

**DOVER TOWNSHIP
TUSCARAWAS COUNTY**

AUDIT REPORT

JANUARY 1, 2013 – DECEMBER 31, 2014

**Wilson, Phillips & Agin, CPA's, Inc.
1100 Brandywine Blvd. Building G
Zanesville, Ohio 43701**



Dave Yost • Auditor of State

Board of Trustees
Dover Township
2000 Red Hill Road NW
Dover, Ohio 44662

We have reviewed the *Independent Auditors' Report* of Dover Township, Tuscarawas County, prepared by Wilson, Phillips & Agin, CPA's, Inc., for the audit period January 1, 2013 through December 31, 2014. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Dover Township is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

June 9, 2015

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**DOVER TOWNSHIP
TUSCARAWAS COUNTY**

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**WILSON, PHILLIPS & AGIN, CPA'S, INC.
1100 BRANDYWINE BLVD. BUILDING G
ZANESVILLE, OHIO 43701**

INDEPENDENT AUDITORS' REPORT

Dover Township
Tuscarawas County
2000 Red Hill Road NW
Dover, Ohio 44662

To the Board of Trustees:

Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities, major funds and aggregate remaining fund information of Dover Township, Tuscarawas County as of and for the years ended December 31, 2014 and 2013 and the related notes to the financial statements, which collectively comprised the Township's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the cash accounting basis Note 2 describes. This responsibility includes determining that the cash accounting basis is acceptable for the circumstances. Management is also responsible for designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about the financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Township's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Township's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash financial position of the governmental activities, each major fund and the aggregate remaining fund information of Dover Township, Tuscarawas County, as of December 31, 2014 and 2013, and the respective changes in cash financial position and the respective budgetary comparison for the General Fund, Gasoline Tax, Road and Bridge Fund, and Fire District Fund, thereof for the years then ended in accordance with the accounting basis described in Note 2.

Accounting Basis

We draw attention to Note 2 of the financial statements, which describes the accounting basis. The financial statements are prepared on the cash basis of accounting, which differs from generally accepted accounting principles. We did not modify our opinion regarding this matter.

Other Matters

Supplemental and Other Information

We applied no procedures to the Management's Discussion and Analysis presented on pages 3-8 of the report, and accordingly, we express no opinion or any other assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated April 8, 2015, on our consideration of Dover Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township's internal control over financial reporting and compliance.

Wilson, Phillips & Agin, CPA's, Inc.
Zanesville, Ohio
April 8, 2015

**DOVER TOWNSHIP, TUSCARAWAS COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013
UNAUDITED**

This discussion and analysis of the Dover Township's financial performance provides an overall review of the Township's financial activities for the years ended December 31, 2014 and 2013, within the limitations of the Township's cash basis accounting. The intent of this discussion and analysis is to look at the Township's financial performance as a whole; readers should also review the financial statements and notes to the basic financial statements to enhance their understanding of the Township's financial performance.

Highlights

Key highlights for 2014 and 2013 are as follows:

The Township's general receipts are primarily Real Estate and property taxes for governmental activities for the year. Tax receipts for 2014 and 2013 changed very little compared to 2012 as development within the Township has stayed about the same.

In 2014, Net Position increased by \$105,421 which was (7.0%) and decreased in 2013 by \$104,219 which was (6.5%). The primary reason for the increase in 2014 was due to a increase in solid waste disposal fees collected from Kimble Landfill. The primary reason for the decrease in 2013 was due to the decrease in Local Government funds and estate taxes.

In 2014, the Township received \$240,220 in solid waste disposal fees and in 2013 the Township received \$167,960.

Using the Basic Financial Statements

This annual report is presented in a format consistent with the presentation requirements of Governmental Accounting Standards Board Statement No. 34, as applicable to the Township's cash basis of accounting.

Report Components

The statement of net position and statement of activities provide information about the cash activities of the Township as a whole. The statement of cash basis assets and fund balances, and the statement of cash receipts, disbursements and changes in fund cash balances, present financial information by fund, presenting funds with the largest balances or most activity in separate columns.

The notes to the basic financial statements are an integral part of the government-wide and fund financial statements and provide expanded explanation and detail regarding the information reported in the statements.

**DOVER TOWNSHIP, TUSCARAWAS COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013
UNAUDITED**

Basis of Accounting

The basis of accounting is a set of guidelines that determine when financial events are recorded. The Township has elected to present on a cash basis of accounting. This basis of accounting is a basis of accounting other than generally accepted accounting principles. Under the Township's cash basis of accounting, receipts and disbursements are recorded when cash is received or paid.

As a result of using the cash basis of accounting, certain assets and their related revenues (such as accounts receivable) and certain liabilities and their expenses (such as accounts payable) are not recorded in the financial statements. Therefore, when reviewing the financial information and discussion within this report, the reader must keep in mind the limitations resulting from the use of the cash basis of accounting.

Reporting the Government as a Whole

The statements of net position and statements of activities for 2014 and 2013 reflect how the Township did financially within the limitations of the cash basis of accounting. The statement of net position present the cash balances of the governmental activities of the Township at year end. The statement of activities compares cash disbursements with program receipts for each governmental program. Program receipts include charges paid by the recipient of the programs services and grants and contributions restricted to meeting the operational or capital requirements of a particular program. General cash receipts are all receipts not classified as program receipts. The comparison of cash disbursements with program receipts identifies how each governmental function draws from the Township's general receipts.

These statements report the Township's cash position and the changes in cash position. Keeping in mind the limitations of the cash basis of accounting, you can think of these changes as one way to measure the Township's financial health. Over time, increases or decreases in the Township's cash position is one indicator of whether the Township's financial health is improving or deteriorating. When evaluating the Township's financial condition, you should also consider other nonfinancial factors as well such as the Township's tax base, the extent of the Township's debt obligations, the reliance on non-local financial resources for operations and the need for continued growth in the major local revenue sources such as property and real estate taxes.

In the statement of net position and the statement of activities, we divide the government into governmental activities. All of the Township's basic services are reported here, including road maintenance. Real estate and property taxes finance most of these activities. Benefits provided through governmental activities are not necessarily paid for by the people receiving them.

Reporting the Government's Most Significant Funds

Fund financial statements provide detailed information about the Township's major funds – not the Township as a whole. The Township establishes separate funds to better manage its many activities and to help demonstrate that money that is restricted as to how it may be used is being spent for the intended purpose.

