

JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON
INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Honorable City Council
City of Dover
Tuscarawas County
East Third Street
Dover, Ohio 44622

To City Council:

We have audited the general purpose financial statements of the City of Dover, Tuscarawas County, Ohio, (the City) as of and for the year ended December 31, 1999, and have issued our report thereon dated May 15, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

However, we noted certain immaterial instances of noncompliance that we have reported to management of the City in a separate letter dated May 15, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the City in a separate letter dated May 15, 2000.

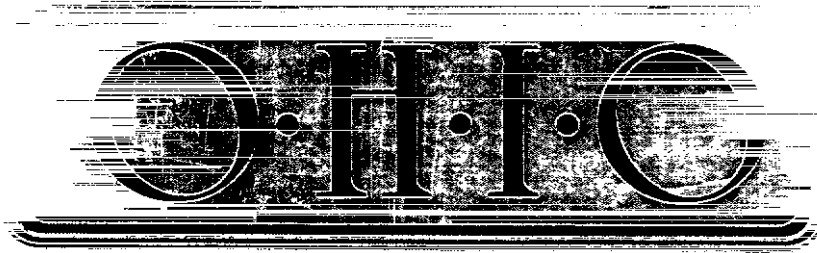
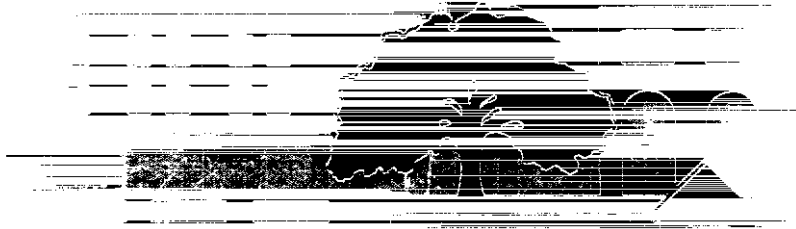
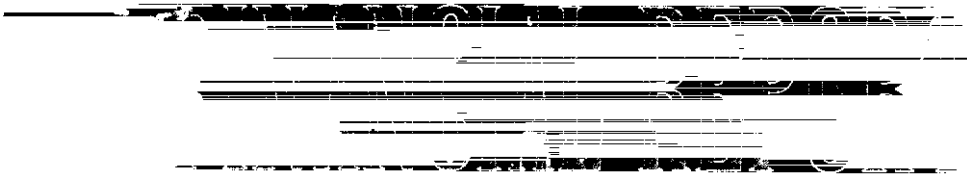
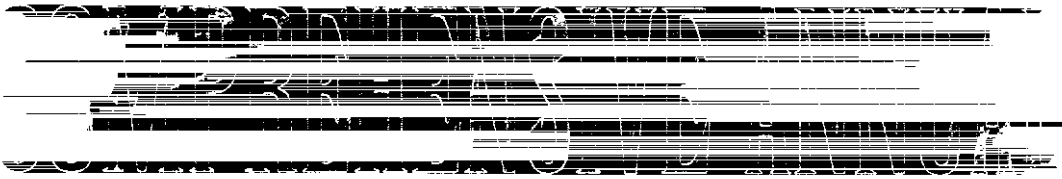
City of Dover
Tuscarawas County
Report of Independent Accountants on Compliance and on
Internal Control Required by *Government Auditing Standards*
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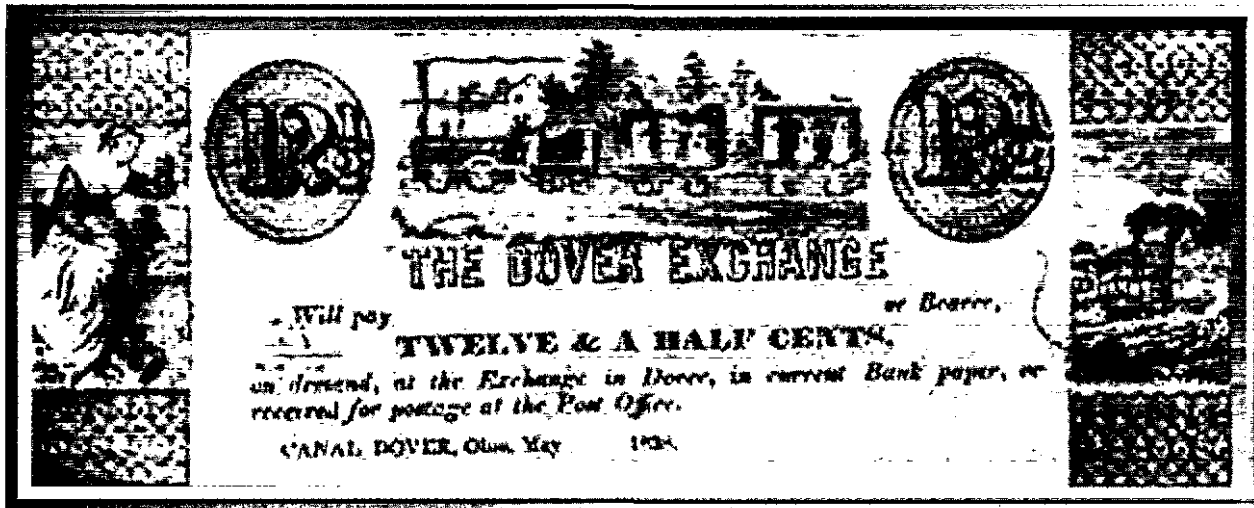
This report is intended for the information and use of management and City Council and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is fluid and cursive, with a large loop at the end.

Jim Petro
Auditor of State

May 15, 2000

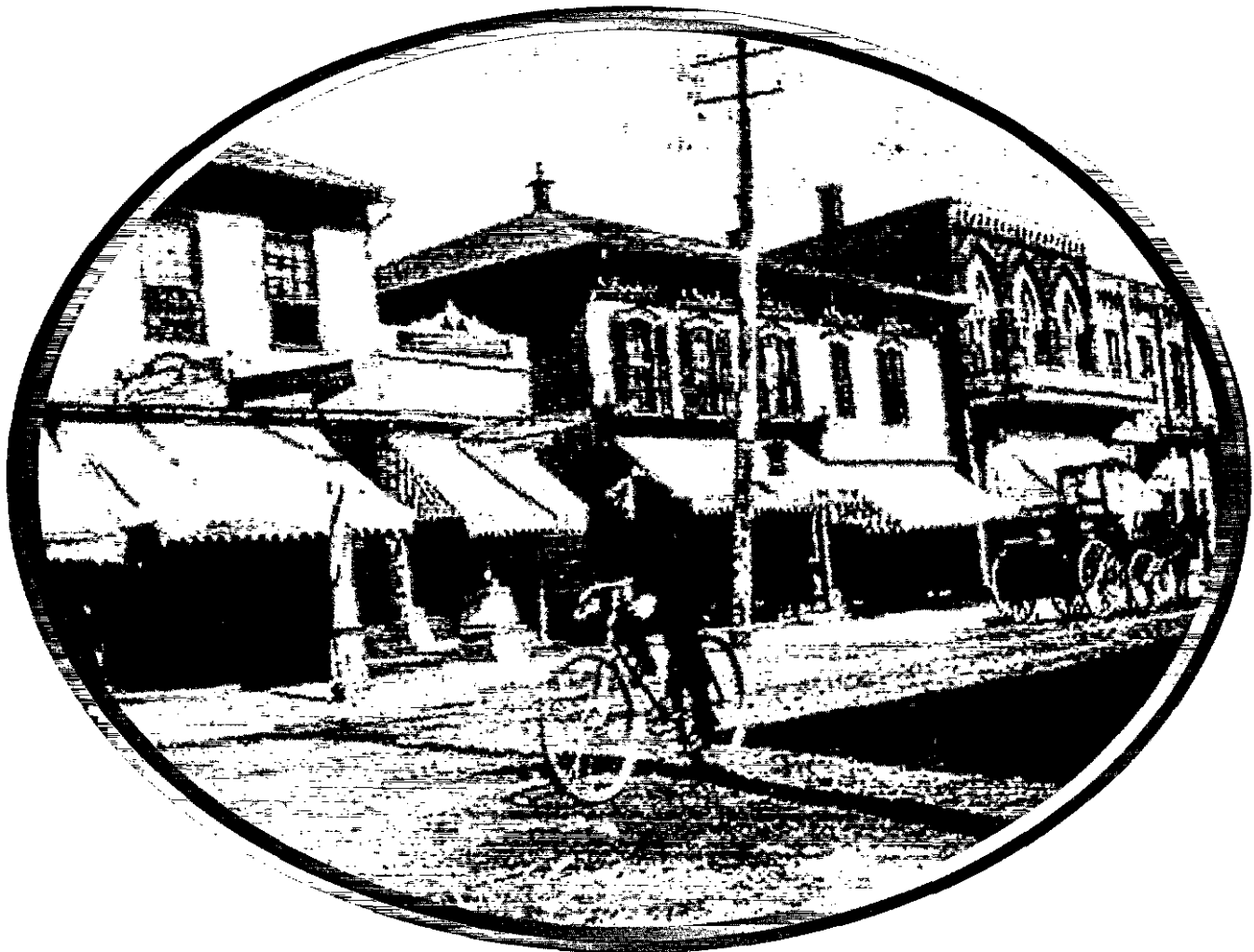




An example of a 1834 Canal Dover Exchange note.



INTRODUCTORY SECTION



A clear morning and little traffic brings out both a delivery wagon and cyclist on Factory Street (now Tuscarawas Avenue) around the turn of the twentieth century.

City of Dover, Ohio

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For The Year Ended December 31, 1999



Prepared by the City of Dover Auditor's Office

City of Dover, Ohio
 Comprehensive Annual Financial Report
 For the Year Ended December 31, 1999

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City Of Dover

Auditor's Office

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May 15, 2000

Dear Members of Council and
Residents of the City of Dover:

The purpose of this letter is to acquaint you with the City of Dover's Comprehensive Annual Financial Report (CAFR), prepared by the City Auditor's Office. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the City. We believe the data as presented is accurate in all material respects, that it is presented in a manner designed to set forth fairly the financial position and results of operations of the City as measured by financial activity of its various funds, and that all disclosures necessary to enable the reader to gain the maximum understanding of the City's financial activity have been included. This report will provide the taxpayers of the City of Dover with comprehensive financial data in a format which will enable them to gain an understanding of the City of Dover's financial affairs. Copies will be made available to the Chamber of Commerce, major taxpayers, Dover Public Library, financial rating services and other interested parties.

The comprehensive annual financial report is presented in three sections as follows:

1. The Introductory Section, which contains a Table of Contents, Letter of Transmittal, GFOA Certificate of Achievement, List of Principal Officials and an Organization Chart of the City.
2. The Financial Section, which begins with the Report of Independent Accountants, includes the General Purpose Financial Statements and Notes that provide an overview of the City's financial position and operating results, the Combining Statements by fund type, and other schedules that provide detailed information relative to the General Purpose Financial Statements.
3. The Statistical Section, which presents social and economic data, financial trends and the fiscal capacity of the City of Dover.

CITY ORGANIZATION

Dover lies 80 miles south of Cleveland and Lake Erie and 100 miles west of Pittsburgh. Though originally called Dover, the prefix "canal" was added in 1807 by postal authorities to distinguish the City from the Village of Dover in Cuyahoga County. Canal Dover was an appropriate name at this particular time considering the town's first prosperity was stimulated by the construction of the Ohio and Erie Canal in the late 1820's. This "canal town" was incorporated as a village in 1842 and established as a city in 1901. By December 18, 1915, the City was officially referred to by its original name of Dover.

Operating under the Mayor/Council form of government, the citizens of Dover elect a mayor, auditor, law director, treasurer and eight members of the council, including the president, three council members-at-large and four ward council members. A safety director, service director, auditor, treasurer, and law director are responsible for various departments of City business.



TREE CITY USA

REPORTING ENTITY AND SERVICES PROVIDED

For financial reporting purposes, the City has considered all departments and organizations making up the City of Dover (the primary government).

The City of Dover, as a governmental entity, is totally separate and distinct from the Dover City School District. Although the two entities share similar names, they are independent of each other in terms of governing bodies, financial resources and management. Because of the separate and independent nature of the school district, the school district's financial statements are not included in this report. The Community Improvement Corporation of Tuscarawas County, the Tuscarawas County Regional Planning Commission, the Southeastern Ohio Narcotics Team and the Ohio Mideastern Government Association are reported as jointly governed organizations.

The City provides the full range of municipal services. These services include police, fire, health care, recreation programs (including parks), transportation programs (including streets), water treatment and distribution and water back flow prevention and cross connection control programs, electric and electric pollution discharge elimination and PCB elimination programs, sewer and sewer industrial pretreatment programs, planning and zoning, and general administrative services.

ECONOMIC CONDITION AND OUTLOOK

Dover covers an area of 5.29 square miles in northeastern Ohio and is located to the south of Cleveland and Canton. The City is easily accessible from Interstate 77. This popular and expanding residential community is noted for its older elegant homes built on quiet tree-lined streets. Dover is a highly desirable City to live in Tuscarawas County, as property values outpace inflation. As a result, property tax revenue increased in 1999 and promises to continue to increase in 2000. The underlying strength of Dover's growing economy comes from its diversity. Dover does not depend on one firm for local employment; as many as nine corporations employ in excess of 200 people each, lending to the City's diversification.

Five banks (Huntington National, Bank One, First National Bank of Dennison, Citizens Bank, First Federal Bank) are located in the City. Financial Institutions located in the County had total deposits of \$162,185,000 on December 31, 1999.

Residents of Dover receive information through various media. The New Philadelphia Times-Reporter, a daily morning newspaper, serves the City. In addition, the City is within the broadcast area of five television stations, and Adelphia Cable Company provides digital cable TV services. Three AM and FM radio stations are located in the County (one within the City).

Post-Secondary schooling is available through two-year and four-year colleges and universities, including the Kent State University, Tuscarawas Campus.

In September of 1999, the Tuscarawas Ambulatory Surgery Center opened its doors providing outpatient surgeries at an estimated 30 to 60 percent less than the cost of procedures performed on an outpatient hospital basis. The three-story 15,500 square foot building will also house many offices of local physicians.

The newest addition to the Union Hospital campus opened its doors in October of 1999. The Healthplex is a 13,200 square foot, \$2.2 million facility that offers outpatient physical therapy, sports medicine, occupational therapy, (with an emphasize on aqua therapy) and health and wellness programs. The newest project underway is the Regional Cancer Center, a \$2.5 million joint venture between Union Hospital and Aultman Hospital at Canton, Ohio. The Regional Cancer Center will offer an estimated 300 local citizens the opportunity to receive radiation treatment locally and will complete Union Hospital's total cancer treatment programs.

In 1999, Allied Machine & Engineering Corporation continued to expand on its investments by increasing sales personnel and management to assist the company to reach its performance goals.

Lauren Manufacturing of New Philadelphia opened a satellite facility in Dover at the former Epic building on South Tuscarawas Avenue. It is a joint venture with Meteor of Germany, and together they will be manufacturing rubber and weatherstripping parts.

MAJOR INITIATIVES

The City of Dover has been actively involved in many issues that will affect the City for many years to come. The City is consistently annexing new properties and has experienced growth yearly with new housing developments. The issue of electric deregulation is one of much debate as our electric generation plant will be directly affected by the laws being enacted. Mayor Richard P. Homrighausen has been an active voice regarding the effects of deregulation on municipal light plants. In addition to testifying in Washington, D.C. before a Senate Sub Committee, he was recently elected president of the Ohio Municipal Electric Association.

Beginning May 1, 2001, the City will be required to collect a kilowatt per hour tax that must be remitted to the State of Ohio for all customers the City of Dover provides power to located outside the City limits. The tax collected by the City for its residents will be receipted in the general fund of the City of Dover. Currently, the City is examining the various software packages available that will accommodate the tax collection and electronic remittance to the State of Ohio.

In 1999, the Electric Generation and the Electric Distribution departments were kept busy as they completed the first phase of the "looping" of a new 69KV electric line from the recently completed northern intertie project to the Electric Generation Plant. *With that project, an addition of over 6 miles of Fiber Optic Cable was installed.*

The City intends to not only improve the quality of its electrical system, but also to provide state of the art communications. The system currently in place will provide Dover Schools the communication link necessary to initiate "Distance Learning" with major universities and will provide the opportunity for the hospital and medical community to have live distance medical consultations. Four major improvements are planned, at a projected cost of \$4.3 million. These improvements will not only allow the City to provide a higher level of service to our consumers, but will also allow the City the possibility to provide cable television service, internet access and telephone service. The City is contemplating these options and is considering becoming a cable television provider, as well as exploring the opportunity of becoming an internet service provider in 2001.

Each department has set and met goals in 1999. A significant amount of time was spent determining what the impact of the year 2000 could have on the computer systems in the City. The City arranged for a small celebration on the Square to ring in the New Year, with several City officials standing by ready to take action if needed. We are happy to report that there were no interruptions in service or any major glitches to report as a result of the New Year.

The Street Department maintained its approach of completing paving in phases in order to realize the most value for our paving dollars. In total, twenty streets and twelve alleys were paved in 1999.

The Parks and Recreation department expanded its storage and work area, with an addition of a garage at a cost of \$25,009. Great emphasis is placed on the continuing beautification of our parks system and tree program. The parks department along with our Shade Tree Commission is responsible for the inventory, maintenance and administration of our shade tree program. The City Council has approved the hiring of a consultant and the development of a long-range plan for the care of the thirty nine-hundred curbside trees that line the City of Dover streets.

The safety forces, as always, are continually researching ways to enhance the service they provide to the Citizens. In 1999, the Police Department upgraded hardware and software to allow the police department to store and access more data than previously allowed. The department also volunteered to be a test agency for the OCJS Ohio Incident Based Reporting System. The new software is compliant with the Federal Bureau of Investigation's software on reporting *Uniform Crime Reports*.

With the City's water now chlorinated with little public comment, or equipment failure, the water treatment plant has met or exceeded the goals set by the City's administration. The emphasis is now on the Sewerage Treatment Plant; since the City is growing, an expansion is now in the very early stages of planning.

In 1999, a City website was designed and created "in house" by our City's Utility Director. With information gathered from all departments, the website provides much information about the City and links to other area websites. We have received much positive feedback via E-Mail and are consistently updating our information. The public can visit the website at www.doverohio.com.

As always, each department has kept a progressive approach to management; Department members are continually upgrading their education, licenses and implementing new ideas to make the City services they provide to its citizens the best they can be.

Department Focus. Each year the City selects a department to highlight for its efforts and accomplishments. For 1999, the office of the Building Inspector is being highlighted. Although the department is the smallest in the City, with an annual budget of \$50,635 and only one employee, the Building Inspector is kept very busy by the issuance of licenses and building permits for the construction of new developments, remodeling projects and additions of garages, decks, and fences. In 1999, the Building Inspector issued two hundred nineteen building permits and four hundred forty-one various licenses.

As the City continues to grow and to diversify, the Building Inspector has become key in the enforcement of the City's building and zoning codes. He has dealt with many controversial matters, which many times are subject to different interpretations of intent by the parties involved and the City. Currently, the City is in the process of updating our building and zoning codes to address the needs of an expanding community. The Building Inspector is instrumental in keeping the City officials aware of the needs, and sometime complaints of the citizens of Dover. In 1998, the Inspector was assigned a City vehicle, as much of his time is spent in the field. He can also provide the City Income Tax Department with information regarding new businesses and out of area contractors working within the City limits. The Building Inspector's office is an asset to the City for its informational, communication and public relations skills.

FINANCIAL INFORMATION

Internal Accounting and Budgetary Control. In the preparation of its annual report, the City uses the modified accrual basis of accounting for governmental, and expendable trust funds, and the accrual basis for enterprise, internal service and non-expendable trust funds. When using the modified accrual basis, revenues are recognized when measurable and available, and expenditures are recognized when goods and services are received. The accrual basis recognizes revenues when earned and expenses when incurred. This timing enables management to improve the quality of its decision making process by providing more consistent, comparable information regarding the current and past operations and financial position of the City.

In developing and updating the City's accounting and reporting control system, consideration is given to the adequacy of internal control in providing reasonable but not absolute assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived from its implementation, and that the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. The City Auditor's responsibilities include evaluating the appropriateness of internal control, developing procedures to enhance internal control and working closely with outside auditors.

The City uses a fully automated accounting system which provides the capability to prepare financial information based on generally accepted accounting principles (GAAP) for governments. Budgetary control is maintained at the object level by the encumbrance of estimated purchase amounts coupled with the manual auditing of each purchase order prior to its release to a vendor or prior to payment to ensure that financial information generated is both accurate and reliable. Those purchase orders which exceed the available appropriation are returned to the department head.

The City adopts a temporary appropriation budget on or before January 1 of each year for the period January 1 through March 31. An annual appropriation budget is passed by April 1 of each year for the period January 1 through December 31. All disbursements and transfers of cash between funds require appropriation authority.

General Governmental Functions. The following schedule presents a summary of governmental funds' revenues for the years ended December 31, 1998 and 1999, and the amount and percentage of increases and decreases in relation to the prior year's revenues.

	1998 Amount	1999 Amount	Percent of Total	Change	Percent Change
Revenues:					
Municipal Income Tax	\$2,967,746	\$2,872,820	39.41%	(\$94,926)	(3.20%)
Property and Other Taxes	937,173	1,036,507	14.22	99,334	10.60
Charges for Services	792,418	746,935	10.25	(45,483)	(5.74)
Fines, Licenses and Permits	39,762	40,413	0.55	651	1.64
Intergovernmental	1,621,328	2,011,438	27.60	390,110	24.06
Contributions and Donations	65,464	21,500	0.28	(43,964)	(67.16)
Interest	403,413	455,570	6.25	52,157	12.93
Other	145,409	105,164	1.44	(40,245)	(27.68)
<i>Total Revenues</i>	<u>\$6,972,713</u>	<u>\$7,290,347</u>	<u>100.00%</u>	<u>\$317,634</u>	<u>.04%</u>

The increase in intergovernmental revenues of \$390,110 in 1999 is due to substantial increases in estate tax and local government funds from Tuscarawas County.

Contributions and donations decreased \$43,964 due to the inconsistencies of donated monies.

Interest revenue increased \$52,157 due to more monies being available for investment, higher interest rates and the implementation of a more aggressive investment policy.

The decrease of \$40,245 in 1999 in other revenues is primarily the result of a rebate issued by the Bureau of Workmen's Compensation in 1998.

The following schedule presents a summary of governmental funds' expenditures for the years ended December 31, 1998 and 1999, and the amount and percentage of increases and decreases in relation to the prior year's expenditures.

	1998 Amount	1999 Amount	Percent of Total	Change	Percent Change
Expenditures:					
Current:					
General Government	\$679,256	\$908,558	12.96%	\$229,302	33.76%
Security of Persons and Property	2,632,752	2,775,270	39.60	142,518	5.41
Public Health Services	350,175	445,731	6.36	95,556	27.29
Transportation	736,070	811,161	11.57	75,091	10.20
Community Environment	65,979	59,935	0.86	(6,044)	(9.16)
Basic Utility Services	361,484	341,845	4.88	(19,639)	(5.43)
Leisure Time Activities	495,150	512,853	7.32	17,703	3.58
Capital Outlay	1,151,032	1,036,425	14.79	(114,607)	(9.96)
Debt Service:					
Interest and Fiscal Charges	116,373	116,203	1.66	(170)	(0.15)
<i>Total Expenditures</i>	<u>\$6,588,271</u>	<u>\$7,007,981</u>	<u>100.00%</u>	<u>\$419,710</u>	<u>6.37%</u>

General government expenditures increased \$229,302 due to a settlement being paid out of the General Fund in 1999, and increased miscellaneous items such as municipal court fees and membership dues in the City's Workmen's Compensation pool.

