

***DOVER TOWNSHIP***

**TUSCARAWAS COUNTY, OHIO**

**REGULAR AUDIT**

**For the Years Ended December 31, 2022 and 2021**







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Columbus, Ohio 43215  
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Board of Trustees  
Dover Township  
2000 Red Hill Road Northwest  
Dover, Ohio 44622

We have reviewed the *Independent Auditor's Report* of Dover Township, Tuscarawas County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2021 through December 31, 2022. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

June 13, 2023

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**DOVER TOWNSHIP  
TUSCARAWAS COUNTY  
DECEMBER 31, 2022 AND 2021**

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**DOVER TOWNSHIP  
TUSCARAWAS COUNTY  
DECEMBER 31, 2022 AND 2021**

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**INDEPENDENT AUDITOR'S REPORT**

Dover Township  
Tuscarawas County  
2000 Red Hill Rd NW.  
Dover, Ohio 44622

To the Township Trustees:

***Report on the Audit of the Financial Statements***

***Opinion***

We have audited the cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Dover Township, Tuscarawas County, Ohio (the Township), as of and for the years ended December 31, 2022 and 2021, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Township, as of December 31, 2022 and 2021, and the respective changes in cash basis financial position thereof and the budgetary comparison for the General, Road and Bridge, Fire District and American Rescue Plan funds for the years then ended and the Gasoline Tax fund for the year ended December 31, 2021 in accordance with the cash basis of accounting described in Note 2.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Township, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Emphasis of Matter - Accounting Basis***

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

***Emphasis of Matter***

As discussed in Note 11 to the 2022 and Note 12 to the 2021 financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Township. We did not modify our opinion regarding this matter.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting described in Note 2, and for determining that the cash basis of accounting is an acceptable basis for preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.



**Other Information**

We applied no procedures to management's discussion & analysis. Accordingly, we express no opinion or any other assurance on it.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated May 10, 2023, on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Township's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township's internal control over financial reporting and compliance.



**Charles E. Harris & Associates, Inc.**  
May 10, 2023

Dover Township  
Tuscarawas County, Ohio  
Management's Discussion and Analysis  
For the Year Ended December 31, 2022

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This discussion and analysis of the Dover Township financial performance provides an overall review of the Township's financial activities for the year ended December 31, 2022, within the limitations of the Township's cash basis accounting. Readers should also review the basic financial statements and notes to enhance their understanding of the Township's financial performance.

**Highlights**

Key highlights for 2022 are as follows:

Net position of Township activities decreased by \$116,435, and there are several reasons for this decrease. The first item is that a new Fire Contract was negotiated with the City of Dover that will last through December 31, 2027. That contract called for an immediate expenditure of \$150,000 toward an ambulance for the City of Dover as well as \$100,000 for self-contained breathing apparatus and related equipment. Additionally, the Dover Fire Chief was allotted a one-time payment of \$30,000 for additional items and equipment. This new Fire Contract will increase the yearly cost for Fire protection and ambulance service from \$92,500 to \$120,000 per year (\$30,000 per quarter). The second item for the decrease in net position would be the overall increase in expenses for labor, fuel and materials.

The Township's primary receipts are usually property taxes. Dover Township also received \$263,749 this year as waste collection fees from Kimble Landfill in Dover Township.

**Using the Basic Financial Statements**

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

**Report Components**

The statement of net position and the statement of activities provide information about the cash activities of the Township as a whole.

Fund financial statements provide a greater level of detail. Funds are created and maintained on the financial records of the Township as a way to segregate money whose use is restricted to a particular specified purpose. These statements present financial information by fund, presenting funds with the largest balances or most activity in separate columns.

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

**Basis of Accounting**

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

Dover Township  
Tuscarawas County, Ohio  
Management's Discussion and Analysis  
For the Year Ended December 31, 2022

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

**Reporting the Township as a Whole**

The statement of net position and the statement of activities reflect how the Township did financially during 2022, within the limitations of cash basis accounting. The statement of net position presents the cash balances and investments of the Township at year end. The statement of activities compares cash disbursements with program receipts for each governmental program. Program receipts include charges paid by the recipient of the program's goods or services and grants and contributions restricted to meeting the operational or capital requirements of a particular program. General receipts are all receipts not classified as program receipts. The comparison of cash disbursements with program receipts identifies how each governmental function or draws from the Township's general receipts.

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

In the statement of net position and the statement of activities, the Township has one type of activity:

Governmental activities. All of the Township's basic services are reported here, including police, fire, streets and parks. State and federal grants and income and property taxes finance most of these activities. Benefits provided through governmental activities are not necessarily paid for by the people receiving them.

**Reporting the Township's Most Significant Funds**

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

Governmental Funds - All of the Township's activities are reported in governmental funds. The governmental fund financial statements provide a detailed view of the Township's governmental operations and the basic services it provides. Governmental fund information helps determine whether there are more or less financial resources that can be spent to finance the Township's programs. The Township's significant governmental funds are presented on the financial statements in separate columns. The information for non-major funds (funds whose activity or balances are not large enough to warrant separate reporting) is combined and presented in total in a single column. Dover Township has four major governmental funds; the General Fund, the Road and Bridge Fund, the Fire District Fund, and the American Rescue Plan Fund. The programs reported in governmental funds are closely related to those reported in the governmental activities section of the entity-wide statements.

Dover Township  
Tuscarawas County, Ohio  
Management's Discussion and Analysis  
For the Year Ended December 31, 2022

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**The Government as a Whole**

Table 1 provides a summary of the Township's net position for 2022 compared to 2021 on a cash basis:

(Table 1)  
**Net Position**

	Governmental Activities	
	2022	2021
<b>Assets</b>		
Cash and Cash Equivalents	\$ 1,948,195	\$ 2,064,630
Total Assets	1,948,195	2,064,630
<b>Net Position</b>		
Restricted for:		
Other Purposes	1,248,418	1,314,190
Unrestricted	699,777	750,440
Total Net Position	\$1,948,195	\$2,064,630

As mentioned previously, net position of governmental activities decreased \$116,435 during 2022.