**DOVER TOWNSHIP, TUSCARAWAS COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013
UNAUDITED**

Governmental Funds - All of the Township's activities are reported in governmental funds. The governmental fund financial statements provide a detailed view of the Township's governmental operations and the basic services it provides. Governmental fund information helps determine whether there are more or less financial resources that can be spent to finance the Township's programs. The Township's significant governmental funds are presented on the financial statements in separate columns. The information for nonmajor funds (funds whose activity or balances are not large enough to warrant separate reporting) is combined and presented in total in a single column. The Township's major governmental funds for 2014 are the General Fund, Gasoline Tax Fund, Road and Bridge Fund, Fire District and Permanent Improvements Fund. In 2013 the Township's major funds are the General Fund, Road & Bridge Fund, Fire District Fund and Permanent Improvement Fund. The programs reported in governmental funds are related to those reported in the governmental activities section of the entity-wide statements. There are no reconciliations between the two reports as the township reports on the cash basis.

The Government as a Whole

Table 1 provides a summary of the Township's net position for 2014 and 2013 with no comparison to 2012 as the prior two periods were agreed upon procedures and no amounts were reported.

Table 1
NET POSITION

	<u>Governmental Activities</u>	
	<u>2014</u>	<u>2013</u>
Assets		
Cash	\$ 1,597,350	\$ 1,491,929
Total Assets	<u>1,597,350</u>	<u>1,491,929</u>
Net Position		
Restricted for:		
Capital Projects	552,052	558,323
Other Purposes	815,861	650,551
Unrestricted	<u>229,437</u>	<u>283,055</u>
Total Net Position	<u>\$ 1,597,350</u>	<u>\$ 1,491,929</u>

**DOVER TOWNSHIP, TUSCARAWAS COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013
UNAUDITED**

Table 2 reflects the changes in net position in 2014 and 2013 with no comparison to 2012 as the prior two periods were agreed upon procedures and no amounts were reported.

Table 2
CHANGES IN NET POSITION

	Governmental Activities	
	2014	2013
Receipts:		
Program Receipts:		
Operating Grants	\$ 112,926	\$ 105,590
Charges for Services	240,616	168,357
Total Program Receipts	<u>353,542</u>	<u>273,947</u>
General Receipts;		
Property and Other Tax Grants and Entitlements not Restricted	530,766	512,868
Debt Proceeds	-	-
Interest	157	151
Miscellaneous	30,191	49,309
Total General Receipts	<u>604,909</u>	<u>607,125</u>
Total Receipts	<u>958,451</u>	<u>881,072</u>
Disbursements:		
General Government	174,258	179,977
Public Safety	97,392	102,951
Public Works	546,103	562,201
Health	3,796	3,804
Other	-	40,500
Capital Outlay	31,481	95,858
Total Disbursements	<u>853,030</u>	<u>985,291</u>
Increase/(Decrease) In Net Position	<u>105,421</u>	<u>(104,219)</u>
Net Position, January 1	<u>1,491,929</u>	<u>1,596,148</u>
Net Position, December 31	<u>\$ 1,597,350</u>	<u>\$ 1,491,929</u>

Program receipts represent 37% and 31% of total receipts for 2014 and 2013, respectively. They are primarily comprised of restricted intergovernmental receipts such as motor vehicle license and gas tax money.

General receipts represent 63%, and 69% of the Township's total receipts for 2014 and 2013, respectively. Local taxes represent 87%, and 84% of the general receipts. Grants and entitlements make up the balance of general receipts. Other receipts are insignificant and somewhat unpredictable receipt sources.

Disbursements for general government represent the overhead costs of running the Township and the support services provided for the other Township activities.

**DOVER TOWNSHIP, TUSCARAWAS COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013
UNAUDITED**

Township Activities

If you look at the Statement of Activities you will see that the first column lists the major services provided by Dover Township. The next column identifies the costs of providing these services. The major program disbursements for governmental activities are Public Works and General Government, which account for 64% and 20% in 2014 and 57% and 18% in 2013 of all governmental disbursements. The next three columns of the Statement entitled Program Receipts identify amounts paid by people who are directly charged for the service and grants received by the Township that must be used to provide a specific service. This "net cost" amount represents the cost of the service, which ends up being paid from money provided by local taxpayers. These net costs are paid from general receipts, which are presented at the bottom of the Statement. A comparison between the total cost of service and the net cost for 2014 and 2013 is presented in Table 3.

TABLE 3

	Total Cost of Services 2014	Net Cost of Services 2014	Total Cost of Services 2013	Net Cost of Services 2013
General Government	\$ 174,258	\$ 173,862	\$ 179,977	\$ 179,581
Public Safety	97,392	97,392	102,951	102,951
Public Works	546,103	433,177	562,201	456,611
Health	3,796	3,796	3,804	3,804
Other	-	(240,220)	40,500	(127,461)
Capital Outlay	31,481	31,481	95,858	95,858
Total Expenses	<u>\$ 853,030</u>	<u>\$ 499,488</u>	<u>\$ 985,291</u>	<u>\$ 711,344</u>

The dependence upon property and tax receipts is apparent as a majority of governmental activities are supported through these general receipts.

The Government's Funds

Total governmental funds had receipts of \$965,451 and \$888,072 for 2014 and 2013 and disbursements of \$860,030 and \$992,291 for 2014 and 2013, respectively.

Fund Budgeting Highlights

The Township's budget is prepared according to Ohio law and is based upon accounting for certain transactions on a basis of cash receipts and disbursements. The most significant budgeted fund is the General Fund.

During 2014 and 2013, the Township made amendments to its appropriation budget and receipts budget to reflect changing circumstances. For 2014 actual receipts were greater than budgeted receipts and in 2013, actual receipts were less than budgeted receipts.

Final budgeted disbursements for 2014 and 2013 were \$378,763 and \$517,986, respectively. Actual disbursements for 2014 and 2013 were \$177,622 and \$225,707, respectively. The Township kept spending close to budgeted amounts.

***DOVER TOWNSHIP, TUSCARAWAS COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013
UNAUDITED***

Capital Assets and Debt Administration

Capital Assets

The Township does not currently keep track of its capital assets and infrastructure in the accompanying financial statements, but records payments for capital assets as disbursements.

Contacting the Government's Financial Management

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the Township's finances and to reflect the Township's accountability for the monies it receives. Questions concerning any of the information in this report or requests for additional information should be directed to Drew Yosick, Fiscal Officer, 2000 Red Hill Rd. NW, Dover, Ohio 44622 or call 330-343-6413.

**DOVER TOWNSHIP
TUSCARAWAS COUNTY**

**STATEMENT OF NET POSITION-CASH BASIS
December 31, 2014**

	<u>Governmental Activities</u>
ASSETS:	
Equity in Pooled Cash and Cash Equivalents	<u>\$ 1,597,350</u>
Total Assets	<u>\$ 1,597,350</u>
NET POSITION:	
Restricted for:	
Capital Projects	\$ 552,052
Other Purposes	815,861
Unrestricted	<u>229,437</u>
Total Net Position	<u><u>\$ 1,597,350</u></u>

See notes to basic financial statements.

