

**CITY OF DOVER
TUSCARAWAS COUNTY**

REGULAR AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

CITY OF DOVER
TUSCARAWAS COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	1
Schedule of Findings	3

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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, 2000, and have issued our report thereon dated May 14, 2001. 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying Schedule of Findings as item 2000-21279-001.

We also noted certain immaterial instances of noncompliance that we have reported to management of the City in a separate letter dated May 14, 2001.

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 over financial reporting 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 other 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 14, 2001.

City of Dover
Tuscarawas County
Report of Independent Accountants on Compliance and on
Internal Control Required by *Government Auditing Standards*
Page 2

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.

Jim Petro
Auditor of State

May 14, 2001

**CITY OF DOVER
TUSCARAWAS COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2000**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2000-21279-001

Ohio Rev. Code Section 5705.41(D) states, in part, that no subdivision or taxing unit make any contract or order any expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the same has been lawfully appropriated for such purposes and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. This certificate need be signed only by the subdivision's fiscal officer. Every such contract made without such certificate shall be null and void and no warrant shall be issued in payment of any amount due thereon.

This section also provides for two "exceptions" to the above requirements:

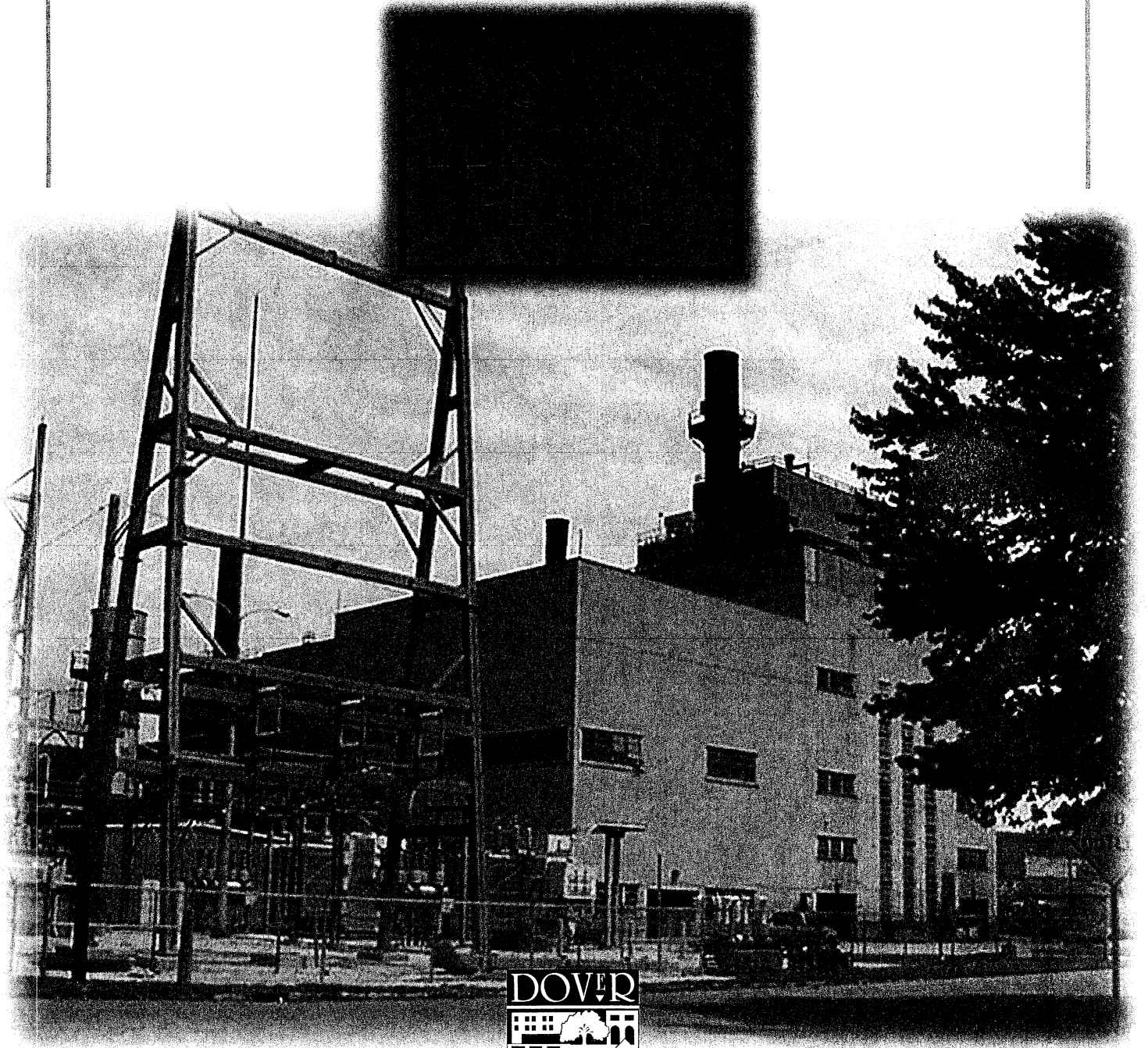
- a. Then and Now Certificates - If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was, both at the time of the contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, City Council may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate.

- b. If the amount involved is less than \$1,000, the Auditor may authorize payment through a Then and Now Certificate without affirmation of City Council, if such expenditure is otherwise valid.

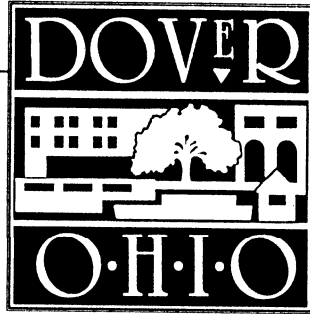
Of the transactions tested, 58% were not certified by the Auditor prior to incurring the purchase commitment. Additionally, neither of the two exceptions above were utilized. The City should certify the availability of funds prior to incurring the obligation. The City should also implement the use of so called Then and Now certificates and Blanket Certificates as further permitted by Ohio Rev. Code Section 5705.41, as deemed appropriate. The City should also inform employees of the requirements of Ohio Rev. Code Section 5705.41(D).

C I T Y o f D O V E R , O H I O

COMPREHENSIVE ANNUAL FINANCIAL REPORT



For The Year Ended December 31, 2000



The City of Dover's commitment to supplying public power began in 1898, with the first proposed bond issue for street lighting at a cost of \$15,000. Although voter approved, the plant was not built and ready for operation until 12 years later. Strong opposition and lawsuits successfully stalled the construction.

Again, in November of 1907, a bond issue of now \$35,000 was taken to the voters and passed by a vote of 1061 to 101. A determined City Hall, with the backing of the residents of the City, faced more opposition from the electric supplier at the time, Tuscarawas County Electric Light & Power Co. A furious court battle and an onslaught of negative advertisement made it difficult for the City to secure buyers for bond issue and the sale was delayed until September of 1908. An injunction and more litigation followed. City officials fought long and hard until the path was eventually cleared and construction began.

In the meantime, the contract for street lighting with Tuscarawas County Light & Power Co. expired on December 1, 1909, and the street lights went dark. Citizens used oil burning lanterns for holiday travel on the darkened streets.

On February 15, 1910, the light plant went into operation. The residents were so enthused, City Council promptly issued another \$15,000 bond and the City entered the residential and commercial lighting field.

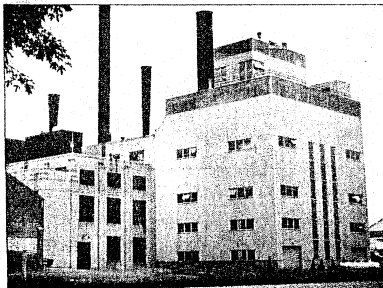
As the City grew, so did the need for electricity. Industry, businesses and the use of home appliances has led the City of Dover to a continually renewed commitment to our Municipal Light Plant. The capital improvements to the plant have been ongoing. Our peak load is now 42,000 kW supplied by combined City owned coal fired generation and purchased power contracts with American Municipal Power-Ohio.

Ninety years have passed and many things have changed, but the City of Dover's intent has not: affordable, reliable power to the Citizens of Dover. As technology changes, so will the City of Dover, by always exploring new ways to provide the highest level of service to its residents.

INTRODUCTORY SECTION



OPEN HOUSE



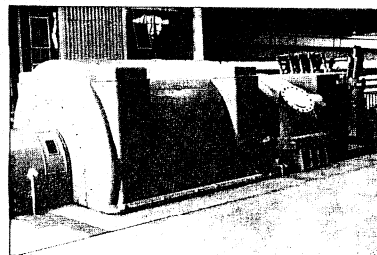
CITY OF DOVER MUNICIPAL LIGHT PLANT

SATURDAY, JUNE 30th
and
SUNDAY, JULY 1st
1:00 P.M. to 8:30 P.M.

Since 1908 the City of Dover's Light Plant has grown and moved steadily forward. The dedication of this new addition is another example of its progressive spirit.

Citizens of Dover toured the plant and the local paper, The Daily Reporter printed a 24 page light plant edition of the newspaper. The current and past administration of the City of Dover were recognized for their efforts in the continued growth of the plant.

1962 was a big year for the Dover Municipal Light Plant. An open house celebrated the expansion of the building and the addition of the boiler.



*General Electric Co., 7500 Kilowatt Turbine Generator installed in 1955
... heart of the Municipal Light Plant's electric system ... delicate as
a watch ... big as a locomotive.*

DOVER LIGHT PLANT 1962

"Serving Dover Since 1908"

C I T Y o f D O V E R , O H I O

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For The Year Ended December 31, 2000



Prepared by the City of Dover Auditor's Office

Mary J. Fox • Dover City Auditor

Melissa McCormick • Assistant Auditor

Debra Edwards • Office Assistant

City of Dover, Ohio
 Comprehensive Annual Financial Report
 For the Year Ended December 31, 2000

Table of Contents

	<u>Page</u>
I. Introductory Section	
Title Page	i
Table of Contents	ii
Letter of Transmittal	vi
GFOA Certificate of Achievement	xv
List of Principal Officials	xvi
Organization Chart	xvii
II. Financial Section	
Report of Independent Accountants.	1
General Purpose Financial Statements (Combined Statements--Overview)	
Combined Balance Sheet--All Fund Types and Account Groups	4
Combined Statement of Revenues, Expenditures and Changes in Fund Balances-- All Governmental Funds Types and Expendable Trust Funds	8
Combined Statement of Revenues, Expenditures and Changes in Fund Balances-- Budget (Non-GAAP Basis) and Actual--All Governmental Fund Types and Expendable Trust Funds	10
Combined Statement of Revenues, Expenses and Changes In Retained Earnings/Fund Balance--All Proprietary Fund Types and Nonexpendable Trust Fund.	14
Combined Statement of Revenues, Expenses and Changes in Fund Equity--Budget (Non-GAAP Basis) and Actual--All Proprietary Fund Types and Nonexpendable Trust Fund	15
Combined Statement of Cash Flows--All Proprietary Fund Types and Nonexpendable Trust Fund	18
Notes to the General Purpose Financial Statements	20
Combining, Individual Fund and Account Group Statements and Schedules	
Governmental Funds:	
General Fund:	
Description of Fund	46
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget (Non-GAAP Basis) and Actual	47

Special Revenue Funds:

Description of Funds	53
Combining Balance Sheet	54
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	56
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget (Non-GAAP Basis) and Actual	
Street Maintenance and Repair Fund	58
State Highway Fund	59
Police and Fire Pension Fund	60
Ambulance Fund	61
Cemetery Fund	62
Revolving Loan Fund	63
Drug Law Enforcement Fund	64
Enforcement and Education Fund	65
Total--All Special Revenue Funds	66

Debt Service Fund:

Description of Fund	69
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget (Non-GAAP Basis) and Actual	70

Capital Projects Funds:

Description of Funds	72
Combining Balance Sheet	73
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	74
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget (Non-GAAP Basis) and Actual	
Master Capital Fund	75
Small Cities Block Grant Fund	76
Total-All Capital Project Funds	77

Proprietary Funds:

Enterprise Funds:

Description of Funds	78
Combining Balance Sheet	79
Combining Statement of Revenues, Expenses and Changes in Retained Earnings	80

Schedule of Revenues, Expenses and Changes in
Fund Equity--Budget (Non-GAAP Basis) and Actual

Water Fund	81
Electric Fund	83
Sewer Fund	85
Total--All Enterprise Funds	87

Combining Statement of Cash Flows	90
---	----

Fiduciary Funds:

Description of Funds	92
----------------------------	----

Combining Balance Sheet--All Trust Funds	93
--	----

Combining Statement of Revenues, Expenditures and Changes in Fund Balances--All Expendable Trust Funds	94
---	----

Schedule of Revenues, Expenditures and Changes in
Fund Balance--Budget (Non-GAAP Basis) and Actual

Shade Tree Fund	95
Cemetery Interment Fund	96
Total--All Expendable Trust Funds	97

General Fixed Assets Account Group:

Description of Account Group	98
------------------------------------	----

Schedule of General Fixed Assets By Function and Activity	99
---	----

Schedule of Changes in General Fixed Assets By Function and Activity	100
--	-----

Schedule of General Fixed Assets--By Source	101
---	-----

III. Statistical Section

General Fund Revenues by Source--Last Ten Years	S1
---	----

General Fund Expenditures by Function--Last Ten Years	S2
---	----

Property Tax Levies and Collections--Last Ten Years	S3
---	----

Property Tax Rates--Direct and Overlapping Governments--Last Ten Years	S4
---	----

Assessed Valuation and Estimated True Values of Taxable Property--Last Ten Years	S5
---	----

Special Assessment Collections--Last Ten Years	S6
Computation of Overlapping General Obligation Bonded Debt	S7
General Obligation Revenue Bond Coverage--Last Ten Years	S8
Legal Debt Margin	S9
Property Value, Construction and Bank Deposits--Last Ten Years	S10
Principal Taxpayers	S11
Bonded Debt	S12
Ten Largest Employers	S13
Demographic Statistics--Last Ten Years	S14
Miscellaneous Information	S15



City Of Dover

Auditor's Office

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May 14, 2001

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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
vi

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 5.32 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. 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 five 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 \$211,927,000 on December 31, 2000.

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.

Dover's largest employer, Union Hospital, reached 700 employees for the first time in its 95 years of existence. In order to meet patient needs Union Hospital has found it necessary to maintain an ongoing building and renovation program. In the year 2000, the hospital saw the expansion of existing services and the addition of new programs and facilities. The 33 acre campus offers services such as a five room, 23 hour emergency observation center, which allows the patient observation and privacy without an admission to the hospital. The Regional Cancer Center, a \$2.5 million joint venture between Union Hospital and Aultman Hospital at Canton, Ohio opened its doors in 2000. The Regional Cancer Center offers radiation therapy, a highly effective treatment for various forms of cancer. The Healthplex, a 13,200 square foot, \$2.2 million dollar facility began operation in May of 2000. The Healthplex offers outpatient physical therapy, sports medicine, and occupational therapy, with an emphasize on aqua therapy and health and wellness programs. Less than two years old, the Pain Management Center has seen tremendous growth in 2000, expanding the availability of services from one half day per week to five days per week. Meeting the increased needs of the community, Union Hospital is progressing by adding services such as LASIK eye surgery and keeping an aggressive approach to growth.

Allied Machine & Engineering Corporation (AMEC) completed a very successful year in 2000. AMEC is a global leader in the engineering and manufacture of replaceable drill inserts and drill holders. "Continuous Improvement" remains a critical operating philosophy at AMEC. Investments in plant facilities and equipment, and a joint venture with Blazers, Inc., a state of the art coating facility, was implemented in 2000. An increased focus and a concentrated effort on new product development is planned for 2001, enabling AMEC to be an even stronger business enterprise for the employees of AMEC and our community.

After the breakup of a joint venture in 2000, Meteor Gummiweke of Bockenem of Germany acquired full ownership of Meteor-Lauren. At the beginning of 2001 the company's official name is Meteor Sealing Systems. Lauren International will remain the largest non-automotive customer, as Meteor Sealing Systems will continue to supply the company with specialized Clip On Seal products. The core business of Meteor Sealing Systems is the automotive industry, with the largest customer being Mercedes-Benz. Parts previously manufactured at the plant in Germany, were transferred to the Dover plant for production. To meet the challenges of the transfer, a number of hourly employees were sent to Germany for an average of seven weeks for training. This process familiarized the Dover employees with the culture of another country and developed a standing relationship with the German division of the company.

Marshall Tile Inc. was established in 1989. In 2000 they built and opened a showroom in Dover. The company is a ceramic tile contractor doing residential and commercial sales and installation. They offer a variety of products such as ceramic, marble, granite, slate and quarry tiles, as well as some vinyl composition tiles.

Zimmer Patient Care had outstanding achievements in product development and marketing in 2000. Two significant products were founded, the Pulsavac Plus Wound Debridement System and the OrthoPat Perioperative Autotransfusion System.

Another notable business is Dover Industrial Sales Ltd. The year 2000 was the company's third year in operation. The growing company needed space and moved into the industrial park in North Dover. The company stocks a complete line of fastener products, and a variety of screws and bolts, and a large supply of industrial products is available, including grinding wheels, drill bits and taps. They have also implemented a bin-stocking service which has become very popular with existing and new customers.

MAJOR INITIATIVES

For the Year. The City of Dover has been actively involved in many issues that will affect the City for many years to come. Aggressive annexations and new housing developments are providing the City with expected growth economically as well as expanding the City's size.

The City has spent many hours preparing and debating the issue of electric deregulation. The laws concerning electric deregulation directly affect our municipal power system and Mayor Richard Homrighausen has been an strong active voice regarding the overall effects of deregulation. In addition to testifying in Washington, D.C. at a Senate Sub Committee, he is the president of the Ohio Municipal Electric Association.

The Utility Office has been researching products and going through the competitive bid process in an effort to update the department's computer system and enable the City to "unbundle" the electric rates, and bill for each phase of service such as generation and distribution. The City has not yet acted upon allowing other electric providers to access City owned electric lines and provide our citizens with power.

Construction is in progress of a 69 KV line from the Northern Intertie to the Light Plant that will provide a loop feed. This loop will greatly increase our reliability and provide ease of maintenance of the system. A new distribution substation at the Northern Intertie is being constructed, and the existing substation equipment at that site is being upgraded and relocated to the site of the current south substation. This project is scheduled for completion in 2002.

It is the City's intention not only to improve the quality of our electric system, but to also provide the City with state of the art communications with the use of fiber optic cable. Currently, fiber optic cable is in place around the entire City. The administration and City Council are exploring the many opportunities this telecommunication link can provide. The City is researching becoming a provider of internet service, cable

television, or phone service. We may also read electric and water meters via the system, streamlining operations. City Council passed legislation in 2001 to proceed with the next phase of the project and explore the costs related to lighting the fiber and utilizing the system. Two planned uses of the system are Dover Schools being provided with the communication link necessary to initiate "Distance Learning" with major universities, and Union Hospital provided the necessary link to specialists from all over the world.

