

		296722 - Town of Dover, MA Engagement: 50900922 - Dover, MA 2024 FS Audit Period Ending: 6/30/2024 Trial Balance: DB-02.2 - Special Revenue - Major Worksheet: MSRF-001 - Major Special Revenue Fund - Trial Balance						
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								
28-000-1040-000000-0000	CASH - FEDERAL GRANTS	1,436,139.32		0.00	1,436,139.32		0.00	1,436,139.32
28-000-1040-000000-5023	CASH	129,261.25		0.00	129,261.25		0.00	129,261.25
28-000-1040-000000-5024	CASH	(1,560.71)		0.00	(1,560.71)		0.00	(1,560.71)
28-000-1040-000000-5026	CASH	0.06		0.00	0.06		0.00	0.06
28-000-1040-000000-5033	CASH	0.05		0.00	0.05		0.00	0.05
28-000-1040-000000-5035	CASH	3.24		0.00	3.24		0.00	3.24
28-000-1040-000000-5106	CASH	(1,008.00)		0.00	(1,008.00)		0.00	(1,008.00)
28-000-1040-000000-5143	CASH	149.98		0.00	149.98		0.00	149.98
28-122-1040-281033-0000	FEDERAL ARPA GRANT	(170,234.60)		0.00	(170,234.60)		0.00	(170,234.60)
28-300-1040-281028-0000	CASH FED-SPED 298 EARLY CHILDHOOD	(833.48)		0.00	(833.48)		0.00	(833.48)
28-300-1040-281029-0000	CASH-SCHOOL ESSER II FY22	8,863.92		0.00	8,863.92		0.00	8,863.92
28-300-1040-281030-0000	CASH - CARES ESSER III	(1,448.03)		0.00	(1,448.03)		0.00	(1,448.03)
28-300-1040-281031-0000	CASH - SPED 252 ARP IDEA	(1,680.01)		0.00	(1,680.01)		0.00	(1,680.01)
Subtotal : None		1,397,652.99		0.00	1,397,652.99		0.00	1,397,652.99
Total [1010]	CASH AND SHORT-TERM INVESTMENTS	1,397,652.99		0.00	1,397,652.99		0.00	1,397,652.99
Group : [1710] DUE FROM OTHER GOVERNMENTS								
Subgroup : None								
28-1710-999	ACCOUNTS RECEIVABLE	0.00		0.00	0.00	RJE - 204	12,119.82	12,119.82
Subtotal : None		0.00		0.00	0.00		12,119.82	12,119.82
Total [1710]	DUE FROM OTHER GOVERNMENTS	0.00		0.00	0.00		12,119.82	12,119.82
Current Assets		1,397,652.99		0.00	1,397,652.99		12,119.82	1,409,772.81
TOTAL ASSET		1,397,652.99		0.00	1,397,652.99		12,119.82	1,409,772.81
Group : [2010] WARRANTS PAYABLE								
Subgroup : None								
28-000-2010-000000-5023	WARRANTS PAYABLE	75.95		0.00	75.95		0.00	75.95
28-000-2010-000000-5024	WARRANTS PAYABLE	(75.95)		0.00	(75.95)		0.00	(75.95)
Subtotal : None		0.00		0.00	0.00		0.00	0.00
Total [2010]	WARRANTS PAYABLE	0.00		0.00	0.00		0.00	0.00
Group : [2400] UNEARNED REVENUE								
Subgroup : None								
28.2400.999	Unearned Revenue - ARPA	0.00		0.00	0.00	RJE - 201	(1,265,904.72)	(1,265,904.72)
Subtotal : None		0.00		0.00	0.00	RJE - 202	(602,624.06)	(1,265,904.72)
Total [2400]	UNEARNED REVENUE	0.00		0.00	0.00		(1,265,904.72)	(1,265,904.72)
Current Liabilities		0.00		0.00	0.00		(1,265,904.72)	(1,265,904.72)
TOTAL LIABILITY		0.00		0.00	0.00		(1,265,904.72)	(1,265,904.72)
Group : [3930] RESTRICTED FUND BALANCE								
Subgroup : None								
28-000-3590-000000-0000	UFB - ARPA DIRECT AID	100,000.00		0.00	100,000.00		0.00	100,000.00
28-000-3590-281034-0000	UFB-ARPA DIRECT AID	(1,297,033.66)		0.00	(1,297,033.66)		596,054.69	(700,978.97)
28-122-3590-281033-0000	UFB - ARPA COUNTY SAFETY COMMUNICATION	(186,042.40)		0.00	(186,042.40)	RJE - 201	602,624.06	(186,042.40)
28-145-3590-281015-5043	FED-FEMA	(80,998.84)		0.00	(80,998.84)	RJE - 203	(6,569.37)	(80,998.84)
28-300-3590-281006-5106	FED: TITLE IV	1,299.50		0.00	1,299.50		0.00	1,299.50
28-300-3590-281017-5035	FED-TEACHER QUALITY- TITLE 11	2,141.83		0.00	2,141.83		0.00	2,141.83
28-300-3590-281019-5033	FED-TITLE 1 DISTRIBUTION	(3,759.16)		0.00	(3,759.16)		0.00	(3,759.16)
28-300-3590-281019-5033-99	FED-TITLE 1 DISTRIBUTION	669,659.04		0.00	669,659.04		0.00	669,659.04
28-300-3590-281024-5027	FED-SPED PROG. IMPROVEMENT	3,649.07		0.00	3,649.07		0.00	3,649.07
28-300-3590-281025-5026	FED-EARLY CHILDHOOD- ECO/ IMPROV	(12,614.56)		0.00	(12,614.56)		0.00	(12,614.56)
28-300-3590-281026-5024	FED-OMNIBUS - SPED IDEA	(35,187.73)		0.00	(35,187.73)		0.00	(35,187.73)
28-300-3590-281028-0000	UFB - FED SPED 298 EARLY CHILDHOOD	(392.52)		0.00	(392.52)		0.00	(392.52)
28-300-3590-281029-0000	UFB - SCH ESSER II FY22	(8,863.92)		0.00	(8,863.92)		0.00	(8,863.92)
28-300-3590-281030-0000	UFB - CARES ESSER III	1,448.03		0.00	1,448.03		0.00	1,448.03
28-300-3590-281031-0000	UFB - SPED 252 ARP IDEA	1,680.01		0.00	1,680.01		0.00	1,680.01