**DOVER TOWNSHIP
TUSCARAWAS COUNTY**

**STATEMENT OF ACTIVITIES-CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Cash</u> <u>Disbursements</u>	<u>Charges for</u> <u>Services</u> <u>and Sales</u>	<u>Operating</u> <u>Grants and</u> <u>Contributions</u>	<u>Capital Grants</u> <u>and</u> <u>Contributions</u>	<u>Net</u> <u>(Disbursements)</u> <u>Receipts and</u> <u>Changes in</u> <u>Net Assets</u>
Governmental Activities:					
General Government	\$ 174,258	\$ 396	\$ -	\$ -	\$ (173,862)
Public Safety	97,392	-	-	-	(97,392)
Public Works	546,103	-	112,926	-	(433,177)
Health	3,796	-	-	-	(3,796)
Other	-	240,220	-	-	240,220
Capital Outlay	31,481	-	-	-	(31,481)
Total Governmental Activities	<u>\$ 853,030</u>	<u>\$ 240,616</u>	<u>\$ 112,926</u>	<u>\$ -</u>	<u>\$ (499,488)</u>

General Receipts:

Property Taxes Levied for:	
General Purposes	517,833
Other Taxes	12,933
Grants and Entitlements not	
Restricted to Specific Programs	43,795
Interest	157
Miscellaneous	<u>30,191</u>
Total General Receipts	<u>604,909</u>
 Change in Net Position	 105,421
 Net Position Beginning of Year	 <u>1,491,929</u>
 Net Position End of Year	 <u>\$ 1,597,350</u>

See notes to the basic financial statements.

**DOVER TOWNSHIP
TUSCARAWAS COUNTY**

**STATEMENT OF CASH BASIS ASSETS AND FUND BALANCES
GOVERNMENTAL FUNDS
December 31, 2014**

	<u>General</u>	<u>Gasoline Tax</u>	<u>Road and Bridge</u>	<u>Fire District</u>	<u>Permanent Improvements</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS:							
Equity in Pooled Cash and cash Equivalents	\$ 229,437	\$ 12,697	\$ 370,653	\$ 425,241	\$ 552,052	\$ 7,270	\$ 1,597,350
Total Assets	<u>\$ 229,437</u>	<u>\$ 12,697</u>	<u>\$ 370,653</u>	<u>\$ 425,241</u>	<u>\$ 552,052</u>	<u>\$ 7,270</u>	<u>\$ 1,597,350</u>
Fund Balances:							
Restricted	-	12,697	370,653	425,241	552,052	7,270	1,367,913
Unassigned	229,437	-	-	-	-	-	229,437
Total Fund Balances	<u>\$ 229,437</u>	<u>\$ 12,697</u>	<u>\$ 370,653</u>	<u>\$ 425,241</u>	<u>\$ 552,052</u>	<u>\$ 7,270</u>	<u>\$ 1,597,350</u>

See notes to basic financial statements.

**DOVER TOWNSHIP
TUSCARAWAS COUNTY**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND CASH BALANCES
GOVERNMENTAL FUNDS
December 31, 2014**

	<u>General</u>	<u>Gasoline Tax</u>	<u>Road and Bridge</u>	<u>Fire District</u>	<u>Permanent Improvements</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
CASH RECEIPTS							
Property and Other Local Taxes	\$ 64,688	\$ -	\$ 307,142	\$ 146,003	\$ -	\$ -	\$ 517,833
Licenses, Permits, and Fees	-	-	240,220	-	-	-	240,220
Intergovernmental	57,124	95,561	-	-	-	17,365	170,050
Interest	155	2	-	-	-	-	157
Other	1,837	-	27,169	-	-	985	29,991
Total Receipts	<u>123,804</u>	<u>95,563</u>	<u>574,531</u>	<u>146,003</u>	<u>-</u>	<u>18,350</u>	<u>958,251</u>
CASH DISBURSEMENTS:							
Current:							
General Government	166,826	-	-	-	-	7,432	174,258
Public Safety	-	-	-	97,392	-	-	97,392
Public Works	-	91,530	434,825	-	-	19,748	546,103
Health	3,796	-	-	-	-	-	3,796
Other	-	-	-	-	-	-	-
Capital Outlay	-	-	5,629	19,581	6,271	-	31,481
Total Disbursements	<u>170,622</u>	<u>91,530</u>	<u>440,454</u>	<u>116,973</u>	<u>6,271</u>	<u>27,180</u>	<u>853,030</u>
Excess of Receipts Over/(Under) Disbursements	(46,818)	4,033	134,077	29,030	(6,271)	(8,830)	105,221
Other Financing Sources:							
Other Financing Sources	200	-	-	-	-	-	200
Transfers - In	-	-	-	-	-	7,000	7,000
Transfers - Out	(7,000)	-	-	-	-	-	(7,000)
Total Other Financing Sources	<u>(6,800)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,000</u>	<u>200</u>
Net Change in Cash Fund Balances	(53,618)	4,033	134,077	29,030	(6,271)	(1,830)	105,421
Cash Fund Balances Beginning of Year	<u>283,055</u>	<u>8,664</u>	<u>236,576</u>	<u>396,211</u>	<u>558,323</u>	<u>9,100</u>	<u>1,491,929</u>
Cash Fund Balances End of Year	<u>\$ 229,437</u>	<u>\$ 12,697</u>	<u>\$ 370,653</u>	<u>\$ 425,241</u>	<u>\$ 552,052</u>	<u>\$ 7,270</u>	<u>\$ 1,597,350</u>

See notes to basic financial statements.

**DOVER TOWNSHIP
TUSCARAWAS COUNTY**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND CASH BALANCES
BUDGET AND ACTUAL - BUDGET BASIS
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
CASH RECEIPTS				
Property and Other Local Taxes	\$ 41,800	\$ 41,800	\$ 64,688	\$ 22,888
Licenses, Permits and Fines	100	100	-	(100)
Intergovernmental	53,258	53,258	57,124	3,866
Interest	150	150	155	5
Other	400	400	1,837	1,437
Total Receipts	<u>95,708</u>	<u>95,708</u>	<u>123,804</u>	<u>28,096</u>
CASH DISBURSEMENTS:				
Current:				
General Government	295,785	295,785	166,826	128,959
Health	4,794	4,794	3,796	998
Capital Outlay	20,000	20,000	-	20,000
Total Disbursements	<u>320,579</u>	<u>320,579</u>	<u>170,622</u>	<u>149,957</u>
Excess of Receipts Over/(Under) Disbursements	(224,871)	(224,871)	(46,818)	178,053
Other Financing (Uses):				
Transfers - Out	(20,000)	(20,000)	(7,000)	13,000
Other Financing Sources	4,000	4,000	200	(3,800)
Other Financing Uses	(42,184)	(42,184)	-	42,184
Total Other Financing (Uses)	<u>(58,184)</u>	<u>(58,184)</u>	<u>(6,800)</u>	<u>51,384</u>
Net Change in Cash Fund Balance	(283,055)	(283,055)	(53,618)	229,437
Cash Fund Balances Beginning of Year	<u>283,055</u>	<u>283,055</u>	<u>283,055</u>	<u>-</u>
Cash Fund Balances End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 229,437</u>	<u>\$ 229,437</u>

See notes to basic financial statements.