The Street Department maintained its approach of completing paving in phases in order to realize the most value for our paving dollars. In total sixteen streets and twelve alleys were paved in 2000, at a cost of \$184,491. The department also provides services such as leaf removal, storm sewer catch basin repairs and street sweeping. In 2000, 160 alleys were maintained using approximately 1,500 tons of limestone.

The Traffic Department, a division of the Street Department, 2000 painting program consisted of the stripping of 30 plus streets, numerous parking stalls, crosswalks, railroad crossing emblems and turn bays. The department also installed or replaced a total of 192 signs and maintained the City's twenty eight traffic light systems.

Work began in 2000 for year round restrooms in the park. The restrooms which are located by the tennis courts will accommodate park users in every season. 2000 was also the first year that land previously used for the City's service garage was utilized as a multipurpose sport field.

In 1999 the City committed to enhance the Shade Tree program by providing funding for a consultant to use the tree keeper software package and recommend what trees needs to be maintained or removed. The City has 3,945 curb strip trees with an estimated value of over \$4 million.

The police department remains actively involved in the community, either sponsoring or participating in many programs such as the Teen Rodeo, the Seatbelt Program for the pupils of the 3rd grade, Safe Kids Healthy Kids, a bicycle safety program for 4th graders and Safety Pup, which is funded by local businesses. This program is designed for children, Kindergarten through 5th grade.

The police department continues to update their computer system, and was a test agency for the OCJS Ohio Incident Based Reporting System. This software is compliant with the Federal Bureau of Investigation's software on reporting Uniform Crime Reports. The City of Dover was murder free in 2000 with the exception of a vehicular homicide. Four rapes were reported in 2000. The Police department is consistently increasing efforts to serve and protect the Citizens of Dover by obtaining as much data as is available is to the department and pro actively investigating.

Dover fire department responded to 1,510 EMS, hazardous material, investigation, public service, rescue, and fire calls in 2000. This is a slight increase over 1999. Improvements made in 2000 included the addition of compressed air foam system to Engine 1. This is a cutting edge technology, which only a few departments in Ohio are equipped. The use of the compressed foam increases the fire extinguishing capabilities over plain water by 500-600 percent. The City also installed four tornado warning systems to increase public awareness of an impending tornado. These projects were made possible in part by local foundation donations.

The fire department hosted an open house in October of 2000, that was attended by citizens and City officials. Displays included fire safety, EMS, and various informational and historical presentations. Department members were on hand to demonstrate the uses of various equipment. The fire department is consistently updating standard operating procedures and keeping the public informed of fire safety.

The City's website at www.doverohio.com continues to expand and receive positive feedback. Our Utility Director created the website in house and is responsible for the site's periodic updating. The site provides links to other sites of interest in the area as well as provides the user with information about the City and its departments.

As always, all departments have kept a progressive approach to management and are continually upgrading their education, and licenses as well as 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 2000, the department focus is on our Municipal Light Plant.

The light plant was originally constructed in 1908 and employs eighteen operation and maintenance employees. A study conducted by the Ohio University states that from one to three additional jobs are created by the presence of the plant. The study also states that as with any economic activity, the presence of a generating plant in local economies provides direct, indirect and induced economic impact in those communities.

Currently, the Dover Municipal Power Plant is one of only seven municipal systems that operate small coal fired electric generating units of less than 25 MWe. Dover operates a Spreader Stoker that co-fires coal and natural gas with a nameplate rating of 247 MMBTU/hr as a base load. The plant also operates a 250MMBTU/hr Combustion Turbine Generator and a 19.5 MMBTU/hr Internal Combustion unit firing diesel fuel as peaking units.

With our power plant being a small community-owned, locally controlled system, the City is providing an important source of affordable electricity for our community. As a public power community, the City must be responsive to community concerns and balance environmental and economic considerations in ways that private investor owned utilities may not have the need to address.

In 1999, American Municipal Power of Ohio began a project of installing distributed generation in various municipal power systems in Ohio. Dover houses 6 Caterpillar 1.8 MW as part of the project. The units are a part of a group of several municipal systems that make up approximately 150 MW of peak generation. In January of 2001, Dover purchased 7 MW of this capacity at a cost of \$3,057,810.

Historically, the City of Dover's City Council and administration have maintained a steadfast commitment to its municipal owned power plant. Upgrades to the original systems began in 1920 and continue today. The citizens of Dover can be proud of the its municipal light plant and of the many individuals throughout the years who have had the foresight to continue its operation.

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, 1999 and 2000, and the amount and percentage of increases and decreases in relation to the prior year's revenues.

	1999 Amount	2000 Amount	Percent of Total	Change	Percent Change
Revenues:					
Municipal Income Tax	\$2,872,820	\$2,952,177	40.67%	\$79,357	2.76
Property and Other Taxes	1,036,507	1,021,544	14.07	(14,963)	(1.44)
Charges for Services	746,935	717,037	9.88	(29,898)	(4.00)
Fines, Licenses and Permits	40,413	59,390	0.82	18,977	46.96
Intergovernmental Contributions and Donations	2,011,438	1,882,015	25.92	(129,423)	(6.43)
Interest	21,500	27,983	.39	6,483	20.71
Other	455,570	548,870	7.57	93,300	30.15
	105,164	50,934	.69	(54,230)	(52.55)
<i>Total Revenues</i>	<u>\$7,290,347</u>	<u>\$7,259,950</u>	<u>100.00%</u>	<u>(\$30,597)</u>	<u>-0.42%</u>

Fines, Licenses and Permits increased in part by \$18,977 due to the increased amount of building permits and license applications.

The decrease in intergovernmental revenues of \$129,423 is due to the decrease in the collections of Estate Tax in 2000.

Interest revenues in 2000 increased \$93,300 due to consistently higher interest rates and the use of a more aggressive investment policy.

The following schedule presents a summary of governmental funds' expenditures for the years ended December 31, 1999 and 2000, and the amount and percentage of increases and decreases in relation to the prior year's expenditures.

	1999 Amount	2000 Amount	Percent of Total	Change	Percent Change
Expenditures:					
Current:					
General Government	\$908,558	\$851,494	12.00%	(\$57,064)	(6.28%)
Security of Persons and Property	2,775,270	2,815,614	39.69	40,344	1.45
Public Health Services	445,731	411,135	5.80	(34,596)	(7.76)
Transportation	811,161	770,247	10.86	(40,914)	(5.04)
Community Environment	59,935	63,742	0.90	3,807	6.35
Basic Utility Services	341,845	321,642	4.53	(20,203)	(5.91)
Leisure Time Activities	512,853	520,448	7.34	7,595	1.48
Capital Outlay	1,036,425	1,234,808	17.41	198,383	19.41
Debt Service:					
Interest and Fiscal Charges	116,203	104,386	1.47	(11,817)	(10.17)
<i>Total Expenditures</i>	<u>\$7,007,981</u>	<u>\$7,093,516</u>	<u>100.00%</u>	<u>\$85,535</u>	<u>1.22%</u>

General Government expenditures which consist mostly of salary related expenditures decreased slightly by \$57,064 due to an extra pay period in 1999. Public Health and Transportation also experienced decreases, due to the additional pay period in 1999.

General Government expenditures which consist mostly of salary related expenditures decreased slightly by \$57,064 due to an extra pay period in 1999. Public Health and Transportation also experienced decreases, due to the additional pay period in 1999.

Capital Outlay increased by \$198,383 due to the start of a storm sewer project that was in the planning stages for a few years.

General Fund Balance. The fund balance of the general fund increased from \$1,833,575 in 1999 to \$2,028,789 in 2000.

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 2000 of \$143,672 compared to a net income of \$131,679 during 1999.

The electric fund experienced a net income of \$1,707,691 during 2000 and retained earnings of \$15,490,478 at December 31, 2000.

The sewer fund had a net loss of \$176,586 during 2000 compared to a net loss of \$176,189 for 1999. The sewer enterprise fund had deficit retained earnings of \$1,425,473 at December 31, 2000. Management is currently analyzing the sewer operation to determine appropriate steps to alleviate the deficit.

Financial Highlights - Internal Service Fund. During 2000, the retained earnings in the self-funded health insurance plan decreased from \$31,345 at December 31, 2000 to a deficit retained earnings of \$55,876 at December 31, 2000. In January of 2001, a monthly premium increase of \$100 per family and \$50 per single employee was implemented.

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, \$172,086 and \$547,843, respectively as of December 31, 2000.

Debt Administration. The gross indebtedness of the City of Dover at the end of 2000 was \$23,655,000. At the end of 1999, the gross indebtedness of the City of Dover was \$24,770,000. A total of \$14,415,000 in mortgage revenue bonds remained outstanding at year end. As of December 31, 2000, the legal debt margin within the overall limitation was \$22,630,914. These facts combined with continued prudent management on the part of City Council and the Administration, the City of Dover should be able 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 a AAA rating by Standard & Poor's for the water and electric mortgage revenue bonds. The City has \$1,620,000 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 \$7,620,000 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 \$1,176,314 on all investments for the year ended December 31, 2000.

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 \$45,000 per employee and an aggregate of \$909,947 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 policy making 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, 2000, the general fixed assets of the City amounted to \$6,629,077, and the net fixed assets of the enterprise funds were \$37,137,847. 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 presented in NOTE 9 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, 2000. Pursuant to statute, the State prescribed a uniform accounting system to standardize accounting classification and financial reporting for all governments in Ohio. The City adopted and has been in conformance with that system beginning with its financial report for the year 1987. 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, 1999.

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.

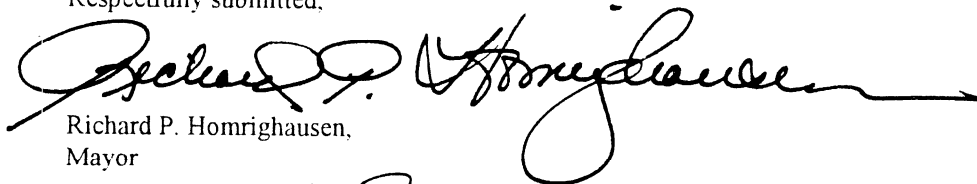
Tree City USA. The City received its twentieth Tree City USA Award for the year ended December 31, 2000. This prestigious award recognizes the City for its annual program of planting new trees and maintaining and removing old trees.

ACKNOWLEDGMENTS

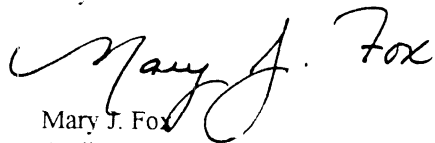
The preparation of the Comprehensive Annual Financial Report requires a major effort. We would like to thank everyone who has been involved in this report either directly or indirectly. The preparation of this report could not have been accomplished without the efficient and dedicated services of the 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. In addition, the prospects for continuing this pattern are encouraging. Each year we renew our commitment to implement responsible and progressive changes in order to improve our responsiveness to the citizenry and to insure the financial stability of the community. We extend our appreciation to City Council for its support and commitment to responsible fiscal reporting.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Richard P. Homrighausen", with a long horizontal flourish extending to the right.

Richard P. Homrighausen,
Mayor

A handwritten signature in black ink, appearing to read "Mary J. Fox", with a long horizontal flourish extending to the right.

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, 1999

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.



Anne Spray Kinsey
President

Jeffrey L. Esser
Executive Director

City of Dover
Principal Officials
December 31, 2000

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 Sandra K. Moss
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 Zachary T. Space
Building Inspector Kenneth G. Beitzel
Civil Service Martha M. Mills

Finance Department

Auditor Mary J. Fox
Treasurer Joseph C. Maybaugh
Income Tax Administrator Sandra C. Hall

Safety Department

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

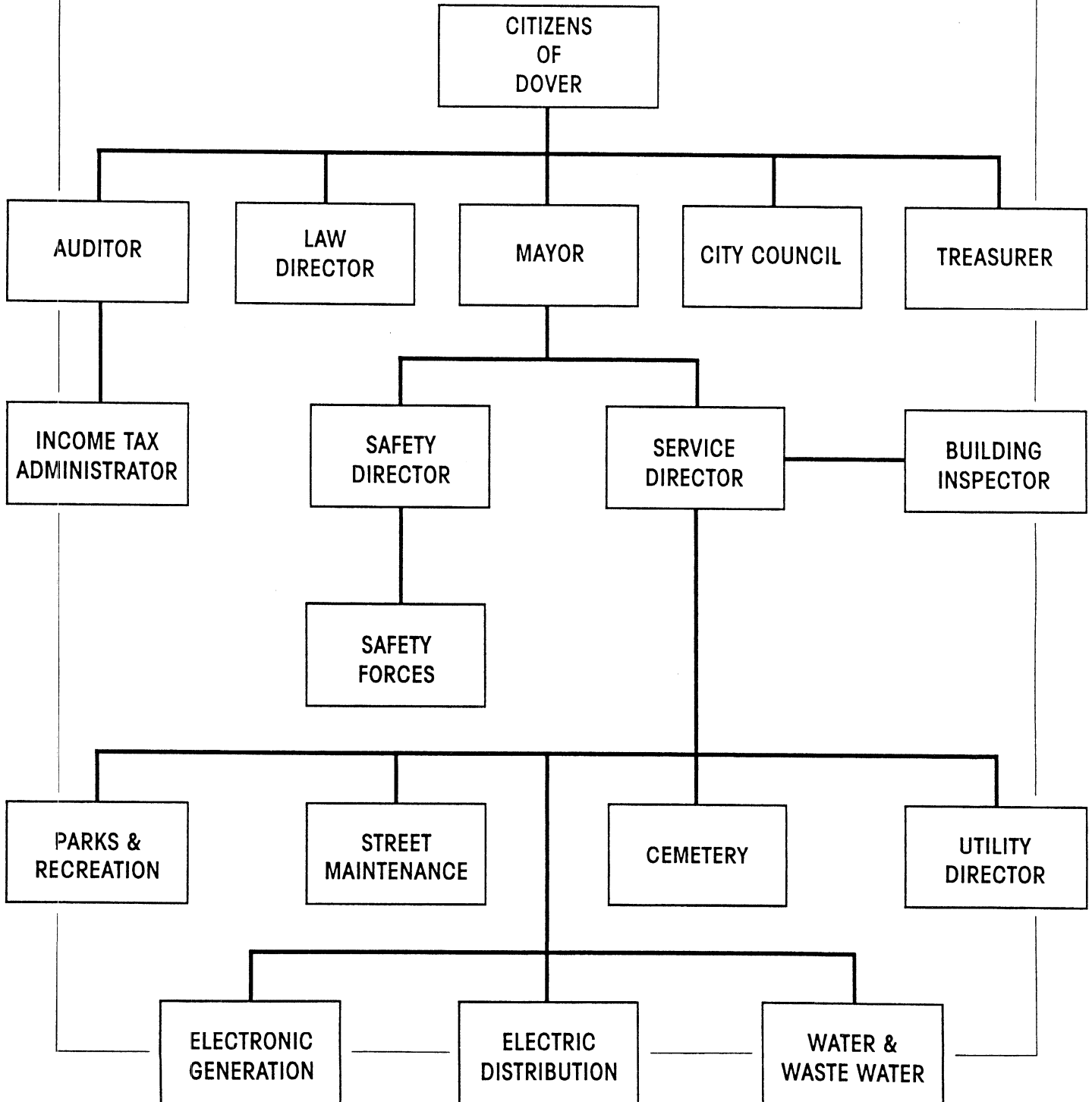
Service Department

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



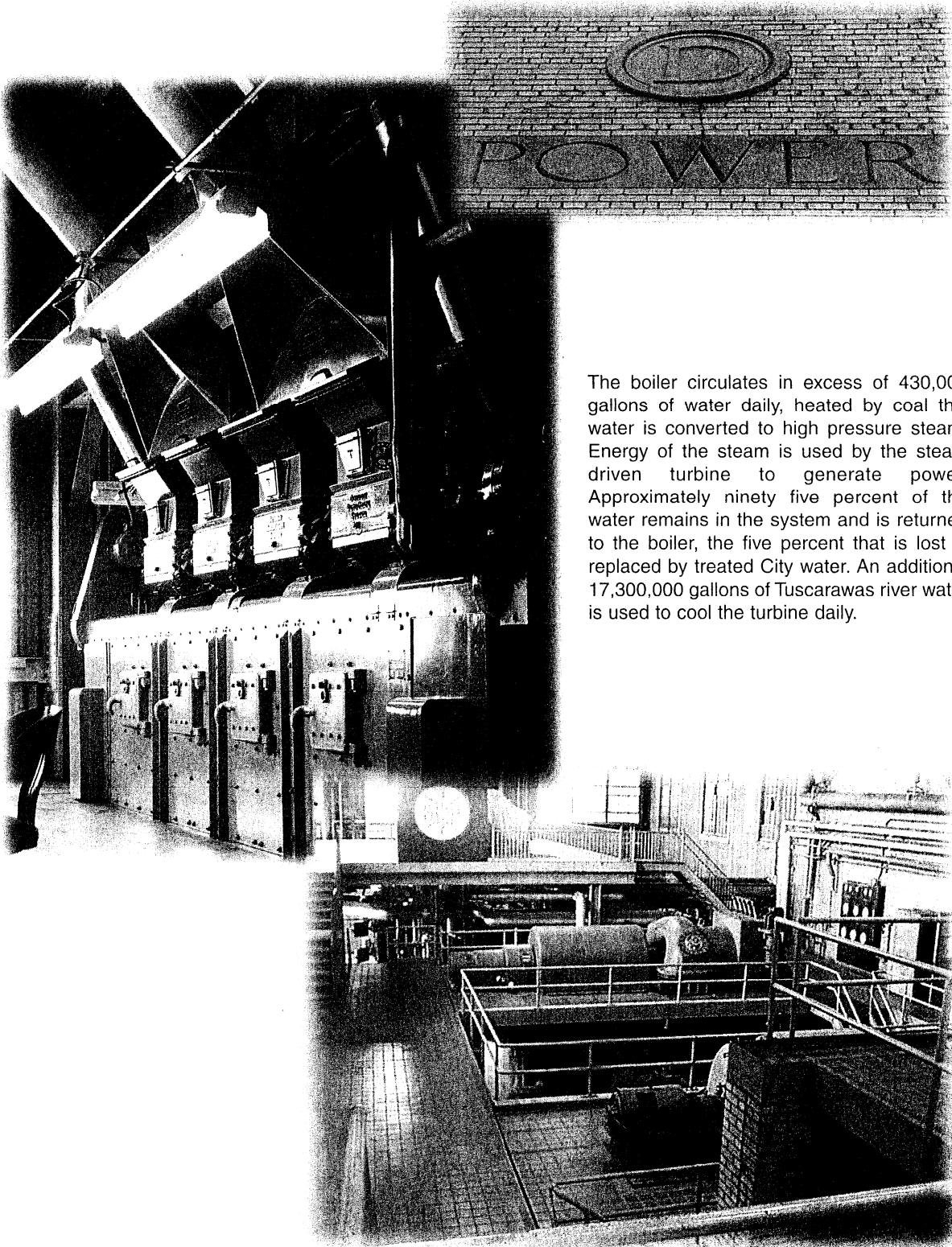
CITY OF DOVER, OHIO

Organization Chart



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FINANCIAL SECTION



The boiler circulates in excess of 430,000 gallons of water daily, heated by coal this water is converted to high pressure steam. Energy of the steam is used by the steam driven turbine to generate power. Approximately ninety five percent of the water remains in the system and is returned to the boiler, the five percent that is lost is replaced by treated City water. An additional 17,300,000 gallons of Tuscarawas river water is used to cool the turbine daily.