Dover Township  
Tuscarawas County, Ohio  
Management's Discussion and Analysis  
For the Year Ended December 31, 2022

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Table 2 reflects the changes in net position in 2022 and 2021 on a cash basis.

(Table 2)  
**Changes in Net Position**

	Governmental	
	Activities	
	2022	2021
Receipts:		
Program Receipts:		
Charges for Services and Sales	\$268,425	\$270,785
Operating Grants and Contributions	401,792	404,169
Total Program Receipts	670,217	674,954
General Receipts:		
Property and Other Local Taxes	546,775	550,345
Other Taxes	4,307	0
Grants and Entitlements Not Restricted	71,951	66,872
Interest	12,546	5,627
Miscellaneous	2,661	9,619
Total General Receipts	638,240	632,463
Total Receipts	1,308,457	1,307,417
Disbursements:		
General Government	506,277	176,182
Public Safety	123,766	102,212
Public Works	505,155	660,618
Health	3,463	3,449
Capital Outlay	286,231	28,354
Total Disbursements	1,424,892	970,815
Net Change in Fund Balances	(116,435)	336,602
Net Position, January 1	2,064,630	1,728,028
Net Position, December 31	\$1,948,195	\$2,064,630

In 2022, Program receipts represent 51 percent of total receipts and are primarily comprised of restricted intergovernmental receipts such as motor vehicle license and gas tax money, building permits and inspection fees and Solid Waste Disposal Fees.

In 2022, general receipts represent 49 percent of the Township's total receipts and are primarily property taxes. Other receipts are usually very insignificant and somewhat unpredictable revenue sources.

In 2022, disbursements for General Government represent the overhead costs of running the Township and the support services provided for the other Government activities. These include the costs of the Fiscal Officer and the Trustees as well as internal services such as payroll and purchasing.

Dover Township  
Tuscarawas County, Ohio  
Management's Discussion and Analysis  
For the Year Ended December 31, 2022

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**Township Activities**

If you look at the Statement of Activities which accompanies this full yearly report, you will see that the first column lists the major services provided by the Township. The next column identifies the costs of providing these services. The major program disbursements for Township activities are for Public Works, Capital Outlay and Public Safety.

(Table 3)

	<b>Governmental Activities</b>			
	Total Cost	Net Cost	Total Cost	Net Cost
	of Services	of Services	of Services	of Services
	2021	2021	2022	2022
General Government	\$176,182	\$59,245	\$506,277	(\$268,939)
Public Safety	102,212	(102,212)	123,766	(123,766)
Public Works	660,618	(221,091)	505,155	(72,276)
Health	3,449	(3,449)	3,463	(3,463)
Capital Outlay	28,354	(28,354)	286,231	(286,231)
Total Expenses	\$970,815	(\$295,861)	\$1,424,892	(\$754,675)

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

**The Township's Funds**

In 2022, total governmental funds had receipts and other financing sources of \$1,308,457 and disbursements of \$1,424,892.

**General Fund Budgeting Highlights**

The Township's budget is prepared according to Ohio law and is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. Usually, the most significant budgeted fund is the Road and Bridge Fund with the Fire District second and the General Fund in third. With the AUP Audit finding that will require that the Kimble Company tipping fees go in to the General Fund, it shall now be the most significant budgeted Fund and will be used to pay for Health Insurance Premiums for all Township employees going forward. Utilities will again be paid from the General Fund and not the Road and Bridge Fund going forward. The future use of the American Rescue Plan funds will depend on permitted uses going forward. If not permitted uses are found for Dover Township, those funds will be returned to the Federal Government.

**Capital Assets and Debt Administration**

**Capital Assets**

The Township does not currently keep track of its capital assets and infrastructure. Dover Township does keep track of inventory and the Fiscal Officer files an Inventory Report with the Tuscarawas County Engineer's Office each January.

Dover Township  
Tuscarawas County, Ohio  
Management's Discussion and Analysis  
For the Year Ended December 31, 2022

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**Current Issues**

The challenge for all governments is to provide quality services to the public while staying within the restrictions imposed by limited, and in some cases shrinking, funding. We rely heavily on local taxes and have very little industry to support the tax base. As tax revenues fail to keep up with increased expenses, it is the hope that the services that the Township provides will not decrease in quality or quantity. Dover Township has been fortunate to have a solid tax base historically. The threat of annexation and the decrease in state funding are the potential threats to that base. At this time the Township does not anticipate going to the taxpayers to ask for additional monies.

**Contacting the Township's Financial Management**

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

**Dover Township**  
**Tuscarawas County**  
*Statement of Net Position - Cash Basis*  
*December 31, 2022*

	Governmental Activities
<b>Assets</b>	
Equity in pooled cash and cash equivalents	\$ 1,948,195
Total assets	1,948,195
<b>Net Position</b>	
Restricted for:	
Other purposes	1,248,418
Unrestricted	699,777
Total net position	\$ 1,948,195

*See accompanying notes to the financial statements.*



**Dover Township**  
**Tuscarawas County**  
*Statement of Activities - Cash Basis*  
*For the Year Ended December 31, 2022*

	Program Cash Receipts			Net (Disbursements) Receipts and Changes in Net Position
	Cash Disbursements	Charges for Services and Sales	Operating Grants, Contributions and Interest	Governmental Activities
<b>Governmental Activities</b>				
Current:				
General government	\$ 506,277	\$ 4,676	\$ 232,662	\$ (268,939)
Public Safety	123,766	-	-	(123,766)
Public Works	505,155	263,749	169,130	(72,276)
Health	3,463	-	-	(3,463)
Capital outlay	286,231	-	-	(286,231)
<b>Total governmental activities</b>	<b>\$ 1,424,892</b>	<b>\$ 268,425</b>	<b>\$ 401,792</b>	<b>(754,675)</b>
<b>General Receipts</b>				
Property Taxes				546,775
Other Taxes				4,307
Grants and Entitlements not Restricted to Specific Programs				71,951
Earnings on Investments				12,546
Miscellaneous				2,661
<b>Total general receipts</b>				<b>638,240</b>
Change in net position				(116,435)
Net position beginning of year				2,064,630
Net position end of year				<b>\$ 1,948,195</b>