**DOVER TOWNSHIP
TUSCARAWAS COUNTY**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND CASH BALANCES
BUDGET AND ACTUAL - BUDGET BASIS
GASOLINE TAX FUND
FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>Actual</u>
CASH RECEIPTS				
Intergovernmental	\$ 110,000	\$ 110,000	\$ 95,561	\$ (14,439)
Other	2	2	2	-
Total Receipts	<u>110,002</u>	<u>110,002</u>	<u>95,563</u>	<u>(14,439)</u>
CASH DISBURSEMENTS:				
Current:				
Public Works	<u>118,666</u>	<u>118,666</u>	<u>91,530</u>	<u>27,136</u>
Total Disbursements	<u>118,666</u>	<u>118,666</u>	<u>91,530</u>	<u>27,136</u>
Net Change in Cash Fund Balances	(8,664)	(8,664)	4,033	12,697
Cash Fund Balances Beginning of Year	<u>8,664</u>	<u>8,664</u>	<u>8,664</u>	<u>-</u>
Cash Fund Balances End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,697</u>	<u>\$ 12,697</u>

See notes to basic financial statements.

**DOVER TOWNSHIP
TUSCARAWAS COUNTY**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND CASH BALANCES
BUDGET AND ACTUAL - BUDGET BASIS
ROAD AND BRIDGE FUND
FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
CASH RECEIPTS				
Property and Other Local Taxes	\$ 252,000	\$ 252,000	\$ 307,142	\$ 55,142
Licenses, Permits and Fees	170,000	170,000	240,220	70,220
Intergovernmental	100	100	-	(100)
Other	9,718	9,718	27,169	17,451
Total Receipts	<u>431,818</u>	<u>431,818</u>	<u>574,531</u>	<u>142,713</u>
CASH DISBURSEMENTS:				
Current:				
Public Works	568,294	568,294	434,825	133,469
Capital Outlay	100,100	100,100	5,629	94,471
Total Disbursements	<u>668,394</u>	<u>668,394</u>	<u>440,454</u>	<u>227,940</u>
Net Change in Cash Fund Balances	(236,576)	(236,576)	134,077	370,653
Cash Fund Balances Beginning of Year	<u>236,576</u>	<u>236,576</u>	<u>236,576</u>	<u>-</u>
Cash Fund Balances End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 370,653</u>	<u>\$ 370,653</u>

See notes to basic financial statements.

**DOVER TOWNSHIP
TUSCARAWAS COUNTY**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND CASH BALANCES
BUDGET AND ACTUAL - BUDGET BASIS
FIRE DISTRICT FUND
FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
CASH RECEIPTS				
Property and Other Local Taxes	\$ 119,700	\$ 119,700	\$ 146,003	\$ 26,303
Intergovernmental	100	100	-	(100)
Other	100	100	-	(100)
Total Receipts	<u>119,900</u>	<u>119,900</u>	<u>146,003</u>	<u>26,103</u>
CASH DISBURSEMENTS:				
Current:				
Public Safety	173,500	173,500	97,392	76,108
Capital Outlay	342,611	342,611	19,581	323,030
Total Disbursements	<u>516,111</u>	<u>516,111</u>	<u>116,973</u>	<u>399,138</u>
Net Change in Cash Fund Balances	(396,211)	(396,211)	29,030	425,241
Cash Fund Balances Beginning of Year	<u>396,211</u>	<u>396,211</u>	<u>396,211</u>	<u>-</u>
Cash Fund Balances End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 425,241</u>	<u>\$ 425,241</u>

See notes to basic financial statements.

**DOVER TOWNSHIP
TUSCARAWAS COUNTY**

**STATEMENT OF NET POSITION-CASH BASIS
December 31, 2013**

	<u>Governmental Activities</u>
ASSETS:	
Equity in Pooled Cash and Cash Equivalents	<u>\$ 1,491,929</u>
Total Assets	<u>\$ 1,491,929</u>
NET POSITION:	
Restricted for:	
Capital Projects	\$ 558,323
Other Purposes	650,551
Unrestricted	<u>283,055</u>
Total Net Position	<u><u>\$ 1,491,929</u></u>

See notes to basic financial statements.

**DOVER TOWNSHIP
TUSCARAWAS COUNTY**

**STATEMENT OF ACTIVITIES-CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>Cash Disbursements</u>	<u>Charges for Services and Sales</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Net (Disbursements) Receipts and Changes in Net Assets</u>
Governmental Activities:					
General Government	\$ 179,977	\$ 396	\$ -	\$ -	\$ (179,581)
Public Safety	102,951	-	-	-	(102,951)
Public Works	562,201	-	105,590	-	(456,611)
Health	3,804	-	-	-	(3,804)
Other	40,500	167,961	-	-	127,461
Capital Outlay	95,858	-	-	-	(95,858)
Total Governmental Activities	<u>\$ 985,291</u>	<u>\$ 168,357</u>	<u>\$ 105,590</u>	<u>\$ -</u>	<u>\$ (711,344)</u>

General Receipts:

Property Taxes Levied for:	
General Purposes	501,481
Other Taxes	11,387
Grants and Entitlements not	
Restricted to Specific Programs	44,797
Interest	151
Miscellaneous	49,309
	<u>607,125</u>
Total General Receipts	
	<u>607,125</u>
Change in Net Position	(104,219)
Net Position Beginning of Year	<u>1,596,148</u>
Net Position End of Year	<u>\$ 1,491,929</u>

See notes to the basic financial statements.