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, 2000, as listed in the Table of Contents. These general purpose 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, 2000, 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 14, 2001 on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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.

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 14, 2001

GENERAL PURPOSE FINANCIAL STATEMENTS

City of Dover, Ohio
 Combined Balance Sheet
 All Fund Types and Account Groups
 December 31, 2000

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Assets and Other Debits:				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,709,419	\$388,313	\$0	\$876,573
Cash and Cash Equivalents With Fiscal Agents	0	2,462	1,733	9,547
Receivables:				
Taxes	1,093,851	170,596	0	93,388
Accounts	57,250	7,581	0	0
Intergovernmental	167,713	29,779	0	0
Accrued Interest	157,683	0	0	0
Loans	0	49,353	0	0
Prepaid Items	22,968	8,466	0	0
Materials and Supplies				
Inventory	20,296	77,415	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
<i>Total Assets and Other Debits</i>	<u>\$3,229,180</u>	<u>\$733,965</u>	<u>\$1,733</u>	<u>\$979,508</u>

Proprietary Fund Types		Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)
Enterprise	Internal Service	Trust	General Fixed Assets	General Long-Term Obligations	
\$7,253,206	\$36,768	\$711,269	\$0	\$0	\$10,975,548
68,660	0	0	0	0	82,402
0	0	0	0	0	1,357,835
2,198,260	0	0	0	0	2,263,091
3,642	0	0	0	0	201,134
0	0	11,569	0	0	169,252
0	0	0	0	0	49,353
203,875	0	0	0	0	235,309
1,443,624	0	0	0	0	1,541,335
349,463	0	0	0	0	349,463
6,279,716	0	0	0	0	6,279,716
1,424,349	0	0	0	0	1,424,349
37,137,847	0	0	6,629,077	0	43,766,924
0	0	0	0	1,394,425	1,394,425
<u>\$56,362,642</u>	<u>\$36,768</u>	<u>\$722,838</u>	<u>\$6,629,077</u>	<u>\$1,394,425</u>	<u>\$70,090,136</u>

(continued)

City of Dover, Ohio
 Combined Balance Sheet
 All Fund Types and Account Groups (continued)
 December 31, 2000

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Liabilities, Fund Equity and Other Credits:				
Liabilities:				
Accounts Payable	\$56,475	\$28,544	\$0	\$22,777
Contracts Payable	61,136	0	0	118,892
Accrued Wages	55,791	13,077	0	0
Compensated Absences Payable	4,451	1,081	0	0
Intergovernmental Payable	60,977	19,443	0	0
Deferred Revenue	961,561	135,596	0	0
Retainage Payable	0	2,462	0	9,547
Matured Interest Payable	0	0	1,733	0
Accrued Interest Payable	0	0	0	41,647
Notes Payable	0	0	0	2,670,000
Claims Payable	0	0	0	0
Payable from Restricted Assets:				
Customer Deposits	0	0	0	0
Revenue Bonds Payable	0	0	0	0
Accrued Interest Payable	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
	1,200,391	200,203	1,733	2,862,863
<i>Total Liabilities</i>				
Fund Equity and Other Credits:				
Investment in General Fixed Assets	0	0	0	0
Contributed Capital	0	0	0	0
Retained Earnings (Deficit):				
Reserved for Replacement	0	0	0	0
Unreserved	0	0	0	0
Fund Balances (Deficit):				
Reserved for Encumbrances	124,116	16,115	0	530,274
Reserved for Inventory	20,296	77,415	0	0
Reserved for Endowments	0	0	0	0
Reserved for Loans Receivable	0	49,353	0	0
Unreserved, Undesignated	1,884,377	390,879	0	(2,413,629)
	2,028,789	533,762	0	(1,883,355)
<i>Total Fund Equity (Deficit) and Other Credits</i>				
<i>Total Liabilities, Fund Equity and Other Credits</i>	\$3,229,180	\$733,965	\$1,733	\$979,508

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	
\$1,186,608	\$0	\$0	\$0	\$0	\$1,294,404
1,188,102	0	0	0	0	1,368,130
53,962	0	0	0	0	122,830
775,719	0	0	0	923,273	1,704,524
148,673	0	0	0	146,263	375,356
0	0	0	0	0	1,097,157
65,460	0	0	0	0	77,469
3,200	0	0	0	0	4,933
165,955	0	0	0	0	207,602
4,950,000	0	0	0	0	7,620,000
0	92,644	0	0	0	92,644
68,166	0	0	0	0	68,166
430,000	0	0	0	0	430,000
74,222	0	0	0	0	74,222
0	0	0	0	324,889	324,889
1,620,000	0	0	0	0	1,620,000
13,985,000	0	0	0	0	13,985,000
24,715,067	92,644	0	0	1,394,425	30,467,326
0	0	0	6,629,077	0	6,629,077
12,797,972	0	0	0	0	12,797,972
4,957,789	0	0	0	0	4,957,789
13,891,814	(55,876)	0	0	0	13,835,938
0	0	0	0	0	670,505
0	0	0	0	0	97,711
0	0	518,704	0	0	518,704
0	0	0	0	0	49,353
0	0	204,134	0	0	65,761
31,647,575	(55,876)	722,838	6,629,077	0	39,622,810
<u>\$56,362,642</u>	<u>\$36,768</u>	<u>\$722,838</u>	<u>\$6,629,077</u>	<u>\$1,394,425</u>	<u>\$70,090,136</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, 2000

	Governmental Fund Types		
	General	Special Revenue	Capital Projects
Revenues:			
Municipal Income Tax	\$1,142,545	\$683,000	\$1,126,632
Property and Other Taxes	895,584	125,960	0
Charges for Services	531,219	185,818	0
Fines, Licenses and Permits	48,755	10,635	0
Intergovernmental	1,224,590	467,322	190,103
Contributions and Donations	0	8,233	19,750
Interest	533,217	14,079	1,574
Other	16,463	3,564	30,907
<i>Total Revenues</i>	<u>4,392,373</u>	<u>1,498,611</u>	<u>1,368,966</u>
Expenditures:			
Current:			
General Government	851,494	0	0
Security of Persons and Property	2,444,077	371,537	0
Public Health Services	5,557	405,578	0
Transportation	0	770,247	0
Community Environment	57,911	5,831	0
Basic Utility Services	321,642	0	0
Leisure Time Activities	520,448	0	0
Capital Outlay	0	0	1,234,808
Debt Service:			
Interest and Fiscal Charges	0	0	104,386
<i>Total Expenditures</i>	<u>4,201,129</u>	<u>1,553,193</u>	<u>1,339,194</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>191,244</u>	<u>(54,582)</u>	<u>29,772</u>
Other Financing Sources (Uses):			
Operating Transfers In	0	32,000	46,415
Operating Transfers Out	0	0	(46,415)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>32,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>191,244</u>	<u>(22,582)</u>	<u>29,772</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	1,833,575	587,886	(1,913,127)
<i>Increase (Decrease) in Reserve for Inventory</i>	<u>3,970</u>	<u>(31,542)</u>	<u>0</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$2,028,789</u></u>	<u><u>\$533,762</u></u>	<u><u>(\$1,883,355)</u></u>

See accompanying notes to the general purpose financial statements

<u>Fiduciary Fund Type</u>	
<u>Expendable Trust</u>	<u>Totals (Memorandum Only)</u>
\$0	\$2,952,177
0	1,021,544
24,720	741,757
0	59,390
0	1,882,015
0	27,983
8,732	557,602
0	50,934
<u>33,452</u>	<u>7,293,402</u>
0	851,494
0	2,815,614
10,975	422,110
0	770,247
0	63,742
0	321,642
0	520,448
0	1,234,808
<u>0</u>	<u>104,386</u>
<u>10,975</u>	<u>7,104,491</u>
<u>22,477</u>	<u>188,911</u>
0	78,415
<u>0</u>	<u>(46,415)</u>
<u>0</u>	<u>32,000</u>
22,477	220,911
152,518	660,852
<u>0</u>	<u>(27,572)</u>
<u>\$174,995</u>	<u>\$854,191</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, 2000

	General Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Municipal Income Tax	\$1,093,736	\$1,063,212	(\$30,524)
Property and Other Taxes	855,100	895,584	40,484
Charges for Services	572,684	533,084	(39,600)
Fines, Licenses and Permits	38,100	45,842	7,742
Intergovernmental	948,070	1,166,034	217,964
Contributions and Donations	0	0	0
Interest	282,448	400,151	117,703
Other	58,171	16,463	(41,708)
<i>Total Revenues</i>	<u>3,848,309</u>	<u>4,120,370</u>	<u>272,061</u>
Expenditures:			
Current:			
General Government	1,057,008	872,358	184,650
Security of Persons and Property	2,655,094	2,480,382	174,712
Public Health Services	11,260	5,557	5,703
Transportation	0	0	0
Community Environment	68,730	57,806	10,924
Basic Utility Services	375,000	321,642	53,358
Leisure Time Activities	566,580	549,852	16,728
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>4,733,672</u>	<u>4,287,597</u>	<u>446,075</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(885,363)</u>	<u>(167,227)</u>	<u>718,136</u>
Other Financing Sources (Uses):			
Proceeds of Notes	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>(885,363)</u>	<u>(167,227)</u>	<u>718,136</u>
<i>Fund Balances Beginning of Year</i>	1,641,400	1,641,400	0
<i>Prior Year Encumbrances Appropriated</i>	<u>80,348</u>	<u>80,348</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u><u>\$836,385</u></u>	<u><u>\$1,554,521</u></u>	<u><u>\$718,136</u></u>

Special Revenue Funds			Debt Service Fund		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$740,000	\$735,000	(\$5,000)	\$0	\$0	\$0
125,000	125,960	960	0	0	0
200,000	185,818	(14,182)	0	0	0
3,000	3,054	54	0	0	0
436,000	466,696	30,696	0	0	0
0	8,097	8,097	0	0	0
9,524	11,301	1,777	0	0	0
46,676	17,739	(28,937)	0	0	0
<u>1,560,200</u>	<u>1,553,665</u>	<u>(6,535)</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
376,000	371,537	4,463	0	0	0
458,001	413,257	44,744	0	0	0
846,167	790,704	55,463	0	0	0
10,000	5,831	4,169	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	8,524,838	8,320,000	204,838
0	0	0	438,224	437,474	750
<u>1,690,168</u>	<u>1,581,329</u>	<u>108,839</u>	<u>8,963,062</u>	<u>8,757,474</u>	<u>205,588</u>
<u>(129,968)</u>	<u>(27,664)</u>	<u>102,304</u>	<u>(8,963,062)</u>	<u>(8,757,474)</u>	<u>205,588</u>
0	0	0	7,898,939	7,620,000	(278,939)
35,000	32,000	(3,000)	1,062,353	1,134,903	72,550
0	0	0	0	0	0
<u>35,000</u>	<u>32,000</u>	<u>(3,000)</u>	<u>8,961,292</u>	<u>8,754,903</u>	<u>(206,389)</u>
(94,968)	4,336	99,304	(1,770)	(2,571)	(801)
319,633	319,633	0	2,572	2,572	0
26,600	26,600	0	0	0	0
<u>\$251,265</u>	<u>\$350,569</u>	<u>\$99,304</u>	<u>\$802</u>	<u>\$1</u>	<u>(\$801)</u>

(continued)

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, 2000

	Capital Projects Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Municipal Income Tax	\$1,076,480	\$1,120,523	\$44,043
Property and Other Taxes	0	0	0
Charges for Services	0	0	0
Fines, Licenses and Permits	0	0	0
Intergovernmental	667,311	190,103	(477,208)
Contributions and Donations	0	19,750	19,750
Interest	100	1,574	1,474
Other	110,000	30,907	(79,093)
<i>Total Revenues</i>	<u>1,853,891</u>	<u>1,362,857</u>	<u>(491,034)</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	2,294,578	1,816,734	477,844
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>2,294,578</u>	<u>1,816,734</u>	<u>477,844</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(440,687)</u>	<u>(453,877)</u>	<u>(13,190)</u>
Other Financing Sources (Uses):			
Proceeds of Notes	0	0	0
Operating Transfers In	0	0	0
Operating Transfers Out	(304,846)	(304,846)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(304,846)</u>	<u>(304,846)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(745,533)</u>	<u>(758,723)</u>	<u>(13,190)</u>
<i>Fund Balances Beginning of Year</i>	565,142	565,142	0
<i>Prior Year Encumbrances Appropriated</i>	<u>420,860</u>	<u>420,860</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u><u>\$240,469</u></u>	<u><u>\$227,279</u></u>	<u><u>(\$13,190)</u></u>

See accompanying notes to the general purpose financial statements

Expendable Trust Funds			Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$0	\$0	\$0	\$2,910,216	\$2,918,735	\$8,519
0	0	0	980,100	1,021,544	41,444
18,000	24,720	6,720	790,684	743,622	(47,062)
0	0	0	41,100	48,896	7,796
0	0	0	2,051,381	1,822,833	(228,548)
25	0	(25)	25	27,847	27,822
2,150	8,732	6,582	294,222	421,758	127,536
0	0	0	214,847	65,109	(149,738)
<u>20,175</u>	<u>33,452</u>	<u>13,277</u>	<u>7,282,575</u>	<u>7,070,344</u>	<u>(212,231)</u>
1,000	0	1,000	1,058,008	872,358	185,650
0	0	0	3,031,094	2,851,919	179,175
11,000	10,975	25	480,261	429,789	50,472
0	0	0	846,167	790,704	55,463
0	0	0	78,730	63,637	15,093
0	0	0	375,000	321,642	53,358
0	0	0	566,580	549,852	16,728
0	0	0	2,294,578	1,816,734	477,844
0	0	0	8,524,838	8,320,000	204,838
0	0	0	438,224	437,474	750
<u>12,000</u>	<u>10,975</u>	<u>1,025</u>	<u>17,693,480</u>	<u>16,454,109</u>	<u>1,239,371</u>
<u>8,175</u>	<u>22,477</u>	<u>14,302</u>	<u>(10,410,905)</u>	<u>(9,383,765)</u>	<u>1,027,140</u>
0	0	0	7,898,939	7,620,000	(278,939)
0	0	0	1,097,353	1,166,903	69,550
0	0	0	(304,846)	(304,846)	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>8,691,446</u>	<u>8,482,057</u>	<u>(209,389)</u>
8,175	22,477	14,302	(1,719,459)	(901,708)	817,751
152,518	152,518	0	2,681,265	2,681,265	0
0	0	0	527,808	527,808	0
<u>\$160,693</u>	<u>\$174,995</u>	<u>\$14,302</u>	<u>\$1,489,614</u>	<u>\$2,307,365</u>	<u>\$817,751</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, 2000

	Proprietary Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)
	Enterprise	Internal Service	Nonexpendable Trust	
Operating Revenues:				
Charges for Services	\$15,461,842	\$689,818	\$11,204	\$16,162,864
Interest	0	0	32,558	32,558
Other	192,241	0	0	192,241
<i>Total Operating Revenues</i>	<u>15,654,083</u>	<u>689,818</u>	<u>43,762</u>	<u>16,387,663</u>
Operating Expenses:				
Salaries and Wages	2,826,873	0	0	2,826,873
Fringe Benefits	920,559	0	0	920,559
Contractual Services	984,793	79,597	0	1,064,390
Materials and Supplies	1,328,888	0	0	1,328,888
Purchased Power	5,650,828	0	0	5,650,828
Claims	0	699,731	0	699,731
Depreciation	1,614,546	0	0	1,614,546
<i>Total Operating Expenses</i>	<u>13,326,487</u>	<u>779,328</u>	<u>0</u>	<u>14,105,815</u>
<i>Operating Income (Loss)</i>	<u>2,327,596</u>	<u>(89,510)</u>	<u>43,762</u>	<u>2,281,848</u>
Non-Operating Revenues (Expenses):				
Interest	583,865	2,289	0	586,154
Interest and Fiscal Charges	(1,236,684)	0	0	(1,236,684)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(652,819)</u>	<u>2,289</u>	<u>0</u>	<u>(650,530)</u>
<i>Income (Loss) Before Operating Transfers</i>	1,674,777	(87,221)	43,762	1,631,318
Operating Transfers Out	0	0	(32,000)	(32,000)
<i>Net Income (Loss)</i>	1,674,777	(87,221)	11,762	1,599,318
<i>Retained Earnings/Fund Balance</i>				
<i>Beginning of Year</i>	<u>17,174,826</u>	<u>31,345</u>	<u>536,081</u>	<u>17,742,252</u>
<i>Retained Earnings (Deficit)/Fund Balance End of Year</i>	<u>\$18,849,603</u>	<u>(\$55,876)</u>	<u>\$547,843</u>	<u>\$19,341,570</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, 2000

	Enterprise Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$14,932,650	\$15,420,037	\$487,387
Tap-In Fees	29,700	6,843	(22,857)
Interest	135,550	508,119	372,569
Electric Deposits Received	2,000	86	(1,914)
Other	47,600	192,241	144,641
<i>Total Revenues</i>	<u>15,147,500</u>	<u>16,127,326</u>	<u>979,826</u>
Expenses:			
Salaries and Wages	2,896,180	2,790,736	105,444
Fringe Benefits	1,008,278	947,973	60,305
Contractual Services	1,309,698	1,048,888	260,810
Materials and Supplies	2,277,647	1,945,406	332,241
Purchased Power	5,750,000	5,269,597	480,403
Claims	0	0	0
Capital Outlay	8,607,900	2,762,135	5,845,765
Debt Service:			
Principal Retirement	415,000	415,000	0
Interest and Fiscal Charges	897,190	793,654	103,536
Electric Deposits Returned	5,000	826	4,174
<i>Total Expenses</i>	<u>23,166,893</u>	<u>15,974,215</u>	<u>7,192,678</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(8,019,393)	153,111	8,172,504
Operating Transfers Out	(830,170)	(830,057)	113
<i>Excess of Revenues Over (Under) Expenses and Operating Transfers</i>	(8,849,563)	(676,946)	8,172,617
<i>Fund Equity Beginning of Year</i>	12,770,729	12,770,729	0
<i>Prior Year Encumbrances Appropriated</i>	1,156,996	1,156,996	0
<i>Fund Equity End of Year</i>	<u>\$5,078,162</u>	<u>\$13,250,779</u>	<u>\$8,172,617</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, 2000