*See accompanying notes to the financial statements.*

**Dover Township**  
**Tuscarawas County**  
*Statement of Cash Basis Assets and Fund Balances*  
*Governmental Funds*  
*December 31, 2022*

	General	Road and Bridge	Fire District	American Rescue Plan	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>						
Equity in pooled cash and cash equivalents	\$ 699,777	\$ 543,401	\$ 265,106	\$ 242,807	\$ 197,104	\$ 1,948,195
Total assets	<u>\$ 699,777</u>	<u>\$ 543,401</u>	<u>\$ 265,106</u>	<u>\$ 242,807</u>	<u>\$ 197,104</u>	<u>\$ 1,948,195</u>
<b>Fund Balances</b>						
Restricted	-	543,401	265,106	242,807	197,104	1,248,418
Assigned	695,657	-	-	-	-	695,657
Unassigned	4,120	-	-	-	-	4,120
Total fund balances	<u>\$ 699,777</u>	<u>\$ 543,401</u>	<u>\$ 265,106</u>	<u>\$ 242,807</u>	<u>\$ 197,104</u>	<u>\$ 1,948,195</u>

*See accompanying notes to the financial statements.*

**Dover Township**  
**Tuscarawas County**  
*Statement of Cash Receipts, Disbursements and Changes in Cash Basis Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2022*

	General	Road and Bridge	Fire District	American Rescue Plan	Other Governmental Funds	Total Governmental Funds
<b>Receipts</b>						
Property and other local taxes	\$ 57,314	\$ 347,149	\$ 142,312	\$ -	\$ -	\$ 546,775
Licenses, Permits, and Fees	265,589	-	-	-	-	265,589
Intergovernmental	79,094	-	-	232,662	169,130	480,886
Earnings on Investment	11,569	-	-	-	977	12,546
Miscellaneous	891	1,615	-	-	-	2,506
Total receipts	414,457	348,764	142,312	232,662	170,107	1,308,302
<b>Disbursements</b>						
Current:						
General government	285,603	-	-	220,674	-	506,277
Public Safety	-	-	123,766	-	-	123,766
Public Works	176,209	275,017	-	-	53,929	505,155
Health	3,463	-	-	-	-	3,463
Capital Outlay	-	-	286,231	-	-	286,231
Total disbursements	465,275	275,017	409,997	220,674	53,929	1,424,892
Excess of receipts over (under) disbursements	(50,818)	73,747	(267,685)	11,988	116,178	(116,590)
<b>Other financing sources (uses)</b>						
Other financing sources	155	-	-	-	-	155
Total other financing sources (uses)	155	-	-	-	-	155
Net change in fund balance	(50,663)	73,747	(267,685)	11,988	116,178	(116,435)
Fund balances beginning of year	750,440	469,654	532,791	230,819	80,926	2,064,630
Fund balances end of year	\$ 699,777	\$ 543,401	\$ 265,106	\$ 242,807	\$ 197,104	\$ 1,948,195

See accompanying notes to the financial statements.

**Dover Township**  
**Tuscarawas County**  
*Statement of Receipts, Disbursements and Changes*  
*In Fund Balance - Budget and Actual - Budget Basis*  
*General Fund*  
*For the Year Ended December 31, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Receipts</b>				
Property and other local taxes	\$ 54,000	\$ 54,000	\$ 57,314	\$ 3,314
Licenses, Permits, and Fees	280,020	280,020	263,749	(16,271)
Intergovernmental	56,636	56,636	79,094	22,458
Earnings on Investment	6,000	6,000	11,569	5,569
Miscellaneous	3,340	3,340	891	(2,449)
Total receipts	399,996	399,996	412,617	12,621
<b>Disbursements</b>				
Current:				
General government	330,663	330,663	276,741	53,922
Public Works	661,348	661,348	176,209	485,139
Health	3,473	3,473	3,463	10
Capital outlay	100,010	100,010	-	100,010
Total disbursements	1,095,494	1,095,494	456,413	639,081
Excess of receipts over (under) disbursements	(695,498)	(695,498)	(43,796)	651,702
<b>Other financing sources (uses)</b>				
Transfers in	100	100	-	(100)
Transfers out	(50,000)	(50,000)	(6,000)	44,000
Other financing sources	100	100	155	55
Total other financing sources (uses)	(49,800)	(49,800)	(5,845)	43,955
Net change in fund balance	(745,298)	(745,298)	(49,641)	695,657
Unencumbered fund balance beginning of year	745,298	745,298	745,298	-
Unencumbered Balance End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 695,657</u>	<u>\$ 695,657</u>

*See accompanying notes to the financial statements.*

**Dover Township**  
**Tuscarawas County**  
*Statement of Receipts, Disbursements and Changes*  
*In Fund Balance - Budget and Actual - Budget Basis*  
*Road and Bridge Fund*  
*For the Year Ended December 31, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Receipts</b>				
Property and other local taxes	\$ 334,000	\$ 334,000	\$ 347,149	\$ 13,149
Licenses, Permits, and Fees	9,910	9,910	-	(9,910)
Intergovernmental	100	100	-	(100)
Miscellaneous	4,000	4,000	1,615	(2,385)
Total receipts	<u>348,010</u>	<u>348,010</u>	<u>348,764</u>	<u>754</u>
<b>Disbursements</b>				
Current:				
General government	6,100	6,100	-	6,100
Public Works	500,100	500,100	275,017	225,083
Capital outlay	311,464	311,464	262,076	49,388
Total disbursements	<u>817,664</u>	<u>817,664</u>	<u>537,093</u>	<u>280,571</u>
Excess of receipts over (under) disbursements	(469,654)	(469,654)	(188,329)	281,325
<b>Other financing sources (uses)</b>				
Transfers in	100	100	-	(100)
Transfers out	(100)	(100)	-	100
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(469,654)	(469,654)	(188,329)	281,325
Unencumbered fund balance beginning of year	<u>469,654</u>	<u>469,654</u>	<u>469,654</u>	<u>-</u>
Unencumbered Balance End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 281,325</u>	<u>\$ 281,325</u>