A major renovation of one the ambulances helped create an increase of \$95,556 in public health services.

Transportation expenditures increased by \$75,091 due to an increased need for salt in the early part of 1999. The Transportation Department also completed some needed maintenance in 1999.

General Fund Balance. The fund balance of the general fund increased from \$1,567,423 in 1998 to \$1,833,575 in 1999.

Financial Highlights - Enterprise Funds. The City's enterprise operations are comprised of water, electric and sewer funds.

The water fund had a net income during 1999 of \$131,679 compared to a net income of \$731,439 during 1998.

The electric fund experienced a net income of \$872,993 during 1999 and retained earnings of \$13,782,787 at December 31, 1999.

The sewer fund had a net loss of \$176,189 during 1999 compared to a net loss of \$92,772 for 1998. The sewer enterprise fund had deficit retained earnings of \$1,248,887 at December 31, 1999. Management is currently analyzing the sewer operation to determine appropriate steps to alleviate the deficit.

Financial Highlights - Internal Service Fund. During 1999, the retained earnings in the self-funded health insurance plan decreased from \$79,910 at December 31, 1998, to \$31,345 at December 31, 1999.

Financial Highlights - Fiduciary Funds. The trust funds carried on the financial records of the City are the shade tree expendable trust fund, the cemetery interment expendable trust fund and the cemetery endowment nonexpendable trust fund which have assets totaling \$2,909, \$149,609 and \$536,081, respectively.

Debt Administration. The gross indebtedness of the City of Dover at the end of 1999 was \$24,770,000. At the end of 1998, the gross indebtedness of the City of Dover was \$19,930,000. A total of \$14,830,000 in mortgage revenue bonds remained outstanding at year end. As of December 31, 1999, the legal debt margin within the overall limitation was \$21,852,567. These facts combined with continued prudent management on the part of City Council and the Administration, should enable the City of Dover to meet its capital needs in the foreseeable future.

The City maintains an "A" rating from Moody's Investors Service, Inc. on its long-term bonds; however, the City was given an AAA rating by Standard & Poor's for the water and electric mortgage revenue bonds. The City has \$1,820,000 of outstanding general obligation bonds which are paid from revenues of the enterprise funds. All bonds of the City are backed by its full faith and credit. The City has \$8,120,000 of outstanding bond anticipation notes.

Cash Management. Cash temporarily idle during the year was invested in demand deposits, certificates of deposit, STAR Ohio, and repurchase agreements. The City earned interest revenue of \$860,222 on all investments for the year ended December 31, 1999.

Protection of the City's deposits is provided by the federal deposit insurance corporation as well as by qualified securities pledged by the institution holding the assets. By law, financial institutions may establish a collateral pool to cover all public funds deposited.

Risk Management. The City of Dover manages the hospital/medical health benefits for its employees on a self-insured basis. A third party administrator processes and pays the claims. An excess coverage insurance policy covers claims in excess of \$40,000 per employee and an aggregate of \$726,923 per year. The advantages of the self-insurance arrangement include the City of Dover holding the reserves and earning interest on them as well as saving on administrative costs. Control of the plan rests with the City.

All employees of the City of Dover are covered by a blanket bond, while certain individuals in policymaking roles are covered by separate, higher limit bond coverage. The City uses the State Workers' Compensation plan and pays the premium based on a rate per \$100 of salaries. The City contracts for general liability insurance with a \$2,000,000 limit and a \$3,000,000 limit Umbrella Policy.

FIXED ASSETS

Fixed assets are used by the City to perform general governmental functions and to provide services which are accounted for in the enterprise funds. As of December 31, 1999, the general fixed assets of the City amounted to \$6,447,259, and the net fixed assets of the enterprise funds were \$34,751,512. These amounts represent either actual cost or estimated historical cost of the assets, net of accumulated depreciation, if applicable. Depreciation of enterprise fund fixed assets is discussed in NOTE 2G of this report.

INDEPENDENT AUDIT

The City is subjected to an annual examination by an independent auditor. Independent auditor Jim Petro, Auditor of State, was selected to render an opinion on the City's financial statements as of December 31, 1999. The Auditor's opinion has been included in this report. An annual audit serves to maintain and strengthen the City's accounting and budgetary controls.

AWARDS

GFOA Certificate of Achievement. The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Dover for its Comprehensive Annual Financial Report for the year ended December 31, 1998.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report which conforms to program standards. Such a report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the *Certificate of Achievement Program requirements*, and we are submitting it to GFOA for review.

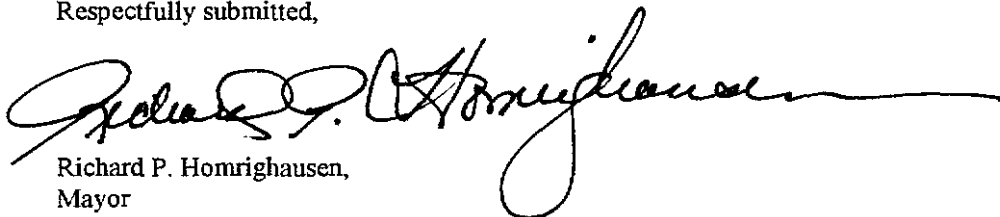
Tree City USA. The City received its nineteenth Tree City USA Award for the year ended December 31, 1999. This prestigious award recognizes the City for its annual program of planting new trees and maintaining and removing old trees. Under special circumstances, the Dover Shade Tree Commission will recognize an individual or organization that has gone above and beyond its expectations in helping to enhance the beauty of Dover through tree planting. For 1999, the Dover Shade Tree Commission recognized the Reeves Foundation for their grant of \$21,500 for ongoing tree replacement.

ACKNOWLEDGMENTS

The preparation of the Comprehensive Annual Financial Report requires a major effort. We would like to thank everyone who has been involved in this report either directly or indirectly. The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the finance department, supervisors of other City departments and both the Local Government Services of the Auditor of State, Jim Petro's office.

We are happy to report that the City's financial policies and management, combined with a strong local economy, have enabled Dover to continue to improve its already sound financial condition. Each year, we set goals and renew our commitment to responsible and progressive improvements, to serve the Citizens of the City of Dover, and to insure the financial stability of the community. We extend our appreciation to City Council for its continued support and commitment to excellence in financial reporting.

Respectfully submitted,



Richard P. Homrighausen,
Mayor



Mary J. Fox
Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Dover,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1998

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Cary Brubaker
President

Jeffrey L. Esler
Executive Director

City of Dover
Principal Officials
December 31, 1999

Mayor Richard P. Homrighausen
President of Council Roy G. Crawford
Councilman-Ward I George L. Wilson
Councilman-Ward II Daniel R. Minnis
Councilman-Ward III Anthony J. Kornis
Councilman-Ward IV Michael D. Leone
Council-at-Large J. Marc Cappell
Council-at-Large Timothy W. Tarulli
Council-at-Large Jeffrey S. Mamarella
Clerk of Council Lois A. Linard
Law Director Thomas G. Watson
Building Inspector Kenneth G. Beitzel
Civil Service Martha M. Mills

Finance Department

Auditor (through 12-31-1999) Zoe Ann Kelley
Auditor (effective 1-1-2000) Mary J. Fox
Treasurer Joseph C. Maybaugh
Income Tax Administrator Sharyn K. Dusenberry

Safety Department

Safety Director Tweed Vorhees
Fire Chief Russell Volkert
Police Chief Ronald R. Johnson

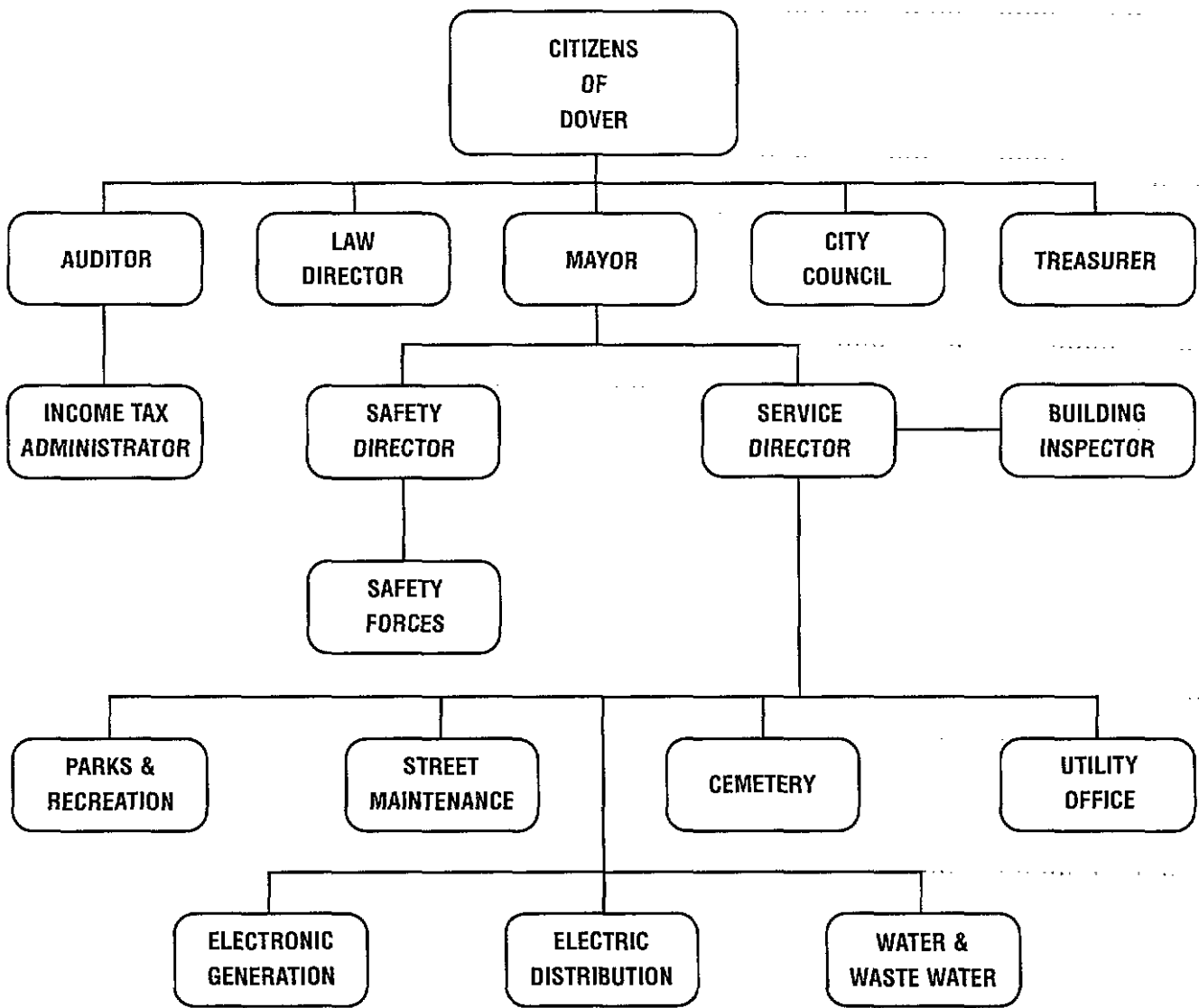
Service Department

Service Director David F. Douglas
Cemetery James A. Mizer
Electric Distribution Paul E. Wilson
Electric Plant David G. Borland
General Services Rick D. Young
Parks and Recreation William R. Heid
Utilities Office Scott D. Daniels
Water and Sewer Gary L. Taylor



CITY OF DOVER, OHIO

Organization Chart



DOVER



O·H·I·O



FINANCIAL SECTION



The bell tower over City Hall in the distance would soon come down after this view was captured in the early fifties. Today the towering Reeves Bank sign is long gone (right).



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

111 Second Street, NW
Fourth Floor
Canton, Ohio 44702
Telephone 330-438-0617
800-443-9272
Facsimile 330-471-0001
www.auditor.state.oh.us

Report of Independent Accountants

Honorable City Council
City of Dover
Tuscarawas County
East Third Street
Dover, Ohio 44622

To City Council:

We have audited the accompanying general purpose financial statements of the City of Dover, Tuscarawas County, Ohio, (the City) as of and for the year ended December 31, 1999, as listed in the Table of Contents. These financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

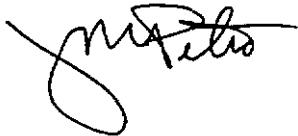
We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the City as of December 31, 1999, and the results of its operations and the cash flows of its proprietary fund types and nonexpendable trust fund for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 15, 2000 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

The combining and individual fund and account group financial statements and schedules listed in the Table of Contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the general purpose financial statements taken as a whole.

We did not audit the data included in the introductory and statistical sections of this report and therefore express no opinion thereon.



Jim Petro
Auditor of State

May 15, 2000

GENERAL PURPOSE FINANCIAL STATEMENTS

City of Dover, Ohio
 Combined Balance Sheet
 All Fund Types and Account Groups
 December 31, 1999

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Assets and Other Debits:				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,731,723	\$346,233	\$0	\$988,572
Cash and Cash Equivalents With Fiscal Agents	0	2,429	1,733	13,656
Receivables:				
Taxes	942,675	213,939	0	87,279
Accounts	58,438	0	0	0
Intergovernmental	108,271	29,017	0	13,391
Accrued Interest	20,972	0	0	0
Loans	0	60,750	0	0
Prepaid Items	20,727	2,012	0	0
Materials and Supplies				
Inventory	16,326	108,957	0	0
Deferred Charges	0	0	0	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	0	0	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	0	0	0
Other Debits:				
Amount to be Provided for Retirement of General Long-Term Debt	0	0	0	0
Total Assets and Other Debits	\$2,899,132	\$763,337	\$1,733	\$1,102,898

Proprietary Fund Types		Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)
Enterprise	Internal Service	Trust	General Fixed Assets	General Long-Term Obligations	
\$7,456,005	\$101,996	\$677,030	\$0	\$0	\$11,301,559
173,427	0	0	0	0	191,245
0	0	0	0	0	1,243,893
2,144,007	0	0	0	0	2,202,445
3,057	0	0	0	0	153,736
0	0	11,569	0	0	32,541
0	0	0	0	0	60,750
167,292	0	0	0	0	190,031
696,909	0	0	0	0	822,192
368,306	0	0	0	0	368,306
6,520,354	0	0	0	0	6,520,354
1,414,411	0	0	0	0	1,414,411
34,751,512	0	0	6,447,259	0	41,198,771
0	0	0	0	1,366,127	1,366,127
<u>\$53,695,280</u>	<u>\$101,996</u>	<u>\$688,599</u>	<u>\$6,447,259</u>	<u>\$1,366,127</u>	<u>\$67,066,361</u> (continued)

City of Dover, Ohio
 Combined Balance Sheet
 All Fund Types and Account Groups (continued)
 December 31, 1999

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Liabilities, Fund Equity and Other Credits:				
Liabilities:				
Accounts Payable	\$25,927	\$13,636	\$0	\$9,300
Contracts Payable	32,575	3,486	0	78,391
Accrued Wages	51,766	11,827	0	0
Compensated Absences Payable	6,362	565	0	0
Intergovernmental Payable	59,209	16,569	0	0
Deferred Revenue	889,718	126,939	0	0
Retainage Payable	0	2,429	0	13,656
Matured Interest Payable	0	0	1,733	0
Accrued Interest Payable	0	0	0	44,678
Notes Payable	0	0	0	2,870,000
Claims Payable	0	0	0	0
Payable from Restricted Assets:				
Customer Deposits	0	0	0	0
Police and Fire Pension Liability	0	0	0	0
General Obligation Bonds Payable	0	0	0	0
Revenue Bonds Payable	0	0	0	0
Total Liabilities	1,065,557	175,451	1,733	3,016,025
Fund Equity and Other Credits:				
Investment in General Fixed Assets	0	0	0	0
Contributed Capital	0	0	0	0
Retained Earnings:				
Reserved for Replacement	0	0	0	0
Unreserved	0	0	0	0
Fund Balances (Deficit):				
Reserved for Encumbrances	61,510	14,106	0	346,830
Reserved for Inventory	16,326	108,957	0	0
Reserved for Endowments	0	0	0	0
Reserved for Loans Receivable	0	60,750	0	0
Unreserved, Undesignated	1,755,739	404,073	0	(2,259,957)
Total Fund Equity (Deficit) and Other Credits	1,833,575	587,886	0	(1,913,127)
Total Liabilities, Fund Equity and Other Credits	\$2,899,132	\$763,337	\$1,733	\$1,102,898

See accompanying notes to the general purpose financial statements

Proprietary Fund Types		Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)
Enterprise	Internal Service	Trust	General Fixed Assets	General Long-Term Obligations	
\$570,834	\$0	\$0	\$0	\$0	\$619,697
126,356	0	0	0	0	240,808
51,015	0	0	0	0	114,608
736,950	0	0	0	872,390	1,616,267
199,142	0	0	0	164,742	439,662
0	0	0	0	0	1,016,657
170,227	0	0	0	0	186,312
3,200	0	0	0	0	4,933
204,395	0	0	0	0	249,073
5,250,000	0	0	0	0	8,120,000
0	70,651	0	0	0	70,651
68,906	0	0	0	0	68,906
0	0	0	0	328,995	328,995
1,820,000	0	0	0	0	1,820,000
14,830,000	0	0	0	0	14,830,000
<u>24,031,025</u>	<u>70,651</u>	<u>0</u>	<u>0</u>	<u>1,366,127</u>	<u>29,726,569</u>
0	0	0	6,447,259	0	6,447,259
12,489,429	0	0	0	0	12,489,429
4,215,672	0	0	0	0	4,215,672
12,959,154	31,345	0	0	0	12,990,499
0	0	0	0	0	422,446
0	0	0	0	0	125,283
0	0	507,808	0	0	507,808
0	0	0	0	0	60,750
0	0	180,791	0	0	80,646
<u>29,664,255</u>	<u>31,345</u>	<u>688,599</u>	<u>6,447,259</u>	<u>0</u>	<u>37,339,792</u>
<u>\$53,695,280</u>	<u>\$101,996</u>	<u>\$688,599</u>	<u>\$6,447,259</u>	<u>\$1,366,127</u>	<u>\$67,066,361</u>

City of Dover, Ohio
 Combined Statement of Revenues, Expenditures and Changes in Fund Balances
 All Governmental Fund Types and Expendable Trust Funds
 For the Year Ended December 31, 1999

	Governmental Fund Types		
	General	Special Revenue	Capital Projects
Revenues:			
Municipal Income Tax	\$1,054,899	\$715,000	\$1,102,921
Property and Other Taxes	909,424	127,083	0
Charges for Services	550,505	196,430	0
Fines, Licenses and Permits	38,527	1,886	0
Intergovernmental	1,470,401	454,646	86,391
Contributions and Donations	0	0	21,500
Interest	440,309	15,196	65
Other	58,807	5,082	41,275
<i>Total Revenues</i>	<u>4,522,872</u>	<u>1,515,323</u>	<u>1,252,152</u>
Expenditures:			
<i>Current:</i>			
General Government	908,558	0	0
Security of Persons and Property	2,418,643	356,627	0
Public Health Services	11,260	434,471	0
Transportation	0	811,161	0
Community Environment	59,697	238	0
Basic Utility Services	341,845	0	0
Leisure Time Activities	512,853	0	0
Capital Outlay	0	0	1,036,425
Debt Service:			
Interest and Fiscal Charges	0	0	116,203
<i>Total Expenditures</i>	<u>4,252,856</u>	<u>1,602,497</u>	<u>1,152,628</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>270,016</u>	<u>(87,174)</u>	<u>99,524</u>
Other Financing Sources (Uses):			
Operating Transfers In	0	26,000	49,460
Operating Transfers Out	0	0	(49,460)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>26,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>270,016</u>	<u>(61,174)</u>	<u>99,524</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	1,567,423	641,558	(2,012,651)
<i>Increase (Decrease) in Reserve for Inventory</i>	<u>(3,864)</u>	<u>7,502</u>	<u>0</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$1,833,575</u>	<u>\$587,886</u>	<u>(\$1,913,127)</u>

See accompanying notes to the general purpose financial statements

Fiduciary Fund Type	Expendable Trust	Totals (Memorandum Only)
	\$0	\$2,872,820
	0	1,036,507
	24,900	771,835
	0	40,413
	0	2,011,438
	0	21,500
	6,308	461,878
	0	105,164
	<u>31,208</u>	<u>7,321,555</u>
	0	908,558
	0	2,775,270
	9,845	455,576
	0	811,161
	0	59,935
	0	341,845
	0	512,853
	0	1,036,425
	<u>0</u>	<u>116,203</u>
	<u>9,845</u>	<u>7,017,826</u>
	<u>21,363</u>	<u>303,729</u>
	0	75,460
	<u>0</u>	<u>(49,460)</u>
	<u>0</u>	<u>26,000</u>
	21,363	329,729
	131,155	327,485
	<u>0</u>	<u>3,638</u>
	<u>\$152,518</u>	<u>\$660,852</u>

City of Dover, Ohio
 Combined Statement of Revenues, Expenditures and Changes
 In Fund Balances - Budget (Non-GAAP Basis) and Actual
 All Governmental Fund Types and Expendable Trust Funds
 For the Year Ended December 31, 1999

	General Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Municipal Income Tax	\$1,193,954	\$1,092,503	(\$101,451)
Property and Other Taxes	855,100	909,424	54,324
Charges for Services	572,684	561,072	(11,612)
Fines, Licenses and Permits	38,100	38,379	279
Intergovernmental	948,070	1,447,542	499,472
Contributions and Donations	0	0	0
Interest	282,448	495,579	213,131
Other	46,774	58,807	12,033
<i>Total Revenues</i>	<u>3,937,130</u>	<u>4,603,306</u>	<u>666,176</u>
Expenditures:			
Current:			
General Government	1,050,415	931,690	118,725
Security of Persons and Property	2,624,443	2,509,153	115,290
Public Health Services	11,260	11,260	0
Transportation	0	0	0
Community Environment	65,635	62,093	3,542
Basic Utility Services	375,000	341,845	33,155
Leisure Time Activities	573,925	558,131	15,794
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>4,700,678</u>	<u>4,414,172</u>	<u>286,506</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(763,548)</u>	<u>189,134</u>	<u>952,682</u>
Other Financing Sources (Uses):			
Proceeds of Notes	0	0	0
Sale of Fixed Assets	0	0	0
Operating Transfers In	0	0	0
Operating Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(763,548)</u>	<u>189,134</u>	<u>952,682</u>
<i>Fund Balances Beginning of Year</i>	1,339,410	1,339,410	0
<i>Prior Year Encumbrances Appropriated</i>	<u>112,856</u>	<u>112,856</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u>\$688,718</u>	<u>\$1,641,400</u>	<u>\$952,682</u>