	Internal Service Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$655,000	\$689,818	\$34,818
Tap-In Fees	0	0	0
Interest	5,000	2,289	(2,711)
Electric Deposits Received	0	0	0
Other	0	0	0
<i>Total Revenues</i>	660,000	692,107	32,107
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	761,000	757,335	3,665
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>	761,000	757,335	3,665
<i>Excess of Revenues Over (Under) Expenses</i>	(101,000)	(65,228)	35,772
Operating Transfers Out	0	0	0
<i>Excess of Revenues Over (Under) Expenses and Operating Transfers</i>	(101,000)	(65,228)	35,772
<i>Fund Equity Beginning of Year</i>	101,996	101,996	0
<i>Prior Year Encumbrances Appropriated</i>	0	0	0
<i>Fund Equity End of Year</i>	\$996	\$36,768	\$35,772

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	\$11,204	(\$8,496)	\$15,607,350	\$16,121,059	\$513,709
0	0	0	29,700	6,843	(22,857)
30,300	32,558	2,258	170,850	542,966	372,116
0	0	0	2,000	86	(1,914)
0	0	0	47,600	192,241	144,641
50,000	43,762	(6,238)	15,857,500	16,863,195	1,005,695
0	0	0	2,896,180	2,790,736	105,444
0	0	0	1,008,278	947,973	60,305
0	0	0	1,309,698	1,048,888	260,810
0	0	0	2,277,647	1,945,406	332,241
0	0	0	5,750,000	5,269,597	480,403
0	0	0	761,000	757,335	3,665
0	0	0	8,607,900	2,762,135	5,845,765
0	0	0	415,000	415,000	0
0	0	0	897,190	793,654	103,536
0	0	0	5,000	826	4,174
0	0	0	23,927,893	16,731,550	7,196,343
50,000	43,762	(6,238)	(8,070,393)	131,645	8,202,038
(40,000)	(32,000)	8,000	(870,170)	(862,057)	8,113
10,000	11,762	1,762	(8,940,563)	(730,412)	8,210,151
524,512	524,512	0	13,397,237	13,397,237	0
0	0	0	1,156,996	1,156,996	0
\$534,512	\$536,274	\$1,762	\$5,613,670	\$13,823,821	\$8,210,151

City of Dover, Ohio
 Combined Statement of Cash Flows
 All Proprietary Fund Types and Nonexpendable Trust Fund
 For the Year Ended December 31, 2000

	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	\$15,407,004	\$0	\$11,204	\$15,418,208
Cash Received from Quasi-External Transactions with other Funds	0	689,818	0	689,818
Other Operating Cash Receipts	192,241	0	0	192,241
Electric Deposits Received	86	0	0	86
Electric Deposits Returned	(826)	0	0	(826)
Cash Payments to Suppliers	(8,211,042)	(79,597)	0	(8,290,639)
Cash Payments to Employees	(2,790,736)	0	0	(2,790,736)
Cash Payments for Quasi-External Transactions with other Funds	(295,200)	0	0	(295,200)
Cash Payments for Employee Benefits	(652,435)	0	0	(652,435)
Cash Payments for Claims	0	(677,738)	0	(677,738)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>3,649,092</u>	<u>(67,517)</u>	<u>11,204</u>	<u>3,592,779</u>
Cash Flows from Noncapital Financing Activities:				
Operating Transfers to Other Funds	0	0	(32,000)	(32,000)
<i>Net Cash Used in Noncapital Financing Activities</i>	<u>0</u>	<u>0</u>	<u>(32,000)</u>	<u>(32,000)</u>
Cash Flows from Capital and Related Financing Activities:				
Acquisition of Capital Assets	(2,681,007)	0	0	(2,681,007)
Proceeds from Sale of Notes	4,950,000	0	0	4,950,000
Principal Paid on Notes	(5,250,000)	0	0	(5,250,000)
Principal Paid on Bonds	(615,000)	0	0	(615,000)
Interest Paid on Notes	(195,247)	0	0	(195,247)
Interest Paid on Bonds	(986,812)	0	0	(986,812)
Tap-In Fees for Construction	6,843	0	0	6,843
<i>Net Cash Provided by Capital and Related Financing Activities</i>	<u>(4,771,223)</u>	<u>0</u>	<u>0</u>	<u>(4,771,223)</u>
Cash Flows from Investing Activities:				
Interest	583,865	2,289	32,558	618,712
<i>Net Cash Provided by Investing Activities</i>	<u>583,865</u>	<u>2,289</u>	<u>32,558</u>	<u>618,712</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(538,266)	(65,228)	11,762	(591,732)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>15,564,197</u>	<u>101,996</u>	<u>524,512</u>	<u>16,190,705</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$15,025,931</u>	<u>\$36,768</u>	<u>\$536,274</u>	<u>\$15,598,973</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, 2000

	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)	\$2,327,596	(\$89,510)	\$43,762	\$2,281,848
Adjustments:				
Depreciation	1,614,546	0	0	1,614,546
Interest Received by Nonexpendable Trust Fund	0	0	(32,558)	(32,558)
(Increase) Decrease in Assets:				
Accounts Receivable	(54,253)	0	0	(54,253)
Intergovernmental Receivable	(585)	0	0	(585)
Prepaid Items	(36,583)	0	0	(36,583)
Materials and Supplies Inventory	(746,715)	0	0	(746,715)
Increase (Decrease) in Liabilities:				
Accounts Payable	282,346	0	0	282,346
Contracts Payable	272,233	0	0	272,233
Accrued Wages	2,947	0	0	2,947
Compensated Absences Payable	38,769	0	0	38,769
Intergovernmental Payable	(50,469)	0	0	(50,469)
Claims Payable	0	21,993	0	21,993
Customer Deposits	(740)	0	0	(740)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$3,649,092</u>	<u>(\$67,517)</u>	<u>\$11,204</u>	<u>\$3,592,779</u>

Noncash Capital Financing Activities:

During 2000, fixed assets were donated to the enterprise funds in the amount of \$301,700.

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

Trust and Agency	\$711,269
Less: Expendable Trust and Agency Funds	174,995
Nonexpendable Trust Fund	<u>\$536,274</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, 2000

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.

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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.

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

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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.

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.,

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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.

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, 2000, 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

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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 2000.

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 legal level of control. On the GAAP basis, encumbrances outstanding at year end

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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 2000 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 2000. 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, 2000.

Investment procedures are restricted by the provisions of the Ohio revised Code. Interest revenue credited to the general fund during 2000 amounted to \$533,217 which includes \$480,429 assigned from other City of Dover funds.

The City also 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.

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

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

pool are considered to be cash equivalents. Investments with an initial maturity of more than three months not purchased from the pool 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, 2000, 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.

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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.

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 2000, 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

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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.

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.

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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.

NOTE 3- COMPLIANCE AND ACCOUNTABILITY

A. Fund Deficits

The following funds had a deficit fund balance or deficit retained earnings as of December 31, 2000:

	Deficit Fund Balance /Retained Earnings
Master Capital Capital Projects Fund	\$1,738,995
Storm Sewer Capital Projects Fund	144,360
Sewer Enterprise Fund	1,425,473
Internal Service	55,876

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 \$1,425,473 at December 31, 2000. Management is currently analyzing the sewer operation to determine appropriate steps to alleviate the deficit.

The internal service fund had deficit retained earnings of \$55,876 at December 31, 2000. In January of 2001, a monthly premium increase of \$100 per family and \$50 per single employee was implemented.

B. Compliance

Contrary to Ohio Revised Code Section 5705.41(D), City expenditures were not certified by the City Auditor until after incurring the obligation.

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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, 2000

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	\$191,244	(\$22,582)	\$0	\$29,772	\$22,477
Revenue Accruals	(270,653)	43,657	0	(3,538)	0
Repayment of Loans	0	11,397	0	0	0
Proceeds of Notes	0	0	7,620,000	0	0
Debt Principal Retirement	0	0	(8,320,000)	0	0
Perspective Differences:					
Transfers In for Debt Payments	0	0	1,134,903	(46,415)	0
Debt Interest and Fiscal Charges	0	0	(437,474)	107,417	0
Transfers Out for Debt Payment	0	0	0	(258,431)	0
Unrecorded Cash Expenditure	(1,350)	0	0	(2,571)	0
Accruals	60,748	9,608	0	64,337	0
Encumbrances	(147,216)	(37,744)	0	(649,294)	0
Budget Basis	<u>(\$167,227)</u>	<u>\$4,336</u>	<u>(\$2,571)</u>	<u>(\$758,723)</u>	<u>\$22,477</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	\$1,674,777	(\$87,221)	\$11,762
Net Adjustment for Revenue Accruals	(54,838)	0	0
Tap-In Fees	6,843	0	0
Debt Principal Retirement	(415,000)	0	0
Perspective Differences:			
Transfers Out for Debt Payment	(830,057)	0	0
Debt Interest and Fiscal Charges	330,057	0	0
Net Adjustment for Expense Accruals	(78,062)	21,993	0
Capital Outlay	(2,681,007)	0	0
Depreciation Expense	1,614,546	0	0
Non-Budgeted Activity of Trust Accounts	(9,938)	0	0
Customer Deposits	(760)	0	0
Unreported Cash	13,033	0	0
Encumbrances	(246,540)	0	0
Budget Basis	<u>(\$676,946)</u>	<u>(\$65,228)</u>	<u>\$11,762</u>

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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).

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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.

Cash on Hand. At year end, the City had \$38,522 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 \$4,072,184 and the bank balance was \$4,281,900. Of the bank balance:

1. \$204,932 was covered by federal depository insurance.
2. \$3,658,968 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 custodial 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 12/31/00
	1	2	3		
Repurchase Agreement	\$0	\$0	\$1,748,188	\$1,748,188	\$1,748,188
Investment in State Treasurer's Investment Pool				11,478,772	11,478,772
Star Public Funds Mutual Fund				1,424,349	1,424,349
Total Investments				\$14,651,309	\$14,651,309

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.

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:

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

	Cash and Cash Equivalents	Investments
GASB Statement 9	\$18,762,015	\$0
Investments which are part of a cash management pool:		
Star Ohio	(11,478,772)	11,478,772
Repurchase Agreement	(1,748,188)	1,748,188
Star Public Funds Mutual Fund	(1,424,349)	1,424,349
Cash on Hand	(38,522)	0
GASB Statement 3	\$4,072,184	\$14,651,309

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 2000 for and public utility property taxes represents collections of 1999 taxes. Property tax payments received during 2000 for tangible personal property (other than public utility) are for 2000 taxes.

2000 real property taxes are levied after October 1, 2000 on the assessed value as of January 1, 2000, the lien date. Assessed values are established by State law at 35 percent of the appraised market value. 2000 real property taxes are collected in and intended to finance 2001.

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. 2000 public utility property taxes became a lien December 31, 1999, are levied after October 1, 2000, and are collected in 2001 with real property taxes.

2000 tangible personal property taxes are levied after October 31, 1999, on the value as of December 31, 1999. Collections are made in 2000. Tangible personal property assessments are 25 percent of true value.

The full tax rate for all City operations for the year ended December 31, 2000, was \$6.60 per 1,000 of assessed value. The assessed values of real and tangible personal property upon which the 2000 property tax receipts were based as follows:

Category	
Real Estate	\$186,452,950
Public Utility Personal	5,799,980
Tangible Personal	48,438,153
Total Assessed Values	\$240,691,083

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.

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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, 2000. 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 2000 operations. The receivable is offset by deferred revenue.

NOTE 7 - RECEIVABLES

Receivables at December 31, 2000, 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	\$57,250	\$0	\$57,250
Enterprise	2,326,585	128,325	2,198,260

A summary of the principal items of intergovernmental receivables follows:

	Amount
General Fund:	
Estate Tax	\$116,071
Local Government	48,837
Municipal Court Fines	2,185
Hotel/Motel Tax	620
Total General Fund	167,713
Special Revenue Funds:	
Gasoline Tax	23,893
Motor Vehicle Tax	5,750
Charges for Services	136
Total Special Revenue Funds	29,779
Enterprise Funds:	
Tuscarawas County Sewer	3,642
Total	\$201,134

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.

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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 thousand dollars to the cemetery special revenue fund, up to three hundred twenty five thousand dollars to the street maintenance and repair special revenue fund, up to two hundred thirty thousand dollars to the police and fire pension special revenue fund and the remaining balance to the general fund.

NOTE 9 - FIXED ASSETS AND DEPRECIATION

A summary of the enterprise funds' property, plant and equipment at December 31, 2000, follows:

Land	\$410,386
Buildings	16,762,654
Improvements other than Buildings	23,270,296
Machinery and Equipment	18,547,899
Furniture and Fixtures	114,533
Vehicles	1,312,695
Construction in Progress	2,616,934
Total	<u>63,035,397</u>
Less Accumulated Depreciation	<u>(25,897,550)</u>
Net Fixed Assets	<u><u>\$37,137,847</u></u>

A summary of changes in general fixed assets follows:

	<u>1/1/00</u>	<u>Additions</u>	<u>Deletions</u>	<u>12/31/00</u>
Land	\$851,930	\$0	\$0	\$851,930
Buildings	1,798,150	9,238	0	1,807,388
Improvements Other than Buildings	710,271	0	0	710,271
Equipment and Machinery	1,647,508	207,761	(87,695)	1,767,574
Furniture and Fixtures	60,411	0	0	60,411
Vehicles	1,378,989	83,575	(105,618)	1,356,946
Construction in Progress	0	74,557	0	74,557
Total	<u>\$6,447,259</u>	<u>\$375,131</u>	<u>(\$193,313)</u>	<u>\$6,629,077</u>

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 2000, 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 Zurich American 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.

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Boiler and machinery deductible levels vary by object. Vehicles are covered by Westfield Companies 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.

The City participates in the Ohio Association of Rural Water and 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 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 \$45,000 per employee and an aggregate of \$909,947 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 \$92,644 reported in the fund at December 31, 2000, 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 1999 and 2000 were:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
1999	\$64,370	\$650,266	\$643,985	\$70,651
2000	70,651	699,731	677,738	92,644

NOTE 11 - DEFINED BENEFIT PENSION PLANS

A. Public Employees Retirement System

All full-time employees, other than non-administrative full-time police officers and firefighters, participate in the Public Employees Retirement System of Ohio (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

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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. For calendar year 2000, PERS instituted a temporary employer rate rollback for state and local governments. The 2000 employer pension contribution rate for the City was 6.54 percent of covered payroll, reduced from 9.35 percent in 1999. 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, 2000, 1999, and 1998 were \$281,141, \$393,298, and \$373,540, respectively. The full amount has been contributed for 1999 and 1998. 86 percent has been contributed for 2000 with the remainder being reported as a liability within the enterprise funds and the general long-term obligations account group.

B. Ohio Police and Fire Pension Fund

The City contributes to the Ohio Police and Fire Pension Fund (OP&F), a cost-sharing multiple employer public employee retirement system administered by the OP&F's Board of Trustees. OP&F provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by the Ohio State Legislature and by Chapter 742 of the Ohio Revised Code. OP&F issues a publicly available financial report that includes financial information and required supplementary information. That report may be obtained by writing to the Ohio Police and Fire Pension Fund, 140 East Town Street, Columbus, Ohio 43215 - 5164.

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 12.25 percent for police and 16.75 percent for firefighters. For 1999, the City contributions were 12.5 percent for police and 17 percent for firefighters. Contributions are authorized by State statute. The City's contributions to the OP&F for police and firefighters were \$112,856 and \$120,522 for the year ended December 31, 2000, \$115,521 and \$121,687 for the year ended December 31, 1999, \$110,675 and \$114,180 for the year ended December 31, 1998. The full amount has been contributed for 1999 and 1998. 70.74 percent and 72.70 percent, respectively, have been contributed for 2000 with the remainder being reported as a liability in the general long-term obligations account group.

In addition to current contributions, the City pays installments on the accrued liability incurred when the State of Ohio established the statewide pension system for police and fire fighters in 1967. As of December 31, 2000, the unfunded liability of the City was \$324,889 payable in semi-annual 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

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. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The 2000 employer contribution rate was 10.84 percent of covered payroll; 4.30 percent was the portion that was used to fund health care for 2000. For

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

1999, the contribution rate was 13.55 percent of covered payroll; 4.20 percent was the portion that was used to fund health care.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on PERS's latest actuarial review performed as of December 31, 1999, include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .54 percent and 5.1 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.75 percent annually

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

The number of active contributing participants was 401,339. The City's actual contributions for 2000 which were used to fund postemployment benefits were \$184,848. The actual contribution and the actuarially required contribution amounts are the same. PERS's net assets available for payment of benefits at December 31, 1999, (the latest information available) were \$10,805.5 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$12,473.6 million and \$1,668.1 million, respectively.

B. Ohio Police and Fire Pension Fund

The Ohio Police and Fire Pension Fund (OP&F) 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.

The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. The Ohio Revised Code provides the authority allowing the Ohio Police and Fire Pension Fund's board of trustees to provide health care coverage and states that health care costs paid from the Ohio Police and Fire 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 is 19.5 percent of covered payroll and the total firefighter employer contribution rate is 24 percent of covered payroll, of which 7.25 percent of covered payroll was applied to the postemployment health care program during 2000. For 1999 the percent used to fund healthcare was 7 percent. 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 2000 that were used to fund postemployment benefits were \$66,793 for police and \$52,066 for fire. The OP&F's total health care expenses for the year ended December 31, 1999, (the latest information available) were \$95,004,633, which was net of member contributions of \$5,518,098. The number of OP&F participants eligible to receive health care benefits as of December 31, 1999, was 12,467 for police and 9,807 for firefighters.

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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, 2000, the total liability for unpaid compensated absences was \$1,704,524.