*See accompanying notes to the financial statements.*

**Dover Township**  
**Tuscarawas County**  
*Statement of Receipts, Disbursements and Changes*  
*In Fund Balance - Budget and Actual - Budget Basis*  
*Fire District Fund*  
*For the Year Ended December 31, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Receipts</b>				
Property and other local taxes	\$ 136,990	\$ 136,990	\$ 142,312	\$ 5,322
Intergovernmental	10	10	-	(10)
Miscellaneous	10	10	-	(10)
Total receipts	137,010	137,010	142,312	5,302
<b>Disbursements</b>				
Current:				
Public Safety	198,500	198,500	123,766	74,734
Capital outlay	471,301	471,301	286,231	185,070
Total disbursements	669,801	669,801	409,997	259,804
Net change in fund balance	(532,791)	(532,791)	(267,685)	265,106
Unencumbered fund balance beginning of year	532,791	532,791	532,791	-
Unencumbered Balance End of Year	\$ -	\$ -	\$ 265,106	\$ 265,106

*See accompanying notes to the financial statements.*

**Dover Township**  
**Tuscarawas County**  
*Statement of Receipts, Disbursements and Changes*  
*In Fund Balance - Budget and Actual - Budget Basis*  
*American Rescue Plan Fund*  
*For the Year Ended December 31, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Receipts</b>				
Intergovernmental	\$ 230,819	\$ 230,819	\$ 232,662	\$ 1,843
Total receipts	<u>230,819</u>	<u>230,819</u>	<u>232,662</u>	<u>1,843</u>
<b>Disbursements</b>				
Current:				
General government	<u>461,638</u>	<u>461,638</u>	<u>220,674</u>	<u>240,964</u>
Total disbursements	<u>461,638</u>	<u>461,638</u>	<u>220,674</u>	<u>240,964</u>
Net change in fund balance	(230,819)	(230,819)	11,988	242,807
Unencumbered fund balance beginning of year	<u>230,819</u>	<u>230,819</u>	<u>230,819</u>	<u>-</u>
Unencumbered Balance End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 242,807</u>	<u>\$ 242,807</u>

*See accompanying notes to the financial statements.*

Dover Township  
Tuscarawas County  
Notes to the Financial Statements  
For the Year Ended December 31, 2022

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**Note 1 – Reporting Entity**

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

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

A. Primary Government

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the Township. The Township provides general government services, maintenance of Township roads and bridges, and cemetery maintenance. The Township contracts with the City Of Dover, Ohio, for fire protection. Police protection is provided by the Tuscarawas County Sheriff's Department.

B. Component Units

Component units are legally separate organizations for which the Township is financially accountable. The Township is financially accountable for an organization if the Township appoints a voting majority of the organization's governing board and (1) the Township is able to significantly influence the programs or services performed or provided by the organization; or (2) the Township is legally entitled to or can otherwise access the organization's resources; the Township is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide support to, the organization; or the Township is obligated for the debt of the organization. The Township is also financially accountable for any organizations that are fiscally dependent on the Township in that the Township approves their budget, the issuance of their debt or the levying of their taxes. Component units also include legally separate, tax-exempt entities whose resources are for the direct benefit of the Township, are accessible to the Township and are significant in amount to the Township. Dover Township has no component units.

C. Jointly Governed Organizations

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

The Township participates in one jointly governed organization. Note 9 to the financial statements provides additional information for this entity. This organization is the Tuscarawas County Regional Planning Commission.

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



Dover Township  
Tuscarawas County  
Notes to the Financial Statements  
For the Year Ended December 31, 2022

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**Note 2 – Summary of Significant Accounting Policies**

As discussed further in Note 2.C, these financial statements are presented on a cash basis of accounting. This cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements, which have been applied to the extent they are applicable to the cash basis of accounting. Following are the more significant of the Township's accounting policies.

A. Basis of Presentation

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

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the Township as a whole. These statements include the financial activities of the primary government. The statements usually distinguish between those activities of the Township that are governmental and those that are considered business-type. Governmental activities generally are financed through taxes, intergovernmental receipts or other nonexchange transactions. Dover Township has no business type activities.

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

Fund Financial Statements

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

Dover Township  
Tuscarawas County  
Notes to the Financial Statements  
For the Year Ended December 31, 2022

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**Note 2 - Summary of Significant Accounting Policies (Continued)**

B. Fund Accounting

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

**Governmental Funds** Governmental funds are those through which most governmental functions of the Township are financed. The following are the Township's major governmental funds:

**General Fund** The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Township for any purpose provided it is expended or transferred according to the general laws of Ohio.

**Road and Bridge Fund** The road and bridge fund accounts for and reports property tax (inside millage) committed for the construction, reconstruction, resurfacing and repair of Township roads and bridges.

**Fire Protection Fund** The fire protection fund receives property tax levy money to pay for fire protection services.

**American Recovery Plan Fund** The American recovery plan fund received federal grant funds received and distributed through the local county government.

The other governmental funds of the Township account for grants and other resources whose use is restricted to a particular purpose.

C. Basis of Accounting

The Township's financial statements are prepared using the cash basis of accounting. Except for modifications having substantial support, receipts are recorded in the Township's financial records and reported in the financial statements when cash is received rather than when earned and disbursements are recorded when cash is paid rather than when a liability is incurred. Any such modifications made by the Township are described in the appropriate section in this note.