28-422-3590-281037-0000	UFB - ARPA COUNTY RESTORE DPW WALL	26,700.00		0.00	26,700.00		0.00	26,700.00
28-422-3590-281038-0000	UFB - ARPA COUNTY SALT SHED / STORMWATER	52,268.34		0.00	52,268.34		0.00	52,268.34
28-422-3590-281039-0000	UFB - ARPA DIRECT SALT SHED / STORMWATER	31,223.00		0.00	31,223.00		0.00	31,223.00
28-450-3590-281040-0000	UFB - ARPA DIRECT CHICKERING WELL PUMPHOUSE	6,980.00		0.00	6,980.00		0.00	6,980.00
28-510-3590-281001-5143	FED: PUBLIC HEALTH EMERG. PREPAREDNESS	(149.98)		0.00	(149.98)		0.00	(149.98)
Subtotal : None		(727,993.95)		0.00	(727,993.95)		596,054.69	(131,939.26)
Total [3930]	RESTRICTED FUND BALANCE	(727,993.95)		0.00	(727,993.95)		596,054.69	(131,939.26)
Group : [3960] UNASSIGNED FUND BALANCE								
Subgroup : None								
28.3950.999	F/B - UNASSIGNED	0.00		0.00	0.00	RJE - 203	6,569.37	6,569.37
Subtotal : None		0.00		0.00	0.00		6,569.37	6,569.37
Total [3960]	UNASSIGNED FUND BALANCE	0.00		0.00	0.00		6,569.37	6,569.37
Equity		(727,993.95)		0.00	(727,993.95)		602,624.06	(125,369.89)
NET (INCOME) LOSS		(669,659.04)		0.00	(669,659.04)		651,160.84	(18,498.20)
TOTAL EQUITY		(1,397,652.99)		0.00	(1,397,652.99)		1,253,784.90	(143,868.09)
TOTAL LIABILITY AND EQUITY		(1,397,652.99)		0.00	(1,397,652.99)		(12,119.82)	(1,409,772.81)
Group : [4500] INTERGOVERNMENTAL								
Subgroup : None								
28-000-4580-281034-0000	ARPA DIRECT AID REVENUE	(725,175.00)		0.00	(725,175.00)	RJE - 202	663,280.66	(61,894.34)
28-122-4580-281033-0000	ARPA COUNTY REVENUE	(155,277.00)		0.00	(155,277.00)		0.00	(155,277.00)
28-145-4580-281015-5043	FEMA	(17,623.12)		0.00	(17,623.12)		0.00	(17,623.12)
28-300-4580-281006-5106	FED REV THRU STATE-SCHOOL-FED: TITLE IV	(3,500.00)		0.00	(3,500.00)		0.00	(3,500.00)
28-300-4580-281017-5035	FED REV THRU STATE-SCHOOL...	(4,000.00)		0.00	(4,000.00)		0.00	(4,000.00)
28-300-4580-281019-5033	FED REV THRU STATE-SCHOOL-FED: TITLE 1 DISTRIBUTION	(5,116.24)		0.00	(5,116.24)		0.00	(5,116.24)
28-300-4580-281024-5027	FED REV THRU STATE-SCHOOL-FED: SPED PROGRAM IMPROVEMENT	(676.50)		0.00	(676.50)		0.00	(676.50)
28-300-4580-281025-5026	FED REV THRU STATE-SCHOOL-FED: EARLY CHILDHOOD - ECO/ IMPROV	(8,908.00)		0.00	(8,908.00)		0.00	(8,908.00)
28-300-4580-281026-5024	FED REV THRU STATE-SCH-FED: OMNIBUS - SPED IDEA	(120,020.62)		0.00	(120,020.62)	RJE - 204	(12,119.82)	(132,140.44)
28-300-4580-281029-0000	SCH ESSER II FY22 GRANT	(6,432.00)		0.00	(6,432.00)		0.00	(6,432.00)
28-300-4580-281030-0000	CARES ESSER III	(4,400.00)		0.00	(4,400.00)		0.00	(4,400.00)
28-300-4580-281031-0000	SPED 252 ARP IDEA	(7,309.00)		0.00	(7,309.00)		0.00	(7,309.00)
28-450-4580-281035-0000	ARPA COUNTY WATER STUDY	(40,000.00)		0.00	(40,000.00)		0.00	(40,000.00)
Subtotal : None		(1,098,437.48)		0.00	(1,098,437.48)		651,160.84	(447,276.64)
Total [4500]	INTERGOVERNMENTAL	(1,098,437.48)		0.00	(1,098,437.48)		651,160.84	(447,276.64)
Revenues		(1,098,437.48)		0.00	(1,098,437.48)		651,160.84	(447,276.64)
Other financing sources		0.00		0.00	0.00		0.00	0.00
TOTAL REVENUE		(1,098,437.48)		0.00	(1,098,437.48)		651,160.84	(447,276.64)
Group : [5300] EDUCATION								
Subgroup : None								
28-300-5118-281017-5035	DOVER SCHOOLS-SALARY-FED- TEACHER QUALITY TITLE11	5,812.50		0.00	5,812.50		0.00	5,812.50
28-300-5118-281025-5026	DEPT-SALARY FED: EARLY CHILDHOOD - ECO/ IMPROV	8,907.98		0.00	8,907.98		0.00	8,907.98
28-300-5118-281026-5024	DOVER SCHOOLS-SALARY-FED: OMNIBUS - SPED IDEA	114,116.99		0.00	114,116.99		0.00	114,116.99
28-300-5300-281026-5024	PUR OF SERVICES-FED: OMNIBUS - SPED IDEA	(175.00)		0.00	(175.00)		0.00	(175.00)
28-300-5580-281006-5106	OTHER CHRGS & EXPS-FED: TITLE IV	8,675.00		0.00	8,675.00		0.00	8,675.00
28-300-5580-281017-5035	OTHER CHRGS & EXPS-FED: TEACHER QUALITY - TITLE 11	33.07		0.00	33.07		0.00	33.07
28-300-5580-281019-5033	OTHER CHRGS & EXPS-FED: TITLE 1 DISTRIBUTION	5,116.24		0.00	5,116.24		0.00	5,116.24
28-300-5580-281024-5027	OTHER CHRGS & EXPS-FED: SPED PROGRAM IMPROVEMENT	676.50		0.00	676.50		0.00	676.50
28-300-5580-281026-5024	OTHER CHRGS & EXPS-FED: OMNIBUS - SPED IDEA	11,472.60		0.00	11,472.60		0.00	11,472.60
28-300-5580-281030-0000	CARES ESSER III	12,430.48		0.00	12,430.48		0.00	12,430.48