Special Revenue Funds			Debt Service Fund		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$705,000	\$705,000	\$0	\$0	\$0	\$0
125,000	127,083	2,083	0	0	0
200,000	196,430	(3,570)	0	0	0
3,000	2,186	(814)	0	0	0
430,500	455,036	24,536	0	0	0
0	0	0	0	0	0
11,524	11,863	339	0	0	0
44,675	19,257	(25,418)	0	0	0
<u>1,519,699</u>	<u>1,516,855</u>	<u>(2,844)</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
364,673	356,627	8,046	0	0	0
477,657	447,553	30,104	0	0	0
934,719	861,866	72,853	0	0	0
10,000	238	9,762	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	2,890,000	2,890,000	0
0	0	0	262,329	256,383	5,946
<u>1,787,049</u>	<u>1,666,284</u>	<u>120,765</u>	<u>3,152,329</u>	<u>3,146,383</u>	<u>5,946</u>
<u>(267,350)</u>	<u>(149,429)</u>	<u>117,921</u>	<u>(3,152,329)</u>	<u>(3,146,383)</u>	<u>5,946</u>
0	0	0	2,298,800	2,495,000	196,200
0	0	0	0	0	0
35,000	26,000	(9,000)	852,918	652,918	(200,000)
0	0	0	0	0	0
<u>35,000</u>	<u>26,000</u>	<u>(9,000)</u>	<u>3,151,718</u>	<u>3,147,918</u>	<u>(3,800)</u>
<u>(232,350)</u>	<u>(123,429)</u>	<u>108,921</u>	<u>(611)</u>	<u>1,535</u>	<u>2,146</u>
390,239	390,239	0	1,003	1,003	0
52,823	52,823	0	34	34	0
<u>\$210,712</u>	<u>\$319,633</u>	<u>\$108,921</u>	<u>\$426</u>	<u>\$2,572</u>	<u>\$2,146</u>

City of Dover, Ohio
 Combined Statement of Revenues, Expenditures and Changes
 In Fund Balances - Budget (Non-GAAP Basis) and Actual
 All Governmental Fund Types and Expendable Trust Funds (continued)
 For the Year Ended December 31, 1999

	Capital Projects Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Municipal Income Tax	\$1,145,609	\$1,127,349	(\$18,260)
Property and Other Taxes	0	0	0
Charges for Services	0	0	0
Fines, Licenses and Permits	0	0	0
Intergovernmental	382,000	73,000	(309,000)
Contributions and Donations	0	21,500	21,500
Interest	100	65	(35)
Other	98,308	41,275	(57,033)
<i>Total Revenues</i>	<u>1,626,017</u>	<u>1,263,189</u>	<u>(362,828)</u>
Expenditures:			
Current:			
General Government	0	0	0
Security of Persons and Property	0	0	0
Public Health Services	0	0	0
Transportation	0	0	0
Community Environment	0	0	0
Basic Utility Services	0	0	0
Leisure Time Activities	0	0	0
Capital Outlay	2,339,372	1,422,402	916,970
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>2,339,372</u>	<u>1,422,402</u>	<u>916,970</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(713,355)</u>	<u>(159,213)</u>	<u>554,142</u>
Other Financing Sources (Uses):			
Proceeds of Notes	375,000	375,000	0
Sale of Fixed Assets	0	0	0
Operating Transfers In	0	0	0
Operating Transfers Out	(313,623)	(313,623)	0
<i>Total Other Financing Sources (Uses)</i>	<u>61,377</u>	<u>61,377</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(651,978)</u>	<u>(97,836)</u>	<u>554,142</u>
<i>Fund Balances Beginning of Year</i>	573,284	573,284	0
<i>Prior Year Encumbrances Appropriated</i>	89,694	89,694	0
<i>Fund Balances End of Year</i>	<u>\$11,000</u>	<u>\$565,142</u>	<u>\$554,142</u>

Expendable Trust Funds			Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$0	\$0	\$0	\$3,044,563	\$2,924,852	(\$119,711)
0	0	0	980,100	1,036,507	56,407
8,000	24,900	16,900	780,684	782,402	1,718
0	0	0	41,100	40,565	(535)
0	0	0	1,760,570	1,975,578	215,008
125	0	(125)	125	21,500	21,375
2,000	6,308	4,308	296,072	513,815	217,743
0	0	0	189,757	119,339	(70,418)
<u>10,125</u>	<u>31,208</u>	<u>21,083</u>	<u>7,092,971</u>	<u>7,414,558</u>	<u>321,587</u>
1,000	0	1,000	1,051,415	931,690	119,725
0	0	0	2,989,116	2,865,780	123,336
10,000	9,845	155	498,917	468,658	30,259
0	0	0	934,719	861,866	72,853
0	0	0	75,635	62,331	13,304
0	0	0	375,000	341,845	33,155
0	0	0	573,925	558,131	15,794
0	0	0	2,339,372	1,422,402	916,970
0	0	0	2,890,000	2,890,000	0
0	0	0	262,329	256,383	5,946
<u>11,000</u>	<u>9,845</u>	<u>1,155</u>	<u>11,990,428</u>	<u>10,659,086</u>	<u>1,331,342</u>
(875)	21,363	22,238	(4,897,457)	(3,244,528)	1,652,929
0	0	0	2,673,800	2,870,000	196,200
0	0	0	0	0	0
0	0	0	887,918	678,918	(209,000)
0	0	0	(313,623)	(313,623)	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>3,248,095</u>	<u>3,235,295</u>	<u>(12,800)</u>
(875)	21,363	22,238	(1,649,362)	(9,233)	1,640,129
131,155	131,155	0	2,435,091	2,435,091	0
0	0	0	255,407	255,407	0
<u>\$130,280</u>	<u>\$152,518</u>	<u>\$22,238</u>	<u>\$1,041,136</u>	<u>\$2,681,265</u>	<u>\$1,640,129</u>

City of Dover, Ohio
 Combined Statement of Revenues, Expenses
 and Changes in Retained Earnings/Fund Balance
 All Proprietary Fund Types and Nonexpendable Trust Fund
 For the Year Ended December 31, 1999

	Proprietary Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)
	Enterprise	Internal Service	Nonexpendable Trust	
Operating Revenues:				
Charges for Services	\$15,461,203	\$675,135	\$11,029	\$16,147,367
Interest	0	0	30,994	30,994
Other	168,451	0	0	168,451
<i>Total Operating Revenues</i>	<u>15,629,654</u>	<u>675,135</u>	<u>42,023</u>	<u>16,346,812</u>
Operating Expenses:				
Salaries and Wages	2,801,904	0	0	2,801,904
Fringe Benefits	998,405	0	0	998,405
Contractual Services	1,006,787	79,597	0	1,086,384
Materials and Supplies	1,539,797	0	0	1,539,797
Purchased Power	6,131,081	0	0	6,131,081
Claims	0	650,266	0	650,266
Depreciation	1,538,929	0	0	1,538,929
<i>Total Operating Expenses</i>	<u>14,016,903</u>	<u>729,863</u>	<u>0</u>	<u>14,746,766</u>
<i>Operating Income (Loss)</i>	<u>1,612,751</u>	<u>(54,728)</u>	<u>42,023</u>	<u>1,600,046</u>
Non-Operating Revenues (Expenses):				
Interest	361,187	6,163	0	367,350
Interest and Fiscal Charges	(1,145,455)	0	0	(1,145,455)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(784,268)</u>	<u>6,163</u>	<u>0</u>	<u>(778,105)</u>
<i>Income (Loss) Before Operating Transfers</i>	<u>828,483</u>	<u>(48,565)</u>	<u>42,023</u>	<u>821,941</u>
Operating Transfers Out	0	0	(26,000)	(26,000)
<i>Net Income (Loss)</i>	<u>828,483</u>	<u>(48,565)</u>	<u>16,023</u>	<u>795,941</u>
Retained Earnings/Fund Balance				
<i>Beginning of Year</i>	<u>16,346,343</u>	<u>79,910</u>	<u>520,058</u>	<u>16,946,311</u>
<i>End of Year</i>	<u>\$17,174,826</u>	<u>\$31,345</u>	<u>\$536,081</u>	<u>\$17,742,252</u>

See accompanying notes to the general purpose financial statements

City of Dover, Ohio
 Combined Statement of Revenues, Expenses and Changes
 In Fund Equity - Budget (Non-GAAP Basis) and Actual
 All Proprietary Fund Types and Nonexpendable Trust Fund
 For the Year Ended December 31, 1999

	Enterprise Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$14,651,950	\$15,427,528	\$775,578
Tap-In Fees	29,700	19,439	(10,261)
Interest	112,883	305,080	192,197
Proceeds from Sale of Notes	5,250,000	5,250,000	0
Electric Deposits Received	2,000	4,257	2,257
Other	357,600	153,027	(204,573)
<i>Total Revenues</i>	<u>20,404,133</u>	<u>21,159,331</u>	<u>755,198</u>
Expenses:			
Salaries and Wages	2,932,717	2,879,628	53,089
Fringe Benefits	1,030,904	989,474	41,430
Contractual Services	1,281,820	1,118,012	163,808
Materials and Supplies	1,886,641	1,737,934	148,707
Purchased Power	6,250,000	6,065,352	184,648
Claims	0	0	0
Capital Outlay	11,081,155	3,287,957	7,793,198
Debt Service:			
Principal Retirement	390,000	390,000	0
Interest and Fiscal Charges	894,557	819,044	75,513
Electric Deposits Returned	5,000	944	4,056
<i>Total Expenses</i>	<u>25,752,794</u>	<u>17,288,345</u>	<u>8,464,449</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(5,348,661)	3,870,986	9,219,647
Operating Transfer In	133,000	0	(133,000)
Operating Transfers Out	(346,108)	(339,295)	6,813
<i>Excess of Revenues Over (Under) Expenses and Operating Transfers</i>	(5,561,769)	3,531,691	9,093,460
<i>Fund Equity Beginning of Year</i>	8,892,241	8,892,241	0
<i>Prior Year Encumbrances Appropriated</i>	346,797	346,797	0
<i>Fund Equity End of Year</i>	<u>\$3,677,269</u>	<u>\$12,770,729</u>	<u>\$9,093,460</u>

(continued)

City of Dover, Ohio
 Combined Statement of Revenues, Expenses and Changes
 In Fund Equity - Budget (Non-GAAP Basis) and Actual
 All Proprietary Fund Types and Nonexpendable Trust Fund (continued)
 For the Year Ended December 31, 1999

	Internal Service Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$655,000	\$675,135	\$20,135
Tap-In Fees	0	0	0
Interest	5,000	6,163	1,163
Proceeds from Sale of Notes	0	0	0
Electric Deposits Received	0	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>660,000</u>	<u>681,298</u>	<u>21,298</u>
Expenses:			
Salaries and Wages	0	0	0
Fringe Benefits	0	0	0
Contractual Services	0	0	0
Materials and Supplies	0	0	0
Purchased Power	0	0	0
Claims	750,000	723,582	26,418
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Electric Deposits Returned	0	0	0
<i>Total Expenses</i>	<u>750,000</u>	<u>723,582</u>	<u>26,418</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>(90,000)</u>	<u>(42,284)</u>	<u>47,716</u>
Operating Transfer In	0	0	0
Operating Transfers Out	0	0	0
<i>Excess of Revenues Over (Under) Expenses and Operating Transfers</i>	<u>(90,000)</u>	<u>(42,284)</u>	<u>47,716</u>
<i>Fund Equity Beginning of Year</i>	<u>144,280</u>	<u>144,280</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$54,280</u>	<u>\$101,996</u>	<u>\$47,716</u>

See accompanying notes to the general purpose financial statements

Nonexpendable Trust Fund			Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$19,700	\$11,029	(\$8,671)	\$15,326,650	\$16,113,692	\$787,042
0	0	0	29,700	19,439	(10,261)
30,300	23,085	(7,215)	148,183	334,328	186,145
0	0	0	5,250,000	5,250,000	0
0	0	0	2,000	4,257	2,257
0	0	0	357,600	153,027	(204,573)
50,000	34,114	(15,886)	21,114,133	21,874,743	760,610
0	0	0	2,932,717	2,879,628	53,089
0	0	0	1,030,904	989,474	41,430
40,000	0	40,000	1,321,820	1,118,012	203,808
0	0	0	1,886,641	1,737,934	148,707
0	0	0	6,250,000	6,065,352	184,648
0	0	0	750,000	723,582	26,418
0	0	0	11,081,155	3,287,957	7,793,198
0	0	0	390,000	390,000	0
0	0	0	894,557	819,044	75,513
0	0	0	5,000	944	4,056
40,000	0	40,000	26,542,794	18,011,927	8,530,867
10,000	34,114	24,114	(5,428,661)	3,862,816	9,291,477
0	0	0	133,000	0	(133,000)
(35,000)	(26,000)	9,000	(381,108)	(365,295)	15,813
(25,000)	8,114	33,114	(5,676,769)	3,497,521	9,174,290
516,398	516,398	0	9,552,919	9,552,919	0
0	0	0	346,797	346,797	0
<u>\$491,398</u>	<u>\$524,512</u>	<u>\$33,114</u>	<u>\$4,222,947</u>	<u>\$13,397,237</u>	<u>\$9,174,290</u>

City of Dover, Ohio
 Combined Statement of Cash Flows
 All Proprietary Fund Types and Nonexpendable Trust Fund
 For the Year Ended December 31, 1999

	Proprietary Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)
	Enterprise	Internal Service	Nonexpendable Trust	
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities:				
Cash Received from Customers	\$15,433,927	\$0	\$11,029	\$15,444,956
Cash Received from Quasi-External Transactions with other Funds	0	675,135	0	675,135
Other Operating Cash Receipts	153,027	0	0	153,027
Electric Deposits Received	4,257	0	0	4,257
Electric Deposits Returned	(944)	0	0	(944)
Cash Payments to Suppliers	(8,758,814)	(79,597)	0	(8,838,411)
Cash Payments to Employees	(2,879,628)	0	0	(2,879,628)
Cash Payments for Quasi-External Transactions with other Funds	(291,600)	0	0	(291,600)
Cash Payments for Employee Benefits	(697,857)	0	0	(697,857)
Cash Payments for Claims	0	(643,985)	0	(643,985)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>2,962,368</u>	<u>(48,447)</u>	<u>11,029</u>	<u>2,924,950</u>
Cash Flows from Noncapital Financing Activities:				
Operating Transfers to Other Funds	0	0	(26,000)	(26,000)
<i>Net Cash Used in Noncapital Financing Activities</i>	<u>0</u>	<u>0</u>	<u>(26,000)</u>	<u>(26,000)</u>
Cash Flows from Capital and Related Financing Activities:				
Acquisition of Capital Assets	(2,320,777)	0	0	(2,320,777)
Proceeds from Sale of Notes	5,250,000	0	0	5,250,000
Principal Paid on Bonds	(585,000)	0	0	(585,000)
Interest Paid on Bonds	(1,020,796)	0	0	(1,020,796)
Tap-In Fees for Construction	19,439	0	0	19,439
<i>Net Cash Provided by Capital and Related Financing Activities</i>	<u>1,342,866</u>	<u>0</u>	<u>0</u>	<u>1,342,866</u>
Cash Flows from Investing Activities:				
Interest	361,187	6,163	23,085	390,435
<i>Net Cash Provided by Investing Activities</i>	<u>361,187</u>	<u>6,163</u>	<u>23,085</u>	<u>390,435</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	4,666,421	(42,284)	8,114	4,632,251
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>10,897,776</u>	<u>144,280</u>	<u>516,398</u>	<u>11,558,454</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$15,564,197</u>	<u>\$101,996</u>	<u>\$524,512</u>	<u>\$16,190,705</u>

(continued)

City of Dover, Ohio
 Combined Statement of Cash Flows
 All Proprietary Fund Types and Nonexpendable Trust Fund (continued)
 For the Year Ended December 31, 1999

	Proprietary Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)
	Enterprise	Internal Service	Nonexpendable Trust	
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used In) Operating Activities				
Operating Income (Loss)	\$1,612,751	(\$54,728)	\$42,023	\$1,600,046
Adjustments:				
Depreciation	1,538,929	0	0	1,538,929
Interest Received by Nonexpendable Trust Fund	0	0	(30,994)	(30,994)
(Increase) Decrease in Assets:				
Accounts Receivable	(42,614)	0	0	(42,614)
Intergovernmental Receivable	(86)	0	0	(86)
Prepaid Items	(7,946)	0	0	(7,946)
Materials and Supplies Inventory	(82,671)	0	0	(82,671)
Increase (Decrease) in Liabilities:				
Accounts Payable	76,264	0	0	76,264
Contracts Payable	(72,600)	0	0	(72,600)
Accrued Wages	(90,539)	0	0	(90,539)
Compensated Absences Payable	12,815	0	0	12,815
Intergovernmental Payable	14,752	0	0	14,752
Claims Payable	0	6,281	0	6,281
Customer Deposits	3,313	0	0	3,313
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$2,962,368</u>	<u>(\$48,447)</u>	<u>\$11,029</u>	<u>\$2,924,950</u>

Noncash Capital Financing Activities:

During 1999, fixed assets were donated to the enterprise funds in the amount of \$107,593.

**Reconciliation of Cash and Cash Equivalents
to the Balance Sheet:**

Trust and Agency	\$677,030
Less: Expendable Trust and Agency Funds	152,518
Nonexpendable Trust Fund	<u>\$524,512</u>

See accompanying notes to the general purpose financial statements

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

NOTE 1 - REPORTING ENTITY AND BASIS OF PRESENTATION

The City of Dover (the "City") is a municipal corporation established and operated under the laws of the State of Ohio. Originally called Dover, the prefix "Canal" was added in 1807 by postal authorities to distinguish it from the Village of Dover in Cuyahoga County. Canal Dover was an appropriate name at this particular time due to the significance of the canal to the City's economic growth. This "canal town" was incorporated in 1842 and established as a city in 1901. By 1915, the City was officially referred to by its original name of "Dover."

The City is organized as a Mayor/Council form of government. The Mayor, Council, Auditor, Treasurer and Law Director are elected.

A. Reporting Entity

In evaluating how to define the City for financial reporting purposes, management has considered all agencies, departments, and organizations making up the City of Dover (the primary government) and its potential component units consistent with Governmental Accounting Standards Board Statement No. 14 "The Financial Reporting Entity."

The City provides various services including police and fire protection, emergency medical, recreation (including parks), planning, zoning, street maintenance and repair, refuse collection, water and water pollution control, electricity and general administrative services. The operation of each of these activities is directly controlled by Council through the budgetary process. None of these services are provided by a legally separate organization; therefore, these operations are included in the primary government.

Component units are legally separate organizations for which the City is financially accountable. The City is financially accountable for an organization if the City appoints a voting majority of the organization's governing board and (1) the City is able to significantly influence the programs or services performed or provided by the organization; or (2) the City is legally entitled to or can otherwise access the organization's resources; the City is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the City is obligated for the debt of the organization. Component units may also include organizations for which the City issues debt, levies taxes or determines the budget. The City has no component units.

Dover School District is a political subdivision of the State of Ohio operated under the direction of an elected board. The board is a body politic and corporate, controls its own operations and budget and serves as its own taxing authority. The District is not fiscally dependent on the City and has been excluded from the City's financial statements.

The City is associated with the Community Improvement Corporation of Tuscarawas County, Tuscarawas County Regional Planning Commission, Southeastern Ohio Narcotics Team and the Ohio Mid-Eastern Governments Association as jointly governed organizations. See Note 19.

B. Basis Of Presentation - Fund Accounting

The City uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain City functions or activities.

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

For financial statement presentation purposes, the various funds of the City are grouped into the following generic fund types under the broad fund categories governmental, proprietary and fiduciary.

Governmental Fund Types:

Governmental funds are those through which most governmental functions of the City are financed. The acquisition, use and balances of the City's expendable financial resources and the related current liabilities (except those accounted for in proprietary funds and trust funds) are accounted for through governmental funds. The following are the City's governmental fund types:

General Fund. This fund is the operating fund of the City and is used to account for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the City for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Funds. These funds are established to account for the proceeds of specific revenue sources (other than amounts relating to expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes.

Debt Service Fund. This fund is used to account for the accumulation of resources for, and the payment of, general and special assessment long-term debt principal, interest and related costs.

Capital Projects Funds. These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Proprietary Fund Types:

Proprietary funds are used to account for the City's ongoing activities which are similar to those found in the private sector. The following are the City's proprietary fund types:

Enterprise Funds. These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Internal Service Fund. This fund accounts for the financing of services provided by one department or agency to other departments or agencies of the City on a cost-reimbursement basis.

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Fiduciary Fund Types:

Fiduciary funds are used to account for assets held by the City in a trustee capacity or as an agent for individual, private organizations, other governmental units and/or other funds. The City's fiduciary funds include expendable and nonexpendable trust funds. Expendable trust funds are accounted for in essentially the same manner as governmental funds. Nonexpendable trust funds are accounted for in essentially the same manner as proprietary funds. Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations. The City does not have any agency funds.

Account Groups:

To make a clear distinction between fixed assets related to specific funds and those of general government, and between long-term liabilities related to specific funds and those of a general nature, the following account groups are used:

General Fixed Assets Account Group. This account group accounts for all general fixed assets of the City other than those accounted for in proprietary or trust funds.

General Long-Term Obligations Account Group. This account group accounts for all unmatured long-term indebtedness of the City that is not a specific liability of proprietary or trust funds.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies followed in the preparation of these financial statements are summarized below. These policies conform to generally accepted accounting principles (GAAP) for local governmental units as prescribed in the statements issued by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources. The City also applies Financial Accounting Standards Board Statements and Interpretations issued prior to November 30, 1989, to its proprietary activities, provided they do not conflict with or contradict GASB pronouncements.

A. Measurement Focus and Basis of Accounting

The accounting and reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types and expendable trust funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds and nonexpendable trust funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made.

All governmental fund types, and expendable trust funds are accounted for using the modified accrual basis of accounting. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current year or soon enough thereafter to be used to pay liabilities of the current year. The available period for the City is thirty-one days after year end.

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: interest, state-levied locally shared taxes (including gasoline tax), fines and forfeitures and income tax.

The City reports deferred revenues on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In the subsequent period, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Current and delinquent property taxes measurable as of December 31, 1999, whose availability is indeterminate and which are not intended to finance current period obligations, have been recorded as a receivable and deferred revenue.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

The accrual basis of accounting is utilized for reporting purposes by the proprietary fund types and the nonexpendable trust fund. Revenues are recognized when they are earned and become measurable and expenses are recognized when they are incurred, if measurable. Unbilled service charges receivable are recognized as revenue at year end.

B. Budgetary Process

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation ordinance, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriation ordinance are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are legally required to be budgeted and appropriated. The storm sewer capital projects fund is budgeted as part of the debt service fund, but is presented as a GAAP basis capital projects fund. The trustee accounts set up in accordance with the indenture agreements are not part of the entity for which the "appropriated budget" is adopted. The legal level of budgetary control has been established by City Council at the object level within each department. Any budgetary modifications at this level may only be made by resolution of City Council.

Tax Budget. During the first Council meeting in July, the Mayor presents the annual operating budget for the following fiscal year to City Council for consideration and passage. The adopted budget is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

Estimated Resources. The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Commission certifies its actions to the City by September 1. As part of this certification, the City receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the City must revise its budget so that the total contemplated expenditures from any fund during the ensuing year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation ordinance. On or about January 1, the certificate of estimated resources is amended to include unencumbered fund balances at December 31 of the preceding year. The certificate may be further amended during the year if the City Auditor determines, and the Budget Commission agrees that an estimate needs to be either increased or decreased. The amounts reported on the budgetary statements reflect the amounts in the final amended official certificate of estimated resources issued during 1999.

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Appropriations. A temporary appropriation ordinance to control expenditures may be passed on or about January 1 of each year for the period January 1 to March 31. An annual appropriation ordinance must be passed by April 1 of each year for the period January 1 to December 31. The appropriation ordinance fixes spending authority at the fund, department and object level. The appropriation ordinance may be amended during the year as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified. The allocation of appropriations among departments and objects within a fund may only be modified during the year by an ordinance of Council. During the year, several supplemental appropriation measures were passed. None of these supplemental appropriations had any significant affect on the original appropriations. The budget figures which appear in the statements of budgetary comparisons represent the final appropriation amounts, including all amendments and modifications.