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

D. Budgetary Process

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

Dover Township  
Tuscarawas County  
Notes to the Financial Statements  
For the Year Ended December 31, 2022

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**Note 2 - Summary of Significant Accounting Policies (Continued)**

The appropriations resolution is the Township’s authorization to spend resources and sets limits on disbursements plus encumbrances at the object level of control selected by the Township. The Board of Trustees must annually approve the appropriation measure and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure.

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

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

E. Cash and Investments

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

Dover Township accrued interest on a savings account balance for 2022. Interest earnings are allocated to Township funds according to State statutes, grant requirements, or debt related restrictions. Interest receipts credited to the General Fund during 2022 was \$11,569 and an additional \$954 was assigned to Gasoline Tax Fund with \$23 going for Motor Vehicle License tax for a total of \$12,546.

F. Restricted Assets

Cash, cash equivalents and investments are reported as restricted when limitations on their use change the nature or normal understanding of their use. Such constraints are either imposed by creditors, contributors, grantors, or laws of other governments, or imposed by law through constitutional provisions or enabling legislation. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

G. Inventory and Prepaid Items

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

H. Capital Assets

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

Dover Township  
Tuscarawas County  
Notes to the Financial Statements  
For the Year Ended December 31, 2022

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**Note 2 - Summary of Significant Accounting Policies (Continued)**

I. Interfund Receivables/Payables

The Township reports advances-in and advances-out for interfund loans. These items are not reflected as assets and liabilities in the accompanying financial statements

J. Accumulated Leave

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

K. Employer Contributions to Cost-Sharing Pension Plans

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

L. Long-Term Obligations

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

M. Leases

For 2022, GASB Statement No. 87, Leases was effective. This GASB pronouncement had no effect on beginning net position/fund balance. The Township is the lessee in various leases related to buildings and other equipment under noncancelable leases. Lease payables are not reflected under the Township's cash basis of accounting. Lease disbursements are recognized when they are paid.

N. Net Position

Net position is reported as restricted when there are limitations imposed on its use either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes includes the revenue sources that are restricted for the Township's own programs.

The Township's policy is to first apply restricted resources when an obligation is incurred for purposes for which both restricted and unrestricted net position are available.

## Note 2 - Summary of Significant Accounting Policies (Continued)

### O. Fund Balance

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

***Nonspendable*** The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash.

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

***Committed*** The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (resolution) of Township Trustees. Those committed amounts cannot be used for any other purpose unless the Township Trustees remove or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, the committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by Township Trustees, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

***Assigned*** Amounts in the assigned fund balance classification are intended to be used by the Township for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by Township Trustees or a Township official delegated that authority by resolution, or by State Statute. State Statute authorizes the Township Clerk to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The Township may also assign fund balance as a result when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year’s appropriated budget in the General Fund.

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

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

Dover Township  
Tuscarawas County  
Notes to the Financial Statements  
For the Year Ended December 31, 2022

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**Note 2 - Summary of Significant Accounting Policies (Continued)**

O. Interfund Transactions

Exchange transactions between funds are reported as receipts in the seller funds and as disbursements in the purchaser funds. Subsidies from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds.

**Note 3 – Budgetary Basis of Accounting**

The budgetary basis as provided by law is based upon accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The Statement of Receipts, Disbursements and Changes in Fund Balance – Budget and Actual – Budget Basis presented for the general fund and any major special revenue fund are prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget. The differences between the budgetary basis and the cash basis are as follows:

1. Outstanding year end encumbrances are treated as cash disbursements (budgetary basis) rather than as restricted, committed or assigned fund balance (cash basis). There was an outstanding encumbrance of \$262,076.
2. The Zoning Fund was a separate Special Revenue Fund, but is considered part of the General Fund for cash basis reporting in combined statements.

**Note 4 – Deposits and Investments**

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

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

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

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States;

Dover Township  
Tuscarawas County  
Notes to the Financial Statements  
For the Year Ended December 31, 2022

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**Note 4 – Deposits and Investments (Continued)**

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, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
4. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
5. Bonds and other obligations of the State of Ohio, and, with certain limitations including a requirement for maturity within ten years from the date of settlement, bonds and other obligations of political subdivisions of the State of Ohio, if training requirements have been met;
6. The State Treasurer's investment pool (STAR Ohio);
7. Certain bankers' acceptances (for a period not to exceed one hundred eighty days) and commercial paper notes (for a period not to exceed two hundred seventy days) in an amount not to exceed 40 percent of the interim monies available for investment at any one time if training requirements have been met; and
8. Written repurchase agreements in the securities described in (1) or (2) provided 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 the term of the agreement must not exceed thirty days.

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

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

Protection of the Township's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, or by the financial institution's participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Dover Township  
Tuscarawas County  
Notes to the Financial Statements  
For the Year Ended December 31, 2022

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**Note 4 – Deposits and Investments (Continued)**

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the Township will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, the carrying amount of the Township's deposits were \$1,948,195. The Township's entire bank balance of \$1,989,991 was covered by the Federal Deposit Insurance Corporation (FDIC).

The Township has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by:

Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

**Note 5 – Property Taxes**

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the Township. Property tax receipts received in 2022 for real and public utility property taxes represents collections of the 2021 taxes. Property tax payments received during 2022 for tangible personal property (other than public utility property) is for 2021 taxes.

The 2022 real property taxes are levied after October 1, 2022 on the assessed values as of January 1, 2022, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of the appraised market value. The 2022 real property taxes are collected in and intended to finance 2023.

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

Public utility tangible personal property is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2022 public utility property taxes which became a lien on December 31, 2021, are levied after October 1, 2022, and are collected in 2023 with real property taxes.