**DOVER TOWNSHIP
TUSCARAWAS COUNTY**

**STATEMENT OF CASH BASIS ASSETS AND FUND BALANCES
GOVERNMENTAL FUNDS
December 31, 2013**

	<u>General</u>	<u>Road and Bridge</u>	<u>Fire District</u>	<u>Permanent Improvements</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS:						
Equity in Pooled Cash and cash Equivalents	\$ 283,055	\$ 236,576	\$ 396,211	\$ 558,323	\$ 17,764	\$ 1,491,929
Total Assets	<u>\$ 283,055</u>	<u>\$ 236,576</u>	<u>\$ 396,211</u>	<u>\$ 558,323</u>	<u>\$ 17,764</u>	<u>\$ 1,491,929</u>
Fund Balances:						
Restricted	-	236,576	396,211	558,323	17,764	1,208,874
Unassigned	283,055	-	-	-	-	283,055
Total Fund Balances	<u>\$ 283,055</u>	<u>\$ 236,576</u>	<u>\$ 396,211</u>	<u>\$ 558,323</u>	<u>\$ 17,764</u>	<u>\$ 1,491,929</u>

See notes to basic financial statements.

**DOVER TOWNSHIP
TUSCARAWAS COUNTY**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND CASH BALANCES
GOVERNMENTAL FUNDS
December 31, 2013**

	<u>General</u>	<u>Road and Bridge</u>	<u>Fire District</u>	<u>Permanent Improvements</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
CASH RECEIPTS						
Property and Other Local Taxes	\$ 48,756	\$ 295,169	\$ 157,556	\$ -	\$ -	\$ 501,481
Licenses, Permits, and Fees	-	167,961	-	-	-	167,961
Intergovernmental	56,581	-	-	-	105,590	162,171
Interest	149	-	-	-	2	151
Other	1,627	46,601	-	-	480	48,708
Total Receipts	<u>107,113</u>	<u>509,731</u>	<u>157,556</u>	<u>-</u>	<u>106,072</u>	<u>880,472</u>
CASH DISBURSEMENTS:						
Current:						
General Government	174,403	-	-	-	5,574	179,977
Public Safety	-	-	102,951	-	-	102,951
Public Works	-	455,843	-	-	106,358	562,201
Health	3,804	-	-	-	-	3,804
Other	-	-	-	-	-	-
Capital Outlay	-	63,377	18,021	14,460	-	95,858
Total Disbursements	<u>178,207</u>	<u>519,220</u>	<u>120,972</u>	<u>14,460</u>	<u>111,932</u>	<u>944,791</u>
Excess of Receipts Over/(Under) Disbursements	(71,094)	(9,489)	36,584	(14,460)	(5,860)	(64,319)
Other Financing Sources:						
Other Financing Sources	600	-	-	-	-	600
Transfers - In	-	-	-	-	7,000	7,000
Transfers - Out	(7,000)	-	-	-	-	(7,000)
Other Financing Uses	(40,500)	-	-	-	-	(40,500)
Total Other Financing Sources	<u>(46,900)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,000</u>	<u>(39,900)</u>
Net Change in Cash Fund Balances	(117,994)	(9,489)	36,584	(14,460)	1,140	(104,219)
Cash Fund Balances Beginning of Year	<u>401,049</u>	<u>246,065</u>	<u>359,627</u>	<u>572,783</u>	<u>16,624</u>	<u>1,596,148</u>
Cash Fund Balances End of Year	<u>\$ 283,055</u>	<u>\$ 236,576</u>	<u>\$ 396,211</u>	<u>\$ 558,323</u>	<u>\$ 17,764</u>	<u>\$ 1,491,929</u>

See notes to basic financial statements.

**DOVER TOWNSHIP
TUSCARAWAS COUNTY**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND CASH BALANCES
BUDGET AND ACTUAL - BUDGET BASIS
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
CASH RECEIPTS				
Property and Other Local Taxes	\$ 50,000	\$ 50,000	\$ 48,756	\$ (1,244)
Licenses, Permits and Fines	100	100	-	(100)
Intergovernmental	65,637	65,637	56,581	(9,056)
Interest	800	800	149	(651)
Other	400	400	1,627	1,227
Total Receipts	<u>116,937</u>	<u>116,937</u>	<u>107,113</u>	<u>(9,824)</u>
CASH DISBURSEMENTS:				
Current:				
General Government	349,785	349,785	174,403	175,382
Health	4,804	4,804	3,804	1,000
Capital Outlay	60,000	60,000	-	60,000
Total Disbursements	<u>414,589</u>	<u>414,589</u>	<u>178,207</u>	<u>236,382</u>
Excess of Receipts Over/(Under) Disbursements	(297,652)	(297,652)	(71,094)	226,558
Other Financing (Uses):				
Transfers - Out	(20,000)	(20,000)	(7,000)	13,000
Other Financing Sources	2,221	2,221	600	(1,621)
Other Financing Uses	(85,618)	(85,618)	(40,500)	45,118
Total Other Financing (Uses)	<u>(103,397)</u>	<u>(103,397)</u>	<u>(46,900)</u>	<u>(56,497)</u>
Net Change in Cash Fund Balance	(401,049)	(401,049)	(117,994)	283,055
Cash Fund Balances Beginning of Year	<u>401,049</u>	<u>401,049</u>	<u>401,049</u>	<u>-</u>
Cash Fund Balances End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 283,055</u>	<u>\$ 283,055</u>

See notes to basic financial statements.

**DOVER TOWNSHIP
TUSCARAWAS COUNTY**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND CASH BALANCES
BUDGET AND ACTUAL - BUDGET BASIS
ROAD AND BRIDGE FUND
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
CASH RECEIPTS				
Property and Other Local Taxes	\$ 242,900	\$ 242,900	\$ 295,169	\$ 52,269
Licenses, Permits and Fees	150,000	150,000	167,961	17,961
Intergovernmental	100	100	-	(100)
Other	2,309	2,309	46,601	44,292
Total Receipts	<u>395,309</u>	<u>395,309</u>	<u>509,731</u>	<u>114,422</u>
CASH DISBURSEMENTS:				
Current:				
Public Works	561,274	561,274	455,843	105,431
Capital Outlay	80,100	80,100	63,377	16,723
Total Disbursements	<u>641,374</u>	<u>641,374</u>	<u>519,220</u>	<u>122,154</u>
Net Change in Cash Fund Balances	(246,065)	(246,065)	(9,489)	236,576
Cash Fund Balances Beginning of Year	<u>246,065</u>	<u>246,065</u>	<u>246,065</u>	<u>-</u>
Cash Fund Balances End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 236,576</u>	<u>\$ 236,576</u>

See notes to basic financial statements.