Encumbrances. As part of formal budgetary control, purchase orders, contracts and other commitments for the expenditure of monies are recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. The Ohio Revised Code prohibits expenditures plus encumbrances from exceeding appropriations at the fund, department and object level. On the GAAP basis, encumbrances outstanding at year end are reported as reservations of fund balances for subsequent-year expenditures for governmental funds and reported in the notes to the financial statements for proprietary funds.

Lapsing of Appropriations. At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding year and is not reappropriated.

C. Cash and Cash Equivalents

Cash received by the City is pooled in a central bank account. Monies for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained through City records. Each fund's interest in the pool is presented as "equity in pooled cash and cash equivalents" on the combined balance sheet.

During 1999 investments were limited to STAROhio, repurchase agreements, Star public funds mutual funds, and certificates of deposit.

Except for nonparticipating investment contracts, investments are reported at fair market value which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements and nonnegotiable certificates of deposit are reported at cost.

The City of Dover has invested in the State Treasury Asset Reserve of Ohio (STAROhio) during 1999. STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold at December 31, 1999.

Investment procedures are restricted by the provisions of the Ohio revised Code. Interest revenue credited to the general fund during 1999 amounted to \$440,309 which includes \$362,908 assigned from other City of Dover funds.

The City utilizes a financial institution to service bonded debt as principal and interest payments come due. The City utilizes a fiscal agent to hold retainage on construction contracts. The balances in these accounts are presented on the combined balance sheet as "cash and cash equivalents with fiscal agents" and represent deposits or short-term investments in certificates of deposit. See Note 5, Deposits and Investments.

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

The City utilizes a fiscal agent to hold monies set aside for current and future debt service payments, and asset replacement under provisions of the bond indenture. The balances in these accounts are presented on the balance sheet as "restricted assets-cash and cash equivalents with fiscal agent."

For purposes of the combined statement of cash flows and for presentation on the combined balance sheet, investments with an initial maturity of three months or less and investments from the cash management pool are considered to be cash equivalents. Investments with an initial maturity of more than three months are considered to be investments.

D. Inventory

Inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental fund types when purchased and as expenses in the proprietary fund types when used. Reported materials and supplies inventory is equally offset by a fund balance reserve in the governmental funds which indicates that it does not constitute available spendable resources even though it is a component of net current assets. The inventory in the electric enterprise fund consists of poles, transformers, lines and switch gears not yet put into service.

E. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 1999, are recorded as prepaid items by using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

F. Restricted Assets

Restricted assets in the water enterprise fund and the electric enterprise fund include cash and cash equivalents set aside to satisfy bond indenture requirements for construction, current and future debt payments and the replacement of fixed assets originally acquired with bond proceeds. Electric customer deposits have also been restricted because the deposit remains the property of the customer. The restricted asset account is balanced by a customer deposits payable liability account to demonstrate the fiduciary relationship with the customers. The restricted assets in the sewer enterprise fund represent monies whose use is limited by City ordinance for equipment replacement and improvement.

G. Fixed Assets and Depreciation

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. Fund fixed assets are capitalized in the proprietary fund that reports the activity in which the asset is used.

All purchased fixed assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated fixed assets are valued at their estimated fair market value on the date received.

Improvements are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Interest incurred during the construction of general fixed assets is also not capitalized.

Public domain ("infrastructure") general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are not capitalized, as these assets are immovable and of value only to the City.

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Assets in the general fixed assets account group are not depreciated. Improvements to fund fixed assets are depreciated over the useful lives of the related fixed assets. Proprietary fund fixed assets are depreciated using the straight-line method over the following useful lives:

Buildings	45 years
Improvements other than Buildings	20 - 50 years
Machinery and Equipment	10 - 15 years
Furniture and Fixtures	20 years
Vehicles	6 years

H. Capitalization of Interest

The City's policy is to capitalize net interest on proprietary fund construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project and the interest earned from temporary investment of the debt proceeds. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset. During 1999, there was no significant capitalized interest costs incurred on construction projects.

I. Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the City will compensate the employees for the benefits through paid time off or some other means. The City records a liability for accumulated unused vacation time when earned for all employees with more than one year of service.

Sick leave benefits are accrued as a liability using the termination method. An accrual for earned sick leave is made to the extent it is probable that benefits will result in termination payments. The liability is an estimate based on the City's past experience of making termination payments.

For governmental funds, the current portion of unpaid compensated absences is the amount expected to be paid using expendable available resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the general long-term obligations account group. In proprietary funds, compensated absences are expensed and reported as a fund liability.

J. Fund Equity

Reserves for retained earnings represent those portions of fund equity not available for appropriation or legally segregated for a specific future use. Retained earnings in the water enterprise fund and electric enterprise fund have been reserved for replacement which represents monies set aside to satisfy bond indenture requirements. Contributed capital is recorded in proprietary funds that have received capital grants or contributions from developers, customers or other funds. Contributed capital also represents tap-in fees which exceeded the cost of physical connection to the system. Fund balance reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use. Fund balances are reserved for encumbrances, loans receivable and inventories of materials and supplies. Fund balance has also been reserved for endowments to indicate that the principal is legally restricted.

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

K. Bond Issuance Costs

Bond issuance costs for proprietary fund types are deferred and amortized over the term of the bonds using the straight-line method since the results are not significantly different from the effective interest method.

L. Interfund Transactions

Quasi-external transactions are accounted for as revenues and expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

M. Accrued and Long-term Obligations

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless of whether they will be liquidated with current resources. However, claims and judgments, compensated absences, contractually required pension contributions and special termination benefits that will be paid from governmental funds are reported as a liability in the general long-term obligations account group to the extent that they will not be paid with current expendable available financial resources. In general, payments made more than thirty-one days after year-end are considered not to have been made with current available resources. The police and fire pension liability is recognized as a liability of the general long-term obligations account group until due.

Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate proprietary funds.

Under Ohio Law, a debt retirement fund may be created and used for the payment of all debt principal and interest. Generally accepted accounting principles require the allocation of the debt liability among the appropriate funds, and the general long-term obligations account group, with principal and interest payments on matured general obligation bonds payable being reported in the debt service fund. To comply with GAAP reporting requirements, the City's debt retirement fund has been split among the appropriate funds and account group. Debt service fund resources used to pay both principal and interest have also been allocated accordingly.

N. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

O. Total Columns on General Purpose Financial Statements

Total columns on the General Purpose Financial Statements are captioned memorandum only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

NOTE 3- FUND DEFICITS

The following funds had a deficit fund balance or deficit retained earnings as of December 31, 1999:

	Deficit Fund Balance /Retained Earnings
Master Capital Capital Projects Fund	\$1,728,631
Storm Sewer Capital Projects Fund	184,496
Sewer Enterprise Fund	1,248,887

The master capital capital projects fund and the storm sewer capital projects fund deficits arose from the requirement to report bond anticipation note liabilities in the fund which received the note proceeds. The deficits will be alleviated when the bonds are issued or when the note is paid.

The sewer enterprise fund had deficit retained earnings of \$1,248,887 at December 31, 1999. Management is currently analyzing the sewer operation to determine appropriate steps to alleviate the deficit.

NOTE 4- BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP basis), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - All Governmental Fund Types and Expendable Trust Funds and the Combined Statement of Revenues, Expenses and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual - All Proprietary Fund Types and Nonexpendable Trust Fund are presented on the budgetary basis to provide a relevant comparison of actual results with the budget and to demonstrate compliance with state statute. The major differences between the budget basis and the GAAP basis are:

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures/expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Outstanding year end encumbrances are treated as expenditures/expenses (budget) rather than as a reservation of fund balance for governmental fund types and as note disclosure in the proprietary fund types (GAAP).
4. Proceeds from and principal payment on short-term note obligations are reported on the operating statement (budget) rather than on the balance sheet (GAAP).
5. For proprietary funds, the acquisition and construction of capital assets are reported on the operating statement (budget) rather than as balance sheet transactions (GAAP).
6. Unreported Cash represent amounts received but not included as revenue on the budget basis operating statements. These amounts are included as revenue on the GAAP basis operating statement.

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

The following tables summarize the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements on a fund type basis.

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses
All Governmental Fund Types and Expendable Trust Funds

	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust
GAAP Basis	\$270,016	(\$61,174)	\$0	\$99,524	\$21,363
Revenue Accruals	80,331	(9,310)	0	11,006	0
Repayment of Loans	0	10,842	0	0	0
Proceeds of Notes	0	0	2,495,000	375,000	0
Debt Principal Retirement	0	0	(2,890,000)	0	0
Perspective Differences:					
Transfers In for Debt Payments	0	0	652,918	(49,460)	0
Debt Interest and Fiscal Charges	0	0	(256,383)	111,511	0
Transfers Out for Debt Payment	0	0	0	(264,163)	0
Unrecorded Cash Expenditure	103	0	0	31	0
Accruals	(80,968)	(37,187)	0	39,575	0
Encumbrances	(80,348)	(26,600)	0	(420,860)	0
Budget Basis	<u>\$189,134</u>	<u>(\$123,429)</u>	<u>\$1,535</u>	<u>(\$97,836)</u>	<u>\$21,363</u>

Net Income (Loss)/Excess of Revenues Over (Under)
Expenses and Operating Transfers
All Proprietary Fund Types and Nonexpendable Trust Fund

	Enterprise	Internal Service	Nonexpendable Trust
GAAP Basis	\$828,483	(\$48,565)	\$16,023
Net Adjustment for Revenue Accruals	(42,700)	0	(7,909)
Tap-In Fees	19,439	0	0
Proceeds of Notes	5,250,000	0	0
Debt Principal Retirement	(390,000)	0	0
Perspective Differences:			
Transfers Out for Debt Payment	(339,295)	0	0
Debt Interest and Fiscal Charges	144,872	0	0
Net Adjustment for Expense Accruals	(25,266)	6,281	0
Capital Outlay	(2,293,463)	0	0
Depreciation Expense	1,538,929	0	0
Non-Budgeted Activity of Trust Accounts	774	0	0
Customer Deposits	3,313	0	0
Unreported Cash	(6,399)	0	0
Encumbrances	(1,156,996)	0	0
Budget Basis	<u>\$3,531,691</u>	<u>(\$42,284)</u>	<u>\$8,114</u>

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

NOTE 5 - DEPOSITS AND INVESTMENTS

State statutes classify monies held by the City into three categories.

Active deposits are public deposits necessary to meet current demands on the treasury. Such monies must be maintained either as cash in the City treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that Council has identified as not required for use within the current period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by the time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts including pass book accounts.

Protection of the City's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution. Interim monies may be invested in the following obligations:

1. United States Treasury Notes, Bills, Bonds, or any other obligations or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuance of federal government agency securities shall be direct issuance of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that at the term of the agreement must not exceed thirty days;
4. Bonds and other obligation of the State of Ohio;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions; and
6. The State Treasurer's investment pool (STAROhio).

Investment in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the uses of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the City, and must be purchased with the expectation that it will be held to maturity.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Cash on Hand. At year end, the City had \$50,205 in undeposited cash on hand which is included on the balance sheet of the City as part of "equity in pooled cash and cash equivalents."

Deposits. At year-end, the carrying amount of the City's deposits was \$3,041,810 and the bank balance was \$3,266,612. Of the bank balance:

1. \$204,932 was covered by federal depository insurance.
2. \$2,643,680 was collateralized with securities held by the pledging financial institution's trust department or agent in the City's name.
3. \$418,000 was uninsured and uncollateralized. This amount was collateralized with securities by the pledging institution in the pledging institutions name.

Investments. GASB Statement No. 3, "Deposits with Financial Institutions Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements" requires the City to categorize investments to give an indication of the level of credit risk assumed by the entity at year-end. Category 1 includes investments that are insured or registered or are held by the City or its agent in the City's name. Category 2 includes uninsured and unregistered investments which are held by the counterparty's trust department or agent in the City's name. Category 3 includes uninsured and unregistered investments which are held by the counterparty, or by its trust department or agent but not in the City's name. STAROhio and Star Public Funds Mutual Fund are unclassified investments since they are not evidenced by securities that exist in physical or book entry form.

	Category			Carrying Value	Fair Value at 12/31/99
	1	2	3		
Repurchase Agreement	\$0	\$0	\$1,448,596	\$1,448,596	\$1,448,596
Investment in State Treasurer's Investment Pool				13,472,547	13,472,547
Star Public Funds Mutual Fund				1,414,411	1,414,411
Total Investments				\$16,335,554	\$16,335,554

The classification of cash and cash equivalents, and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9. Cash and cash equivalents are defined to include investments with original maturities of three months or less.

A reconciliation between the classifications of cash and investments on the combined financial statements and the classification per GASB Statement No. 3 is as follows:

	Cash and Cash Equivalents	Investments
GASB Statement 9	\$19,427,569	\$0
Investments which are part of a cash management pool:		
Star Ohio	(13,472,547)	13,472,547
Repurchase Agreement	(1,448,596)	1,448,596
Star Public Funds Mutual Fund	(1,414,411)	1,414,411
Cash on Hand	(50,205)	0
GASB Statement 3	\$3,041,810	\$16,335,554

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

NOTE 6- PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property, and tangible personal property located in the City. Property tax revenue received during 1999 for real and public utility property taxes represents collections of 1998 taxes. Property tax payments received during 1999 for tangible personal property (other than public utility) is for 1999 taxes.

1999 real property taxes are levied after October 1, 1999 on the assessed value as of January 1, 1999, the lien date. Assessed values are established by State law at 35 percent of the appraised market value. 1999 real property taxes are collected in and intended to finance 2000.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 1999 public utility property taxes became a lien December 31, 1998, are levied after October 1, 1999, and are collected in 2000 with real property taxes.

1999 tangible personal property taxes are levied after October 31, 1998, on the value as of December 31, 1998. Collections are made in 1999. Tangible personal property assessments are 25 percent of true value.

The full tax rate for all City operations for the year ended December 31, 1999, was \$6.60 per 1,000 of assessed value. The assessed values of real and tangible personal property upon which the 1999 property tax receipts were based as follows:

Category	
Real Estate	\$184,176,540
Public Utility	5,582,880
Tangible Personal	<u>45,693,600</u>
Total Property Taxes	<u>\$235,453,020</u>

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31. If paid semi-annually, the first payment is due December 31 with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20.

The County Treasurer collects property tax on behalf of all taxing districts within the county, including the City of Dover. The County Auditor periodically remits to the City its portions of the taxes. Property taxes receivable represent real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 1999. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31, nor are they intended to finance 1999 operations. The receivable is offset by deferred revenue.

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

NOTE 7 - RECEIVABLES

Receivables at December 31, 1999, consisted of taxes, accounts (billings for user charged services including unbilled utility services), accrued interest, loans (community development block grant monies loaned to local businesses) and intergovernmental receivables arising from grants, entitlements, and shared revenues. All allowances for uncollectibles represent estimates of uncollectible receivables in the accounts receivable classification. Taxes, interest, intergovernmental and loans receivable are deemed collectible in full.

	Accounts Receivable	Allowance for Uncollectibles	Net Accounts Receivable
General	\$58,438	\$0	\$58,438
Enterprise	2,267,226	123,219	2,144,007

A summary of the principal items of intergovernmental receivables follows:

	Amount
General Fund:	
Estate Tax	\$57,285
Local Government	49,128
Municipal Court Fines	1,299
Hotel/Motel Tax	559
Total General Fund	108,271
Special Revenue Funds:	
Gasoline Tax	23,195
Motor Vehicle Tax	5,822
Total Special Revenue Funds	29,017
Small Cities Block Grant Capital Projects Fund	13,391
Enterprise Funds:	
Tuscarawas County Sewer	3,057
Total	\$153,736

NOTE 8 - INCOME TAX

The City levies a municipal income tax of 1 percent on substantially all earned income arising from employment, residency or business activities within the City. The City allows a credit of 100 percent for the income tax paid to another municipality, not to exceed 1 percent of taxable income, to a maximum of the total amount assessed.

Employers within the City are required to withhold income tax on employee compensation and remit the tax to the City either monthly or quarterly, as required. Corporations and other individual taxpayers are required to pay their estimated tax quarterly and file a declaration annually. By City ordinance, income tax proceeds, after income tax department expenditures, are credited to the following funds: Forty percent to the master capital projects fund, up to one hundred eighty five thousand dollars to the cemetery special revenue fund, up to three hundred thousand dollars to the street maintenance and repair special revenue fund, up to two hundred twenty thousand dollars to the police and fire pension special revenue fund and the remaining balance to the general fund.

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

NOTE 9 - FIXED ASSETS AND DEPRECIATION

A summary of the enterprise funds' property, plant and equipment at December 31, 1999, follows:

Land	\$410,386
Buildings	16,411,801
Improvements other than Buildings	22,259,418
Machinery and Equipment	17,935,482
Furniture and Fixtures	114,533
Vehicles	1,164,410
Construction in Progress	945,018
Total	59,241,048
Less Accumulated Depreciation	(24,489,536)
Net Fixed Assets	\$34,751,512

A summary of changes in general fixed assets follows:

	1/1/99	Additions	Deletions	12/31/99
Land	\$566,865	\$285,065	\$0	\$851,930
Buildings	1,773,141	25,009	0	1,798,150
Improvements Other than Buildings	710,271	0	0	710,271
Equipment and Machinery	1,557,332	106,452	(16,276)	1,647,508
Furniture and Fixtures	58,284	2,127	0	60,411
Vehicles	1,315,299	170,184	(106,494)	1,378,989
Total	\$5,981,192	\$588,837	(\$122,770)	\$6,447,259

NOTE 10 - RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 1999, the City contracted with The Hartford Company for property and general liability insurance. Travelers Insurance Company covers boiler and machinery and electronic data processing, while police and professional liability are protected by the National Casualty Company with a \$1,000,000 limit and a \$5,000 deductible. An umbrella policy with R. L. I. Excess Insurance Company covers a \$5,000,000 excess law enforcement liability.

Boiler and machinery deductible levels vary by object. Vehicles are covered by Personal Service Insurance Company and hold a \$250 deductible for comprehensive and collision. Automobile liability has a \$2,000,000 combined single limit of liability.

There has not been a significant reduction in coverage from the prior year. Settled claims have not exceeded this commercial coverage in any of the past three years.

For 1999, the City participated in the Ohio Association of Rural Water & Wastewater Systems Workers' Compensation Group Rating Program (GRP), an insurance purchasing pool. The intent of GRP is to achieve the benefit of a reduced premium for the City by virtue of its grouping and representation with other participants in the GRP. The workers' compensation experience of the participating cities is calculated as one experience and a common premium rate is applied to all cities in the GRP. Each participant pays its workers' compensation premium to the State based on the rate for the GRP rather than its individual rate. Total savings are then calculated and each participant's individual

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

performance is compared to the overall savings percentage of the GRP. A participant will then either receive money from or be required to contribute to the "Equity Pooling Fund". This equity pooling arrangement insures that each participant shares equally in the overall performance of the GRP. Participation in the GRP is limited to participants that can meet the GRP's selection criteria. The firm of CompManagement, Inc. provides administrative, cost controls, and actuarial services to the GRP.

The City has elected to provide employee medical/surgical benefits through a self-insured program. The City maintains a self-insurance internal service fund to account for and finance its uninsured risks of loss in this program. This plan provides a medical/surgical plan with a \$50 single and \$100 family deductible. A third-party administrator, Aultcare, Inc. located in Canton, Ohio, reviews all claims which are then paid by the City. An excess coverage insurance policy covers claims in excess of \$40,000 per employee and an aggregate of \$726,923 per year. The City pays into the self-insurance internal service fund \$400 family coverage or \$200 individual coverage per employee per month which represents the entire premium required. This premium is paid by the fund that pays the salary of the employee and is based on historic cost information.

The claims liability of \$70,651 reported in the fund at December 31, 1999, was estimated by a third-party administrator and is based on the requirements of Governmental Accounting Standards Board Statement No. 10 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expense and does not include allocated or unallocated claims adjustment expenses. Changes in the fund's claims liability amount in 1998 and 1999 were:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
1998	\$34,877	\$564,010	\$534,517	\$64,370
1999	64,370	650,266	643,985	70,651

NOTE 11 - DEFINED BENEFIT PENSION PLANS

A. Public Employees Retirement System (PERS)

All City of Dover employees, except non-administrative full-time uniformed police officers and firemen, participate in the Public Employees Retirement System ("PERS"), a cost-sharing multiple-employer public employee retirement system administered by the Public Employees Retirement Board. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a stand-alone financial report which may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

Plan members, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations and the City is required to contribute 9.35 percent. Contributions are authorized by State statute. The contribution rates are determined actuarially. The City's required contributions to PERS for the years ended December 31, 1999, 1998, 1997 were \$393,298, \$373,540, and \$301,572, respectively. The full amount has been contributed for 1998 and 1997 and 72.88 percent has been contributed for 1999 with the remainder being reported as a liability within the enterprise funds and the general long-term obligations account group.

B. Police and Firemen's Disability and Pension Fund (PFDPF)

The City of Dover contributes to the Police and Firemen's Disability and Pension Fund of Ohio (PFDPF), a cost-sharing multiple employer public employee retirement system administered by the PFDPF's Board of Trustees. PFDPF provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

members and beneficiaries. Benefit provisions are established by the Ohio State Legislature and by Chapter 7-42 of the Ohio Revised Code. PFDPF issues a publicly available financial report that includes financial information and required supplementary information. That report may be obtained by writing to the Police and Firemen's Disability and Pension of Ohio, 140 East Town Street, Columbus, Ohio 43215.

Police and firefighters are required to contribute 10 percent of their annual covered salary to fund pension obligations and the City is required to contribute 12 percent for police and 17 percent for firefighters. Contributions are authorized by State statute. For 1998, the City contributions were 13 percent for police and 17 percent for firefighters. The City's contributions to the Fund for police and firefighters were \$115,521 and \$121,687 for the year ended December 31, 1999, \$110,675 and \$114,180, for 1998, and \$103,857 and \$105,936 for 1997. The full amount has been contributed for the 1998 and 1997. 71.33 percent and 71.0 percent, respectively, have been contributed for 1999 with the remainder being reported as a liability within the general long-term obligations account group.

In addition to the current contribution, the City pays installments on the accrued liability incurred when the State of Ohio established the statewide pension system for police and firefighters in 1967. As of December 31, 1999, the unfunded liability of the City was \$328,995. Payable in semiannual payments through the year 2035. This is an accounting liability of the City which will not vary. The liability is reported in the general long-term obligations account group.

NOTE 12 - POSTEMPLOYMENT BENEFITS

A. Public Employees Retirement System (PERS)

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of post retirement health care based on the authority granted by State statute. The 1999 employer contribution rate was 13.55 percent of covered payroll; 4.2 percent was the portion that was used to fund health care.

Benefits are funded on a pay-as-you-go basis. OPEB are financed through employer contributions and investment earnings. The contributions allocated to retiree health care and Medicare, along with investment income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely. During 1999, OPEB expenditures made by PERS were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. At December 31, 1999, the total number of benefit recipients eligible for OPEB through PERS was 118,062. The City's actual contribution for 1999 which were used to fund OPEB were \$176,669.

During 1997, PERS adopted a new calculation method for determining employer contributions applied to OPEB. Under the new method, effective January 1, 1999, employer contributions, equal to 4.2 percent of member covered payroll, are used to fund health care expenses. Under the prior method, accrued liabilities and normal cost rates were determined for retiree health coverage.

