIES-MISCELLANEOUS SUPPLIES EXP	280.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	280.16	0.00	280.16
01-495-5580-00000-0001	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	0.00	695.48	0.00	695.48
01-495-5582-00000-0001	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	0.00	237.99	0.00	237.99
01-495-5730-00000-0001	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	0.00	400.00	0.00	400.00
01-495-5731-00000-0001	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	0.00	525.00	0.00	525.00
01-495-5880-00000-0001	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	0.00	1,528.91	0.00	1,528.91
01-495-5880-00000-0000	FY 2023 STM AIS UNPAID BILLS (CVN)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-450-5500-00000-0000	FY22 ATTH ART 14.4 WATER MAIN MAINT/REPAIR	13,099.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,099.90	0.00	13,099.90
02-450-5500-00000-0000	FY22 ATTH ART 12.1 LONG RANGE WATER RESOURCE	33,180.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,180.00	0.00	33,180.00
03-451-5210-02021-0000	ENC-ENGINEERING	5,452.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,452.08	0.00	5,452.08
03-452-531-00000-0000	ENC-SNOW & ICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03-429-5300-00000-0000	ENC-TARVA PROFESSIONAL SERVICES	127,539.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	127,539.52	0.00	127,539.52
03-429-5536-00000-0000	ENC-TARVA MATERIAL EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03-495-5240-00000-0000	ENC CEMETERY GROUNDS 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	0.00
03-495-5270-00000-0000	ENC CEMETERY EQUIP RENTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
04-411-5110-04000-0000	2022-12 MSA CONSULTING-TATA & HOWARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
04-422-5300-04000-0000	DPW SAFETY AUDIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
04-422-5240-00000-0000	2023 2 Sst Sheriff's Island Western/Sampson	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
04-429-5300-04000-0000	DPW SNOW INVENTORY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
04-439-5309-04000-0000	2022-11 SOLID WASTE WTR TST-TATA & HOWARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24-439-5880-24100-5130	OTHER CHRGS & EXPS-SSSIEC2 MATERIAL SALES P	0.00	0.00	230.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	230.00	0.00	230.00
27-422-5880-27100-0000	ACQUISITION SURFACE RESTORATION CONTRI	0.00	0.00	65,424.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65,424.42	0.00	65,424.42
27-945-5880-27102-0000	DPW FLOOD DAMAGE EXPENSES	0.00	0.00	50,922.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,922.58	0.00	50,922.58
28-422-5880-28100-0000	ARPA DIRECT RESTORE DPW WALL	0.00	0.00	26,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,700.00	0.00	26,700.00
28-422-5880-28100-0000	ARPA COUNTY - DPW SALT SHED/ STORMWATER	0.00	0.00	52,268.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,268.24	0.00	52,268.24
28-422-5880-28100-0000</															