**DOVER TOWNSHIP
TUSCARAWAS COUNTY**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND CASH BALANCES
BUDGET AND ACTUAL - BUDGET BASIS
FIRE DISTRICT FUND
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
CASH RECEIPTS				
Property and Other Local Taxes	\$ 118,400	\$ 118,400	\$ 157,556	\$ 39,156
Intergovernmental	100	100	-	(100)
Other	100	100	-	(100)
Total Receipts	<u>118,600</u>	<u>118,600</u>	<u>157,556</u>	<u>38,956</u>
CASH DISBURSEMENTS:				
Current:				
Public Safety	173,500	173,500	102,951	70,549
Capital Outlay	304,727	304,727	18,021	286,706
Total Disbursements	<u>478,227</u>	<u>478,227</u>	<u>120,972</u>	<u>357,255</u>
Net Change in Cash Fund Balances	(359,627)	(359,627)	36,584	396,211
Cash Fund Balances Beginning of Year	359,627	359,627	359,627	-
Prior Years Encumbrances Appropriated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash Fund Balances End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 396,211</u>	<u>\$ 396,211</u>

See notes to basic financial statements.

**DOVER TOWNSHIP
TUSCARAWAS COUNTY**

NOTES TO THE FINANCIAL STATEMENTS

1. DESCRIPTION OF THE REPORTING ENTITY

Reporting Entity

The Township of Dover, Tuscarawas County, is a body politic and corporate established in 1812 to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by a publicly-elected three member Board of Trustees and a publicly elected Fiscal Officer.

The reporting entity is comprised of the primary government, component units and other organizations that were included to ensure that the financial statements are not misleading.

Primary Government

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the Township. The Township provides general government services, maintenance of Township road and bridges, zoning services, volunteer fire protection, volunteer emergency medical services, and cemetery maintenance. Police protection is provided by the Tuscarawas County Sheriff.

Component Units

Component units are legally separate organizations for which the Township is financially accountable. The Township is financially accountable for an organization if the Township appoints a voting majority of the organization's governing board and (1) the Township is able to significantly influence the programs or services performed or provided by the organization; or (2) the Township is legally entitled to or can otherwise access the organization's resources; the Township is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide support to, the organization; or the Township is obligated for the debt of the organization. Component units may also include organizations for which the Township authorizes the issuance of debt or the levying of taxes or determines the budget if there is also the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the Township.

Dover Township has no component units.

Joint Ventures, Jointly Governed Organizations and Public Entity Risk Pools

A joint venture is a legal entity or other organization that results from a contractual arrangement and that is owned, operated, or governed by two or more participants as a separate and specific activity subject to joint control, in which the participants retain (a) an ongoing financial interest or (b) an ongoing financial responsibility. Under the cash basis of accounting, the Township does not report assets for equity interest in joint ventures.

The Township participates in one jointly governed organization. Note 11 to the financial statements provides additional information for this entity. This organization is: Jointly Governed Organization – Tuscarawas County Regional Planning Commission.

The Township's management believes these financial statements present all activities for which the Township is financially accountable.

**DOVER TOWNSHIP
TUSCARAWAS COUNTY**

NOTES TO THE FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As discussed further in the Basis of Accounting section of this Note, These financial statements are presented on a cash basis of accounting. This cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements, which have been applied to the extent they are applicable to the cash basis of accounting. In the government-wide financial statements, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, have been applied, to the extent they are applicable to the cash basis of accounting, unless those pronouncements conflict with or contradict GASB pronouncements. Following are more of the Township's accounting policies.

Basis of Presentation

The Township's basic financial statements consist of government-wide financial statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the Township as a whole. These statements include the financial activities of the primary government. The statements distinguish between those activities of the Township that are governmental and those that are considered business-type. Governmental activities generally are financed through taxes, intergovernmental receipts or other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties for goods or service. The Township has no business-type activities.

The statement of net position presents the cash balance of the governmental activities of the Township at year end. The statement of activities compares disbursements with program receipts for each of the Township's governmental activities. Disbursements are reported by function. A function is a group of related activities designed to accomplish a major service or regulatory program for which the Township is responsible. Program receipts include charges paid by the recipient of the programs goods or services, grants and contributions restricted to meeting the operational or capital requirements of a particular program and receipts of interest earned on grants that are required to be used to support a particular program. General receipts are all receipts not classified as program receipts, with limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each governmental function is self-financing on a cash basis or draws from the Township's general receipts.

Fund Financial Statements

During the year, the Township segregates transactions related to certain Township functions or activities in separate funds to aid management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Township at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column.

**DOVER TOWNSHIP
TUSCARAWAS COUNTY**

NOTES TO THE FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Accounting

The Township uses fund accounting to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. Funds are used to segregate resources that are restricted as to use. The funds of the Township are divided into one category: governmental.

Governmental Funds

The Township classifies funds financed primarily from taxes, intergovernmental receipts (e.g. grants), and other nonexchange transactions as governmental funds. The Township's major governmental funds for 2014 and 2013 are the General Fund, Gasoline Tax Fund (2014 only), Road & Bridge Fund, Fire District Fund and Permanent Improvements Fund. The General Fund 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 Township for any purpose provided it is expended or transferred according to the general laws of Ohio. The Gasoline Tax Fund and The Road and Bridge Fund is used for the maintenance and up keep of roads. The Fire District Fund collects monies used for fire protection. The Permanent Improvements Fund is money left over from a building project and will be used for future projects. The other governmental funds of the Township account for grants and other resources whose use is restricted to a particular purpose.

Basis of Accounting

The Township's financial statements are prepared using the cash basis of accounting. Except for modifications having substantial support, receipts are recorded in the Township's financial records and reported in the financial statements when cash is received rather than when earned and disbursements are recorded when cash is paid rather than when a liability is incurred. Any such modifications made by the Township are described in the appropriate section in this note. There were no modifications having substantial support.

As a result of the use of this cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue billed or provided services not yet collected) and certain liabilities (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

**DOVER TOWNSHIP
TUSCARAWAS COUNTY**

NOTES TO THE FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Process

All funds, except agency funds are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations ordinance, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the township may appropriate.

The appropriations ordinance is the Township's authorization to spend resources and set limits on disbursements plus encumbrances at the level of control selected by the Township. The legal level of control has been established at the fund, department, and object level for all funds.

The certificate of estimated resources may be amended during the year if projected increases or decreases in receipts are identified by the Township Fiscal Officer. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the amended certificate of estimated resources in effect at the time final appropriations were passed by the Township.

The appropriations ordinance is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation ordinance for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Township during the year.

Cash and Investments

To improve cash management, cash received by the Township is pooled and invested. Individual fund integrity is maintained through Township records. Interest in the pool is presented as "Equity in Pooled Cash and cash Equivalents".

Investments with an original maturity of three months or less at the time of purchase and investments of the cash management pool are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months that were not purchased from the pool are reported as investments.

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements and sale of investments are not recorded as receipts. Gains and losses at the time of sale are recorded as receipts or negative receipts, respectively.