B. Police and Firemen's Disability and Pension Fund

The Police and Firemen's Disability and Pension Fund (PFDPF) provides postretirement health care coverage to any person who receives or is eligible to receive a monthly benefit check or is a spouse or eligible dependent child of such person. An eligible dependent child is any child under the age of 18 whether or not the child is attending school or under the age of 22 if attending school full-time or on a 2/3 basis.

City of Dover, Ohio
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For the Year Ended December 31, 1999

The health care coverage provided by the retirement system is considered an Other Postemployment Benefits as described in GASB Statement No. 12. The Ohio Revised Code provides the authority allowing the Police and Firemen's Disability and Pension Fund's board of trustees to provide health care coverage and states that health care cost paid from the Police and Firemen's Disability and Pension Fund shall be included in the employer's contribution rate. Health care funding and accounting is on a pay-as-you-go basis. The total police employer contribution rate is 19.5 percent of covered payroll and the total firefighter employer contribution rate is 24 percent of covered payroll, of which 7 percent of covered payroll is applied to the postemployment health care program in 1999. For 1998, the percent used to fund healthcare was 6.5 percent. This allocation will be raised to 7.25 percent in 2000. In addition, since July 1, 1992, most retirees have been required to contribute a portion of the cost of their health care coverage through a deduction from their monthly benefit payment.

The City's actual contributions for 1999 that were used to fund postemployment benefits were \$62,204 for police and \$48,675 for fire. PFDPF total health care expenses for the year ended December 31, 1998 (the latest information available) were \$78,596,790, which was net of member contributions of \$5,331,515. The number of PFDPF participants eligible to receive health care benefits as of December 31, 1998, was 11,424 for police and 9,186 for firefighters.

NOTE 13 - OTHER EMPLOYEE BENEFITS

A. Compensated Absences

Vacation and sick leave benefits are derived from negotiated agreements and State laws. Employees earn ten to thirty days of vacation per year, depending upon length of service. Vacation accumulation is limited to the amount earned in one year. All accumulated unused vacation time is paid upon termination of employment.

Employees earn sick leave at different rates depending upon type of employment. Sick leave accrual is continuous, without limit. Upon retirement or death, an employee can be paid a maximum of 960 hours of accumulated, unused sick leave, except fire department employees, who can receive a maximum of 1520 hours. As of December 31, 1999, the total liability for unpaid compensated absences was \$1,616,267.

B. Life Insurance

The City provides life insurance and accidental death and dismemberment insurance to its employees through Standard Insurance.

NOTE 14 - LONG-TERM OBLIGATIONS

Changes in the long-term obligations of the City during 1999, were as follows:

	Outstanding 12/31/98	Additions	(Reductions)	Outstanding 12/31/99
ENTERPRISE FUND OBLIGATIONS:				
REVENUE BONDS:				
1994 Water 4.25%-6%	\$6,025,000	\$0	(\$145,000)	\$5,880,000
1996 Electric 4.4%-6%	9,195,000	0	(245,000)	8,950,000
TOTAL REVENUE BONDS	15,220,000	0	(390,000)	14,830,000

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

	Outstanding 12/31/98	Additions	(Reductions)	Outstanding 12/31/99
GENERAL OBLIGATION BONDS:				
1983 Electric Plant 9 1/4%	\$275,000	\$0	(\$55,000)	\$220,000
1987 Electric North Sub Station 6%	675,000	0	(75,000)	600,000
1989 Sewer System Improvement 7.02%	1,065,000	0	(65,000)	1,000,000
TOTAL GENERAL OBLIGATION BONDS	2,015,000	0	(195,000)	1,820,000
TOTAL ENTERPRISE FUND OBLIGATIONS	17,235,000	0	(585,000)	16,650,000
GENERAL LONG-TERM OBLIGATIONS:				
Police and Fire Pension	332,931	0	(3,936)	328,995
Compensated Absences	809,320	99,224	(36,154)	872,390
Intergovernmental Payable	155,214	164,742	(155,214)	164,742
TOTAL GENERAL LONG-TERM OBLIGATIONS	1,297,465	263,966	(195,304)	1,366,127
TOTALS	\$18,532,465	\$263,966	(\$780,304)	\$18,016,127

The revenue bonds and the general obligation bonds will be paid from charges for services revenue in the enterprise funds. The police and fire pension liability will be paid from taxes received in the police and fire pension special revenue fund. Compensated absences reported in the "compensated absences payable" account will be paid from the fund from which the employees' salaries are paid. The intergovernmental payable represents unfunded pension contribution paid outside the available period and will be paid from the general fund and the special revenue funds.

The City's overall legal debt margin was \$21,852,567 at December 31, 1999. Principal and interest requirements to retire long-term obligations outstanding at December 31, 1999, are as follows:

	Revenue Bonds	General Obligation Bonds	Police and Fire Pension	Totals
2000	\$1,272,138	\$327,350	\$18,045	\$1,617,533
2001	1,266,648	317,792	18,045	1,602,485
2002	1,269,718	307,879	18,045	1,595,642
2003	1,271,201	302,613	18,045	1,591,859
2004	1,266,061	236,634	18,045	1,520,740
2005-2009	6,339,965	973,706	90,225	7,403,896
2010-2014	6,339,300	144,586	90,225	6,574,111
2015-2019	6,360,672	0	90,225	6,450,897
2020-2024	492,900	0	90,225	583,125
2025-2029	0	0	90,225	90,225
2030-2034	0	0	90,225	90,225
2035-2037	0	0	8,213	8,213
Totals	\$25,878,603	\$2,610,560	\$639,788	\$29,128,951

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

NOTE 15 - NOTE DEBT

The City's note activity, including amounts outstanding, interest rates and the purpose for which the note was issued is as follows:

	Outstanding 12/31/98	Additions	(Reductions)	Outstanding 12/31/99
Capital Project Funds:				
4.15% Master Capital	\$2,095,000	\$2,015,000	(\$2,095,000)	\$2,015,000
4.15% Master Capital	80,000	60,000	(80,000)	60,000
4.30% Storm Sewer	220,000	180,000	(220,000)	180,000
3.38% Master Capital	0	250,000	0	250,000
4.15% Master Capital	0	125,000	0	125,000
4.35% Master Capital	300,000	240,000	(300,000)	240,000
Enterprise Funds:				
3.60% Municipal Electric	0	4,300,000	0	4,300,000
3.38% Municipal Sewer	0	950,000	0	950,000
Total Notes	\$2,695,000	\$8,120,000	(\$2,695,000)	\$8,120,000

All of the notes are backed by the full faith and credit of the City of Dover and mature within one year. The note liability is reflected in the fund which received the proceeds and which will repay the debt. The notes are generally issued in anticipation of long-term bond financing and are refinanced until such bonds are issued.

NOTE 16 - CONTRACTUAL COMMITMENTS

As of December 31, 1999 the City had contractual commitments for the following projects:

	Contractual Commitment	Expended	Balance 12/31/99
Municipal Electric System	\$256,303	\$120,608	\$135,695
Water Treatment Plant Pumphouse	661,440	597,670	63,770
Totals	\$917,703	\$718,278	\$199,465

NOTE 17 - CHANGES IN CONTRIBUTED CAPITAL

Changes in contributed capital for the year ended December 31, 1999, are summarized by source as follows:

	Water	Electric	Sewer	Total
Contributed Capital, January 1, 1999	\$1,998,056	\$181,666	\$10,182,675	\$12,362,397
Current Contributions				
Donated by Developer	48,527	0	59,066	107,593
Tap-In Fees	13,459	0	5,980	19,439
Total	61,986	0	65,046	127,032
Contributed Capital December 31, 1999	\$2,060,042	\$181,666	\$10,247,721	\$12,489,429

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

NOTE 18 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The City's enterprise funds account for the provision of water, electric and sewer services. The table below reflects, in a summarized format, the more significant financial data relating to the enterprise funds of the City of Dover as of and for the year ended December 31, 1999:

	<u>Water</u>	<u>Electric</u>	<u>Sewer</u>	<u>Total</u>
Operating Revenues	\$1,757,478	\$12,504,530	\$1,367,646	\$15,629,654
Depreciation	409,227	782,197	347,505	1,538,929
Operating Income (Loss)	431,636	1,254,760	(73,645)	1,612,751
Net Income (Loss)	131,679	872,993	(176,189)	828,483
Current Contributions	61,986	0	65,046	127,032
Fixed Assets:				
Additions	844,833	1,142,426	335,756	2,323,015
Deletions	870	41,228	0	42,098
Net Working Capital	523,478	3,629,984	(336,321)	3,817,141
Total Assets	12,923,875	29,497,975	11,273,430	53,695,280
Bonds to be paid from fund revenues	5,880,000	9,770,000	1,000,000	16,650,000
Total Equity	6,700,968	13,964,453	8,998,834	29,664,255
Encumbrances Outstanding at December 31, 1999	285,458	290,339	581,199	1,156,996

NOTE 19 - JOINTLY GOVERNED ORGANIZATIONS

A. Community Improvement Corporation of Tuscarawas County

The City is associated with the Community Improvement Corporation of Tuscarawas County as a Jointly Governed Organization. The Corporation is operated by Tuscarawas County, New Philadelphia, Dover, Uhrichsville, Dennison, Strasburg, Sugarcreek and Gnadenuhuten. It is controlled by 25 trustees consisting of the three County Commissioners, the mayor of each participating city and fifteen self-elected trustees. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. In 1999, no monies were contributed by the City.

B. Tuscarawas County Regional Planning Commission

The City is associated with the Tuscarawas County Regional Planning Commission as a Jointly Governed Organization. The Commission is a statutorily created political subdivision of the State. The commission is jointly governed among Tuscarawas County, municipalities and townships. Of the 61 members, the City appoints three. Each member's control over the operation of the Commission is limited to its representation on the board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economic and governmental characteristics, functions and services of the county. In 1999, the City contributed \$1,132 which represents 1.25 percent of total contributions.

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

C. Southeastern Ohio Narcotics Team (SENT)

The City is associated with the Southeastern Ohio Narcotics Team (S.E.N.T.) as a Jointly Governed Organization. S.E.N.T. is a multi-jurisdictional drug task force with the primary goal of combating major narcotics traffickers in Guernsey, Monroe and Tuscarawas Counties. It is jointly governed among the participating counties and cities. A grant is received from the State of Ohio of which the participating entities must match 25 percent. Of the 11 member governing board, the City appoints one. Each participant's control over the operation of S.E.N.T. is limited to its representation on the board. In 1999, the City contributed \$2,832 which represents 3.07 percent of total contributions.

D. Ohio Mid-Eastern Governments Association (OMEGA)

The City is associated with the Ohio Mid-Eastern Governments Association (OMEGA), which is a ten county regional council of governments comprised of Belmont, Carroll, Coshocton, Columbiana, Guernsey, Harrison, Holmes, Jefferson, Muskingum and Tuscarawas counties. OMEGA was formed to aid and assist the participating counties and political subdivisions within the counties in the application for Appalachian Regional Commission and Economic Development grant monies. OMEGA is governed by a seventeen member executive board comprised of members appointed from each participating county and cities within each county. City membership is voluntary. The mayor of the City of Dover serves as the City's representative on the board. The board has total control over budgeting, personnel and financial matters. Each member currently pays a per capita membership fee based on the most recent United States census. During 1999, OMEGA received \$1,020 from the City of Dover for an annual fee. OMEGA has no outstanding debt.

NOTE 20 - CONTINGENCIES

A. Grants

The City received financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally require compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the City at December 31, 1999.

B. Litigation

The City of Dover is a party to legal proceedings. The City management is of the opinion that ultimate disposition of claims and legal proceedings will not have a material effect, if any, on the financial condition of the City.

NOTE 21 - ELECTRIC DEREGULATION

Beginning January 1, 2001, retail electric customers of investor owned utilities (IOUs) will have the option of choosing power suppliers. Electric services are broken down into three components, distribution, generation and transmission. This deregulation will affect only the generation of electricity. The City of Dover has done a cost study analysis to identify the costs associated with each of these components. The City has several options available to them related to this deregulation. First, the City can choose to protect their lines which the City of Dover has elected to do through Ordinance 45-98. This decision will allow the City to charge any other electric suppliers who may want to use their lines. The City also has the option of closing its borders, meaning no other electric suppliers could deliver services in the City of Dover. It is the City's intent to open its borders and compete with the surrounding IOUs and cooperatives, however, legislation to that effect is still pending. The City of Dover, depending on the time of year, generates approximately 40 to 60 percent of its electric needs, the remainder is purchased through our wholesale provider

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

American Electric Power of Ohio. The City feels any loss in revenue resulting from lost customers will be offset by reduced purchased power expense. Beginning May 1, 2001, the City will be required to collect a kilowatt per hour tax that must be remitted to the State of Ohio for all customers the City of Dover provides power to located outside the City limits. The tax collected by the City for its residents will be receipted in the general fund of the City of Dover. Although the City is preparing for deregulation, the full impact cannot be known at this time.

**COMBINING, INDIVIDUAL FUND AND ACCOUNT GROUP
STATEMENTS AND SCHEDULES**

General Fund

The general fund is used to account for financial resources traditionally associated with general governmental operations which are not required to be accounted for by another fund.

City of Dover, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 General Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Municipal Income Tax	\$1,193,954	\$1,092,503	(\$101,451)
Property and Other Taxes	855,100	909,424	54,324
Charges for Services	572,684	561,072	(11,612)
Fines, Licenses and Permits	38,100	38,379	279
Intergovernmental	948,070	1,447,542	499,472
Interest	282,448	495,579	213,131
Other	46,774	58,807	12,033
<i>Total Revenues</i>	<u>3,937,130</u>	<u>4,603,306</u>	<u>666,176</u>
Expenditures:			
Current:			
General Government:			
Mayor:			
Personal Services:			
Salaries and Wages	75,650	75,549	101
Fringe Benefits	28,489	27,226	1,263
Contractual Services	7,050	6,706	344
Materials and Supplies	4,822	4,154	668
Travel, Schooling and Dues	2,058	1,406	652
Total Mayor	<u>118,069</u>	<u>115,041</u>	<u>3,028</u>
Auditor:			
Personal Services:			
Salaries and Wages	70,050	69,750	300
Fringe Benefits	36,325	35,089	1,236
Contractual Services	18,300	16,362	1,938
Materials and Supplies	3,606	2,371	1,235
Travel, Schooling and Dues	5,000	839	4,161
Total Auditor	<u>133,281</u>	<u>124,411</u>	<u>8,870</u>

(continued)

City of Dover, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 General Fund (continued)
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Treasurer:			
Personal Services:			
Salaries and Wages	\$6,280	\$6,280	\$0
Fringe Benefits	1,550	1,431	119
Contractual Services	1,400	819	581
Materials and Supplies	200	0	200
Travel, Schooling and Dues	600	274	326
Total Treasurer	10,030	8,804	1,226
Law Director:			
Personal Services:			
Salaries and Wages	28,831	28,831	0
Fringe Benefits	11,650	11,409	241
Contractual Services	64,120	47,588	16,532
Materials and Supplies	3,570	2,730	840
Travel, Schooling and Dues	2,000	1,029	971
Total Law Director	110,171	91,587	18,584
Civil Service Commission:			
Personal Services:			
Salaries and Wages	3,000	3,000	0
Fringe Benefits	650	550	100
Contractual Services	12,677	9,185	3,492
Materials and Supplies	200	0	200
Travel, Schooling and Dues	200	0	200
Total Civil Service Commission	16,727	12,735	3,992
Income Tax Department:			
Personal Services:			
Salaries and Wages	68,643	68,643	0
Fringe Benefits	26,243	24,887	1,356
Contractual Services	8,663	7,801	862
Materials and Supplies	5,193	4,736	457
Travel, Schooling and Dues	639	479	160
Total Income Tax Department	109,381	106,546	2,835

(continued)

City of Dover, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 General Fund (continued)
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Council:			
Personal Services:			
Salaries and Wages	\$34,581	\$34,471	\$110
Fringe Benefits	9,450	8,490	960
Contractual Services	20,761	15,092	5,669
Materials and Supplies	650	478	172
Travel, Schooling and Dues	300	0	300
Total Council	65,742	58,531	7,211
Clerk of Council:			
Personal Services:			
Salaries and Wages	4,477	4,277	200
Fringe Benefits	965	899	66
Contractual Services	710	407	303
Materials and Supplies	554	191	363
Travel, Schooling and Dues	100	0	100
Total Clerk of Council	6,806	5,774	1,032
Service Director:			
Personal Services:			
Salaries and Wages	16,937	13,941	2,996
Fringe Benefits	27,100	24,040	3,060
Contractual Services	4,821	3,535	1,286
Materials and Supplies	6,150	2,208	3,942
Travel, Schooling and Dues	1,000	500	500
Total Service Director	56,008	44,224	11,784
Rubbish-Janitor-City Hall:			
Personal Services:			
Salaries and Wages	26,508	26,028	480
Fringe Benefits	13,691	13,250	441
Contractual Services	13,608	11,534	2,074
Materials and Supplies	26,026	20,055	5,971
Total Rubbish-Janitor-City Hall	79,833	70,867	8,966

(continued)

City of Dover, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 General Fund (continued)
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Other:			
Contractual Services	\$263,837	\$251,456	\$12,381
Materials and Supplies	2,000	1,566	434
Capital Outlay	56,930	40,148	16,782
Other	21,600	0	21,600
Total Other	344,367	293,170	51,197
Total General Government	1,050,415	931,690	118,725
Security of Persons and Property:			
Police:			
Personal Services:			
Salaries and Wages	1,064,427	1,030,523	33,904
Fringe Benefits	219,000	206,641	12,359
Contractual Services	64,792	61,772	3,020
Materials and Supplies	44,833	42,466	2,367
Travel, Schooling and Dues	8,000	7,984	16
Total Police	1,401,052	1,349,386	51,666
Traffic Safety:			
Personal Services:			
Salaries and Wages	112,854	105,463	7,391
Fringe Benefits	44,602	41,751	2,851
Contractual Services	27,384	16,783	10,601
Materials and Supplies	53,042	38,052	14,990
Travel, Schooling and Dues	2,000	210	1,790
Total Traffic Safety	239,882	202,259	37,623

(continued)

City of Dover, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Fire Prevention:			
Personal Services:			
Salaries and Wages	\$682,777	\$673,588	\$9,189
Fringe Benefits	184,552	178,570	5,982
Contractual Services	48,574	41,005	7,569
Materials and Supplies	35,813	33,326	2,487
Travel, Schooling and Dues	15,350	15,328	22
Total Fire Prevention	<u>967,066</u>	<u>941,817</u>	<u>25,249</u>
Director of Public Safety:			
Personal Services:			
Salaries and Wages	11,747	11,747	0
Fringe Benefits	2,575	2,506	69
Contractual Services	550	290	260
Materials and Supplies	1,450	1,132	318
Travel, Schooling and Dues	121	16	105
Total Director of Public Safety	<u>16,443</u>	<u>15,691</u>	<u>752</u>
Total Security of Persons and Property	<u>2,624,443</u>	<u>2,509,153</u>	<u>115,290</u>
Public Health Services:			
County Health Services:			
Contractual Services	11,260	11,260	0
Total Public Health Services	<u>11,260</u>	<u>11,260</u>	<u>0</u>
Community Environment:			
Demolition and Mowing:			
Contractual Services	15,000	13,590	1,410
Total Demolition and Mowing	<u>15,000</u>	<u>13,590</u>	<u>1,410</u>
Other Community Environment:			
Personal Services:			
Salaries and Wages	33,315	33,315	0
Fringe Benefits	12,575	12,527	48
Contractual Services	1,850	1,033	817
Materials and Supplies	1,863	1,427	436
Travel, Schooling and Dues	1,032	201	831
Total Other Community Environment	<u>50,635</u>	<u>48,503</u>	<u>2,132</u>
Total Community Environment	<u>65,635</u>	<u>62,093</u>	<u>3,542</u>

(continued)

City of Dover, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Basic Utility Services:			
Refuse Collections and Disposals:			
Contractual Services	\$375,000	\$341,845	\$33,155
Total Basic Utility Services	375,000	341,845	33,155
Leisure Time Activities:			
Parks and Recreation:			
Personal Services:			
Salaries and Wages	308,698	303,871	4,827
Fringe Benefits	108,613	104,381	4,232
Contractual Services	74,212	69,926	4,286
Materials and Supplies	81,902	79,548	2,354
Travel, Schooling and Dues	500	405	.95
Total Leisure Time Activities	573,925	558,131	15,794
Total Expenditures	4,700,678	4,414,172	286,506
<i>Excess of Revenues Over (Under) Expenditures</i>	(763,548)	189,134	952,682
<i>Fund Balance Beginning of Year</i>	1,339,410	1,339,410	0
<i>Prior Year Encumbrances Appropriated</i>	112,856	112,856	0
Fund Balance End of Year	\$688,718	\$1,641,400	\$952,682

Special Revenue Funds

Special revenue funds are established to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are restricted by law or administrative action to expenditures for specified purposes.

Street Maintenance and Repair Fund - Required by the Ohio Revised Code to account for that portion of the State gasoline tax and motor vehicle registration fees designated for maintenance of streets within the City.

State Highway Fund - Required by the Ohio Revised Code to account for that portion of the state gasoline tax and motor vehicle registration fees designated for maintenance of state highways within the City.

Police and Fire Pension Fund - To accommodate property taxes levied for the payment of the current and accrued liability for police and firemen's disability and pension benefits.

Ambulance Fund - To account for monies collected from the use of the ambulance by the citizens of Dover and Dover Township.

Cemetery Fund - To account for revenue from the sale of plots and interest from the Cemetery Endowment fund. These monies are used for the care and upkeep of the cemetery.

Revolving Loan Fund - To account for initial loans made by the City to local businesses and subsequent repayment of these loans.

Drug Law Enforcement Fund - To account for monies from mandatory fines for trafficking offenses to be used for the investigation and prosecution of drug cases.

Enforcement and Education Fund - To account for monies received from fines from convictions of alcohol related cases used for the education of the community at large.