The full tax rate for all Township operations for the year ended December 31, 2022 was \$4.90 per \$1,000 of assessed value. The assessed values of real and personal property upon which 2021 (2020) property tax receipts were based are as follows:

Real Property	<u>\$142,057,780</u>
Total Assessed Values	<u>\$142,057,780</u>

**Note 6 - Risk Management**

The Township is a member of the Ohio Township Association Risk Management Authority (The Pool). The Pool assumes the risk of loss up to the limits of the Township's policy. The Pool covers the following risks:



Dover Township  
Tuscarawas County  
Notes to the Financial Statements  
For the Year Ended December 31, 2022

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**Note 6 - Risk Management (Continued)**

- General liability and casualty
- Public official's liability
- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31 (latest information available):

	<u>2021</u>
Cash and investments	\$34,880,599
Actuarial liabilities	\$10,601,444

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

**Note 7 – Defined Benefit Pension Plan**

The employees of the Township participate in the Ohio Public Employees Retirement System (OPERS) which administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan and the Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. Participating employers are divided into state, local, law enforcement, and public safety divisions. While members may elect the Member-Directed Plan and the Combined Plan, substantially all members are in the OPERS' Traditional Plan; therefore, the following disclosure focuses on the Traditional Pension Plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the Traditional and Combined Plans. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information, and detailed information about OPERS' fiduciary net position that may be obtained by visiting <http://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (800) 222-7377.

Dover Township  
Tuscarawas County  
Notes to the Financial Statements  
For the Year Ended December 31, 2022

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**Note 7 – Defined Benefit Pension Plan (Continued)**

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the Traditional and Combined Plans as per the reduced benefits adopted by SB 343 (see OPERS’ Annual Comprehensive Financial Report referenced above for the additional information, including requirements for reduced and unreduced benefits):

<b>Group A</b>	<b>Group B</b>	<b>Group C</b>
Eligible to retire prior to	20 years of service credit prior to	Members not in other Groups
January 7, 2013 or five years	January 7, 2013 or eligible to retire	and members hired on or after
after January 7, 2013	ten years after January 7, 2013	January 7, 2013
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<b>Age and Service Requirements:</b>	<b>Age and Service Requirements:</b>	<b>Age and Service Requirements:</b>
Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<b>Formula:</b>	<b>Formula:</b>	<b>Formula:</b>
2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35

Final average Salary (FAS) represents the average of the three highest years of earnings over a member’s career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member’s career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The amount of a member’s pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

When a Traditional Plan benefit recipient has received benefits for 12 months, current law provides for an annual cost-of-living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the Combined Plan receive a cost-of-living adjustment of the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Dover Township  
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Notes to the Financial Statements  
For the Year Ended December 31, 2022

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**Note 7 - Defined Benefit Pension Plan (continued)**

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-Directed Plan and Combined Plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the Combined Plan consists of the member’s contributions plus or minus the investment gains or losses resulting from the member’s investment selections. Combined Plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-Directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the Member-Directed Plan consists of the members’ contributions, vested employer contributions, and investment gains or losses resulting from the members’ investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the purchase of a monthly defined benefit annuity from OPERS (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

Effective January 1, 2022, the Combined Plan is no longer available for member selection.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	State and Local
<b>2022 Statutory Maximum Contribution Rates</b>	
Employer	14.0 %
Employee *	10.0 %
 <b>2022 Actual Contribution Rates</b>	
Employer:	
Pension	14.0 %
Post-employment Health Care Benefits **	0.0
Total Employer	14.0 %
Employee	10.0 %

\* Member contributions within the Combined Plan are not used to fund the defined benefit retirement allowance.

\*\* This employer health care rate is for the Traditional and Combined Plans. The employer contribution rate for the Member-Directed Plan is allocated 4 percent for health care with the remainder going to pension.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Township’s contributions to OPERS for the year ended December 31, 2022 was \$53,036. All required contributions were made prior to the end of the year.

**Note 8 - Postemployment Benefits**

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

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the Traditional Pension and the Combined Plans. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses, and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan.

An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS. For those retiring on or after January 1, 2015, the allowance has been determined by applying a percentage to the base allowance. The percentage applied is based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. Monthly allowances range between 51 percent and 90 percent of the base allowance. Those who retired prior to January 1, 2015, will have an allowance of at least 75 percent of the base allowance.

The health care trust is also used to fund health care for Member-Directed Plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, Member-Directed Plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

Dover Township  
Tuscarawas County  
Notes to the Financial Statements  
For the Year Ended December 31, 2022

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**Note 8 - Postemployment Benefits (Continued)**

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 20 or more years of qualifying Ohio service credit with a minimum age of 60. Members in Group A are eligible for coverage at any age with 30 or more years of qualifying service. Members in Group B are eligible at any age with 32 years of qualifying service, or at age 52 with 31 years of qualifying service. Members in Group C are eligible for coverage with 32 years of qualifying service and a minimum age of 55. Current retirees eligible (or who become eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Annual Comprehensive Financial Report referenced below for additional information.

The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the OPERS Board of Trustees (OPERS Board) in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642, or by calling (614) 222-5601 or (800) 222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund post-employment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the Traditional Plan and the Combined Plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2022, State and Local employers contributed at a rate of 14.0 percent of earnable salary. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2022, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2022 was 4.0 percent.

Dover Township  
Tuscarawas County  
Notes to the Financial Statements  
For the Year Ended December 31, 2022

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**Note 9 – Jointly Governed Organization**

The Township is associated with the Tuscarawas County Regional Planning Commission as a Jointly Governed Organization. The Commission is a statutorily created political subdivision of the State. The Commission is jointly governed among Tuscarawas County municipalities and townships. Each member’s control over the operation of the Commission is limited to its representation on the board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economical and Governmental characteristics, functions and services of the county. No contributions were made to the Commission in 2022.