**DOVER TOWNSHIP
TUSCARAWAS COUNTY**

NOTES TO THE FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Investments (Continued)

Interest earnings are allocated to Township funds according to State statutes, grant requirements, or debt related restrictions. Interest receipts credited to the General Fund during 2014 and 2013 was \$157 and \$151, respectively.

Restricted Assets

Cash, cash equivalents and investments are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either imposed by creditors, contributors, grantors, or laws of other governments, or imposed by law through constitutional provisions or enabling legislation. Amounts restricted for other purposes represents special revenue funds restricted to a specific use.

Inventory and Prepaid Items

The Township reports disbursements for inventories and prepaid items when paid. These items are not reflected as assets in the accompanying financial statements.

Accumulated Leave

In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Township's cash basis of accounting.

Employer Contributions to Cost-Sharing Pension Plans

The Township recognizes the disbursement for their employer contributions to cost-sharing pension plans when they are paid. As described in Note 7, the employer contributions include portions for pension benefits and for postretirement health care benefits.

Long-Term Obligations

The Township's cash basis financial statements do not report liabilities for bonds or other long-term obligations. Proceeds of debt are reported when the cash is received and principal and interest payments are reported when paid. Since recording a capital asset when entering into a capital lease is not the result of a cash transaction, neither an other financing source nor a capital outlay expenditure is reported at inception. Lease payments are reported when paid.

Net Position

Net position is reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes include gasoline tax receipts used for the upkeep of Township roads and bridges, real estate tax used for fire protection and cemetery operations, permissive tax used for upkeep of roads.

**DOVER TOWNSHIP
TUSCARAWAS COUNTY**

NOTES TO THE FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Township must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Nonspendable – The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of interfund loans.

Restricted – Fund balance is restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed – The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (resolution) of Township Trustees. Those committed amounts cannot be used for any other purpose unless the Township Trustees removes or change the specified use by taking the same type of action (resolution) it employed to previously commit the amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned – Amounts in the assigned fund balance classification are intended to be used by the Township for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by Township Trustees or a Township official delegated that authority by ordinance, or by State Statute.

Unassigned – Unassigned fund balance is the residual classification for the general fund and includes amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Township applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Capital Assets

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets in the accompanying financial statements.

**DOVER TOWNSHIP
TUSCARAWAS COUNTY**

NOTES TO THE FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interfund Transactions

Exchange transactions between funds are reported as cash receipts in the seller funds and as cash disbursements in the purchaser funds. Subsidies from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular cash disbursements to the funds that initially paid for them are not presented on the financial statements.

3. BUDGETARY BASIS OF ACCOUNTING

The budgetary basis as provided by law is based upon accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The Statement of Receipts, Disbursements and Changes in Fund Balance-Budget and Actual-Budgetary Basis presented for the General Fund and any major special revenue fund are prepared on the budgetary basis to provide a meaningful comparisons of actual results with the budget. The differences between the budgetary basis and the cash basis is outstanding year end encumbrances are treated as disbursements (budgetary basis) rather than as restricted, committed or assigned fund balance. There were no outstanding encumbrances at year-end for 2014 and 2013, respectively.

4. DEPOSITS

Monies held by the Township are classified by State into three categories.

Active monies are public monies determined to be necessary to meet current demands upon the Township treasury. Active monies must be maintained either as cash in the Township 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 the Trustees have identified as not required for use within the current five year 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 time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts, including passbook accounts.

Interim monies held by the Township can be deposited or invested in the following securities:

**DOVER TOWNSHIP
TUSCARAWAS COUNTY**

NOTES TO THE FINANCIAL STATEMENTS

4. DEPOSITS (Continued)

Interim monies held by the Township can be deposited or invested in the following securities:

1. United States Treasury bills, bonds, notes, or any other obligation 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 obligation or security issued by any federal government agency or instrumentality including but not limited to, the 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 agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligation of the State of Ohio or Ohio local governments;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligation described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio).

Investments in stripped principal or interest obligations, reverse repurchase agreements, and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use 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 Township, and must be purchased with the expectation that it will be held to maturity.

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

The Township did not have any undeposited cash on hand for 2014 and 2013.

**DOVER TOWNSHIP
TUSCARAWAS COUNTY**

NOTES TO THE FINANCIAL STATEMENTS

4. DEPOSITS (Continued)

Deposits:

The Township has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the Township or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least one hundred five percent of the deposits being secured.

Investments:

As of December 31, 2014 and 2013, the Township had no investments.:

5. PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the Township. Property tax revenue received during 2014 for real and public utility property taxes represent collections of 2013 taxes.

2014 real property taxes are levied after October 1, 2014, on assessed value at January 1, 2014, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2014 real property taxes are collected in and intended to finance 2015.

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.

Public utility personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2014 public utility property taxes which became a lien December 31, 2013, are levied after October 1, 2014, and are collected in 2015 with real property taxes.

The full tax rate for all Township operations for the year ended December 31, 2014, was 4.90 per \$1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2014 property tax receipts were based are as follows:

Real Property	\$ 97,638,160
Public Utility Personal Property	<u>5,806,510</u>
Total Assessed Value	<u><u>\$ 103,444,670</u></u>

**DOVER TOWNSHIP
TUSCARAWAS COUNTY**

NOTES TO THE FINANCIAL STATEMENTS

6. RISK MANAGEMENT

The Township obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles
- Errors and omissions

Dover Township had the policy with the Hanhart Agency of Dover, Ohio. The total annual premium for 2014 and 2013 was \$13,729 and \$12,917, respectively.

The Township also provides health insurance and vision coverage to full-time employees through the Tuscarawas County Auditors office and a private carrier.

7. DEFINED BENEFIT PENSION PLAN

Ohio Public Employees Retirement System

Plan Description - The Township participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the Member-Directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the Traditional Pension and Combined plans. Members of the Member-Directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For 2014, member and employer contribution rates were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety officers participate in only the traditional plan. The 2014 member contribution rates were 10.00% of earnable salary for members in state and local classifications. Public safety and law enforcement members contributed 12.00% and 13.00%, respectively. The 2014 employer contribution rate for state and local employers was 14.00% of earnable salary. The law enforcement and public safety division employer contribution rate was 18.10%. Total required employer contributions for all plans are equal to 100% of employer charges and should be extracted from the employer's records.

**DOVER TOWNSHIP
TUSCARAWAS COUNTY**

NOTES TO THE FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN (Continued)

The Township's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2014, 2013, and 2012 were \$34,214, \$33,993, and \$33,089, respectively. The full amount has been contributed for 2014, 2013 and 2012.