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 2000, were as follows:

	Outstanding 1/1/00	Additions	(Reductions)	Outstanding 12/31/00
ENTERPRISE FUND OBLIGATIONS:				
REVENUE BONDS:				
1994 Water 4.25%-6%	\$5,880,000	\$0	(\$155,000)	\$5,725,000
1996 Electric 4.4%-6%	8,950,000	0	(260,000)	8,690,000
TOTAL REVENUE BONDS	14,830,000	0	(415,000)	14,415,000
GENERAL OBLIGATION BONDS:				
1983 Electric Plant 9 1/4%	220,000	0	(55,000)	165,000
1987 Electric North Sub Station 6%	600,000	0	(75,000)	525,000
1989 Sewer System Improvement 7.02%	1,000,000	0	(70,000)	930,000
TOTAL GENERAL OBLIGATION BONDS	1,820,000	0	(200,000)	1,620,000
TOTAL ENTERPRISE FUND OBLIGATIONS	\$16,650,000	\$0	(\$615,000)	\$16,035,000

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

	Outstanding 1/1/00	Additions	(Reductions)	Outstanding 12/31/00
GENERAL LONG-TERM OBLIGATIONS:				
Police and Fire Pension	\$328,995	\$0	(\$4,106)	\$324,889
Compensated Absences	872,390	114,586	(63,703)	923,273
Intergovernmental Payable	164,742	146,263	(164,742)	146,263
TOTAL GENERAL LONG-TERM OBLIGATIONS	1,366,127	260,849	(232,551)	1,394,425
TOTALS	\$18,016,127	\$260,849	(\$847,551)	\$17,429,425

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 \$22,630,914 at December 31, 2000. Principal and interest requirements to retire long-term obligations outstanding at December 31, 2000, are as follows:

	Revenue Bonds	General Obligation Bonds	Police and Fire Pension	Totals
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	1,269,848	230,390	18,045	1,518,283
2006-2010	6,335,540	743,316	90,225	7,169,081
2011-2015	6,336,349	0	90,225	6,426,574
2016-2020	5,591,100	0	90,225	5,681,325
2021-2025	0	0	90,225	90,225
2026-2030	0	0	90,225	90,225
2031-2035	0	0	80,393	80,393
Totals	\$24,606,465	\$2,138,624	\$621,743	\$27,366,832

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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 1/1/00	Additions	(Reductions)	Outstanding 12/31/00
Capital Project Funds:				
3.95% Master Capital	\$2,015,000	\$1,955,000	(\$2,015,000)	\$1,955,000
5.05% Master Capital	60,000	40,000	(60,000)	40,000
5.05% Storm Sewer	180,000	140,000	(180,000)	140,000
5.05% Master Capital	80,000	40,000	(80,000)	40,000
4.53% Master Capital	250,000	250,000	(250,000)	250,000
3.95% Master Capital	125,000	105,000	(125,000)	105,000
3.95% Master Capital	160,000	140,000	(160,000)	140,000
Enterprise Funds:				
5.15% Municipal Electric	4,300,000	4,100,000	(4,300,000)	4,100,000
4.53% Municipal Sewer	950,000	850,000	(950,000)	850,000
Total Notes	<u>\$8,120,000</u>	<u>\$7,620,000</u>	<u>(\$8,120,000)</u>	<u>\$7,620,000</u>

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, 2000 the City had contractual commitments for the following projects:

	Contractual Commitment	Expended	Balance 12/31/00
Municipal Electric System	\$2,427,648	\$793,012	\$1,634,636
Wastewater Sludge Press	885,017	450,024	434,993
Totals	<u>\$3,312,665</u>	<u>\$1,243,036</u>	<u>\$2,069,629</u>

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

NOTE 17 - CHANGES IN CONTRIBUTED CAPITAL

Changes in contributed capital for the year ended December 31, 2000, are summarized by source as follows:

	Water	Electric	Sewer	Total
Contributed Capital, January 1, 2000	\$2,060,042	\$181,666	\$10,247,721	\$12,489,429
Current Contributions				
Donated by Developer	140,300	0	161,400	301,700
Tap-In Fees	3,775	0	3,068	6,843
Total	144,075	0	164,468	308,543
Contributed Capital December 31, 2000	\$2,204,117	\$181,666	\$10,412,189	\$12,797,972

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, 2000:

	Water	Electric	Sewer	Total
Operating Revenues	\$1,833,485	\$12,437,522	\$1,383,076	\$15,654,083
Depreciation	444,339	819,529	350,678	1,614,546
Operating Income (Loss)	417,023	1,968,121	(57,548)	2,327,596
Net Income (Loss)	143,672	1,707,691	(176,586)	1,674,777
Current Contributions	144,075	0	164,468	308,543
Fixed Assets:				
Additions	555,083	1,276,970	1,157,497	2,989,550
Deletions	47,349	172,242	29,573	249,164
Net Working Capital	618,139	3,088,325	(662,495)	3,043,969
Total Assets	13,036,506	31,978,505	11,347,631	56,362,642
Bonds to be paid from fund revenues	5,725,000	9,380,000	930,000	16,035,000
Total Equity	6,988,715	15,672,144	8,986,716	31,647,575
Encumbrances Outstanding at December 31, 2000	7,995	117,552	120,993	246,540

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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 Gnadenhutten. 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 2000, 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 2000, the City contributed \$1,132 which represents 1.25 percent of total contributions.

C. Southeastern Ohio Narcotics Team (S.E.N.T.)

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 2000, 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 2000, OMEGA received \$1,020 from the City of Dover for an annual fee. OMEGA has no outstanding debt.

City of Dover, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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, 2000.

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) had 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. The City of Dover has chosen to protect their lines 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 the City's wholesale provider 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 is 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 received 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.

NOTE 22 - SUBSEQUENT EVENT

In 1999, American Municipal Power of Ohio began a project of installing distributed generation in various municipal power systems in Ohio. Dover houses 6 Caterpillar 1.8 MW as part of the project. The units are a part of a group of several municipal systems that make up approximately 150 MW of peak generation. In January of 2001, Dover purchased 7 MW of this capacity at a cost of \$3,057,810.

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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Municipal Income Tax	\$1,093,736	\$1,063,212	(\$30,524)
Property and Other Taxes	855,100	895,584	40,484
Charges for Services	572,684	533,084	(39,600)
Fines, Licenses and Permits	38,100	45,842	7,742
Intergovernmental	948,070	1,166,034	217,964
Interest	282,448	400,151	117,703
Other	58,171	16,463	(41,708)
<i>Total Revenues</i>	<u>3,848,309</u>	<u>4,120,370</u>	<u>272,061</u>
Expenditures:			
Current:			
General Government:			
Mayor:			
Personal Services:			
Salaries and Wages	86,226	77,292	8,934
Fringe Benefits	33,053	27,496	5,557
Contractual Services	7,650	3,636	4,014
Materials and Supplies	4,334	3,622	712
Travel, Schooling and Dues	2,500	2,382	118
Total Mayor	<u>133,763</u>	<u>114,428</u>	<u>19,335</u>
Auditor:			
Personal Services:			
Salaries and Wages	71,451	69,853	1,598
Fringe Benefits	39,600	34,710	4,890
Contractual Services	19,596	15,314	4,282
Materials and Supplies	5,000	4,106	894
Travel, Schooling and Dues	2,800	1,979	821
Total Auditor	<u>\$138,447</u>	<u>\$125,962</u>	<u>\$12,485</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Treasurer:			
Personal Services:			
Salaries and Wages	\$6,300	\$6,280	\$20
Fringe Benefits	1,600	1,361	239
Contractual Services	900	506	394
Materials and Supplies	100	0	100
Travel, Schooling and Dues	500	246	254
Total Treasurer	9,400	8,393	1,007
Law Director:			
Personal Services:			
Salaries and Wages	29,869	28,986	883
Fringe Benefits	12,700	11,717	983
Contractual Services	56,900	46,567	10,333
Materials and Supplies	13,493	7,578	5,915
Travel, Schooling and Dues	4,000	3,366	634
Total Law Director	116,962	98,214	18,748
Civil Service Commission:			
Personal Services:			
Salaries and Wages	3,000	3,000	0
Fringe Benefits	650	472	178
Contractual Services	2,600	2,014	586
Materials and Supplies	700	0	700
Travel, Schooling and Dues	500	0	500
Total Civil Service Commission	7,450	5,486	1,964
Income Tax Department:			
Personal Services:			
Salaries and Wages	63,190	62,909	281
Fringe Benefits	43,825	41,402	2,423
Contractual Services	8,900	7,227	1,673
Materials and Supplies	5,867	5,517	350
Travel, Schooling and Dues	1,000	631	369
Total Income Tax Department	\$122,782	\$117,686	\$5,096

(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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Council:			
Personal Services:			
Salaries and Wages	\$35,677	\$35,677	\$0
Fringe Benefits	9,250	8,016	1,234
Contractual Services	17,300	15,968	1,332
Materials and Supplies	600	395	205
Travel, Schooling and Dues	250	113	137
Total Council	63,077	60,169	2,908
Clerk of Council:			
Personal Services:			
Salaries and Wages	4,550	4,431	119
Fringe Benefits	1,070	981	89
Contractual Services	410	125	285
Materials and Supplies	500	242	258
Travel, Schooling and Dues	100	0	100
Total Clerk of Council	6,630	5,779	851
Service Director:			
Personal Services:			
Salaries and Wages	24,392	22,331	2,061
Fringe Benefits	27,400	23,130	4,270
Contractual Services	4,520	3,836	684
Materials and Supplies	4,532	2,740	1,792
Travel, Schooling and Dues	1,500	834	666
Total Service Director	62,344	52,871	9,473
Rubbish-Janitor-City Hall:			
Personal Services:			
Salaries and Wages	26,456	26,248	208
Fringe Benefits	12,861	11,945	916
Contractual Services	16,000	8,589	7,411
Materials and Supplies	19,706	18,154	1,552
Total Rubbish-Janitor-City Hall	\$75,023	\$64,936	\$10,087

(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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Other:			
Contractual Services	\$250,149	\$172,899	\$77,250
Materials and Supplies	2,000	0	2,000
Capital Outlay	47,381	45,535	1,846
Other	21,600	0	21,600
Total Other	321,130	218,434	102,696
Total General Government	1,057,008	872,358	184,650
Security of Persons and Property:			
Police:			
Personal Services:			
Salaries and Wages	1,035,150	1,013,724	21,426
Fringe Benefits	213,743	159,958	53,785
Contractual Services	63,317	52,253	11,064
Materials and Supplies	46,460	40,656	5,804
Travel, Schooling and Dues	7,739	7,382	357
Total Police	1,366,409	1,273,973	92,436
Traffic Safety:			
Personal Services:			
Salaries and Wages	107,602	100,477	7,125
Fringe Benefits	45,150	39,619	5,531
Contractual Services	30,261	20,219	10,042
Materials and Supplies	81,830	63,432	18,398
Travel, Schooling and Dues	1,000	30	970
Total Traffic Safety	\$265,843	\$223,777	\$42,066

(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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Fire Prevention:			
Personal Services:			
Salaries and Wages	\$702,000	\$677,983	\$24,017
Fringe Benefits	193,194	187,044	6,150
Contractual Services	55,157	52,589	2,568
Materials and Supplies	39,811	37,303	2,508
Travel, Schooling and Dues	15,105	13,316	1,789
Total Fire Prevention	1,005,267	968,235	37,032
Director of Public Safety:			
Personal Services:			
Salaries and Wages	11,675	11,675	0
Fringe Benefits	2,900	2,416	484
Contractual Services	2,000	21	1,979
Materials and Supplies	500	235	265
Travel, Schooling and Dues	500	50	450
Total Director of Public Safety	17,575	14,397	3,178
Total Security of Persons and Property	2,655,094	2,480,382	174,712
Public Health Services:			
County Health Services:			
Contractual Services	11,260	5,557	5,703
Total Public Health Services	11,260	5,557	5,703
Community Environment:			
Demolition and Mowing:			
Contractual Services	16,898	10,293	6,605
Total Demolition and Mowing	16,898	10,293	6,605
Other Community Environment:			
Personal Services:			
Salaries and Wages	33,200	33,107	93
Fringe Benefits	13,800	12,856	944
Contractual Services	1,800	663	1,137
Materials and Supplies	2,000	360	1,640
Travel, Schooling and Dues	1,032	527	505
Total Other Community Environment	51,832	47,513	4,319
Total Community Environment	\$68,730	\$57,806	\$10,924

(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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Basic Utility Services:			
Refuse Collections and Disposals:			
Contractual Services	\$375,000	\$321,642	\$53,358
Total Basic Utility Services	375,000	321,642	53,358
Leisure Time Activities:			
Parks and Recreation:			
Personal Services:			
Salaries and Wages	309,301	307,186	2,115
Fringe Benefits	111,000	100,978	10,022
Contractual Services	76,891	74,282	2,609
Materials and Supplies	68,688	67,001	1,687
Travel, Schooling and Dues	700	405	295
Total Leisure Time Activities	566,580	549,852	16,728
<i>Total Expenditures</i>	<i>4,733,672</i>	<i>4,287,597</i>	<i>446,075</i>
<i>Excess of Revenues Under Expenditures</i>	<i>(885,363)</i>	<i>(167,227)</i>	<i>718,136</i>
<i>Fund Balance Beginning of Year</i>	<i>1,641,400</i>	<i>1,641,400</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated</i>	<i>80,348</i>	<i>80,348</i>	<i>0</i>
<i>Fund Balance End of Year</i>	<i>\$836,385</i>	<i>\$1,554,521</i>	<i>\$718,136</i>

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, 2000

	<u>Street Maintenance and Repair</u>	<u>State Highway</u>	<u>Police and Fire Pension</u>	<u>Ambulance</u>
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$78,705	\$25,675	\$8,590	\$69,263
Cash and Cash Equivalents With Fiscal Agents	2,462	0	0	0
Receivables:				
Taxes	25,000	0	135,596	0
Accounts	0	0	0	0
Intergovernmental	27,421	2,222	0	136
Loans	0	0	0	0
Prepaid Items	6,837	0	0	0
Materials and Supplies Inventory	<u>77,415</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u>\$217,840</u>	<u>\$27,897</u>	<u>\$144,186</u>	<u>\$69,399</u>
Liabilities:				
Accounts Payable	\$23,521	\$0	\$0	\$2,166
Accrued Wages	9,091	0	0	0
Compensated Absences Payable	655	0	0	0
Intergovernmental Payable	13,945	0	0	0
Deferred Revenue	0	0	135,596	0
Retainage Payable	<u>2,462</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Liabilities</i>	<u>49,674</u>	<u>0</u>	<u>135,596</u>	<u>2,166</u>
Fund Equity:				
Fund Balances:				
Reserved for Encumbrances	9,704	5,571	0	520
Reserved for Inventory	77,415	0	0	0
Reserved for Loans Receivable	0	0	0	0
Unreserved, Undesignated	<u>81,047</u>	<u>22,326</u>	<u>8,590</u>	<u>66,713</u>
<i>Total Fund Equity</i>	<u>168,166</u>	<u>27,897</u>	<u>8,590</u>	<u>67,233</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$217,840</u>	<u>\$27,897</u>	<u>\$144,186</u>	<u>\$69,399</u>

<u>Cemetery</u>	<u>Revolving Loan</u>	<u>Drug Law Enforcement</u>	<u>Enforcement and Education</u>	<u>Totals</u>
\$4,634	\$185,124	\$4,685	\$11,637	\$388,313
0	0	0	0	2,462
10,000	0	0	0	170,596
0	0	7,581	0	7,581
0	0	0	0	29,779
0	49,353	0	0	49,353
1,629	0	0	0	8,466
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>77,415</u>
<u>\$16,263</u>	<u>\$234,477</u>	<u>\$12,266</u>	<u>\$11,637</u>	<u>\$733,965</u>
\$2,857	\$0	\$0	\$0	\$28,544
3,986	0	0	0	13,077
426	0	0	0	1,081
5,498	0	0	0	19,443
0	0	0	0	135,596
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,462</u>
<u>12,767</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>200,203</u>
320	0	0	0	16,115
0	0	0	0	77,415
0	49,353	0	0	49,353
<u>3,176</u>	<u>185,124</u>	<u>12,266</u>	<u>11,637</u>	<u>390,879</u>
<u>3,496</u>	<u>234,477</u>	<u>12,266</u>	<u>11,637</u>	<u>533,762</u>
<u>\$16,263</u>	<u>\$234,477</u>	<u>\$12,266</u>	<u>\$11,637</u>	<u>\$733,965</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, 2000

	<u>Street Maintenance and Repair</u>	<u>State Highway</u>	<u>Police and Fire Pension</u>	<u>Ambulance</u>
Revenues:				
Municipal Income Tax	\$325,000	\$0	\$188,000	\$0
Property and Other Taxes	0	0	125,960	0
Charges for Services	0	0	0	83,216
Fines, Licenses and Permits	0	0	0	0
Intergovernmental	419,749	33,555	14,018	0
Contributions and Donations	0	0	0	8,233
Interest	1,666	0	0	0
Other	1,005	1,030	0	0
<i>Total Revenues</i>	<u>747,420</u>	<u>34,585</u>	<u>327,978</u>	<u>91,449</u>
Expenditures:				
Current:				
Security of Persons and Property	0	0	371,043	0
Public Health Services	0	0	0	79,006
Transportation	729,330	40,917	0	0
Community Environment	0	0	0	0
<i>Total Expenditures</i>	<u>729,330</u>	<u>40,917</u>	<u>371,043</u>	<u>79,006</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>18,090</u>	<u>(6,332)</u>	<u>(43,065)</u>	<u>12,443</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>	18,090	(6,332)	(43,065)	12,443
<i>Fund Balances Beginning of Year</i>	181,618	34,229	51,655	54,790
<i>Decrease in Reserve for Inventory</i>	<u>(31,542)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u><u>\$168,166</u></u>	<u><u>\$27,897</u></u>	<u><u>\$8,590</u></u>	<u><u>\$67,233</u></u>