**Note 10 – Fund Balances**

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

Fund Balances	General	Road And Bridge	Fire District	American Rescue Plan	Other Governmental Funds	Total
<b>Restricted for</b>						
Road and Bridge	\$ -	\$ 543,401	\$ -	\$ -	\$ -	\$ 543,401
Fire District	-	-	265,106	-	-	265,106
American Rescue Plan	-	-	-	242,807	-	242,807
Other Purposes	-	-	-	-	197,104	197,104
<i>Total Restricted</i>	<u>-</u>	<u>543,401</u>	<u>265,106</u>	<u>242,807</u>	<u>197,104</u>	<u>1,248,418</u>
<b>Assigned to</b>						
2023 Appropriations	695,657	-	-	-	-	695,657
<b>Unassigned (Deficit)</b>	<u>4,120</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,120</u>
<i>Total Fund Balances</i>	<u>\$699,777</u>	<u>\$543,401</u>	<u>\$265,106</u>	<u>\$242,807</u>	<u>\$197,104</u>	<u>\$1,948,195</u>

**Note 11 – Covid -19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio’s state of emergency ended in June 2021 while the national state of emergency continues. During 2022, the Township received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Township. The impact on the Township’s future operating costs, revenues, and additional recovery from funding, either federal or state, cannot be estimated.

Dover Township  
Tuscarawas County, Ohio  
Management's Discussion and Analysis  
For the Year Ended December 31, 2021

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This discussion and analysis of the Dover Township financial performance provides an overall review of the Township's financial activities for the year ended December 31, 2021, within the limitations of the Township's cash basis accounting. Readers should also review the basic financial statements and notes to enhance their understanding of the Township's financial performance.

**Highlights**

Key highlights for 2021 are as follows:

Net position of Township activities increased by \$336,602. The reasons for this increase are the fact that Property Tax revenues exceeded estimates as well as Dover Township being awarded \$230,819 in American Rescue Plan Funding for 2021, and will receive the same amount in 2022. Dover Township had no major capital purchases for 2021 as well.

The Township's primary receipts are usually property taxes. Dover Township also received \$266,141 this year as waste collection fees from Kimble Landfill in Dover Township.

The other major event of 2021 was an AUP Audit conducted in July that determined that the tipping fees from the Kimble Company should have been allocated to the General Fund and not the Road and Bridge Fund as had been done for the past 33 years. The Auditor required that an adjustment be made for receipts from 2019 and 2020 from the Kimble Company and that \$573,781 be moved from Road and Bridge to the General Fund. By way of several Resolutions, the monies were moved as directed, but then, after approval by the Tuscarawas County Auditors Office, they were transferred back to Road and Bridge to settle Fund Balances needed for the remainder of 2021.

**Using the Basic Financial Statements**

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

**Report Components**

The statement of net position and the statement of activities provide information about the cash activities of the Township as a whole.

Fund financial statements provide a greater level of detail. Funds are created and maintained on the financial records of the Township as a way to segregate money whose use is restricted to a particular specified purpose. These statements present financial information by fund, presenting funds with the largest balances or most activity in separate columns.

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

**Basis of Accounting**

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

Dover Township  
Tuscarawas County, Ohio  
Management's Discussion and Analysis  
For the Year Ended December 31, 2021

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

**Reporting the Township as a Whole**

The statement of net position and the statement of activities reflect how the Township did financially during 2021, within the limitations of cash basis accounting. The statement of net position presents the cash balances and investments of the Township at year end. The statement of activities compares cash disbursements with program receipts for each governmental program. Program receipts include charges paid by the recipient of the program's goods or services and grants and contributions restricted to meeting the operational or capital requirements of a particular program. General receipts are all receipts not classified as program receipts. The comparison of cash disbursements with program receipts identifies how each governmental function draws from the Township's general receipts.

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

In the statement of net position and the statement of activities, the Township has one type of activity:

Governmental activities. All of the Township's basic services are reported here, including police, fire, streets and parks. State and federal grants and income and property taxes finance most of these activities. Benefits provided through governmental activities are not necessarily paid for by the people receiving them.

**Reporting the Township's Most Significant Funds**

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



Dover Township  
Tuscarawas County, Ohio  
Management's Discussion and Analysis  
For the Year Ended December 31, 2021

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Governmental Funds - All of the Township's activities are reported in governmental funds. The governmental fund financial statements provide a detailed view of the Township's governmental operations and the basic services it provides. Governmental fund information helps determine whether there are more or less financial resources that can be spent to finance the Township's programs. The Township's significant governmental funds are presented on the financial statements in separate columns. The information for non major funds (funds whose activity or balances are not large enough to warrant separate reporting) is combined and presented in total in a single column. Dover Township has five major governmental funds; the General Fund, the Gasoline Tax Fund, the Road and Bridge Fund, the Fire District Fund and the American Recovery Plan Fund. The programs reported in governmental funds are closely related to those reported in the governmental activities section of the entity-wide statements.

**The Government as a Whole**

Table 1 provides a summary of the Township's net position for 2021 compared to 2020 on a cash basis:

(Table 1)  
**Net Position**

	Governmental Activities	
	2020	2021
<b>Assets</b>		
Cash and Cash Equivalents	\$ 1,728,028	\$ 2,064,630
Total Assets	1,728,028	2,064,630
<b>Net Position</b>		
Restricted for:		
Other Purposes	1,208,121	1,314,190
Unrestricted	519,907	750,440
Total Net Position	\$ 1,728,028	\$ 2,064,630

As mentioned previously, net position of governmental activities increased \$336,602 during 2021.

Dover Township  
Tuscarawas County, Ohio  
Management's Discussion and Analysis  
For the Year Ended December 31, 2021

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Table 2 reflects the changes in net position in 2021 and 2020 on a cash basis.