City of Dover, Ohio
Combining Balance Sheet
All Special Revenue Funds
December 31, 1999

	Street Maintenance and Repair	State Highway	Police and Fire Pension	Ambulance
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$46,914	\$32,053	\$9,655	\$62,275
Cash and Cash Equivalents With Fiscal Agents	2,429	0	0	0
Receivables:				
Taxes	25,000	0	168,939	0
Intergovernmental	26,841	2,176	0	0
Loans	0	0	0	0
Prepaid Items	1,158	0	0	689
Materials and Supplies Inventory	108,957	0	0	0
Total Assets	\$211,299	\$34,229	\$178,594	\$62,964
Liabilities:				
Accounts Payable	\$4,090	\$0	\$0	\$8,174
Contracts Payable	3,486	0	0	0
Accrued Wages	7,957	0	0	0
Compensated Absences Payable	565	0	0	0
Intergovernmental Payable	11,154	0	0	0
Deferred Revenue	0	0	126,939	0
Retainage Payable	2,429	0	0	0
Total Liabilities	29,681	0	126,939	8,174
Fund Equity:				
Fund Balances:				
Reserved for Encumbrances	4,524	5,279	0	1,740
Reserved for Inventory	108,957	0	0	0
Reserved for Loans Receivable	0	0	0	0
Unreserved, Undesignated	68,137	28,950	51,655	53,050
Total Fund Equity	181,618	34,229	51,655	54,790
Total Liabilities and Fund Equity	\$211,299	\$34,229	\$178,594	\$62,964

Cemetery	Revolving Loan	Drug Law Enforcement	Enforcement and Education	Totals
\$15,951	\$165,963	\$4,479	\$8,943	\$346,233
0	0	0	0	2,429
20,000	0	0	0	213,939
0	0	0	0	29,017
0	60,750	0	0	60,750
165	0	0	0	2,012
0	0	0	0	108,957
<u>\$36,116</u>	<u>\$226,713</u>	<u>\$4,479</u>	<u>\$8,943</u>	<u>\$763,337</u>
\$1,372	\$0	\$0	\$0	\$13,636
0	0	0	0	3,486
3,870	0	0	0	11,827
0	0	0	0	565
5,415	0	0	0	16,569
0	0	0	0	126,939
0	0	0	0	2,429
<u>10,657</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>175,451</u>
2,563	0	0	0	14,106
0	0	0	0	108,957
0	60,750	0	0	60,750
<u>22,896</u>	<u>165,963</u>	<u>4,479</u>	<u>8,943</u>	<u>404,073</u>
<u>25,459</u>	<u>226,713</u>	<u>4,479</u>	<u>8,943</u>	<u>587,886</u>
<u>\$36,116</u>	<u>\$226,713</u>	<u>\$4,479</u>	<u>\$8,943</u>	<u>\$763,337</u>

City of Dover, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 1999

	Street Maintenance and Repair	State Highway	Police and Fire Pension	Ambulance
Revenues:				
Municipal Income Tax	\$300,000	\$0	\$220,000	\$0
Property and Other Taxes	0	0	127,083	0
Charges for Services	0	0	0	86,001
Fines, Licenses and Permits	0	0	0	0
Intergovernmental	407,744	33,059	13,843	0
Interest	3,752	883	0	0
Other	3,862	0	0	0
<i>Total Revenues</i>	<u>715,358</u>	<u>33,942</u>	<u>360,926</u>	<u>86,001</u>
Expenditures:				
Current:				
Security of Persons and Property	0	0	355,892	0
Public Health Services	0	0	0	130,980
Transportation	798,122	13,039	0	0
Community Environment	0	0	0	0
<i>Total Expenditures</i>	<u>798,122</u>	<u>13,039</u>	<u>355,892</u>	<u>130,980</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(82,764)</u>	<u>20,903</u>	<u>5,034</u>	<u>(44,979)</u>
Other Financing Sources:				
Operating Transfers In	0	0	0	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	<u>(82,764)</u>	<u>20,903</u>	<u>5,034</u>	<u>(44,979)</u>
<i>Fund Balances Beginning of Year</i>	256,880	13,326	46,621	99,769
<i>Increase in Reserve for Inventory</i>	<u>7,502</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u>\$181,618</u>	<u>\$34,229</u>	<u>\$51,655</u>	<u>\$54,790</u>

<u>Cemetery</u>	<u>Revolving Loan</u>	<u>Drug Law Enforcement</u>	<u>Enforcement and Education</u>	<u>Totals</u>
\$195,000	\$0	\$0	\$0	\$715,000
0	0	0	0	127,083
110,429	0	0	0	196,430
0	0	433	1,453	1,886
0	0	0	0	454,646
0	10,561	0	0	15,196
542	0	0	678	5,082
<u>305,971</u>	<u>10,561</u>	<u>433</u>	<u>2,131</u>	<u>1,515,323</u>
0	0	150	585	356,627
303,491	0	0	0	434,471
0	0	0	0	811,161
0	238	0	0	238
<u>303,491</u>	<u>238</u>	<u>150</u>	<u>585</u>	<u>1,602,497</u>
<u>2,480</u>	<u>10,323</u>	<u>283</u>	<u>1,546</u>	<u>(87,174)</u>
<u>26,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>26,000</u>
<u>26,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>26,000</u>
28,480	10,323	283	1,546	(61,174)
(3,021)	216,390	4,196	7,397	641,558
0	0	0	0	7,502
<u>\$25,459</u>	<u>\$226,713</u>	<u>\$4,479</u>	<u>\$8,943</u>	<u>\$587,886</u>

City of Dover, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Street Maintenance and Repair Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Municipal Income Tax	\$300,000	\$300,000	\$0
Intergovernmental	391,500	408,104	16,604
Interest	5,500	3,752	(1,748)
Other	30,500	3,862	(26,638)
<i>Total Revenues</i>	<u>727,500</u>	<u>715,718</u>	<u>(11,782)</u>
Expenditures:			
Current:			
Transportation:			
Street Construction and Reconstruction:			
Personal Services:			
Salaries and Wages	457,260	448,513	8,747
Fringe Benefits	175,600	172,939	2,661
Contractual Services	38,731	35,636	3,095
Materials and Supplies	172,392	140,756	31,636
Travel, Schooling and Dues	2,800	1,736	1,064
Capital Outlay	45,116	42,236	2,880
<i>Total Expenditures</i>	<u>891,899</u>	<u>841,816</u>	<u>50,083</u>
<i>Excess of Revenues Under Expenditures</i>	(164,399)	(126,098)	38,301
<i>Fund Balance Beginning of Year</i>	118,340	118,340	0
<i>Prior Year Encumbrances Appropriated</i>	46,148	46,148	0
<i>Fund Balance End of Year</i>	<u>\$89</u>	<u>\$38,390</u>	<u>\$38,301</u>

City of Dover, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 State Highway Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$28,000	\$33,089	\$5,089
Interest	2,000	883	(1,117)
<i>Total Revenues</i>	<u>30,000</u>	<u>33,972</u>	<u>3,972</u>
Expenditures:			
Current:			
Transportation:			
Street Construction and Reconstruction:			
Materials and Supplies	42,820	20,050	22,770
<i>Total Expenditures</i>	<u>42,820</u>	<u>20,050</u>	<u>22,770</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(12,820)	13,922	26,742
<i>Fund Balance Beginning of Year</i>	11,032	11,032	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,820</u>	<u>1,820</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$32</u>	<u>\$26,774</u>	<u>\$26,742</u>

City of Dover, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Police and Fire Pension Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Municipal Income Tax	\$220,000	\$220,000	\$0
Property and Other Taxes	125,000	127,083	2,083
Intergovernmental	11,000	13,843	2,843
<i>Total Revenues</i>	<u>356,000</u>	<u>360,926</u>	<u>4,926</u>
Expenditures:			
Current:			
Security of Persons and Property:			
Police Disability and Pension:			
Personal Services:			
Fringe Benefits	179,194	174,465	4,729
Total Police Disability and Pension	<u>179,194</u>	<u>174,465</u>	<u>4,729</u>
Fire Disability and Pension:			
Personal Services:			
Fringe Benefits	181,427	181,427	0
Total Fire Disability and Pension	<u>181,427</u>	<u>181,427</u>	<u>0</u>
<i>Total Expenditures</i>	<u>360,621</u>	<u>355,892</u>	<u>4,729</u>
<i>Excess of Revenues (Over)</i>			
<i>Under Expenditures</i>	(4,621)	5,034	9,655
<i>Fund Balance Beginning of Year</i>	<u>4,621</u>	<u>4,621</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$9,655</u>	<u>\$9,655</u>

City of Dover, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Ambulance Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$65,000	\$86,001	\$21,001
<i>Total Revenues</i>	<u>65,000</u>	<u>86,001</u>	21,001
Expenditures:			
Current:			
Public Health Services:			
Ambulance:			
Personal Services:			
Salaries and Wages	55,000	44,971	10,029
Materials and Supplies	93,851	90,534	3,317
<i>Total Expenditures</i>	<u>148,851</u>	<u>135,505</u>	<u>13,346</u>
<i>Excess of Revenues Under Expenditures</i>	(83,851)	(49,504)	34,347
<i>Fund Balance Beginning of Year</i>	98,014	98,014	0
<i>Prior Year Encumbrances Appropriated</i>	<u>3,851</u>	<u>3,851</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$18,014</u>	<u>\$52,361</u>	<u>\$34,347</u>

City of Dover, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Cemetery Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Municipal Income Tax	\$185,000	\$185,000	\$0
Charges for Services	135,000	110,429	(24,571)
Other	0	542	542
<i>Total Revenues</i>	<u>320,000</u>	<u>295,971</u>	<u>(24,029)</u>
Expenditures:			
Current:			
Public Health Services:			
Cemetery:			
Personal Services:			
Salaries and Wages	207,235	205,948	1,287
Fringe Benefits	79,955	78,224	1,731
Contractual Services	12,745	10,618	2,127
Materials and Supplies	20,921	12,408	8,513
Travel, Schooling and Dues	1,200	1,154	46
Capital Outlay	6,500	3,632	2,868
Other	250	64	186
<i>Total Expenditures</i>	<u>328,806</u>	<u>312,048</u>	<u>16,758</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(8,806)</u>	<u>(16,077)</u>	<u>(7,271)</u>
Other Financing Sources:			
Operating Transfers In	35,000	26,000	(9,000)
<i>Total Other Financing Sources</i>	<u>35,000</u>	<u>26,000</u>	<u>(9,000)</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	26,194	9,923	(16,271)
<i>Fund Balance Beginning of Year</i>	2,193	2,193	0
<i>Prior Year Encumbrances Appropriated</i>	952	952	0
<i>Fund Balance End of Year</i>	<u>\$29,339</u>	<u>\$13,068</u>	<u>(\$16,271)</u>

City of Dover, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Revolving Loan Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$4,024	\$7,228	\$3,204
Other	14,175	14,175	0
<i>Total Revenues</i>	<u>18,199</u>	<u>21,403</u>	<u>3,204</u>
Expenditures:			
Current:			
Community Environment:			
Other Community Environment:			
Contractual Services	10,000	238	9,762
<i>Total Expenditures</i>	<u>10,000</u>	<u>238</u>	<u>9,762</u>
<i>Excess of Revenues Over Expenditures</i>	8,199	21,165	12,966
<i>Fund Balance Beginning of Year</i>	<u>144,798</u>	<u>144,798</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$152,997</u>	<u>\$165,963</u>	<u>\$12,966</u>

City of Dover, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Drug Law Enforcement Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines, Licenses and Permits	\$1,000	\$433	(\$567)
<i>Total Revenues</i>	<u>1,000</u>	<u>433</u>	<u>(567)</u>
Expenditures:			
Current:			
Security of Persons and Property:			
Drug Law Enforcement:			
Materials and Supplies	1,000	150	850
<i>Total Expenditures</i>	<u>1,000</u>	<u>150</u>	<u>850</u>
<i>Excess of Revenues Over Expenditures</i>	0	283	283
<i>Fund Balance Beginning of Year</i>	<u>4,196</u>	<u>4,196</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$4,196</u>	<u>\$4,479</u>	<u>\$283</u>

City of Dover, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Enforcement and Education Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines, Licenses and Permits	\$2,000	\$1,753	(\$247)
Other	0	678	678
<i>Total Revenues</i>	<u>2,000</u>	<u>2,431</u>	<u>431</u>
Expenditures:			
Current:			
Security of Persons and Property:			
Enforcement and Education:			
Materials and Supplies	<u>3,052</u>	<u>585</u>	<u>2,467</u>
<i>Total Expenditures</i>	<u>3,052</u>	<u>585</u>	<u>2,467</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,052)	1,846	2,898
<i>Fund Balance Beginning of Year</i>	7,045	7,045	0
<i>Prior Year Encumbrances Appropriated</i>	<u>52</u>	<u>52</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$6,045</u>	<u>\$8,943</u>	<u>\$2,898</u>

City of Dover, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
All Special Revenue Funds
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Municipal Income Tax	\$705,000	\$705,000	\$0
Property and Other Taxes	125,000	127,083	2,083
Charges for Services	200,000	196,430	(3,570)
Fines, Licenses and Permits	3,000	2,186	(814)
Intergovernmental	430,500	455,036	24,536
Interest	11,524	11,863	339
Other	44,675	19,257	(25,418)
<i>Total Revenues</i>	<u>1,519,699</u>	<u>1,516,855</u>	<u>(2,844)</u>
Expenditures:			
Current:			
Security of Persons and Property:			
Police Disability and Pension:			
Personal Services:			
Fringe Benefits	179,194	174,465	4,729
Total Police Disability and Pension	<u>179,194</u>	<u>174,465</u>	<u>4,729</u>
Fire Disability and Pension:			
Personal Services:			
Fringe Benefits	181,427	181,427	0
Total Fire Disability and Pension	<u>181,427</u>	<u>181,427</u>	<u>0</u>
Drug Law Enforcement:			
Materials and Supplies	1,000	150	850
Total Drug Law Enforcement	<u>1,000</u>	<u>150</u>	<u>850</u>
Enforcement and Education:			
Materials and Supplies	3,052	585	2,467
Total Enforcement and Education	<u>3,052</u>	<u>585</u>	<u>2,467</u>
Total Security of Persons and Property	<u>364,673</u>	<u>356,627</u>	<u>8,046</u> (continued)

City of Dover, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balances - Budget (Non-GAAP Basis) and Actual
 All Special Revenue Funds (continued)
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Public Health Services:			
Ambulance:			
Personal Services:			
Salaries and Wages	\$55,000	\$44,971	\$10,029
Materials and Supplies	93,851	90,534	3,317
Total Ambulance	148,851	135,505	13,346
Cemetery:			
Personal Services:			
Salaries and Wages	207,235	205,948	1,287
Fringe Benefits	79,955	78,224	1,731
Contractual Services	12,745	10,618	2,127
Materials and Supplies	20,921	12,408	8,513
Travel, Schooling and Dues	1,200	1,154	46
Capital Outlay	6,500	3,632	2,868
Other	250	64	186
Total Cemetery	328,806	312,048	16,758
Total Public Health Services	477,657	447,553	30,104
Transportation:			
Street Construction and Reconstruction:			
Personal Services:			
Salaries and Wages	457,260	448,513	8,747
Fringe Benefits	175,600	172,939	2,661
Contractual Services	38,731	35,636	3,095
Materials and Supplies	215,212	160,806	54,406
Travel, Schooling and Dues	2,800	1,736	1,064
Capital Outlay	45,116	42,236	2,880
Total Transportation	934,719	861,866	72,853

(continued)

City of Dover, Ohio
 Schedule of Revenue, Expenditures and Changes
 In Fund Balances - Budget (Non-GAAP Basis) and Actual
 All Special Revenue Funds (continued)
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Community Environment:			
Other Community Environment:			
Contractual Services	\$10,000	\$238	\$9,762
Total Community Environment	10,000	238	9,762
<i>Total Expenditures</i>	1,787,049	1,666,284	120,765
<i>Excess of Revenues Under Expenditures</i>	(267,350)	(149,429)	117,921
Other Financing Sources:			
Operating Transfers In	35,000	26,000	(9,000)
Total Other Financing Sources	35,000	26,000	(9,000)
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(232,350)	(123,429)	108,921
<i>Fund Balances Beginning of Year</i>	390,239	390,239	0
<i>Prior Year Encumbrances Appropriated</i>	52,823	52,823	0
<i>Fund Balances End of Year</i>	\$210,712	\$319,633	\$108,921

Debt Service Fund

The debt service fund is used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest, and related costs.

City of Dover, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Debt Service Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenditures:			
Debt Service:			
Principal Retirement:			
Storm Sewer Note	220,000	220,000	0
Master Capital Notes	2,475,000	2,475,000	0
Electric Precipitator Bond	55,000	55,000	0
Electric North Sub Station Bond	75,000	75,000	0
Sewer Bond	65,000	65,000	0
Total Principal Retirement	2,890,000	2,890,000	0
Interest and Fiscal Charges:			
Storm Sewer Note	9,460	9,460	0
Master Capital Note	107,997	102,051	5,946
Electric Precipitator Bond	25,438	25,438	0
Electric North Sub Station Bond	41,250	41,250	0
Sewer Bond	78,184	78,184	0
Total Interest and Fiscal Charges	262,329	256,383	5,946
<i>Total Expenditures</i>	<i>3,152,329</i>	<i>3,146,383</i>	<i>5,946</i>
<i>Excess of Revenues Under Expenditures</i>	<i>(3,152,329)</i>	<i>(3,146,383)</i>	<i>5,946</i>

(continued)

City of Dover, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Debt Service Fund (continued)
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Other Financing Sources:			
Proceeds of Notes	\$2,298,800	\$2,495,000	\$196,200
Operating Transfers In	<u>852,918</u>	<u>652,918</u>	<u>(200,000)</u>
<i>Total Other Financing Sources</i>	<u>3,151,718</u>	<u>3,147,918</u>	<u>(3,800)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>			
	(611)	1,535	2,146
<i>Fund Balance Beginning of Year</i>	1,003	1,003	0
<i>Prior Year Encumbrances Appropriated</i>	<u>34</u>	<u>34</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$426</u>	<u>\$2,572</u>	<u>\$2,146</u>

Capital Projects Funds

Capital project funds account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary or trust funds).

Master Capital Fund - To account for various capital projects of the City financed by income tax monies.

Storm Sewer Fund - To account for note proceeds expended for the construction of storm sewers. This fund is budgeted as part of the debt service fund, but is presented as a GAAP basis capital projects fund.

Small Cities Block Grant Fund - To account for monies received from the State government, distributed by the County, under the Community Development Block Grant program for street repairs and replacements.

City of Dover, Ohio
Combining Balance Sheet
All Capital Projects Funds
December 31, 1999

	Master Capital	Storm Sewer	Small Cities Block Grant	Totals
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$988,572	\$0	\$0	\$988,572
Cash and Cash Equivalents With Fiscal Agents	13,656	0	0	13,656
Taxes Receivable	87,279	0	0	87,279
Intergovernmental Receivable	0	0	13,391	13,391
<i>Total Assets</i>	<u>\$1,089,507</u>	<u>\$0</u>	<u>\$13,391</u>	<u>\$1,102,898</u>
Liabilities:				
Accounts Payable	\$9,300	\$0	\$0	\$9,300
Contracts Payable	65,000	0	13,391	78,391
Retainage Payable	13,656	0	0	13,656
Accrued Interest Payable	40,182	4,496	0	44,678
Notes Payable	2,690,000	180,000	0	2,870,000
<i>Total Liabilities</i>	<u>2,818,138</u>	<u>184,496</u>	<u>13,391</u>	<u>3,016,025</u>
Fund Equity:				
Fund Balances (Deficit) :				
Reserved for Encumbrances	346,830	0	0	346,830
Unreserved, Undesignated	(2,075,461)	(184,496)	0	(2,259,957)
<i>Total Fund Equity (Deficit)</i>	<u>(1,728,631)</u>	<u>(184,496)</u>	<u>0</u>	<u>(1,913,127)</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$1,089,507</u>	<u>\$0</u>	<u>\$13,391</u>	<u>\$1,102,898</u>

City of Dover, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
All Capital Projects Funds
For the Year Ended December 31, 1999

	Master Capital	Storm Sewer	Small Cities Block Grant	Totals
Revenues:				
Municipal Income Tax	\$1,102,921	\$0	\$0	\$1,102,921
Intergovernmental	0	0	86,391	86,391
Contributions and Donations	21,500	0	0	21,500
Interest	65	0	0	65
Other	41,275	0	0	41,275
<i>Total Revenues</i>	<u>1,165,761</u>	<u>0</u>	<u>86,391</u>	<u>1,252,152</u>
Expenditures:				
Capital Outlay	950,034	0	86,391	1,036,425
Debt Service:				
Interest and Fiscal Charges	108,081	8,122	0	116,203
<i>Total Expenditures</i>	<u>1,058,115</u>	<u>8,122</u>	<u>86,391</u>	<u>1,152,628</u>
<i>Excess of Revenues (Over) Under Expenditures</i>	<u>107,646</u>	<u>(8,122)</u>	<u>0</u>	<u>99,524</u>
Other Financing Sources (Uses):				
Operating Transfers In	0	49,460	0	49,460
Operating Transfers Out	(49,460)	0	0	(49,460)
<i>Total Other Financing Sources (Uses)</i>	<u>(49,460)</u>	<u>49,460</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</i>	58,186	41,338	0	99,524
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(1,786,817)</u>	<u>(225,834)</u>	<u>0</u>	<u>(2,012,651)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>(\$1,728,631)</u></u>	<u><u>(\$184,496)</u></u>	<u><u>\$0</u></u>	<u><u>(\$1,913,127)</u></u>

City of Dover, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Master Capital Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Municipal Income Tax	\$1,145,609	\$1,127,349	(\$18,260)
Intergovernmental	300,000	0	(300,000)
Contributions and Donations	0	21,500	21,500
Interest	100	65	(35)
Other	97,808	41,275	(56,533)
<i>Total Revenues</i>	<u>1,543,517</u>	<u>1,190,189</u>	<u>(353,328)</u>
Expenditures:			
Capital Outlay	2,256,872	1,349,402	907,470
<i>Total Expenditures</i>	<u>2,256,872</u>	<u>1,349,402</u>	<u>907,470</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(713,355)</u>	<u>(159,213)</u>	<u>554,142</u>
Other Financing Sources (Uses):			
Note Proceeds	375,000	375,000	0
Operating Transfers Out	(313,623)	(313,623)	0
<i>Total Other Financing Sources (Uses)</i>	<u>61,377</u>	<u>61,377</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(651,978)</u>	<u>(97,836)</u>	<u>554,142</u>
<i>Fund Balance Beginning of Year</i>	573,284	573,284	0
<i>Prior Year Encumbrances Appropriated</i>	<u>89,694</u>	<u>89,694</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$11,000</u>	<u>\$565,142</u>	<u>\$554,142</u>

City of Dover, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Small Cities Block Grant Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$82,000	\$73,000	(\$9,000)
Other	500	0	(500)
<i>Total Revenues</i>	<u>82,500</u>	<u>73,000</u>	<u>(9,500)</u>
Expenditures:			
Capital Outlay	82,500	73,000	9,500
<i>Total Expenditures</i>	<u>82,500</u>	<u>73,000</u>	<u>9,500</u>
<i>Excess of Revenues Under Expenditures</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

City of Dover, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balances - Budget (Non-GAAP Basis) and Actual
 All Capital Projects Funds
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Municipal Income Tax	\$1,145,609	\$1,127,349	(\$18,260)
Intergovernmental	382,000	73,000	(309,000)
Contributions and Donations	0	21,500	21,500
Interest	100	65	(35)
Other	98,308	41,275	(57,033)
<i>Total Revenues</i>	<u>1,626,017</u>	<u>1,263,189</u>	<u>(362,828)</u>
Expenditures:			
Capital Outlay	2,339,372	1,422,402	916,970
<i>Total Expenditures</i>	<u>2,339,372</u>	<u>1,422,402</u>	<u>916,970</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(713,355)</u>	<u>(159,213)</u>	<u>554,142</u>
Other Financing Sources (Uses):			
Note Proceeds	375,000	375,000	0
Operating Transfers Out	(313,623)	(313,623)	0
<i>Total Other Financing Uses:</i>	<u>61,377</u>	<u>61,377</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	<u>(651,978)</u>	<u>(97,836)</u>	<u>554,142</u>
<i>Fund Balances Beginning of Year</i>	573,284	573,284	0
<i>Prior Year Encumbrances Appropriated</i>	<u>89,694</u>	<u>89,694</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u>\$11,000</u>	<u>\$565,142</u>	<u>\$554,142</u>

Enterprise Funds

Enterprise funds are set up to account for the acquisition and operation of governmental facilities and services that are entirely or predominately self-supporting from user charges. The City of Dover operates the following enterprise activities:

Water Fund - To account for the revenues generated from the charges for distribution of water to the residential and commercial users of the City.

Electric Fund - To account for the revenues generated from the charges for providing electric, light and power to the residential and commercial users of the City.

Sewer Fund - To account for the revenues generated from the charges for sanitary sewer services provided to the residential and commercial users of the City.