<u>Cemetery</u>	<u>Revolving Loan</u>	<u>Drug Law Enforcement</u>	<u>Enforcement and Education</u>	<u>Totals</u>
\$170,000	\$0	\$0	\$0	\$683,000
0	0	0	0	125,960
102,602	0	0	0	185,818
0	0	7,787	2,848	10,635
0	0	0	0	467,322
0	0	0	0	8,233
0	12,413	0	0	14,079
7	1,182	0	340	3,564
<u>272,609</u>	<u>13,595</u>	<u>7,787</u>	<u>3,188</u>	<u>1,498,611</u>
0	0	0	494	371,537
326,572	0	0	0	405,578
0	0	0	0	770,247
0	5,831	0	0	5,831
<u>326,572</u>	<u>5,831</u>	<u>0</u>	<u>494</u>	<u>1,553,193</u>
<u>(53,963)</u>	<u>7,764</u>	<u>7,787</u>	<u>2,694</u>	<u>(54,582)</u>
<u>32,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>32,000</u>
<u>32,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>32,000</u>
(21,963)	7,764	7,787	2,694	(22,582)
25,459	226,713	4,479	8,943	587,886
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(31,542)</u>
<u>\$3,496</u>	<u>\$234,477</u>	<u>\$12,266</u>	<u>\$11,637</u>	<u>\$533,762</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Municipal Income Tax	\$325,000	\$325,000	\$0
Intergovernmental	394,000	419,169	25,169
Interest	5,500	1,666	(3,834)
Other	30,500	1,005	(29,495)
<i>Total Revenues</i>	<u>755,000</u>	<u>746,840</u>	<u>(8,160)</u>
Expenditures:			
Current:			
Transportation:			
Street Construction and Reconstruction:			
Personal Services:			
Salaries and Wages	459,146	435,802	23,344
Fringe Benefits	173,818	168,339	5,479
Contractual Services	31,204	27,861	3,343
Materials and Supplies	121,472	104,319	17,153
Travel, Schooling and Dues	800	780	20
Capital Outlay	10,448	7,115	3,333
<i>Total Expenditures</i>	<u>796,888</u>	<u>744,216</u>	<u>52,672</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(41,888)	2,624	44,512
<i>Fund Balance Beginning of Year</i>	38,390	38,390	0
<i>Prior Year Encumbrances Appropriated</i>	<u>8,524</u>	<u>8,524</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,026</u></u>	<u><u>\$49,538</u></u>	<u><u>\$44,512</u></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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$28,000	\$33,509	\$5,509
Other	2,000	1,030	(970)
<i>Total Revenues</i>	<u>30,000</u>	<u>34,539</u>	<u>4,539</u>
Expenditures:			
Current:			
Transportation:			
Street Construction and Reconstruction:			
Contractual Services	1,000	360	640
Materials and Supplies	48,279	46,128	2,151
<i>Total Expenditures</i>	<u>49,279</u>	<u>46,488</u>	<u>2,791</u>
<i>Excess of Revenues Under Expenditures</i>	(19,279)	(11,949)	7,330
<i>Fund Balance Beginning of Year</i>	26,774	26,774	0
<i>Prior Year Encumbrances Appropriated</i>	<u>5,279</u>	<u>5,279</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$12,774</u></u>	<u><u>\$20,104</u></u>	<u><u>\$7,330</u></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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Municipal Income Tax	\$230,000	\$230,000	\$0
Property and Other Taxes	125,000	125,960	960
Intergovernmental	14,000	14,018	18
<i>Total Revenues</i>	<u>369,000</u>	<u>369,978</u>	<u>978</u>
Expenditures:			
Current:			
Security of Persons and Property:			
Police Disability and Pension:			
Personal Services:			
Fringe Benefits	<u>185,500</u>	<u>185,468</u>	<u>32</u>
Total Police Disability and Pension	<u>185,500</u>	<u>185,468</u>	<u>32</u>
Fire Disability and Pension:			
Personal Services:			
Fringe Benefits	<u>186,500</u>	<u>185,575</u>	<u>925</u>
Total Fire Disability and Pension	<u>186,500</u>	<u>185,575</u>	<u>925</u>
<i>Total Expenditures</i>	<u>372,000</u>	<u>371,043</u>	<u>957</u>
<i>Excess of Revenues Under Expenditures</i>	(3,000)	(1,065)	1,935
<i>Fund Balance Beginning of Year</i>	<u>9,655</u>	<u>9,655</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,655</u></u>	<u><u>\$8,590</u></u>	<u><u>\$1,935</u></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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$65,000	\$83,216	\$18,216
Contributions and Donations	<u>0</u>	<u>8,097</u>	<u>8,097</u>
<i>Total Revenues</i>	<u>65,000</u>	<u>91,313</u>	<u>26,313</u>
Expenditures:			
Current:			
Public Health Services:			
Ambulance:			
Personal Services:			
Salaries and Wages	50,000	35,113	14,887
Materials and Supplies	<u>68,011</u>	<u>51,898</u>	<u>16,113</u>
<i>Total Expenditures</i>	<u>118,011</u>	<u>87,011</u>	<u>31,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(53,011)	4,302	57,313
<i>Fund Balance Beginning of Year</i>	52,361	52,361	0
<i>Prior Year Encumbrances Appropriated</i>	<u>9,914</u>	<u>9,914</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,264</u></u>	<u><u>\$66,577</u></u>	<u><u>\$57,313</u></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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Municipal Income Tax	\$185,000	\$180,000	(\$5,000)
Charges for Services	135,000	102,602	(32,398)
Other	0	7	7
<i>Total Revenues</i>	<u>320,000</u>	<u>282,609</u>	<u>(37,391)</u>
Expenditures:			
Current:			
Public Health Services:			
Cemetery:			
Personal Services:			
Salaries and Wages	214,470	211,380	3,090
Fringe Benefits	81,962	80,928	1,034
Contractual Services	18,090	15,835	2,255
Materials and Supplies	18,466	13,850	4,616
Travel, Schooling and Dues	1,200	1,020	180
Capital Outlay	5,552	3,233	2,319
Other	250	0	250
<i>Total Expenditures</i>	<u>339,990</u>	<u>326,246</u>	<u>13,744</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(19,990)</u>	<u>(43,637)</u>	<u>(23,647)</u>
Other Financing Sources:			
Operating Transfers In	35,000	32,000	(3,000)
<i>Total Other Financing Sources</i>	<u>35,000</u>	<u>32,000</u>	<u>(3,000)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	15,010	(11,637)	(26,647)
<i>Fund Balance Beginning of Year</i>	13,068	13,068	0
<i>Prior Year Encumbrances Appropriated</i>	<u>2,883</u>	<u>2,883</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$30,961</u></u>	<u><u>\$4,314</u></u>	<u><u>(\$26,647)</u></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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$4,024	\$9,635	\$5,611
Other	14,176	15,357	1,181
<i>Total Revenues</i>	<u>18,200</u>	<u>24,992</u>	<u>6,792</u>
Expenditures:			
Current:			
Community Environment:			
Other Community Environment:			
Contractual Services	10,000	5,831	4,169
<i>Total Expenditures</i>	<u>10,000</u>	<u>5,831</u>	<u>4,169</u>
<i>Excess of Revenues Over Expenditures</i>	8,200	19,161	10,961
<i>Fund Balance Beginning of Year</i>	<u>165,963</u>	<u>165,963</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$174,163</u></u>	<u><u>\$185,124</u></u>	<u><u>\$10,961</u></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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines, Licenses and Permits	\$1,000	\$206	(\$794)
<i>Total Revenues</i>	<u>1,000</u>	<u>206</u>	<u>(794)</u>
Expenditures:			
Current:			
Security of Persons and Property:			
Drug Law Enforcement:			
Materials and Supplies	1,000	0	1,000
<i>Total Expenditures</i>	<u>1,000</u>	<u>0</u>	<u>1,000</u>
<i>Excess of Revenues Over Expenditures</i>	0	206	206
<i>Fund Balance Beginning of Year</i>	<u>4,479</u>	<u>4,479</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,479</u></u>	<u><u>\$4,685</u></u>	<u><u>\$206</u></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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines, Licenses and Permits	\$2,000	\$2,848	\$848
Other	0	340	340
<i>Total Revenues</i>	<u>2,000</u>	<u>3,188</u>	<u>1,188</u>
Expenditures:			
Current:			
Security of Persons and Property:			
Enforcement and Education:			
Materials and Supplies	3,000	494	2,506
<i>Total Expenditures</i>	<u>3,000</u>	<u>494</u>	<u>2,506</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,000)	2,694	3,694
<i>Fund Balance Beginning of Year</i>	8,943	8,943	0
<i>Prior Year Encumbrances Appropriated</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,943</u></u>	<u><u>\$11,637</u></u>	<u><u>\$3,694</u></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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Municipal Income Tax	\$740,000	\$735,000	(\$5,000)
Property and Other Taxes	125,000	125,960	960
Charges for Services	200,000	185,818	(14,182)
Fines, Licenses and Permits	3,000	3,054	54
Intergovernmental	436,000	466,696	30,696
Contributions and Donations	0	8,097	8,097
Interest	9,524	11,301	1,777
Other	46,676	17,739	(28,937)
<i>Total Revenues</i>	<u>1,560,200</u>	<u>1,553,665</u>	<u>(6,535)</u>
Expenditures:			
Current:			
Security of Persons and Property:			
Police Disability and Pension:			
Personal Services:			
Fringe Benefits	<u>185,500</u>	<u>185,468</u>	<u>32</u>
Total Police Disability and Pension	<u>185,500</u>	<u>185,468</u>	<u>32</u>
Fire Disability and Pension:			
Personal Services:			
Fringe Benefits	<u>186,500</u>	<u>185,575</u>	<u>925</u>
Total Fire Disability and Pension	<u>186,500</u>	<u>185,575</u>	<u>925</u>
Drug Law Enforcement:			
Materials and Supplies	<u>1,000</u>	<u>0</u>	<u>1,000</u>
Total Drug Law Enforcement	<u>1,000</u>	<u>0</u>	<u>1,000</u>
Enforcement and Education:			
Materials and Supplies	<u>3,000</u>	<u>494</u>	<u>2,506</u>
Total Enforcement and Education	<u>3,000</u>	<u>494</u>	<u>2,506</u>
Total Security of Persons and Property	<u>\$376,000</u>	<u>\$371,537</u>	<u>\$4,463</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Public Health Services:			
Ambulance:			
Personal Services:			
Salaries and Wages	\$50,000	\$35,113	\$14,887
Materials and Supplies	68,011	51,898	16,113
Total Ambulance	118,011	87,011	31,000
Cemetery:			
Personal Services:			
Salaries and Wages	214,470	211,380	3,090
Fringe Benefits	81,962	80,928	1,034
Contractual Services	18,090	15,835	2,255
Materials and Supplies	18,466	13,850	4,616
Travel, Schooling and Dues	1,200	1,020	180
Capital Outlay	5,552	3,233	2,319
Other	250	0	250
Total Cemetery	339,990	326,246	13,744
Total Public Health Services	458,001	413,257	44,744
Transportation:			
Street Construction and Reconstruction:			
Personal Services:			
Salaries and Wages	459,146	435,802	23,344
Fringe Benefits	173,818	168,339	5,479
Contractual Services	32,204	28,221	3,983
Materials and Supplies	169,751	150,447	19,304
Travel, Schooling and Dues	800	780	20
Capital Outlay	10,448	7,115	3,333
Total Transportation	\$846,167	\$790,704	\$55,463

(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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Community Environment:			
Other Community Environment:			
Contractual Services	\$10,000	\$5,831	\$4,169
Total Community Environment	10,000	5,831	4,169
<i>Total Expenditures</i>	1,690,168	1,581,329	108,839
<i>Excess of Revenues Under Expenditures</i>	(129,968)	(27,664)	102,304
Other Financing Sources:			
Operating Transfers In	35,000	32,000	(3,000)
<i>Total Other Financing Sources</i>	35,000	32,000	(3,000)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(94,968)	4,336	99,304
<i>Fund Balances Beginning of Year</i>	319,633	319,633	0
<i>Prior Year Encumbrances Appropriated</i>	26,600	26,600	0
<i>Fund Balances End of Year</i>	\$251,265	\$350,569	\$99,304

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenditures:			
Debt Service:			
Principal Retirement:			
Master Capital Notes	2,620,000	2,620,000	0
Electric Municipal Improvement	4,504,200	4,300,000	204,200
Sewer Improvement	1,200,638	1,200,000	638
Electric Precipitator Bond	55,000	55,000	0
Electric North Sub Station Bond	75,000	75,000	0
Sewer Bond	70,000	70,000	0
Total Principal Retirement	8,524,838	8,320,000	204,838
Interest and Fiscal Charges:			
Master Capital Note	107,417	107,417	0
Electric Municipal Improvement	159,785	159,785	0
Sewer Improvement	42,922	42,922	0
Electric Precipitator Bond	20,350	20,350	0
Electric North Sub Station Bond	36,750	36,000	750
Sewer Bond	71,000	71,000	0
Total Interest and Fiscal Charges	438,224	437,474	750
<i>Total Expenditures</i>	8,963,062	8,757,474	205,588
<i>Excess of Revenues Under Expenditures</i>	(\$8,963,062)	(\$8,757,474)	\$205,588

(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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Other Financing Sources:			
Proceeds of Notes	\$7,898,939	\$7,620,000	(\$278,939)
Operating Transfers In	<u>1,062,353</u>	<u>1,134,903</u>	<u>72,550</u>
<i>Total Other Financing Sources</i>	<u>8,961,292</u>	<u>8,754,903</u>	<u>(206,389)</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(1,770)	(2,571)	(801)
<i>Fund Balance Beginning of Year</i>	2,572	2,572	0
<i>Prior Year Encumbrances Appropriated</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$802</u></u>	<u><u>\$1</u></u>	<u><u>(\$801)</u></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.

Combining Balance Sheet
All Capital Projects Funds
December 31, 2000

	Master Capital	Storm Sewer	Totals
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$876,573	\$0	\$876,573
Cash and Cash Equivalents With Fiscal Agents	9,547	0	9,547
Taxes Receivable	93,388	0	93,388
<i>Total Assets</i>	<u>\$979,508</u>	<u>\$0</u>	<u>\$979,508</u>
Liabilities:			
Accounts Payable	\$22,777	\$0	\$22,777
Contracts Payable	118,892	0	118,892
Retainage Payable	9,547	0	9,547
Accrued Interest Payable	37,287	4,360	41,647
Notes Payable	2,530,000	140,000	2,670,000
<i>Total Liabilities</i>	<u>2,718,503</u>	<u>144,360</u>	<u>2,862,863</u>
Fund Equity:			
Fund Balances (Deficit) :			
Reserved for Encumbrances	530,274	0	530,274
Unreserved, Undesignated	(2,269,269)	(144,360)	(2,413,629)
<i>Total Fund Equity (Deficit)</i>	<u>(1,738,995)</u>	<u>(144,360)</u>	<u>(1,883,355)</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$979,508</u>	<u>\$0</u>	<u>\$979,508</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, 2000

	Master Capital	Storm Sewer	Small Cities Block Grant	Totals
Revenues:				
Municipal Income Tax	\$1,126,632	\$0	\$0	\$1,126,632
Intergovernmental	136,212	0	53,891	190,103
Contributions and Donations	19,750	0	0	19,750
Interest	1,574	0	0	1,574
Other	30,907	0	0	30,907
<i>Total Revenues</i>	<u>1,315,075</u>	<u>0</u>	<u>53,891</u>	<u>1,368,966</u>
Expenditures:				
Capital Outlay	1,180,917	0	53,891	1,234,808
Debt Service:				
Interest and Fiscal Charges	98,107	6,279	0	104,386
<i>Total Expenditures</i>	<u>1,279,024</u>	<u>6,279</u>	<u>53,891</u>	<u>1,339,194</u>
<i>Excess of Revenues (Over)</i>				
<i>Under Expenditures</i>	<u>36,051</u>	<u>(6,279)</u>	<u>0</u>	<u>29,772</u>
Other Financing Sources (Uses):				
Operating Transfers In	0	46,415	0	46,415
Operating Transfers Out	(46,415)	0	0	(46,415)
<i>Total Other Financing Sources (Uses)</i>	<u>(46,415)</u>	<u>46,415</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(10,364)	40,136	0	29,772
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(1,728,631)</u>	<u>(184,496)</u>	<u>0</u>	<u>(1,913,127)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>(\$1,738,995)</u></u>	<u><u>(\$144,360)</u></u>	<u><u>\$0</u></u>	<u><u>(\$1,883,355)</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Municipal Income Tax	\$1,076,480	\$1,120,523	\$44,043
Intergovernmental	613,420	136,212	(477,208)
Contributions and Donations	0	19,750	19,750
Interest	100	1,574	1,474
Other	110,000	30,907	(79,093)
<i>Total Revenues</i>	<u>1,800,000</u>	<u>1,308,966</u>	<u>(491,034)</u>
Expenditures:			
Capital Outlay	2,240,687	1,762,843	477,844
<i>Total Expenditures</i>	<u>2,240,687</u>	<u>1,762,843</u>	<u>477,844</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(440,687)</u>	<u>(453,877)</u>	<u>(13,190)</u>
Other Financing Uses:			
Operating Transfers Out	(304,846)	(304,846)	0
<i>Total Other Financing Uses</i>	<u>(304,846)</u>	<u>(304,846)</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(745,533)	(758,723)	(13,190)
<i>Fund Balance Beginning of Year</i>	565,142	565,142	0
<i>Prior Year Encumbrances Appropriated</i>	<u>420,860</u>	<u>420,860</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$240,469</u></u>	<u><u>\$227,279</u></u>	<u><u>(\$13,190)</u></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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$53,891	\$53,891	\$0
<i>Total Revenues</i>	<u>53,891</u>	<u>53,891</u>	<u>0</u>
Expenditures:			
Capital Outlay	53,891	53,891	0
<i>Total Expenditures</i>	<u>53,891</u>	<u>53,891</u>	<u>0</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><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Municipal Income Tax	\$1,076,480	\$1,120,523	\$44,043
Intergovernmental	667,311	190,103	(477,208)
Contributions and Donations	0	19,750	19,750
Interest	100	1,574	1,474
Other	110,000	30,907	(79,093)
<i>Total Revenues</i>	<u>1,853,891</u>	<u>1,362,857</u>	<u>(491,034)</u>
Expenditures:			
Capital Outlay	2,294,578	1,816,734	477,844
<i>Total Expenditures</i>	<u>2,294,578</u>	<u>1,816,734</u>	<u>477,844</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(440,687)</u>	<u>(453,877)</u>	<u>(13,190)</u>
Other Financing Uses:			
Operating Transfers Out	(304,846)	(304,846)	0
<i>Total Other Financing Uses</i>	<u>(304,846)</u>	<u>(304,846)</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(745,533)	(758,723)	(13,190)
<i>Fund Balances Beginning of Year</i>	565,142	565,142	0
<i>Prior Year Encumbrances Appropriated</i>	<u>420,860</u>	<u>420,860</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u><u>\$240,469</u></u>	<u><u>\$227,279</u></u>	<u><u>(\$13,190)</u></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, 2000