01-630-5340-00000001	TELEPHONE	3,713.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,713.49	0.00	3,713.49
01-630-5420-00000001	SUPPLIES OFFICE SUPPLIES.EXP	3,161.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,161.96	0.00	3,161.96
01-630-5880-00000001	OTHER CHRGS & EXPS MISCELLANEOUS OTHER EXP	28,471.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,471.67	0.00	28,471.67
01-630-5880-00000002	OTHER CHRGS & EXPS BOOKS & PERIODICALS EXP	132,395.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	132,395.10	0.00	132,395.10
01-630-5710-00000001	OTHER CHRGS & EXPS TRAVEL IN STATE EXP.	28.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28.48	0.00	28.48
01-630-5731-00000001	OTHER CHRGS & EXPS MEETINGS EXP.	5,615.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,615.88	0.00	5,615.88
01-630-5800-00000001	PUR OF CAP OUTLAY	6,590.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,590.75	0.00	6,590.75
01-630-5110-00000001	PARK & REC - PERMANENT STAFF	319,057.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	319,057.29	0.00	319,057.29
01-630-5120-00000001	PARK & REC - SEASONAL / TEMPORARY	6,775.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,775.85	0.00	6,775.85
01-630-5130-00000001	XXXXXXX A REC-SALARY OVERTIME SAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-630-5130-00000002	PARK & REC - OT OVER LD	4,372.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,372.09	0.00	4,372.09
01-630-5130-00000003	PARK & REC - 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	0.00	0.00	0.00	0.00	0.00
01-630-5136-00000001	PARK & REC - CLEANING / CLOTHING	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00	2,000.00
01-630-5120-00000001	PUR OF SERVICE/ELECTRICITY EXP	1,716.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,716.17	0.00	1,716.17
01-630-5230-00000001	PUR OF SERVICES FUEL OLX EXP.	3,583.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,583.58	0.00	3,583.58
01-630-5230-00000002	PUR OF SERVICES WATER CHARGES EXP	232.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	232.00	0.00	232.00
01-630-5230-00000003	PUR OF SERVICE/GROUNDNS MAINTENANCE EXP	53,034.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53,034.96	0.00	53,034.96
01-630-5242-00000001	PUR OF SERVICE VEHICLE MAINTENANCE EXP	8,066.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,066.89	0.00	8,066.89
01-630-5246-00000001	PUR OF SERVICE/WATER SYSTEM MAINTENANCE EXP	1,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,800.00	0.00	1,800.00
01-630-5250-00000001	PUR OF SERVICE 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	0.00	0.00	0.00	0.00	0.00
01-630-5430-00000001	TELEPHONE	1,334.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,334.43	0.00	1,334.43
01-630-5420-00000001	SUPPLIES OFFICE SUPPLIES.EXP	1,394.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,394.15	0.00	1,394.15
01-630-5730-00000001	DUES & MEMBERSHIP	830.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	830.00	0.00	830.00
01-630-5730-00000002	OTHER CHRGS & EXPS MEETINGS EXP.	1,259.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,259.82	0.00	1,259.82
01-630-5800-00000001	OTHR CAP OUTLAY NEW EQUIPMENT EXP	339.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	339.99	0.00	339.99
01-630-5300-00000001	PUR OF SERVICE PROFESSIONAL SERVICES EXP	775.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	775.00	0.00	775.00
01-630-5310-00000001	SUPPLIES MISCELLANEOUS SUPPLIES EXP	3,410.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,410.00	0.00	3,410.00
01-630-5731-00000001	ENC LIBRARY MEETINGS	440.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	440.00	0.00	440.00
24-630-5980-24102-6052	LIBRARY REVOLVING MATERIAL REPLACEMENT	0.00	0.00	82.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	82.00	0.00	82.00
24-630-5118-24102-6058	LIBRARY REVOLVING MATERIAL REPLACEMENT	0.00	0.00	3,955.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,955.00	0.00	3,955.00
24-630-5120-24101-6008	PARKS & REC - SEASONAL/TEMPORARY	0.00	0.00	157,929.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	157,929.95	0.00	157,929.95
24-630-5300-24101-6008	PUR OF SERVICE PARK REVOLVING FUND	0.00	0.00	302,803.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	302,803.07	0.00	302,803.07
25-630-5980-251015-6079	OTHER CHRGS & EXPS DONATION-LIBRARY GIFT FUN	0.00	0.00	40,638.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,638.36	0.00	40,638.36
24-630-5980-251018-6066	LIBRARY STATE AID EXPENSES	0.00	0.00	24,371.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,371.82	0.00	24,371.82
29-630-5980-291035-6045	OTHER CHRGS & EXPS CULTURAL COUNCIL/ARTS LG	0.00	0.00	1,741.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,741.30	0.00	1,741.30
32-630-5875-321279-0000	PY2A AM AS.5A SMALL TRACTOR WITH MOWERS/NS	0.00	0.00	34,153.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,153.65	0.00	34,153.65
31-630-5980-311013-6039	OTHER CHRGS & EXPS LIB-GORTHOE HONEY TRUS'	0.00	0.00	0.00	0.00	0.00	0.00	11,333.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,333.34	0.00	11,333.34
99-5650	EXP - CR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	344,800.89	344,800.89	344,800.89
																	1,887,890.56	1,887,890.56	1,887,890.56
Subtotal : None		1,281,481.97	0.00	630,921.60	0.00	34,153.65	0.00	6.00	0.00	0.00	11,333.34	0.00	0.00	0.00	0.00	0.00	1,887,890.56	344,800.89	2,202,691.45
Total [9700]		1,281,481.97	0.00	630,921.60	0.00	34,153.65	0.00	6.00	0.00	0.00	11,333.34	0.00	0.00	0.00	0.00	0.00	1,887,890.56	344,800.89	2,202,691.45
Group [9800]		CULTURE AND RECREATION																	
Subgroup [None]		INSURANCE AND BENEFITS																	
Subgroup [None]		NORFOLK COUNTY PETRENUM																	
01-913-5110-00000001		1,698,347.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,698,347.00	0.00	1,698,347.00
01-912-5130-00000001	POS - WORKERS COMP	83,454.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83,454.00	0.00	83,454.00
01-914-5170-00000001	PREMIUMS	2,170,724.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,170,724.80	0.00	2,170,724.80
01-914-5170-00000002	PAYMENTS	84,002.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	84,002.66	0.00	84,002.66
01-914-5313-010509-0001	ORER PAYMENT	7,150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,150.00	0.00	7,150.00
01-916-5170-00000001	POS - MEDICARE	208,322.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	208,322.22	0.00	208,322.22
01-945-5140-00000001	PREMIUMS	234,014.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	234,014.00	0.00	234,014.00
01-946-5140-00000000	DEDUCTIBLES	727.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	727.00	0.00	727.00
99-5750	EXP - EE BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(41,661,959.18)	(41,661,959.18)	0.00
																	1,862,217.00	1,862,217.00	1,862,217.00
Subtotal : None		4,486,742.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,486,742.18	(41,661,959.18)	(31,175,200.00)
Total [9700]		4,486,742.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,486,742.18	(41,661,959.18)	(31,175,200.00)
Group [9800]		INTERGOVERNMENTAL																	
Subgroup [None]		COUNTY TAX																	
01-800-5630-013658-0001		108,153.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	108,153.54	0.00	108,153.54
01-800-5630-013662-0001	MOSQUITO CONTROL - ASSESSMENT	67,634.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	67,634.00	0.00	67,634.00
01-800-5630-013663-0001	AIR POLLUTION CONTROL - ASSESSMENT	3,441.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,441.00	0.00	3,441.00
01-800-5630-013664-0001	MARC - ASSESSMENT	3,415.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,415.00	0	

* 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		1,420,000.00

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		51,082.53

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		7,225.44

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		0.00

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		1,292,090.86

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		1,407,158.25

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	3,395,207.00
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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	3,017,643.00
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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	10,442,036.00
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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	2,504,350.00
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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	183,489.00
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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	4,363,176.18
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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	1,487,700.00
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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

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42,737,595.73

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4,138,761.00
1,065,798.00
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

18,450,000.00

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6,100,000.00

6,100,000.00

1,010,000.00

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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

3,395,207.00

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3,017,643.00

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319,783.00

2,504,350.00

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183,489.00

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4,363,176.18

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1,487,700.00

378,141.00
378,141.00

78,300.00
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116,114.00
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238,790,994.99

238,790,994.99