City of Dover, Ohio
Combining Balance Sheet
All Enterprise Funds
December 31, 1999

	Water	Electric	Sewer	Totals
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$288,612	\$6,635,142	\$532,251	\$7,456,005
Cash and Cash Equivalents with Fiscal Agents	75,347	73,037	25,043	173,427
Receivables:				
Accounts	263,287	1,697,512	183,208	2,144,007
Intergovernmental	0	0	3,057	3,057
Prepaid Items	27,730	106,619	32,943	167,292
Materials and Supplies Inventory	101,489	581,123	14,297	696,909
Deferred Charges	124,782	226,044	17,480	368,306
Total Current Assets	881,247	9,319,477	808,279	11,009,003
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents with Fiscal Agents	1,132,226	3,857,966	1,530,162	6,520,354
	560,627	853,784	0	1,414,411
Total Restricted Assets	1,692,853	4,711,750	1,530,162	7,934,765
Fixed Assets (Net of Accumulated Depreciation)	10,349,775	15,466,748	8,934,989	34,751,512
Total Assets	\$12,923,875	\$29,497,975	\$11,273,430	\$53,695,280
Liabilities:				
Accounts Payable	\$50,079	\$501,880	\$18,875	\$570,834
Contracts Payable	0	126,356	0	126,356
Accrued Wages	10,350	29,383	11,282	51,015
Compensated Absences Payable	318	1,038	337	1,693
Intergovernmental Payable	35,070	123,753	40,319	199,142
Retainage Payable	73,072	72,112	25,043	170,227
Matured Interest Payable	2,275	925	0	3,200
Accrued Interest Payable	31,605	144,046	28,744	204,395
Notes Payable	0	4,300,000	950,000	5,250,000
Current Portion of General Obligation Bonds Payable	0	130,000	70,000	200,000
Current Portion of Revenue Bonds Payable	155,000	260,000	0	415,000
Total Current Liabilities	357,769	5,689,493	1,144,600	7,191,862
Payable from Restricted Assets:				
Customer Deposits	0	68,906	0	68,906
Total Liabilities Payable from Restricted Assets	0	68,906	0	68,906
Long-Term Liabilities:				
Compensated Absences Payable	140,138	395,123	199,996	735,257
General Obligation Bonds Payable (Net of Current Portion)	0	690,000	930,000	1,620,000
Revenue Bonds Payable (Net of Current Portion)	5,725,000	8,690,000	0	14,415,000
Total Long-Term Liabilities	5,865,138	9,775,123	1,129,996	16,770,257
Total Liabilities	6,222,907	15,533,522	2,274,596	24,031,025
Fund Equity:				
Contributed Capital	2,060,042	181,666	10,247,721	12,489,429
Retained Earnings:				
Reserved for Replacement	1,112,876	3,102,796	0	4,215,672
Unreserved (Deficit)	3,528,050	10,679,991	(1,248,887)	12,959,154
Total Fund Equity	6,700,968	13,964,453	8,998,834	29,664,255
Total Liabilities and Fund Equity	\$12,923,875	\$29,497,975	\$11,273,430	\$53,695,280

City of Dover, Ohio
Combining Statement of Revenues, Expenses
and Changes in Retained Earnings
All Enterprise Funds
For the Year Ended December 31, 1999

	Water	Electric	Sewer	Totals
Operating Revenues:				
Charges for Services	\$1,742,054	\$12,381,560	\$1,337,589	\$15,461,203
Other	15,424	122,970	30,057	168,451
<i>Total Operating Revenues</i>	<u>1,757,478</u>	<u>12,504,530</u>	<u>1,367,646</u>	<u>15,629,654</u>
Operating Expenses:				
Salaries and Wages	510,098	1,708,530	583,276	2,801,904
Fringe Benefits	173,151	594,553	230,701	998,405
Contractual Services	142,304	720,081	144,402	1,006,787
Materials and Supplies	91,062	1,313,328	135,407	1,539,797
Purchased Power	0	6,131,081	0	6,131,081
Depreciation	409,227	782,197	347,505	1,538,929
<i>Total Operating Expenses</i>	<u>1,325,842</u>	<u>11,249,770</u>	<u>1,441,291</u>	<u>14,016,903</u>
<i>Operating Income (Loss)</i>	<u>431,636</u>	<u>1,254,760</u>	<u>(73,645)</u>	<u>1,612,751</u>
Non-Operating Revenues (Expenses):				
Interest	52,904	308,283	0	361,187
Interest and Fiscal Charges	(352,861)	(690,050)	(102,544)	(1,145,455)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(299,957)</u>	<u>(381,767)</u>	<u>(102,544)</u>	<u>(784,268)</u>
<i>Net Income (Loss)</i>	131,679	872,993	(176,189)	828,483
<i>Retained Earnings (Deficit) Beginning of Year</i>	4,509,247	12,909,794	(1,072,698)	16,346,343
<i>Retained Earnings (Deficit) End of Year</i>	<u>\$4,640,926</u>	<u>\$13,782,787</u>	<u>(\$1,248,887)</u>	<u>\$17,174,826</u>

City of Dover, Ohio
 Schedule of Revenues, Expenses and Changes
 In Fund Equity - Budget (Non-GAAP Basis) and Actual
 Water Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$1,680,950	\$1,756,958	\$76,008
Tap-In Fees	19,000	13,459	(5,541)
Interest	12,883	30,775	17,892
<i>Total Revenues</i>	<u>1,712,833</u>	<u>1,801,192</u>	<u>88,359</u>
Expenses:			
Salaries and Wages:			
Water Office	58,788	58,664	124
Water Plant	493,514	488,457	5,057
Total Salaries and Wages	<u>552,302</u>	<u>547,121</u>	<u>5,181</u>
Fringe Benefits:			
Water Office	17,233	15,280	1,953
Water Plant	166,250	155,178	11,072
Total Fringe Benefits	<u>183,483</u>	<u>170,458</u>	<u>13,025</u>
Contractual Services:			
Water Office	40,094	33,911	6,183
Water Plant	127,237	113,607	13,630
Total Contractual Services	<u>167,331</u>	<u>147,518</u>	<u>19,813</u>
Materials and Supplies:			
Water Office	4,166	3,212	954
Water Plant	145,702	101,889	43,813
Total Materials and Supplies	<u>149,868</u>	<u>105,101</u>	<u>44,767</u>

(continued)

City of Dover, Ohio
 Schedule of Revenues, Expenses and Changes
 In Fund Equity - Budget (Non-GAAP Basis) and Actual
 Water Fund (continued)
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Capital Outlay:			
Water Office	\$32,077	\$1,943	\$30,134
Water Plant	69,413	15,066	54,347
Water Construction	527,178	526,401	777
Water Surplus	919,642	623,126	296,516
Water Reserve	100,831	22,831	78,000
Total Capital Outlay	1,649,141	1,189,367	459,774
Debt Service:			
Principal Retirement	145,000	145,000	0
Interest and Fiscal Charges	350,520	327,966	22,554
Total Debt Service	495,520	472,966	22,554
<i>Total Expenses</i>	<i>3,197,645</i>	<i>2,632,531</i>	<i>565,114</i>
<i>Excess of Revenues Under Expenses</i>	<i>(1,484,812)</i>	<i>(831,339)</i>	<i>653,473</i>
<i>Fund Equity Beginning of Year</i>	<i>1,911,837</i>	<i>1,911,837</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated</i>	<i>51,825</i>	<i>51,825</i>	<i>0</i>
<i>Fund Equity End of Year</i>	<i>\$478,850</i>	<i>\$1,132,323</i>	<i>\$653,473</i>

City of Dover, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Electric Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$11,688,000	\$12,321,916	\$633,916
Interest	100,000	274,305	174,305
Proceeds from Sale of Notes	4,300,000	4,300,000	0
Electric Deposits Received	2,000	4,257	2,257
Other	331,300	122,970	(208,330)
<i>Total Revenues</i>	<u>16,421,300</u>	<u>17,023,448</u>	<u>602,148</u>
Expenses:			
Salaries and Wages:			
Electric Office	131,625	130,460	1,165
Electric Distribution	619,607	612,078	7,529
Electric Plant	1,017,704	1,011,285	6,419
<i>Total Salaries and Wages</i>	<u>1,768,936</u>	<u>1,753,823</u>	<u>15,113</u>
Fringe Benefits:			
Electric Office	32,302	28,531	3,771
Electric Distribution	232,100	228,130	3,970
Electric Plant	343,568	332,350	11,218
<i>Total Fringe Benefits</i>	<u>607,970</u>	<u>589,011</u>	<u>18,959</u>
Contractual Services:			
Electric Office	10,056	2,342	7,714
Electric Distribution	250,377	205,021	45,356
Electric Plant	657,391	612,609	44,782
<i>Total Contractual Services</i>	<u>917,824</u>	<u>819,972</u>	<u>97,852</u>
Materials and Supplies:			
Electric Office	5,350	3,055	2,295
Electric Distribution	49,658	26,008	23,650
Electric Plant	1,515,263	1,470,585	44,678
<i>Total Materials and Supplies</i>	<u>1,570,271</u>	<u>1,499,648</u>	<u>70,623</u>

(continued)

City of Dover, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Electric Fund (continued)
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Purchased Power:			
Electric Plant	\$6,250,000	\$6,065,352	\$184,648
Total Purchased Power	6,250,000	6,065,352	184,648
Capital Outlay:			
Electric Construction	1,123,668	492,363	631,305
Electric Capital Reserve	100,000	0	100,000
Electric Surplus	100,000	0	100,000
Electric Replacement and Improvement	100,000	0	100,000
Municipal Electric Improvement	4,300,000	13,638	4,286,362
Electric Office	25,998	2,479	23,519
Electric Distribution	798,640	706,449	92,191
Electric Plant	670,000	20,956	649,044
Total Capital Outlay	7,218,306	1,235,885	5,982,421
Debt Service:			
Principal Retirement	245,000	245,000	0
Interest and Fiscal Charges	544,037	491,078	52,959
Total Debt Service	789,037	736,078	52,959
Electric Deposits Returned:			
Refunds	5,000	944	4,056
Total Electric Deposits Returned	5,000	944	4,056
Total Expenses	19,127,344	12,700,713	6,426,631
<i>Excess of Revenues Over (Under) Expenses</i>	<i>(2,706,044)</i>	<i>4,322,735</i>	<i>7,028,779</i>
Operating Transfers Out	(196,688)	(196,688)	0
<i>Excess of Revenues Over (Under) Expenses and Operating Transfers</i>	<i>(2,902,732)</i>	<i>4,126,047</i>	<i>7,028,779</i>
<i>Fund Equity Beginning of Year</i>	<i>5,876,651</i>	<i>5,876,651</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated</i>	<i>157,027</i>	<i>157,027</i>	<i>0</i>
<i>Fund Equity End of Year</i>	<i>\$3,130,946</i>	<i>\$10,159,725</i>	<i>\$7,028,779</i>

City of Dover, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Sewer Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$1,283,000	\$1,348,654	\$65,654
Tap-In Fees	10,700	5,980	(4,720)
Proceed from Sale of Notes	950,000	950,000	0
Other	26,300	30,057	3,757
<i>Total Revenues</i>	<u>2,270,000</u>	<u>2,334,691</u>	<u>64,691</u>
Expenses:			
Salaries and Wages:			
Sewer Office	57,143	55,207	1,936
Sewer Disposal Plant	554,336	523,477	30,859
Total Salaries and Wages	<u>611,479</u>	<u>578,684</u>	<u>32,795</u>
Fringe Benefits:			
Sewer Office	15,194	14,080	1,114
Sewer Disposal Plant	224,257	215,925	8,332
Total Fringe Benefits	<u>239,451</u>	<u>230,005</u>	<u>9,446</u>
Contractual Services:			
Sewer Office	44,557	37,234	7,323
Sewer Disposal Plant	152,108	113,288	38,820
Total Contractual Services	<u>196,665</u>	<u>150,522</u>	<u>46,143</u>
Materials and Supplies:			
Sewer Office	5,071	3,560	1,511
Sewer Disposal Plant	161,431	129,625	31,806
Total Materials and Supplies	<u>166,502</u>	<u>133,185</u>	<u>33,317</u>

(continued)

City of Dover, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Sewer Fund (continued)
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Capital Outlay:			
Sewer Office	\$35,575	\$2,014	\$33,561
Sewer Disposal Plant	411,715	120,760	290,955
Wastewater Reserve	1,766,418	739,931	1,026,487
Total Capital Outlay	<u>2,213,708</u>	<u>862,705</u>	<u>1,351,003</u>
<i>Total Expenses</i>	<u>3,427,805</u>	<u>1,955,101</u>	<u>1,472,704</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(1,157,805)	379,590	1,537,395
Operating Transfers In	133,000	0	(133,000)
Operating Transfers Out	<u>(149,420)</u>	<u>(142,607)</u>	<u>6,813</u>
<i>Excess of Revenues Over (Under) Expenses and Operating Transfers</i>	(1,174,225)	236,983	1,411,208
<i>Fund Equity Beginning of Year</i>	<u>1,103,753</u>	<u>1,103,753</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>137,945</u>	<u>137,945</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$67,473</u>	<u>\$1,478,681</u>	<u>\$1,411,208</u>

City of Dover, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
All Enterprise Funds
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$14,651,950	\$15,427,528	\$775,578
Tap-In Fees	29,700	19,439	(10,261)
Interest	112,883	305,080	192,197
Proceeds from Sale of Notes	5,250,000	5,250,000	0
Electric Deposits Received	2,000	4,257	2,257
Other	357,600	153,027	(204,573)
<i>Total Revenues</i>	<u>20,404,133</u>	<u>21,159,331</u>	<u>755,198</u>
Expenses:			
Salaries and Wages:			
Water Office	58,788	58,664	124
Water Plant	493,514	488,457	5,057
Electric Office	131,625	130,460	1,165
Electric Distribution	619,607	612,078	7,529
Electric Plant	1,017,704	1,011,285	6,419
Sewer Office	57,143	55,207	1,936
Sewer Disposal Plant	554,336	523,477	30,859
<i>Total Salaries and Wages</i>	<u>2,932,717</u>	<u>2,879,628</u>	<u>53,089</u>
Fringe Benefits:			
Water Office	17,233	15,280	1,953
Water Plant	166,250	155,178	11,072
Electric Office	32,302	28,531	3,771
Electric Distribution	232,100	228,130	3,970
Electric Plant	343,568	332,350	11,218
Sewer Office	15,194	14,080	1,114
Sewer Disposal Plant	224,257	215,925	8,332
<i>Total Fringe Benefits</i>	<u>1,030,904</u>	<u>989,474</u>	<u>41,430</u>

(continued)

City of Dover, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
All Enterprise Funds (continued)
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Contractual Services:			
Water Office	\$40,094	\$33,911	\$6,183
Water Plant	127,237	113,607	13,630
Electric Office	10,056	2,342	7,714
Electric Distribution	250,377	205,021	45,356
Electric Plant	657,391	612,609	44,782
Sewer Office	44,557	37,234	7,323
Sewer Disposal Plant	152,108	113,288	38,820
Total Contractual Services	1,281,820	1,118,012	163,808
Materials and Supplies:			
Water Office	4,166	3,212	954
Water Plant	145,702	101,889	43,813
Electric Office	5,350	3,055	2,295
Electric Distribution	49,658	26,008	23,650
Electric Plant	1,515,263	1,470,585	44,678
Sewer Office	5,071	3,560	1,511
Sewer Disposal Plant	161,431	129,625	31,806
Total Materials and Supplies	1,886,641	1,737,934	148,707
Purchased Power:			
Electric Plant	6,250,000	6,065,352	184,648
Total Purchased Power	6,250,000	6,065,352	184,648

(continued)

City of Dover, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
All Enterprise Funds (continued)
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Capital Outlay:			
Water Office	\$32,077	\$1,943	\$30,134
Water Plant	69,413	15,066	54,347
Water Construction	527,178	526,401	777
Water Surplus	919,642	623,126	296,516
Water Reserve	100,831	22,831	78,000
Electric Construction	1,123,668	492,363	631,305
Electric Capital Reserve	100,000	0	100,000
Electric Surplus	100,000	0	100,000
Electric Replacement and Improvement	100,000	0	100,000
Municipal Electric Improvement	4,300,000	13,638	4,286,362
Electric Office	25,998	2,479	23,519
Electric Distribution	798,640	706,449	92,191
Electric Plant	670,000	20,956	649,044
Sewer Office	35,575	2,014	33,561
Sewer Disposal Plant	411,715	120,760	290,955
Wastewater Reserve	1,766,418	739,931	1,026,487
Total Capital Outlay	11,081,155	3,287,957	7,793,198
Debt Service:			
Principal Retirement	390,000	390,000	0
Interest and Fiscal Charges	894,557	819,044	75,513
Total Debt Service	1,284,557	1,209,044	75,513
Electric Deposits Returned:			
Refunds	5,000	944	4,056
Total Electric Deposits Returned	5,000	944	4,056
<i>Total Expenses</i>	<i>25,752,794</i>	<i>17,288,345</i>	<i>8,464,449</i>
<i>Excess of Revenues Under Expenses</i>	<i>(5,348,661)</i>	<i>3,870,986</i>	<i>9,219,647</i>
Operating Transfers In	133,000	0	(133,000)
Operating Transfers Out	(346,108)	(339,295)	6,813
<i>Excess of Revenues Under Expenses, and Operating Transfers</i>	<i>(5,561,769)</i>	<i>3,531,691</i>	<i>9,093,460</i>
<i>Fund Equity Beginning of Year</i>	<i>8,892,241</i>	<i>8,892,241</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated</i>	<i>346,797</i>	<i>346,797</i>	<i>0</i>
<i>Fund Equity End of Year</i>	<i>\$3,677,269</i>	<i>\$12,770,729</i>	<i>\$9,093,460</i>

City of Dover, Ohio
Combining Statement of Cash Flows
All Enterprise Funds
For the Year Ended December 31, 1999

	Water	Electric	Sewer	Totals
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities:				
Cash Received from Customers	\$1,755,992	\$12,329,815	\$1,348,120	\$15,433,927
Other Operating Cash Receipts	0	122,970	30,057	153,027
Electric Deposits Received	0	4,257	0	4,257
Electric Deposits Returned	0	(944)	0	(944)
Cash Payments to Suppliers	(229,684)	(8,253,326)	(275,804)	(8,758,814)
Cash Payments to Employees	(547,121)	(1,753,823)	(578,684)	(2,879,628)
Cash Payments for Quasi-External Transactions with other Funds	(46,800)	(165,600)	(79,200)	(291,600)
Cash Payments for Employee Benefits	(123,658)	(423,394)	(150,805)	(697,857)
<i>Net Cash Provided by Operating Activities</i>	<u>808,729</u>	<u>1,859,955</u>	<u>293,684</u>	<u>2,962,368</u>
Cash Flows from Capital and Related Financing Activities:				
Acquisition of Capital Assets	(953,951)	(1,081,707)	(285,119)	(2,320,777)
Proceeds from Sale of Notes	0	4,300,000	950,000	5,250,000
Principal Paid on Bonds	(145,000)	(375,000)	(65,000)	(585,000)
Interest Paid on Bonds	(350,520)	(592,092)	(78,184)	(1,020,796)
Tap-In Fees for Construction	13,459	0	5,980	19,439
<i>Net Cash Provided by (Used In) Capital and Related Financing Activities</i>	<u>(1,436,012)</u>	<u>2,251,201</u>	<u>527,677</u>	<u>1,342,866</u>
Cash Flows from Investing Activities:				
Interest	<u>52,904</u>	<u>308,283</u>	<u>0</u>	<u>361,187</u>
<i>Net Cash Provided by Investing Activities</i>	<u>52,904</u>	<u>308,283</u>	<u>0</u>	<u>361,187</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>(574,379)</u>	<u>4,419,439</u>	<u>821,361</u>	<u>4,666,421</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>2,631,191</u>	<u>7,000,490</u>	<u>1,266,095</u>	<u>10,897,776</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$2,056,812</u>	<u>\$11,419,929</u>	<u>\$2,087,456</u>	<u>\$15,564,197</u>

(continued)

City of Dover, Ohio
Combining Statement of Cash Flows
All Enterprise Funds (continued)
For the Year Ended December 31, 1999

	Water	Electric	Sewer	Totals
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities				
Operating Income (Loss)	\$431,636	\$1,254,760	(\$73,645)	\$1,612,751
Adjustments				
Depreciation	409,227	782,197	347,505	1,538,929
(Increase) Decrease in Assets:				
Accounts Receivable	(1,486)	(51,745)	10,617	(42,614)
Intergovernmental Receivable	0	0	(86)	(86)
Prepaid Items	(2,308)	(2,728)	(2,910)	(7,946)
Materials and Supplies Inventory	(12,221)	(66,493)	(3,957)	(82,671)
Increase (Decrease) in Liabilities:				
Accounts Payable	13,388	56,517	6,359	76,264
Contracts Payable	(252)	(72,095)	(253)	(72,600)
Accrued Wages	(16,057)	(57,607)	(16,875)	(90,539)
Compensated Absences Payable	(20,966)	12,314	21,467	12,815
Intergovernmental Payable	7,768	1,522	5,462	14,752
Customer Deposits	0	3,313	0	3,313
<i>Net Cash Provided by Operating Activities</i>	<u>\$808,729</u>	<u>\$1,859,955</u>	<u>\$293,684</u>	<u>\$2,962,368</u>

Noncash Capital Financing Activities:

During 1999, fixed assets were donated to the water and sewer enterprise funds in the amount of \$48,527 and \$59,066 respectively.

Fiduciary Funds

Fiduciary funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The following are the City's fiduciary funds types:

Expendable Trust Funds

These funds are accounted for in essentially the same manner as governmental funds.

Shade Tree Fund - This fund was established so that individuals or organizations could donate money to the City of Dover for the purpose of providing trees throughout the City in the public right-of-way.

Cemetery Interment Fund - Voluntary arrangement with plot holders, whereby they may prepay opening and closing fees on a preneed basis, allowing for all services to be available at death regardless of increased costs at that time.

Nonexpendable Trust Fund

This fund is accounted for in essentially the same manner as proprietary funds.

Cemetery Endowment Fund - To accumulate thirty percent of the revenue from the sale of plots. This money is used for investment purposes and the investment principal cannot be withdrawn.