	Water	Electric	Sewer	Totals
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$422,652	\$6,454,676	\$375,878	\$7,253,206
Cash and Cash Equivalents with Fiscal Agents	21,405	8,138	39,117	68,660
Receivables:				
Accounts	241,553	1,779,194	177,513	2,198,260
Intergovernmental	0	0	3,642	3,642
Prepaid Items	33,560	141,343	28,972	203,875
Materials and Supplies Inventory	106,652	1,323,286	13,686	1,443,624
Deferred Charges	118,543	215,280	15,640	349,463
Total Current Assets	944,365	9,921,917	654,448	11,520,730
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents with Fiscal Agents	1,094,545	4,505,358	679,813	6,279,716
	564,489	859,860	0	1,424,349
Total Restricted Assets	1,659,034	5,365,218	679,813	7,704,065
Fixed Assets (Net of Accumulated Depreciation)	10,433,107	16,691,370	10,013,370	37,137,847
Total Assets	\$13,036,506	\$31,978,505	\$11,347,631	\$56,362,642
Liabilities:				
Accounts Payable	\$72,911	\$842,285	\$271,412	\$1,186,608
Contracts Payable	6,910	1,175,990	5,202	1,188,102
Accrued Wages	9,803	31,686	12,473	53,962
Compensated Absences Payable	577	3,802	1,200	5,579
Intergovernmental Payable	23,848	95,308	29,517	148,673
Retainage Payable	19,130	7,213	39,117	65,460
Matured Interest Payable	2,275	925	0	3,200
Accrued Interest Payable	0	132,933	33,022	165,955
Notes Payable	0	4,100,000	850,000	4,950,000
Current Portion of General Obligation Bonds Payable	0	130,000	75,000	205,000
Total Current Liabilities	135,454	6,520,142	1,316,943	7,972,539
Payable from Restricted Assets:				
Customer Deposits	0	68,166	0	68,166
Revenue Bonds Payable	160,000	270,000	0	430,000
Accrued Interest Payable	30,772	43,450	0	74,222
Total Liabilities Payable from Restricted Assets	190,772	381,616	0	572,388
Long-Term Liabilities:				
Compensated Absences Payable	156,565	424,603	188,972	770,140
General Obligation Bonds Payable (Net of Current Portion)	0	560,000	855,000	1,415,000
Revenue Bonds Payable (Net of Current Portion)	5,565,000	8,420,000	0	13,985,000
Total Long-Term Liabilities	5,721,565	9,404,603	1,043,972	16,170,140
Total Liabilities	6,047,791	16,306,361	2,360,915	24,715,067
Fund Equity:				
Contributed Capital	2,204,117	181,666	10,412,189	12,797,972
Retained Earnings:				
Reserved for Replacement	1,094,333	3,863,456	0	4,957,789
Unreserved (Deficit)	3,690,265	11,627,022	(1,425,473)	13,891,814
Total Fund Equity	6,988,715	15,672,144	8,986,716	31,647,575
Total Liabilities and Fund Equity	\$13,036,506	\$31,978,505	\$11,347,631	\$56,362,642

City of Dover, Ohio
Combining Statement of Revenues, Expenses
and Changes in Retained Earnings
All Enterprise Funds
For the Year Ended December 31, 2000

	<u>Water</u>	<u>Electric</u>	<u>Sewer</u>	<u>Totals</u>
Operating Revenues:				
Charges for Services	\$1,833,485	\$12,323,240	\$1,305,117	\$15,461,842
Other	0	114,282	77,959	192,241
<i>Total Operating Revenues</i>	<u>1,833,485</u>	<u>12,437,522</u>	<u>1,383,076</u>	<u>15,654,083</u>
Operating Expenses:				
Salaries and Wages	517,914	1,697,869	611,090	2,826,873
Fringe Benefits	157,911	539,908	222,740	920,559
Contractual Services	164,468	661,844	158,481	984,793
Materials and Supplies	131,830	1,099,423	97,635	1,328,888
Purchased Power	0	5,650,828	0	5,650,828
Depreciation	444,339	819,529	350,678	1,614,546
<i>Total Operating Expenses</i>	<u>1,416,462</u>	<u>10,469,401</u>	<u>1,440,624</u>	<u>13,326,487</u>
<i>Operating Income (Loss)</i>	<u>417,023</u>	<u>1,968,121</u>	<u>(57,548)</u>	<u>2,327,596</u>
Non-Operating Revenues (Expenses):				
Interest	75,543	508,223	99	583,865
Interest and Fiscal Charges	(348,894)	(768,653)	(119,137)	(1,236,684)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(273,351)</u>	<u>(260,430)</u>	<u>(119,038)</u>	<u>(652,819)</u>
<i>Net Income (Loss)</i>	143,672	1,707,691	(176,586)	1,674,777
<i>Retained Earnings (Deficit) Beginning of Year</i>	<u>4,640,926</u>	<u>13,782,787</u>	<u>(1,248,887)</u>	<u>17,174,826</u>
<i>Retained Earnings (Deficit) End of Year</i>	<u><u>\$4,784,598</u></u>	<u><u>\$15,490,478</u></u>	<u><u>(\$1,425,473)</u></u>	<u><u>\$18,849,603</u></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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$1,680,950	\$1,854,631	\$173,681
Tap-In Fees	19,000	3,775	(15,225)
Interest	10,550	45,672	35,122
<i>Total Revenues</i>	<u>1,710,500</u>	<u>1,904,078</u>	<u>193,578</u>
Expenses:			
Salaries and Wages:			
Water Office	57,763	56,884	879
Water Plant	462,800	445,468	17,332
Total Salaries and Wages	<u>520,563</u>	<u>502,352</u>	<u>18,211</u>
Fringe Benefits:			
Water Office	16,292	15,597	695
Water Plant	155,405	148,225	7,180
Total Fringe Benefits	<u>171,697</u>	<u>163,822</u>	<u>7,875</u>
Contractual Services:			
Water Office	44,187	24,104	20,083
Water Plant	155,364	140,359	15,005
Total Contractual Services	<u>199,551</u>	<u>164,463</u>	<u>35,088</u>
Materials and Supplies:			
Water Office	4,380	3,684	696
Water Plant	160,146	145,436	14,710
Total Materials and Supplies	<u>\$164,526</u>	<u>\$149,120</u>	<u>\$15,406</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Capital Outlay:			
Water Office	\$50,089	\$0	\$50,089
Water Plant	68,352	68,352	0
Water Construction	19,550	19,362	188
Water Surplus	323,181	219,116	104,065
Water Reserve	78,000	57,236	20,764
Total Capital Outlay	<u>539,172</u>	<u>364,066</u>	<u>175,106</u>
Debt Service:			
Principal Retirement	155,000	155,000	0
Interest and Fiscal Charges	345,000	317,479	27,521
Total Debt Service	<u>500,000</u>	<u>472,479</u>	<u>27,521</u>
<i>Total Expenses</i>	<u>2,095,509</u>	<u>1,816,302</u>	<u>279,207</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(385,009)	87,776	472,785
<i>Fund Equity Beginning of Year</i>	1,132,323	1,132,323	0
<i>Prior Year Encumbrances Appropriated</i>	<u>285,458</u>	<u>285,458</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$1,032,772</u></u>	<u><u>\$1,505,557</u></u>	<u><u>\$472,785</u></u>

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$11,968,700	\$12,255,756	\$287,056
Interest	115,000	462,348	347,348
Electric Deposits Received	2,000	86	(1,914)
Other	31,300	114,282	82,982
<i>Total Revenues</i>	<u>12,117,000</u>	<u>12,832,472</u>	<u>715,472</u>
Expenses:			
Salaries and Wages:			
Electric Office	124,047	121,503	2,544
Electric Distribution	609,370	583,176	26,194
Electric Plant	1,018,000	962,445	55,555
Total Salaries and Wages	<u>1,751,417</u>	<u>1,667,124</u>	<u>84,293</u>
Fringe Benefits:			
Electric Office	32,042	31,201	841
Electric Distribution	233,300	205,987	27,313
Electric Plant	339,697	318,982	20,715
Total Fringe Benefits	<u>605,039</u>	<u>556,170</u>	<u>48,869</u>
Contractual Services:			
Electric Office	14,551	5,669	8,882
Electric Distribution	233,450	190,964	42,486
Electric Plant	684,935	544,052	140,883
Total Contractual Services	<u>932,936</u>	<u>740,685</u>	<u>192,251</u>
Materials and Supplies:			
Electric Office	4,350	4,177	173
Electric Distribution	76,204	41,336	34,868
Electric Plant	1,897,579	1,638,099	259,480
Total Materials and Supplies	<u>\$1,978,133</u>	<u>\$1,683,612</u>	<u>\$294,521</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Purchased Power:			
Electric Plant	\$5,750,000	\$5,269,597	\$480,403
Total Purchased Power	5,750,000	5,269,597	480,403
Capital Outlay:			
Electric Construction	686,264	142,020	544,244
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	4,288,925	443,557	3,845,368
Electric Office	100,089	0	100,089
Electric Distribution	853,220	647,914	205,306
Electric Plant	80,306	36,658	43,648
Total Capital Outlay	6,308,804	1,270,149	5,038,655
Debt Service:			
Principal Retirement	260,000	260,000	0
Interest and Fiscal Charges	549,665	474,603	75,062
Total Debt Service	809,665	734,603	75,062
Electric Deposits Returned:			
Refunds	5,000	826	4,174
Total Electric Deposits Returned	5,000	826	4,174
<i>Total Expenses</i>	18,140,994	11,922,766	6,218,228
<i>Excess of Revenues Over (Under) Expenses</i>	(6,023,994)	909,706	6,933,700
Operating Transfers Out	(546,135)	(546,135)	0
<i>Excess of Revenues Over (Under) Expenses and Operating Transfers</i>	(6,570,129)	363,571	6,933,700
<i>Fund Equity Beginning of Year</i>	10,159,725	10,159,725	0
<i>Prior Year Encumbrances Appropriated</i>	290,339	290,339	0
<i>Fund Equity End of Year</i>	\$3,879,935	\$10,813,635	\$6,933,700

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$1,283,000	\$1,309,650	\$26,650
Tap-In Fees	10,700	3,068	(7,632)
Interest	10,000	99	(9,901)
Other	16,300	77,959	61,659
<i>Total Revenues</i>	<u>1,320,000</u>	<u>1,390,776</u>	<u>70,776</u>
Expenses:			
Salaries and Wages:			
Sewer Office	53,763	53,695	68
Sewer Disposal Plant	570,437	567,565	2,872
Total Salaries and Wages	<u>624,200</u>	<u>621,260</u>	<u>2,940</u>
Fringe Benefits:			
Sewer Office	14,992	14,315	677
Sewer Disposal Plant	216,550	213,666	2,884
Total Fringe Benefits	<u>231,542</u>	<u>227,981</u>	<u>3,561</u>
Contractual Services:			
Sewer Office	36,780	21,358	15,422
Sewer Disposal Plant	140,431	122,382	18,049
Total Contractual Services	<u>177,211</u>	<u>143,740</u>	<u>33,471</u>
Materials and Supplies:			
Sewer Office	3,553	2,893	660
Sewer Disposal Plant	131,435	109,781	21,654
Total Materials and Supplies	<u>\$134,988</u>	<u>\$112,674</u>	<u>\$22,314</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Debt Service:			
Sewer Disposal Plant			
Interest and Fiscal Charges	\$2,525	\$1,572	\$953
Total Debt Service	2,525	1,572	953
Capital Outlay:			
Sewer Office	50,089	0	50,089
Sewer Disposal Plant	113,000	55,556	57,444
Wastewater Reserve	1,596,835	1,072,364	524,471
Total Capital Outlay	1,759,924	1,127,920	632,004
<i>Total Expenses</i>	2,930,390	2,235,147	695,243
<i>Excess of Revenues Under Expenses</i>	(1,610,390)	(844,371)	766,019
Operating Transfers Out	(284,035)	(283,922)	113
<i>Excess of Revenues Under Expenses and Operating Transfers</i>	(1,894,425)	(1,128,293)	766,132
<i>Fund Equity Beginning of Year</i>	1,478,681	1,478,681	0
<i>Prior Year Encumbrances Appropriated</i>	581,199	581,199	0
<i>Fund Equity End of Year</i>	\$165,455	\$931,587	\$766,132

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$14,932,650	\$15,420,037	\$487,387
Tap-In Fees	29,700	6,843	(22,857)
Interest	135,550	508,119	372,569
Electric Deposits Received	2,000	86	(1,914)
Other	47,600	192,241	144,641
<i>Total Revenues</i>	<u>15,147,500</u>	<u>16,127,326</u>	<u>979,826</u>
Expenses:			
Salaries and Wages:			
Water Office	57,763	56,884	879
Water Plant	462,800	445,468	17,332
Electric Office	124,047	121,503	2,544
Electric Distribution	609,370	583,176	26,194
Electric Plant	1,018,000	962,445	55,555
Sewer Office	53,763	53,695	68
Sewer Disposal Plant	570,437	567,565	2,872
Total Salaries and Wages	<u>2,896,180</u>	<u>2,790,736</u>	<u>105,444</u>
Fringe Benefits:			
Water Office	16,292	15,597	695
Water Plant	155,405	148,225	7,180
Electric Office	32,042	31,201	841
Electric Distribution	233,300	205,987	27,313
Electric Plant	339,697	318,982	20,715
Sewer Office	14,992	14,315	677
Sewer Disposal Plant	216,550	213,666	2,884
Total Fringe Benefits	<u>\$1,008,278</u>	<u>\$947,973</u>	<u>\$60,305</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Contractual Services:			
Water Office	\$44,187	\$24,104	\$20,083
Water Plant	155,364	140,359	15,005
Electric Office	14,551	5,669	8,882
Electric Distribution	233,450	190,964	42,486
Electric Plant	684,935	544,052	140,883
Sewer Office	36,780	21,358	15,422
Sewer Disposal Plant	140,431	122,382	18,049
Total Contractual Services	1,309,698	1,048,888	260,810
Materials and Supplies:			
Water Office	4,380	3,684	696
Water Plant	160,146	145,436	14,710
Electric Office	4,350	4,177	173
Electric Distribution	76,204	41,336	34,868
Electric Plant	1,897,579	1,638,099	259,480
Sewer Office	3,553	2,893	660
Sewer Disposal Plant	131,435	109,781	21,654
Total Materials and Supplies	2,277,647	1,945,406	332,241
Purchased Power:			
Electric Plant	5,750,000	5,269,597	480,403
Total Purchased Power	\$5,750,000	\$5,269,597	\$480,403

(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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Capital Outlay:			
Water Office	\$50,089	\$0	\$50,089
Water Plant	68,352	68,352	0
Water Construction	19,550	19,362	188
Water Surplus	323,181	219,116	104,065
Water Reserve	78,000	57,236	20,764
Electric Construction	686,264	142,020	544,244
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	4,288,925	443,557	3,845,368
Electric Office	100,089	0	100,089
Electric Distribution	853,220	647,914	205,306
Electric Plant	80,306	36,658	43,648
Sewer Office	50,089	0	50,089
Sewer Disposal Plant	113,000	55,556	57,444
Wastewater Reserve	1,596,835	1,072,364	524,471
Total Capital Outlay	8,607,900	2,762,135	5,845,765
Debt Service:			
Principal Retirement	415,000	415,000	0
Interest and Fiscal Charges	897,190	793,654	103,536
Total Debt Service	1,312,190	1,208,654	103,536
Electric Deposits Returned:			
Refunds	5,000	826	4,174
Total Electric Deposits Returned	5,000	826	4,174
<i>Total Expenses</i>	<i>23,166,893</i>	<i>15,974,215</i>	<i>7,192,678</i>
<i>Excess of Revenues Over (Under) Expenses</i>	<i>(8,019,393)</i>	<i>153,111</i>	<i>8,172,504</i>
Operating Transfers Out	(830,170)	(830,057)	113
<i>Excess of Revenues Under Expenses, and Operating Transfers</i>	<i>(8,849,563)</i>	<i>(676,946)</i>	<i>8,172,617</i>
<i>Fund Equity Beginning of Year</i>	<i>12,770,729</i>	<i>12,770,729</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated</i>	<i>1,156,996</i>	<i>1,156,996</i>	<i>0</i>
<i>Fund Equity End of Year</i>	<i>\$5,078,162</i>	<i>\$13,250,779</i>	<i>\$8,172,617</i>

City of Dover, Ohio
Combining Statement of Cash Flows
All Enterprise Funds
For the Year Ended December 31, 2000

	<u>Water</u>	<u>Electric</u>	<u>Sewer</u>	<u>Totals</u>
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities:				
Cash Received from Customers	\$1,855,219	\$12,241,558	\$1,310,227	\$15,407,004
Other Operating Cash Receipts	0	114,282	77,959	192,241
Electric Deposits Received	0	86	0	86
Electric Deposits Returned	0	(826)	0	(826)
Cash Payments to Suppliers	(312,669)	(7,639,627)	(258,746)	(8,211,042)
Cash Payments to Employees	(502,352)	(1,667,124)	(621,260)	(2,790,736)
Cash Payments for Quasi-External Transactions with other Funds	(39,600)	(168,000)	(87,600)	(295,200)
Cash Payments for Employee Benefits	(124,141)	(387,947)	(140,347)	(652,435)
<i>Net Cash Provided by Operating Activities</i>	<u>876,457</u>	<u>2,492,402</u>	<u>280,233</u>	<u>3,649,092</u>
Cash Flows from Capital and Related Financing Activities:				
Acquisition of Capital Assets	(411,008)	(1,276,970)	(993,029)	(2,681,007)
Proceeds from Sale of Notes	0	4,100,000	850,000	4,950,000
Principal Paid on Notes	0	(4,300,000)	(950,000)	(5,250,000)
Principal Paid on Bonds	(155,000)	(390,000)	(70,000)	(615,000)
Interest Paid on Notes	0	(154,800)	(40,447)	(195,247)
Interest Paid on Bonds	(343,488)	(570,752)	(72,572)	(986,812)
Tap-In Fees for Construction	3,775	0	3,068	6,843
<i>Net Cash Used In Capital and Related Financing Activities</i>	<u>(905,721)</u>	<u>(2,592,522)</u>	<u>(1,272,980)</u>	<u>(4,771,223)</u>
Cash Flows from Investing Activities:				
Interest	<u>75,543</u>	<u>508,223</u>	<u>99</u>	<u>583,865</u>
<i>Net Cash Provided by Investing Activities</i>	<u>75,543</u>	<u>508,223</u>	<u>99</u>	<u>583,865</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	46,279	408,103	(992,648)	(538,266)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>2,056,812</u>	<u>11,419,929</u>	<u>2,087,456</u>	<u>15,564,197</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$2,103,091</u></u>	<u><u>\$11,828,032</u></u>	<u><u>\$1,094,808</u></u>	<u><u>\$15,025,931</u></u>

(continued)

City of Dover, Ohio
Combining Statement of Cash Flows
All Enterprise Funds (continued)
For the Year Ended December 31, 2000

	<u>Water</u>	<u>Electric</u>	<u>Sewer</u>	<u>Totals</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities				
Operating Income (Loss)	\$417,023	\$1,968,121	(\$57,548)	\$2,327,596
Adjustments				
Depreciation	444,339	819,529	350,678	1,614,546
(Increase) Decrease in Assets:				
Accounts Receivable	21,734	(81,682)	5,695	(54,253)
Intergovernmental Receivable	0	0	(585)	(585)
Prepaid Items	(5,830)	(34,724)	3,971	(36,583)
Materials and Supplies Inventory	(5,163)	(742,163)	611	(746,715)
Increase (Decrease) in Liabilities:				
Accounts Payable	(7,473)	297,838	(8,019)	282,346
Contracts Payable	6,910	260,121	5,202	272,233
Accrued Wages	(547)	2,303	1,191	2,947
Compensated Absences Payable	16,686	32,244	(10,161)	38,769
Intergovernmental Payable	(11,222)	(28,445)	(10,802)	(50,469)
Customer Deposits	0	(740)	0	(740)
<i>Net Cash Provided by Operating Activities</i>	<u>\$876,457</u>	<u>\$2,492,402</u>	<u>\$280,233</u>	<u>\$3,649,092</u>