28-300-5580-281031-0000	SPED 252 ARP IDEA	4,540.74	0.00	4,540.74	0.00	4,540.74
Subtotal : None		171,607.10	0.00	171,607.10	0.00	171,607.10
Total [5300]	EDUCATION	171,607.10	0.00	171,607.10	0.00	171,607.10
Group : [5400]	PUBLIC WORKS					
Subgroup : None						
28-422-5580-281037-0000	ARPA DIRECT RESTORE DPW WALL	26,700.00	0.00	26,700.00	0.00	26,700.00
28-422-5580-281038-0000	ARPA COUNTY - DPW SALT SHED / STORMWATER	52,268.34	0.00	52,268.34	0.00	52,268.34
28-422-5580-281039-0000	ARPA DIRECT DPW SALT SHED / STORMWATER	31,223.00	0.00	31,223.00	0.00	31,223.00
28-422-5580-281033-0000	ARPA COUNTY - CLAYBROOK RD	100,000.00	0.00	100,000.00	0.00	100,000.00
28-450-5580-281035-0000	ARPA COUNTY WATER STUDY	40,000.00	0.00	40,000.00	0.00	40,000.00
28-450-5590-281040-0000	ARPA DIRECT-CHICKERING WELL PUMPHOUSE	6,980.00	0.00	6,980.00	0.00	6,980.00
Subtotal : None		257,171.34	0.00	257,171.34	0.00	257,171.34
Total [5400]	PUBLIC WORKS	257,171.34	0.00	257,171.34	0.00	257,171.34
Expenditures		428,778.44	0.00	428,778.44	0.00	428,778.44
Other financing uses		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENSE		428,778.44	0.00	428,778.44	0.00	428,778.44
NET (INCOME) LOSS		(669,659.04)	0.00	(669,659.04)	651,160.84	(18,498.20)
Sum of Account Groups*		0.00	0.00	0.00	0.00	0.00