In June 2012, the Government Accounting Standards Board (GASB) issued GASB Statement No. 68, "Accounting and Financial Reporting for Pensions". This accounting standard replaces GASB Statement 27, and it is effective for employer fiscal years beginning after June 15, 2014. OPERS recommends employers begin a dialog with their external auditors to determine the impact this standard will have on financial statements

8. POSTEMPLOYMENT BENEFITS

**Ohio Public Employees Retirement System
Plan Description**

Ohio Public Employees Retirement System (OPERS) administers three separate pension plans; The Traditional Pension Plan – a cost-sharing, multiple-employer defined benefit pension plan; the Member-Directed Plan - a defined contribution plan; and the Combined Plan – a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing multiple-employer defined benefit post-employment health care plan, which includes a medical plan, prescription drug program and Medicare Part B premium reimbursement, to qualifying benefit recipients of both the Traditional Pension and the Combined plans. Members of the Member-directed Plan do not qualify for ancillary benefits, including post-employment health care coverage.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Postemployment Benefit (OPEB) as described in GASB Statement 45. OPERS eligibility requirements for post-employment health care coverage changed for those retiring on and after January 1, 2015. Please see Plan Statement in the OPERS 2013 CAFR for details.

The Ohio Revised Code permits, but does not require, OPERS to provide OPEB benefits to its eligible benefit recipients. Authority to establish and amend health care coverage is provided in Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

**DOVER TOWNSHIP
TUSCARAWAS COUNTY**

NOTES TO THE FINANCIAL STATEMENTS

8. POSTEMPLOYMENT BENEFITS (Continued)

Funding Policy

The Ohio Revised Code provides the statutory authority requiring public employers to fund post retirement health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2014, state and local employers contributed at a rate of 14.00% of earnable salary and public safety and law enforcement employers contributed at a rate at 18.10%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund the OPEB plan.

OPERS' Post-employment Health Care Plan was established under, and is administered in accordance with, Internal Revenue Code section 401(h). each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 2.0% during calendar year 2014. Effective January 1, 2015, the portion of employer contributions allocated to health care remains at 2.0% for both plans, as recommended by OPERS' actuary. The OPERS Board of Trustees is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The Township's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2014, 2013, and 2012 were \$4,888, \$4,856, and \$4,800, respectively; the full amount has been contributed for 2014, 2013 and 2012.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4.0% of the employer contributions toward the health care fund after the end of the transition period.

**DOVER TOWNSHIP
TUSCARAWAS COUNTY**

NOTES TO THE FINANCIAL STATEMENTS

9. FUND BALANCES

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the Township is bound to observe constraints imposed upon the use of the resources in the governmental funds. The constraints placed on fund balance for major governmental funds and all other governmental funds as of December 31, 2014 are presented below:

Fund Balance	General	Gasoline Tax	Road And Bridge	Fire District	Permanent Improvement
Restricted					
Fire Operations	\$ -	\$ -	\$ -	\$ 425,241	\$ -
Red Hill Improve.	-	-	-	-	552,052
Road & Bridge Maint	-	12,697	370,653	-	-
Zoning Expenses	-	-	-	-	-
Total Restricted	<u>-</u>	<u>12,697</u>	<u>370,653</u>	<u>425,241</u>	<u>552,052</u>
Unassigned	229,437	-	-	-	-
Total Fund Balances	<u>\$ 229,437</u>	<u>\$ 12,697</u>	<u>\$ 370,653</u>	<u>\$ 425,241</u>	<u>\$ 552,052</u>

Fund Balance	Other Governmental Funds	Total
Restricted		
Fire Operations	\$ -	\$ 425,241
Red Hill Improve.	-	552,052
Road & Bridge Maint	2,963	386,313
Zoning Expenses	4,307	4,307
Total Restricted	<u>7,270</u>	<u>1,367,913</u>
Unassigned	-	229,437
Total Fund Balances	<u>\$ 7,270</u>	<u>\$ 1,597,350</u>

**DOVER TOWNSHIP
TUSCARAWAS COUNTY**

NOTES TO THE FINANCIAL STATEMENTS

9. FUND BALANCE (continued)

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the Township is bound to observe constraints imposed upon the use of the resources in the governmental funds. The constraints placed on fund balance for major governmental funds and all other governmental funds as of December 31, 2013 are presented below:

Fund Balance	General	Road & Bridge	Fire District	Permanent Improvements	Other Governmental Funds
Restricted					
Fire Operations	\$ -	\$ -	\$ 396,211	\$ -	\$ -
Red Hill Improve.	-	-	-	558,323	-
Road & Bridge Maint	-	236,576	-	-	14,009
Zoning Expenses	-	-	-	-	3,755
Total Restricted	<u>-</u>	<u>236,576</u>	<u>396,211</u>	<u>558,323</u>	<u>17,764</u>
Unassigned	283,055	-	-	-	-
Total Fund Balances	<u>\$ 283,055</u>	<u>\$ 236,576</u>	<u>\$ 396,211</u>	<u>\$ 558,323</u>	<u>\$ 17,764</u>

Fund Balance	Total
Restricted	
Fire Operations	\$ 396,211
Red Hill Improve.	558,323
Road & Bridge Maint	250,585
Zoning Expenses	3,755
Total Restricted	<u>1,208,874</u>
Unassigned	283,055
Total Fund Balances	<u>\$ 1,491,929</u>

10. TRANSFERS

During 2014 and 2013 the General Fund transferred \$7,000, respectively to the Zoning Fund to cover salary and expenses.

11. JOINTLY GOVERNED ORGANIZATIONS

The Township 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 of Ohio. The Commission is jointly governed among Tuscarawas County municipalities and townships. 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, economical and governmental characteristics, functions and services of the county. The township contributed \$701 for 2014 and 2013 for membership.

**WILSON, PHILLIPS & AGIN, CPA'S, INC.
1100 BRANDYWINE BLVD. BUILDING G
ZANESVILLE, OHIO 43701**

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
REQUIRED BY GOVERNMENT AUDITING STANDARDS.**

Dover Township
Tuscarawas County
2000 Red Hill Road NW
Dover, Ohio 44662

To the Township Trustees:

We have audited, in accordance with auditing standards general accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Dover Township, Tuscarawas County as of and for the years ended December 31, 2014 and 2013, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements and have issued our report thereon dated April 8, 2015, wherein we noted that the Township uses a special purpose framework other than generally accepted accounting principles.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered Dover Township's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Township's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Township's financial statements. A *significant deficiency* is a deficiency or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies.. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Dover Township's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance was not an objective of our audit and, accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We noted certain matters not requiring inclusion in this report that we have reported to the management of Dover Township in a separate letter dated April 8, 2015.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Township's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Township's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Wilson, Phillips & Agin, CPA's, Inc.
Zanesville, Ohio
April 8, 2015

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Dave Yost • Auditor of State

DOVER TOWNSHIP

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
JUNE 23, 2015**