Noncash Capital Financing Activities:

During 2000, fixed assets were donated to the water and sewer enterprise funds in the amount of \$140,300 and \$161,400 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, 2000

	Expendable Trust		Nonexpendable Trust	Totals
	Shade Tree	Cemetery Interment	Cemetery Endowment	
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$2,909	\$172,086	\$536,274	\$711,269
Accrued Interest Receivable	0	0	11,569	11,569
<i>Total Assets</i>	<u>\$2,909</u>	<u>\$172,086</u>	<u>\$547,843</u>	<u>\$722,838</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	518,704	518,704
Unreserved, Undesignated	2,909	172,086	29,139	204,134
<i>Total Fund Equity</i>	<u>2,909</u>	<u>172,086</u>	<u>547,843</u>	<u>722,838</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$2,909</u>	<u>\$172,086</u>	<u>\$547,843</u>	<u>\$722,838</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, 2000

	Shade Tree	Cemetery Interment	Totals
Revenues:			
Charges for Services	\$0	\$24,720	\$24,720
Interest	0	8,732	8,732
<i>Total Revenues</i>	0	33,452	33,452
Expenditures:			
Current:			
Public Health Services	0	10,975	10,975
<i>Total Expenditures</i>	0	10,975	10,975
<i>Excess of Revenues Over Expenditures</i>	0	22,477	22,477
<i>Fund Balances Beginning of Year</i>	2,909	149,609	152,518
<i>Fund Balances End of Year</i>	\$2,909	\$172,086	\$174,995

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, 2000

	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><u>\$1,934</u></u>	<u><u>\$2,909</u></u>	<u><u>\$975</u></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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$18,000	\$24,720	\$6,720
Interest	2,150	8,732	6,582
<i>Total Revenues</i>	<u>20,150</u>	<u>33,452</u>	<u>13,302</u>
Expenditures:			
Current:			
Public Health Services:			
Cemetery:			
Other	11,000	10,975	25
<i>Total Expenditures</i>	<u>11,000</u>	<u>10,975</u>	<u>25</u>
<i>Excess of Revenues Over Expenditures</i>	9,150	22,477	13,327
<i>Fund Balance Beginning of Year</i>	<u>149,609</u>	<u>149,609</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$158,759</u></u>	<u><u>\$172,086</u></u>	<u><u>\$13,327</u></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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$18,000	\$24,720	\$6,720
Contributions and Donations	25	0	(25)
Interest	2,150	8,732	6,582
<i>Total Revenues</i>	<u>20,175</u>	<u>33,452</u>	<u>13,277</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	11,000	10,975	25
Total Public Health Services	<u>11,000</u>	<u>10,975</u>	<u>25</u>
<i>Total Expenditures</i>	<u>12,000</u>	<u>10,975</u>	<u>1,025</u>
<i>Excess of Revenues Over Expenditures</i>	8,175	22,477	14,302
<i>Fund Balances Beginning of Year</i>	<u>152,518</u>	<u>152,518</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u><u>\$160,693</u></u>	<u><u>\$174,995</u></u>	<u><u>\$14,302</u></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, 2000

	Total	Land	Buildings	Improvements Other than Buildings	Equipment and Machinery	Furniture and Fixtures	Vehicles
General Government:							
Mayor's Office	\$59,886	\$0	\$0	\$0	\$32,850	\$7,140	\$19,896
Auditor's Office	62,880	0	0	0	57,715	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	659,835	185,186	203,606	85,336	132,703	20,679	32,325
Security of Persons and Property:							
Police	419,610	1,309	20,136	5,000	217,525	11,327	164,313
Fire Prevention	1,278,408	4,297	151,281	276	448,493	4,086	669,975
Total Security of Persons and Property	1,698,018	5,606	171,417	5,276	666,018	15,413	834,288
Public Health Services:							
Cemetery	503,555	54,475	305,610	0	97,565	8,220	37,685
Transportation:							
Street Department	2,167,881	249,365	867,061	38,685	639,720	12,003	361,047
Community Environment: Building Inspector	20,457	0	0	0	8,512	0	11,945
Leisure Time Activities: Parks and Recreation	1,504,774	357,298	259,694	580,974	223,056	4,096	79,656
Total	6,554,520	851,930	1,807,388	710,271	1,767,574	60,411	1,356,946
Construction in Progress	74,557	0	74,557	0	0	0	0
Total	\$6,629,077	\$851,930	\$1,881,945	\$710,271	\$1,767,574	\$60,411	\$1,356,946

City of Dover, Ohio
Schedule of Changes in General Fixed Assets
By Function and Activity
For the Year Ended December 31, 2000

	General Fixed Assets 1/1/00	Additions	Deletions	General Fixed Assets 12/31/00
General Government:				
Mayor's Office	\$46,916	\$25,399	\$12,429	\$59,886
Auditor's Office	59,339	5,236	1,695	62,880
Service Director	58,608	0	0	58,608
Miscellaneous	4,333	0	0	4,333
Land, Buildings and Improvements	474,128	0	0	474,128
Total General Government	643,324	30,635	14,124	659,835
Security of Persons and Property:				
Police	416,295	62,004	58,689	419,610
Fire Prevention	1,243,107	72,401	37,100	1,278,408
Total Security of Persons and Property	1,659,402	134,405	95,789	1,698,018
Public Health Services:				
Cemetery	494,317	9,238	0	503,555
Transportation:				
Street Department	2,129,881	119,000	81,000	2,167,881
Community Environment:				
Building Inspector	20,457	0	0	20,457
Leisure Time Activities:				
Parks and Recreation	1,499,878	7,296	2,400	1,504,774
Total	6,447,259	300,574	193,313	6,554,520
Construction in Progress	0	74,557	0	74,557
Total All Functions	\$6,447,259	\$375,131	\$193,313	\$6,629,077

City of Dover, Ohio
Schedule of General Fixed Assets by Source
December 31, 2000

General fixed assets:

Land	\$851,930
Buildings	1,807,388
Improvements Other than Buildings	710,271
Equipment and Machinery	1,767,574
Furniture and Fixtures	60,411
Vehicles	1,356,946
Construction in Progress	<u>74,557</u>
 Total	 <u><u>\$6,629,077</u></u>

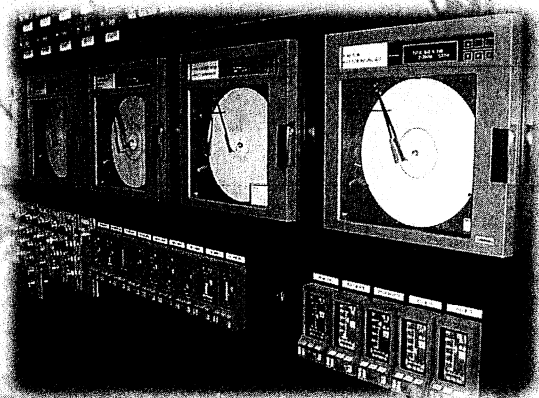
Investments in general fixed assets from:

General Fund Revenues	\$445,742
Income Tax Revenues	3,682,318
Special Revenue Fund Revenues	497,662
Federal Revenue Sharing	8,839
Federal Grant Revenue	17,189
Cemetery Capital Project	37,838

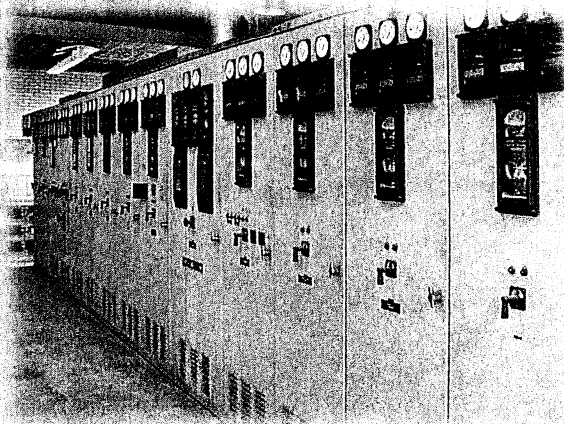
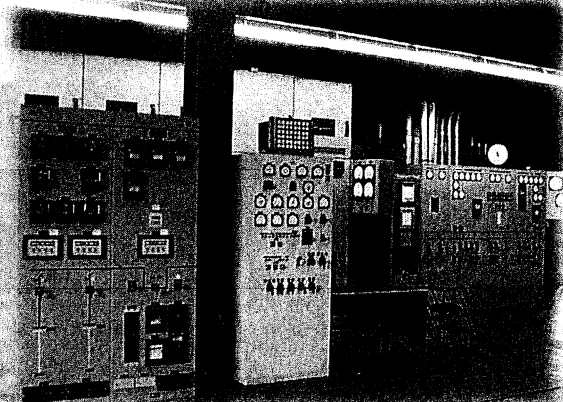
Acquisitions prior to December 31, 1986	<u>1,939,489</u>
	<u><u>\$6,629,077</u></u>

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STATISTICAL SECTION



Recorders are used to monitor all conditions of the plant to ensure safe and efficient operation.



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

	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
Municipal Income Tax (1)	\$1,142,545	\$1,054,899	\$1,211,878	\$996,567	\$1,019,183	\$1,030,615	\$1,172,761	\$890,727	\$0	\$0
Property and Other Taxes	895,584	909,424	822,559	791,267	808,173	711,497	712,450	677,100	1,445,875	1,281,044
Charges for Services	531,219	550,505	597,970	554,930	564,074	606,219	645,634	610,664	581,471	568,202
Fines, Licenses and Permits	48,755	38,527	37,893	32,885	45,183	35,356	40,457	40,488	43,546	32,017
Intergovernmental	1,224,590	1,470,401	1,185,199	955,038	1,228,727	869,614	909,887	726,087	781,036	833,488
Interest	533,217	440,309	386,862	225,965	200,935	209,825	228,707	149,887	167,775	213,250
Other	16,463	58,807	88,937	22,638	41,739	17,648	17,167	16,833	45,583	14,965
Total Revenues	\$4,392,373	\$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

Source: City Financial Records

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

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

	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
General Government	\$851,494	\$908,558	\$679,256	\$648,291	\$603,351	\$606,666	\$538,604	\$578,996	\$655,761	\$623,791
Security of Persons and Property	2,444,077	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
Public Health Services	5,557	11,260	11,403	11,337	11,342	11,410	11,598	11,227	10,675	8,490
Community Environment	57,911	59,697	57,593	55,604	49,479	62,724	52,568	45,172	46,349	60,738
Basic Utility Services	321,642	341,845	361,484	381,101	403,801	389,391	512,202	461,976	422,149	448,719
Leisure Time Activities	520,448	512,853	495,150	459,873	464,931	419,187	383,053	411,814	436,518	419,016
Total Expenditures	<u>\$4,201,129</u>	<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>

Source: City Financial Records

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

<u>Year</u>	<u>Total Tax Levy</u>	<u>Current Collections (2)</u>	<u>Delinquent Collections</u>	<u>Total Collections</u>	<u>Percent of Total Collections To Tax Levy</u>	<u>Accumulated Outstanding Delinquent Taxes (3)</u>	<u>Percent of Accumulated Delinquent Taxes To Total Tax Levy</u>
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	561,275	96.74	18,798	3.24
1995	600,017	569,989	14,185	584,174	97.36	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	1.73
2000	733,677	711,475	13,581	725,056	99.82	29,535	4.03

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, 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 Health District	Buckeye JVS	Total
	General Fund	Police and Fire Pension	Total					
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
2000	6.00	0.60	6.60	45.42	8.10	1.00	2.80	63.92

Source: Tuscarawas County, Ohio; County Auditor

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

<u>Year</u>	<u>Agricultural/ Residential Real Estate</u>	<u>Other Real Estate</u>	<u>Total Real Estate</u>	<u>Public Utility Personal</u>	<u>Tangible Personal</u>	<u>Total Personal</u>	<u>Total Assessed Value</u>	<u>Estimated True Value</u>	<u>Percent of Assessed Value To Estimated True Value (1)</u>	<u>%</u>
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	166,996,370	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	191,989,005	559,050,737	34	
1997	101,274,890	44,309,660	145,584,550	4,711,780	44,323,535	49,035,315	194,619,865	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	
2000	129,221,460	57,231,490	186,452,950	5,799,980	48,438,153	54,238,133	240,691,083	733,066,212	33	

Source: Tuscarawas County, Ohio; County Auditor

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

The percentages for 2000 are:

35 percent for all real estate,

88 percent for public utility personal and

25 percent for tangible personal.

City of Dover
Special Assessment Collections
Last Ten Years

<u>Year</u>	<u>Billed</u>	<u>Amount Collected</u>	<u>Percent Collected</u>
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
2000	0	0	n/a

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

City of Dover, Ohio
 Computation of Overlapping General Obligation Bonded Debt
 December 31, 2000

<u>Jurisdiction</u>	<u>General Obligation Debt Outstanding</u>	<u>Percentage Applicable To City (1)</u>	<u>Amount Applicable To City</u>
Dover City Schools	\$8,130,000	72.02 %	\$5,855,226

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 2000 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:							
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
2000	1,833,485	972,123	861,362	155,000	343,488	498,488	1.73
Electric Fund:							
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
2000	12,437,522	9,649,872	2,787,650	390,000	570,752	960,752	2.90
Sewer Fund:							
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
2000	1,383,076	1,089,946	293,130	70,000	72,572	142,572	2.06

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, 2000

Overall Debt Margin (10 1/2% of Assessed Valuation)	<u>\$25,300,914</u>
Gross Indebtedness	23,655,000
Less: Self Supporting Debt	<u>20,985,000</u>
Net Debt Within 10 1/2% Limitations	<u>2,670,000</u>
Legal Debt Margin Within 10 1/2% Limitations	<u>\$22,630,914</u>
Unvoted Debt Limitation (5 1/2% of Assessed Valuation)	<u>\$13,252,860</u>
Gross Indebtedness	23,655,000
Less: Self-Supporting Debt	<u>20,985,000</u>
Net debt within 5 1/2% limitation	<u>2,670,000</u>
Legal Debt Margin Within 5 1/2% limitation	<u>\$10,582,860</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)
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
2000	532,722,715	2,722,257	3,842,428	211,927

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, 2000

<u>Taxpayer</u>	<u>Total Assessed Value</u>	<u>Percent of Assessed Value</u>
International Paper Company	\$7,921,370	3.29 %
Allied Machine and Engineering Corp	7,753,450	3.22
AK Steel Corporation	5,555,340	2.31
Snyder Laboratories, Inc.	4,623,360	1.92
Commercial and Architectural Products	3,200,710	1.33
GTE North	3,180,723	1.32
New Plan Realty Trust	2,928,390	1.22
Buehler's Food Markets, Inc.	2,327,840	0.96
WTMS Properties, LTD	2,131,030	0.88
General Electric	<u>2,078,580</u>	<u>0.86</u>
	<u><u>\$41,700,793</u></u>	<u><u>17.31 %</u></u>

Source: Tuscarawas County, Ohio: County Auditor

City of Dover, Ohio
Bonded Debt
December 31, 2000

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
 Ten Largest Employers
 December 31, 2000

Employer	Nature of Business	Number of Employees
Union Hospital	Hospital	700
Allied Machine and Engineering Corp	Manufacturer	390
Dover City Schools	School	303
Zimmer Patient Care Division	Manufacturer	286
New Dawn Health Care	Nursing Care Center	250
Buehlers Food Market Incorporated	Grocery	230
Commercial and Architectural Products	Manufacturer	214
Arizona Chemical Company	Manufacturer	187
Hennis Care Center Incorporated	Nursing Care Center	181
Bag-N-Save Foods Incorporated	Grocery	130

Source: City records

City of Dover, Ohio
Demographic Statistics
Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>School Enrollment (2)</u>	<u>Unemployment Rate Tuscarawas County (3)</u>
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
2000	13,431	2,766	4.1

(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, 2000

Date of Incorporation as a City	December 6, 1901
Form of Government	Mayor/Council
Area	5.32 Square Miles
Miles of Streets	66
Miles of Storm Sewers	30
Number of Street Lights	2197
Hospital	1
Building Permits Issued	246
Education:	
Number of Teachers	184
Number of Students	2766
Fire Protection:	
Number of Stations	1
Number of Firemen and Officers (Exclusive of Volunteer Firemen)	15
Fire Hydrants	533
Police Protection:	
Number of Stations	1
Number of Policemen and Officers	22
Municipal Utilities:	
Mile of Water Mains	79
Miles of Electric Lines	92.5
Miles of Sanitary Sewer	62
Number of Consumers:	
Water	5244
Electric	6359
Sewer	5131
Average Daily Consumption (per household):	
Water	293
Electric	25
Sewer	169
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 Diamonc	8
Employees:	
Full-Time	144
Part-Time	28

Source: City records

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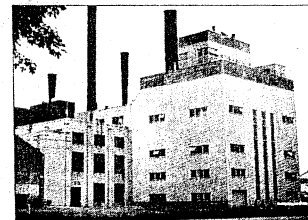
LIGHT PLANT HIGHLIGHTS

- 1898—First proposed bond issue for street lights approved by voters but court actions and controversies delay action for 10 years.
- 1908—New and larger bond issue is approved by voters and work is started a year later on natural gas engine plant to operate street lights only.
- 1910—After citizens used lanterns when privately-owned light plant turned off street lights in December, 1909, City Council decides to add commercial and home lighting service as city plant is put into operation in February.
- 1920—Changed from natural gas to steam-driven engines.
- 1925—First steam-driven turbo-generator is installed.
- 1927—Second steam-driven turbo-generator and underfeed stokers were installed.
- 1935—Submarine cables placed under the river.
- 1938—Entirely new power plant erected with aid of PWA grant and loan. Installed were a 400-pound pressure boiler, new turbo-generator unit, and electrical equipment.
- 1942—Second 400-pound pressure steam boiler installed.
- 1945—Tuscarawas River dam built to maintain water level so plant could continue pumping water from the river.
- 1946—Added new 4000 KW turbo-generator unit.
- 1950—Installed third 400-pound pressure steam boiler.
- 1955—Installed 7500 KW turbo-generator, largest in the present plant, switchboard and submarine cable.
- 1961—Installed 165,000 - pound per hour, 1000 - pound pressure boiler in 175-foot high building addition at cost of \$1,800,000.
- 1962—Plans for relighting downtown streets.

RATES: 1908 . . . 10 cents per KW hour.
1962 . . . Average below 2½¢ per KW hour.

Highlights taken from...

OPEN HOUSE



CITY OF DOVER MUNICIPAL LIGHT PLANT

SATURDAY, JUNE 30th
and
SUNDAY, JULY 1st
1:00 P.M. to 8:30 P.M.

Since 1908 the City of Dover's Light Plant has grown and moved steadily forward. The dedication of this new addition is another example of its progressive spirit.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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P.O. Box 1140
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Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

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 17, 2001**