City of Dover, Ohio
Combining Balance Sheet
All Trust Funds
December 31, 1999

	Expendable Trust		Nonexpendable Trust	Totals
	Shade Tree	Cemetery Interment	Cemetery Endowment	
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$2,909	\$149,609	\$524,512	\$677,030
Accrued Interest Receivable	0	0	11,569	11,569
<i>Total Assets</i>	<u>\$2,909</u>	<u>\$149,609</u>	<u>\$536,081</u>	<u>\$688,599</u>
Liabilities:				
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Fund Equity:				
Fund Balances:				
Reserved for Endowments	0	0	507,808	507,808
Unreserved, Undesignated	2,909	149,609	28,273	180,791
<i>Total Fund Equity</i>	<u>2,909</u>	<u>149,609</u>	<u>536,081</u>	<u>688,599</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$2,909</u>	<u>\$149,609</u>	<u>\$536,081</u>	<u>\$688,599</u>

City of Dover, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
All Expendable Trust Funds
For the Year Ended December 31, 1999

	Shade Tree	Cemetery Interment	Totals
Revenues:			
Charges for Services	\$0	\$24,900	\$24,900
Interest	0	6,308	6,308
<i>Total Revenues</i>	<u>0</u>	<u>31,208</u>	<u>31,208</u>
Expenditures:			
Current:			
Public Health Services	0	9,845	9,845
<i>Total Expenditures</i>	<u>0</u>	<u>9,845</u>	<u>9,845</u>
<i>Excess of Revenues Over Expenditures</i>	0	21,363	21,363
<i>Fund Balances Beginning of Year</i>	<u>2,909</u>	<u>128,246</u>	<u>131,155</u>
<i>Fund Balances End of Year</i>	<u>\$2,909</u>	<u>\$149,609</u>	<u>\$152,518</u>

City of Dover, Ohio
 Schedule of Revenues, Expenditures, and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Shade Tree Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Contributions and Donations	\$25	\$0	(\$25)
<i>Total Revenues</i>	<u>25</u>	<u>0</u>	<u>(25)</u>
Expenditures:			
Current:			
General Government:			
Land Development:			
Contractual Services	1,000	0	1,000
<i>Total Expenditures</i>	<u>1,000</u>	<u>0</u>	<u>1,000</u>
<i>Excess of Revenues Under Expenditures</i>	(975)	0	975
<i>Fund Balance Beginning of Year</i>	<u>2,909</u>	<u>2,909</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,934</u>	<u>\$2,909</u>	<u>\$975</u>

City of Dover, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Cemetery Interment Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$8,000	\$24,900	\$16,900
Contributions and Donations	100	0	(100)
Interest	2,000	6,308	4,308
<i>Total Revenues</i>	<u>10,100</u>	<u>31,208</u>	<u>21,108</u>
Expenditures:			
Current:			
Public Health Services:			
Cemetery:			
Other	10,000	9,845	155
<i>Total Expenditures</i>	<u>10,000</u>	<u>9,845</u>	<u>155</u>
<i>Excess of Revenues Over Expenditures</i>	100	21,363	21,263
<i>Fund Balance Beginning of Year</i>	<u>128,246</u>	<u>128,246</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$128,346</u>	<u>\$149,609</u>	<u>\$21,263</u>

City of Dover, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balances - Budget (Non-GAAP Basis) and Actual
 All Expendable Trust Funds
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$8,000	\$24,900	\$16,900
Contributions and Donations	125	0	(125)
Interest	2,000	6,308	4,308
<i>Total Revenues</i>	<u>10,125</u>	<u>31,208</u>	<u>21,083</u>
Expenditures:			
Current:			
General Government:			
Land Development:			
Contractual Services	1,000	0	1,000
Total General Government	<u>1,000</u>	<u>0</u>	<u>1,000</u>
Public Health Services:			
Cemetery:			
Other	10,000	9,845	155
Total Public Health Services	<u>10,000</u>	<u>9,845</u>	<u>155</u>
<i>Total Expenditures</i>	<u>11,000</u>	<u>9,845</u>	<u>1,155</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(875)	21,363	22,238
<i>Fund Balances Beginning of Year</i>	<u>131,155</u>	<u>131,155</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u>\$130,280</u>	<u>\$152,518</u>	<u>\$22,238</u>

General Fixed Assets Account Group

The general fixed assets account group is used to account for all lands, buildings, improvements other than buildings, equipment and machinery, furniture and fixtures, and vehicles not used in the operation of the enterprise funds.

City of Dover, Ohio
 Schedule of General Fixed Assets by Function and Activity
 December 31, 1999

	Total	Land	Buildings	Improvements Other than Buildings	Equipment and Machinery	Furniture and Fixtures	Vehicles
General Government:							
Mayor's Office	\$46,916	\$0	\$0	\$0	\$26,979	\$7,140	\$12,797
Auditor's Office	59,339	0	0	0	54,174	5,165	0
Service Director	58,608	0	0	0	38,813	7,366	12,429
Miscellaneous	4,333	0	0	0	3,325	1,008	0
Land, Buildings and Improvements	474,128	185,186	203,606	85,336	0	0	0
Total General Government	643,324	185,186	203,606	85,336	123,291	20,679	25,226
Security of Persons and Property:							
Police	416,295	1,309	20,136	5,000	217,525	11,327	160,998
Fire Prevention	1,243,107	4,297	151,281	276	380,735	4,086	702,432
Total Security of Persons and Property	1,659,402	5,606	171,417	5,276	598,260	15,413	863,430
Public Health Services:							
Cemetery	494,317	54,475	296,372	0	97,565	8,220	37,685
Transportation:							
Street Department	2,129,881	249,365	867,061	38,685	601,720	12,003	361,047
Community Environment:							
Building Inspector	20,457	0	0	0	8,512	0	11,945
Leisure Time Activities:							
Parks and Recreation	1,499,878	357,298	259,694	580,974	218,160	4,096	79,656
Total	6,447,259	851,930	1,798,150	710,271	1,647,508	60,411	1,378,989
Construction in Progress	0	0	0	0	0	0	0
Total	\$6,447,259	\$851,930	\$1,798,150	\$710,271	\$1,647,508	\$60,411	\$1,378,989

City of Dover, Ohio
Schedule of Changes in General Fixed Assets
By Function and Activity
For the Year Ended December 31, 1999

	General Fixed Assets 12-31-98	Additions	Deductions	General Fixed Assets 12-31-99
General Government:				
Mayor's Office	\$46,916	\$0	\$0	\$46,916
Auditor's Office	66,389	895	7,945	59,339
Service Director	51,273	7,335	0	58,608
Miscellaneous	4,333	0	0	4,333
Land, Buildings and Improvements	444,063	30,065	0	474,128
Total General Government	612,974	38,295	7,945	643,324
Security of Persons and Property:				
Police	394,202	80,737	58,644	416,295
Fire Prevention	1,144,632	98,475	0	1,243,107
Total Security of Persons and Property	1,538,834	179,212	58,644	1,659,402
Public Health Services:				
Cemetery	494,008	48,159	47,850	494,317
Transportation:				
Street Department	2,116,465	21,747	8,331	2,129,881
Community Environment:				
Building Inspector	20,457	0	0	20,457
Leisure Time Activities:				
Parks and Recreation	1,198,454	301,424	0	1,499,878
Total All Functions	\$5,981,192	\$588,837	\$122,770	\$6,447,259

City of Dover, Ohio
 Schedule of General Fixed Assets by Source
 December 31, 1999

General fixed assets:

Land	\$851,930
Buildings	1,798,150
Improvements Other than Buildings	710,271
Equipment and Machinery	1,647,508
Furniture and Fixtures	60,411
Vehicles	<u>1,378,989</u>
 Total	 <u><u>\$6,447,259</u></u>

Investments in general fixed assets from:

General Fund Revenues	\$427,339
Income Tax Revenues	3,518,903
Special Revenue Fund Revenues	497,662
Federal Revenue Sharing	8,839
Federal Grant Revenue	17,189
Cemetery Capital Project	37,838

Acquisitions prior to December 31, 1986	<u>1,939,489</u>
	<u><u>\$6,447,259</u></u>

DOVER



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STATISTICAL
SECTION



The business names have changed, however, downtown Dover still looks much the same as it did when this picture was taken around 1959.

City of Dover, Ohio
General Fund Expenditures by Function
Last Ten Years

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
General Government	\$908,558	\$679,256	\$648,291	\$603,351	\$606,666	\$538,604	\$578,996	\$655,761	\$623,791	\$576,546
Security of Persons and Property	2,418,643	2,293,701	2,167,930	2,109,781	1,911,037	1,864,850	1,817,504	1,758,394	1,789,404	1,659,433
Public Health Services	11,260	11,403	11,337	11,342	11,410	11,598	11,227	10,675	8,490	5,168
Community Environment	59,697	57,593	55,604	49,479	62,724	52,568	45,172	46,349	60,738	46,585
Basic Utility Services	341,845	361,484	381,101	403,801	389,391	512,202	461,976	422,149	448,719	361,350
Leisure Time Activities	512,853	495,150	459,873	464,931	419,187	383,053	411,814	436,518	419,016	378,039
Total Expenditures	<u>\$4,252,856</u>	<u>\$3,898,587</u>	<u>\$3,724,136</u>	<u>\$3,642,685</u>	<u>\$3,400,415</u>	<u>\$3,362,875</u>	<u>\$3,326,689</u>	<u>\$3,329,846</u>	<u>\$3,350,158</u>	<u>\$3,027,121</u>

Source: City Financial Records

City of Dover, Ohio
General Fund Revenues by Source
Last Ten Years

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
Municipal Income Tax (1)	\$1,054,899	\$1,211,878	\$996,567	\$1,019,183	\$1,030,615	\$1,172,761	\$890,727	\$0	\$0	\$0
Property and Other Taxes	909,424	822,559	791,267	808,173	711,497	712,450	677,100	1,445,875	1,281,044	1,300,305
Charges for Services	550,505	597,970	554,930	564,074	606,219	645,634	610,664	581,471	568,202	468,393
Fines, Licenses and Permits	38,527	37,893	32,885	45,183	35,356	40,457	40,488	43,546	32,017	47,879
Intergovernmental	1,470,401	1,185,199	955,038	1,228,727	869,614	909,887	726,087	781,036	833,488	891,894
Interest	440,309	386,862	225,965	200,935	209,825	228,707	149,887	167,775	213,250	288,117
Other	58,807	88,937	22,638	41,739	17,648	17,167	16,833	45,583	14,965	18,383
Total Revenues	\$4,522,872	\$4,331,298	\$3,579,290	\$3,908,014	\$3,480,774	\$3,727,063	\$3,111,786	\$3,065,286	\$2,942,966	\$3,014,971

Source: City Financial Records

(1) Prior to 1993 Municipal Income Tax and Property and Other Taxes were reported as Taxes

City of Dover, Ohio
 Property Tax Levies and Collections
 Real and Public Utility Tax (1)
 Last Ten Years

Year	Total Tax Levy	Current Collections (2)	Delinquent Collections	Total Collections	Percent of Total Collections To Tax Levy	Accumulated Outstanding Delinquent Taxes (3)	Percent of Accumulated Delinquent Taxes To Total Tax Levy
1990	\$424,333	\$459,479	\$6,665	\$466,144	109.85 %	\$16,625	3.92 %
1991	477,150	479,065	12,133	491,198	102.94	14,616	3.06
1992	494,186	477,611	9,581	487,192	98.58	10,982	2.22
1993	547,128	515,823	10,278	526,101	96.16	11,481	2.10
1994	580,175	549,711	11,564	561,365	96.76	18,798	3.20
1995	600,017	569,989	14,185	582,174	97.03	17,871	2.98
1996	657,431	625,753	9,637	635,390	96.65	21,107	3.21
1997	665,018	633,863	8,054	641,917	96.53	22,998	3.46
1998	665,328	610,972	21,834	632,806	95.11	16,151	2.43
1999	726,030	711,172	12,493	723,665	99.67	12,569	1.72

Source: Tuscarawas County Ohio; County Auditor

- (1) Does not include state reimbursements of homestead and rollback exemptions.
- (2) Includes penalties which are not included in the total tax levy.
- (3) This amount cannot be calculated based on other information in this statistical table because of retroactive additions and deletions which are brought on in one lump sum.

City of Dover
Assessed Valuation and Estimated
True Values of Taxable Property
Last Ten Years

Year	Agricultural/ Residential Real Estate	Other Real Estate	Total Real Estate	Public Utility Personal	Tangible Personal	Total Personal	Total Assessed Value	Estimated True Value	Percent of Assessed Value To Estimated True Value (1)
1990	\$65,097,340	\$30,770,200	\$95,867,540	\$5,427,030	\$29,632,950	\$35,059,980	\$130,927,520	\$385,166,251	33 %
1991	66,278,270	32,341,910	98,620,180	5,531,890	30,027,871	35,559,761	134,179,941	398,518,170	34
1992	68,262,090	33,680,810	101,942,900	5,923,420	38,269,050	44,192,470	146,135,370	450,265,048	33
1993	78,819,620	37,875,250	116,694,870	5,867,310	39,648,389	45,515,699	162,210,569	498,674,892	33
1994	81,011,570	39,929,840	120,941,410	6,217,240	39,837,720	46,054,960	166,546,370	510,677,097	33
1995	98,550,830	42,024,300	140,575,130	5,659,760	37,924,922	43,584,682	184,159,812	559,774,462	33
1996	99,630,860	42,964,280	142,595,140	5,567,140	43,826,725	49,393,865	191,990,005	559,050,737	33
1997	101,274,890	44,309,660	145,584,550	4,711,780	44,323,535	49,035,315	194,720,285	598,891,146	33
1998	127,204,270	55,122,720	182,326,990	5,637,650	45,226,075	50,863,725	233,190,715	708,244,977	33
1999	128,184,830	55,991,710	184,176,540	5,582,880	45,693,600	51,276,480	235,453,020	715,337,268	33

Source: Tuscarawas County, Ohio, County Auditor

(1) This amount is calculated by dividing the assessed value by the assessment percentage.

The percentages for 1999 are:

35 percent for all real estate,

88 percent for public utility personal and

25 percent for tangible personal.

City of Dover, Ohio
Property Tax Rates--Direct and Overlapping Governments
(Per 1,000 of Assessed Valuation)
Last Ten Years

Year	City of Dover			Dover School District	Tuscarawas County	Tuscarawas County		Total
	General Fund	Police and Fire Pension	Total			Health District	Buckeye JVS	
1990	\$6.00	\$0.60	\$6.60	\$37.77	\$5.70	\$1.00	\$1.80	\$52.87
1991	6.00	0.60	6.60	37.77	5.70	1.00	1.80	52.87
1992	6.00	0.60	6.60	37.77	5.70	1.00	1.80	52.87
1993	6.00	0.60	6.60	41.47	5.70	1.00	1.80	56.57
1994	6.00	0.60	6.60	41.47	5.70	1.00	1.80	56.57
1995	6.00	0.60	6.60	41.47	5.70	1.00	2.80	57.57
1996	6.00	0.60	6.60	41.17	5.70	1.00	2.80	57.27
1997	6.00	0.60	6.60	46.57	6.20	1.00	2.80	63.17
1998	6.00	0.60	6.60	46.57	8.10	1.00	2.80	65.07
1999	6.00	0.60	6.60	45.67	8.10	1.00	2.80	64.17

Source: Tuscarawas County, Ohio; County Auditor

City of Dover
Special Assessment Collections
Last Ten Years

Year	Billed	Amount Collected	Percent Collected
1990	\$14,276	\$13,748	96.30%
1991	12,383	11,648	94.06
1992	11,464	13,517	117.91
1993	10,825	12,123	111.99
1994	0	891 (1)	n/a
1995	0	0	n/a
1996	0	0	n/a
1997	0	0	n/a
1998	0	0	n/a
1999	0	0	n/a

Source: Tuscarawas County, Ohio; County Auditor
(1) Represents delinquent collections

City of Dover, Ohio
Bonded Debt
December 31, 1999

All of the general obligation debt of the City of Dover is to be paid from enterprise revenues. The City of Dover does not have any net general bonded debt; therefore, no ratio of net general bonded debt to assessed value and net bonded debt per capita and no ratio of annual debt service for general bonded debt to total general fund expenditures are presented in the City's statistical tables.

City of Dover, Ohio
 Computation of Overlapping General Obligation Bonded Debt
 December 31, 1999

Jurisdiction	General Obligation Debt Outstanding	Percentage Applicable To City (1)	Amount Applicable To City
Dover City Schools	\$8,425,000	72.02 %	\$6,067,685

Source: Tuscarawas County, Ohio; County Auditor

- (1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the City by the total assessed valuation of the subdivision. The valuations used were for the 1999 collection year.

City of Dover, Ohio
General Obligation Revenue Bond Coverage
Last Ten Years

Fund/Year	Operating Revenues	Operating Expenses (1)	Net Revenue Available for Debt Service	Debt Service Requirements (2)			Coverage
				Principal	Interest	Total	
Water Fund:							
1990	\$594,921	\$434,882	\$160,039	\$30,000	\$11,700	\$41,700	3.84
1991	686,298	497,653	188,645	30,000	9,750	39,750	4.75
1992	660,876	511,319	149,557	30,000	7,800	37,800	3.96
1993	682,167	591,654	90,513	30,000	5,850	35,850	2.52
1994	929,606	619,049	310,557	30,000	133,972	163,972	1.89
1995	1,493,073	697,177	795,896	30,000	374,802	404,802	1.97
1996	1,681,532	1,111,871	569,661	130,000	374,339	504,339	1.13
1997	1,636,727	763,220	873,507	135,000	368,777	503,777	1.73
1998	1,703,231	784,225	919,006	140,000	362,514	502,514	1.83
1999	1,757,478	916,615	840,863	145,000	352,861	497,861	1.69
Electric Fund:							
1990	\$8,337,175 (3)	\$6,876,610	\$1,460,565	\$285,000	\$166,225	\$451,225	3.24
1991	8,701,365 (3)	6,911,716	1,789,649	190,000	146,313	336,313	5.32
1992	8,796,451	7,611,884	1,184,567	130,000	133,050	263,050	4.50
1993	9,513,692	7,878,135	1,635,557	130,000	123,463	253,463	6.45
1994	10,014,748	7,839,404	2,175,344	130,000	113,826	243,826	8.92
1995	10,626,454	8,432,578	2,193,876	335,000	531,317	866,317	2.53
1996	10,895,388	9,490,751	1,404,637	345,000	661,207	1,006,207	1.40
1997	10,883,558	8,831,216	2,052,342	355,000	641,887	996,887	2.06
1998	11,082,539	9,096,135	1,986,404	365,000	621,637	986,637	2.01
1999	12,504,530	10,467,573	2,036,957	375,000	595,450	970,450	2.10
Sewer Fund:							
1990	\$846,519	\$830,604	\$15,915	\$35,000	\$103,993	\$138,993	0.11
1991	1,006,691	970,807	35,884	40,000	101,788	141,788	0.25
1992	1,185,620	835,773	349,847	40,000	99,226	139,226	2.51
1993	1,352,791	768,984	583,807	45,000	96,648	141,648	4.12
1994	1,427,011	877,006	550,005	50,000	93,454	143,454	3.83
1995	1,463,322	940,731	522,591	50,000	90,178	140,178	3.73
1996	1,369,424	970,975	398,449	55,000	88,468	143,468	2.78
1997	1,277,082	973,403	303,679	60,000	81,843	141,843	2.14
1998	1,349,477	1,015,119	334,358	60,000	80,268	140,268	2.38
1999	1,367,646	1,093,786	273,860	65,000	79,175	144,175	1.90

Source: City financial records

- (1) Total operating expenses exclusive of depreciation.
- (2) Includes principal and interest of general obligation revenue bonds only.
- (3) Includes operating revenues plus other non-operating revenues which represents funds received from a local corporation for retirement of the debt.

City of Dover, Ohio
Legal Debt Margin
December 31, 1999

Overall Debt Margin (10 1/2% of Assessed Valuation)	<u>\$24,722,567</u>
Gross Indebtedness	24,770,000
Less: Self Supporting Debt	<u>21,900,000</u>
Net Debt Within 10 1/2% Limitations	<u>2,870,000</u>
Legal Debt Margin Within 10 1/2% Limitations	<u>\$21,852,567</u>
Unvoted Debt Limitation (5 1/2% of Assessed Valuation)	<u>\$12,949,916</u>
Gross Indebtedness	24,770,000
Less: Self-Supporting Debt	<u>21,900,000</u>
Net debt within 5 1/2% limitation	<u>2,870,000</u>
Legal Debt Margin Within 5 1/2% limitation	<u>\$10,079,916</u>

Sources: Tuscarawas County, Ohio; County Auditor, and City financial records

City of Dover, Ohio
Property Value, Construction and Bank Deposits
Last Ten Years

Year	Property Value (1)	Residential Construction Value	Commercial Construction Value	Domestic Bank Deposits in the County (in thousands)
1990	\$273,907,257	\$1,135,590	\$1,340,310	\$301,893
1991	281,771,943	1,900,050	892,900	371,314
1992	291,265,429	1,902,060	1,158,640	374,765
1993	333,413,915	3,706,290	2,281,540	371,710
1994	344,261,171	2,761,510	169,740	383,091
1995	401,643,229	5,622,285	1,546,371	402,359
1996	407,417,543	2,749,400	2,686,257	407,639
1997	416,242,770	3,905,430	2,423,030	205,749 (2)
1998	520,934,257	3,196,942	4,063,054	222,464
1999	526,218,686	2,885,486	2,603,486	162,185

Sources: Federal Reserve Bank - Cleveland, Ohio
Tuscarawas County, Ohio: County Auditor

- (1) Represents estimated value of real estate.
- (2) Certain bank deposits are not included due to reorganization.

City of Dover, Ohio
Principal Taxpayers
December 31, 1999

Taxpayer	Total Assessed Value	Percent of Assessed Value
Union Camp	\$7,696,944	3.27 %
Allied Machine and Engineering Corp	7,374,987	3.13
ARMCO, Inc	7,118,210	3.02
Snyder Laboratories, Inc.	4,145,714	1.76
GTE North	3,690,085	1.57
New Plan Realty Trust	2,928,390	1.24
Commercial and Architectural Products	2,799,761	1.19
WTMS Properties, LTD	2,681,771	1.14
Buehler's Food Markets, Inc.	2,191,305	0.93
General Electric	1,917,273	0.82
	<u>\$42,544,440</u>	<u>18.07 %</u>

Source: Tuscarawas County, Ohio: County Auditor

City of Dover, Ohio
 Ten Largest Employers
 December 31, 1999

Employer	Nature of Business	Number of Employees
Union Hospital	Hospital	683
Allied Machine and Engineering Corp	Manufacturer	485
Hennis Care Center Incorporation	Nursing Care Center	312
Zimmer Patient Care Division	Manufacturer	303
Dover City Schools	School	290
New Dawn Health Care	Nursing Care Center	274
Commercial and Architectural Products	Manufacturer	243
Buehlers Food Market Incorporated	Grocery	230
Union Camp Corporation	Manufacturer	211
Bag-N-Save Foods Incorporated	Grocery	199

Source: City records

City of Dover, Ohio
Demographic Statistics
Last Ten Years

Year	Population (1)	School Enrollment (2)	Unemployment Rate Tuscarawas County (3)
1990	11,329	2,575	6.8 %
1991	11,762	2,720	7.5
1992	11,782	2,758	7.8
1993	12,082	2,785	5.9
1994	12,402	2,858	4.8
1995	12,613	2,900	5.5
1996	13,067	2,875	5.2
1997	13,327	2,862	4.9
1998	13,570	2,830	4.8
1999	13,630	2,819	4.4

(1) Source: Estimated by the City

(2) Source: Dover Board of Education

(3) Source: Ohio Department of Unemployment, Labor Research

City of Dover, Ohio
Miscellaneous Information
December 31, 1999

Date of Incorporation as a City	December 6, 1901
Form of Government	Mayor/Council
Area	5.29 Square Miles
Miles of Streets	65
Miles of Storm Sewers	29
Number of Street Lights	2172
Hospital	1
Building Permits Issued	219
 Education:	
Number of Teachers	183
Number of Students	2819
 Fire Protection:	
Number of Stations	1
Number of Firemen and Officers (Exclusive of Volunteer Firemen)	15
Fire Hydrants	508
 Police Protection:	
Number of Stations	1
Number of Policemen and Officers	22
 Municipal Utilities:	
Mile of Water Mains	77
Miles of Electric Lines	88
Miles of Sanitary Sewer	61
Number of Consumers:	
Water	5191
Electric	6293
Sewer	5081
Average Daily Consumption (per household):	
Water	282
Electric	26
Sewer	171
 Recreation and Culture:	
Number of Parks	2
Number of Libraries	1
Number of Swimming Pools	2
Number of Tennis Courts	8
Number of Baseball and Softball Diamonds	8
 Employees:	
Full-Time	144
Part-Time	27

Source: City records

DOVER



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STATE OF OHIO
OFFICE OF THE AUDITOR

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CITY OF DOVER
TUSCARAWAS COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 13, 2000**