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

Client:	296722 - Town of Dover, MA
Engagement:	50900922 - Dover, MA 2024 FS Audit
Period Ending:	6/30/2024
Trial Balance:	DB-02.2 - Special Revenue - Major
Workpaper:	MSRF-003 - Major Special Revenue Fund - RJE's

Account	Description
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Reclassifying Journal Entries

Reclassifying Journal Entries JE # 201

To reconcile BFB - PY entry to record unearned revenue for ARPA grant.

28-000-3590-281034-0000	UFB-ARPA DIRECT AID
28.2400.999	Unearned Revenue - ARPA
Total	

Reclassifying Journal Entries JE # 202

To adjust unearned revneue for ARPA grant.

28-000-4580-281034-0000	ARPA DIRECT AID REVENUE
28.2400.999	Unearned Revenue - ARPA
Total	

Reclassifying Journal Entries JE # 203

To record unassigned fund balance for deficits.

28.3950.999	F/B - UNASSIGNED
28-000-3590-281034-0000	UFB-ARPA DIRECT AID
Total	

Reclassifying Journal Entries JE # 204

To record AR for FS purposes.

28-1710-999	ACCOUNTS RECEIVABLE
28-300-4580-281026-5024	FED REV THRU STATE-SCH.FED: OMNIBUS - SPED IDEA
Total	

Total Reclassifying Journal Entries

Total All Journal Entries



Debit	Credit
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602,624.06	602,624.06
<u>602,624.06</u>	<u>602,624.06</u>

663,280.66	663,280.66
<u>663,280.66</u>	<u>663,280.66</u>

6,569.37	6,569.37
<u>6,569.37</u>	<u>6,569.37</u>

12,119.82	12,119.82
<u>12,119.82</u>	<u>12,119.82</u>

<u>1,284,593.91</u>	<u>1,284,593.91</u>
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<u>1,284,593.91</u>	<u>1,284,593.91</u>
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