(Table 2)  
**Changes in Net Position**

	Governmental	
	Activities	
	2020	2021
Receipts:		
Program Receipts:		
Charges for Services and Sales	\$296,457	\$270,785
Operating Grants and Contributions	167,138	404,169
Total Program Receipts	463,595	674,954
General Receipts:		
Property and Other Local Taxes	550,804	550,345
Other Taxes	37	-
Grants and Entitlements Not Restricted	60,991	66,872
Interest	11,741	5,627
Miscellaneous	23,143	9,619
Total General Receipts	646,716	632,463
Total Receipts	1,110,311	1,307,417
Disbursements:		
General Government	166,839	176,182
Public Safety	95,041	102,212
Public Works	611,269	660,618
Health	3,615	3,449
Capital Outlay	8,212	28,354
Total Disbursements	884,976	970,815
Net Change in Fund Balances	225,335	336,602
Net Position, January 1	1,502,493	1,728,028
Net Position, December 31	\$1,728,028	\$2,064,630

In 2021, Program receipts represent 52 percent of total receipts and are primarily comprised of restricted intergovernmental receipts such as motor vehicle license and gas tax money, building permits and inspection fees and Solid Waste Disposal Fees.

In 2021, general receipts represent 48 percent of the Township's total receipts are primarily property taxes. Other receipts are usually very insignificant and somewhat unpredictable revenue sources.

In 2021, disbursements for General Government represent the overhead costs of running the Township and the support services provided for the other Government activities. These include the costs of the Fiscal Officer and the Trustees as well as internal services such as payroll and purchasing.

Dover Township  
Tuscarawas County, Ohio  
Management's Discussion and Analysis  
For the Year Ended December 31, 2021

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**Township Activities**

If you look at the Statement of Activities which accompanies this full yearly report, you will see that the first column lists the major services provided by the Township. The next column identifies the costs of providing these services. The major program disbursements for Township activities are for Public Works, Capital Outlay and Public Safety.

(Table 3)

	<b>Governmental Activities</b>			
	Total Cost	Net Cost	Total Cost	Net Cost
	of Services	of Services	of Services	of Services
	2021	2021	2020	2020
General Government	\$176,182	\$59,245	\$166,839	(\$164,858)
Public Safety	102,212	(102,212)	95,041	(95,041)
Public Works	660,618	(221,091)	611,269	(444,131)
Health	3,449	(3,449)	3,615	(3,615)
Other	0	0	0	294,476
Capital Outlay	28,354	(28,354)	8,212	(8,212)
Total Expenses	\$970,815	(\$295,861)	\$884,976	(\$421,381)

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

**The Township's Funds**

In 2021, total governmental funds had receipts of \$1,307,417 and disbursements of \$970,815.

**General Fund Budgeting Highlights**

The Township's budget is prepared according to Ohio law and is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. Usually, the most significant budgeted fund is the Road and Bridge Fund with the Fire District second and the General Fund in third. With the AUP Audit finding that will require that the Kimble Company tipping fees go in to the General Fund, it shall now be the most significant budgeted Fund and will be used to pay for Health Insurance Premiums for all Township employees going forward. Utilities will again be paid from the General Fund and not the Road and Bridge Fund going forward. The future use of the American Rescue Plan funds will depend on permitted uses going forward. If not permitted uses are found for Dover Township, those funds will be returned to the Federal Government.

**Capital Assets and Debt Administration**

**Capital Assets**

The Township does not currently keep track of its capital assets and infrastructure. Dover Township does keep track of inventory and the Fiscal Officer files an Inventory Report with the Tuscarawas County Engineer's Office each January.

Dover Township  
Tuscarawas County, Ohio  
Management's Discussion and Analysis  
For the Year Ended December 31, 2021

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**Current Issues**

The challenge for all governments is to provide quality services to the public while staying within the restrictions imposed by limited, and in some cases shrinking, funding. We rely heavily on local taxes and have very little industry to support the tax base. As tax revenues fail to keep up with increased expenses, it is the hope that the services that the Township provides will not decrease in quality or quantity. Dover Township has been fortunate to have a solid tax base historically. The threat of annexation and the decrease in state funding are the potential threats to that base. At this time the Township does not anticipate going to the taxpayers to ask for additional monies.

**Contacting the Township's Financial Management**

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

**Dover Township**  
**Tuscarawas County**  
*Statement of Net Position - Cash Basis*  
*December 31, 2021*

	Governmental Activities
<b>Assets</b>	
Equity in pooled cash and cash equivalents	\$ 2,064,630
Total assets	2,064,630
<b>Net Position</b>	
Restricted for:	
Other purposes	1,314,190
Unrestricted	750,440
Total net position	\$ 2,064,630

*See accompanying notes to the financial statements.*

**Dover Township**  
**Tuscarawas County**  
*Statement of Activities - Cash Basis*  
*For the Year Ended December 31, 2021*

	<u>Program Cash Receipts</u>			<u>Net (Disbursements) Receipts and Changes in Net Position</u>
	<u>Cash Disbursements</u>	<u>Charges for Services and Sales</u>	<u>Operating Grants, Contributions and Interest</u>	<u>Governmental Activities</u>
<b>Governmental Activities</b>				
Current:				
General government	\$ 176,182	\$ 4,608	\$ 230,819	\$ 59,245
Public Safety	102,212	-	-	(102,212)
Public Works	660,618	266,177	173,350	(221,091)
Health	3,449	-	-	(3,449)
Capital outlay	28,354	-	-	(28,354)
<b>Total governmental activities</b>	<u>\$ 970,815</u>	<u>\$ 270,785</u>	<u>\$ 404,169</u>	<u>(295,861)</u>
<b>General Receipts</b>				
Property Taxes				550,345
Grants and entitlements not restricted				66,872
Earnings on investment				5,627
Miscellaneous				9,619
<b>Total general receipts</b>				<u>632,463</u>
Change in net position				336,602
Net position beginning of year				<u>1,728,028</u>
Net position end of year				<u>\$ 2,064,630</u>

*See accompanying notes to the financial statements.*

**Dover Township**  
**Tuscarawas County**  
*Statement of Cash Basis Assets and Fund Balances*  
*Governmental Funds*  
*December 31, 2021*

	General	Gasoline Tax	Road and Bridge	Fire District	American Recovery Plan	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>							
Equity in pooled cash and cash equivalents	\$ 750,440	\$ 77,073	\$ 469,654	\$ 532,791	\$ 230,819	\$ 3,853	\$ 2,064,630
Total assets	<u>750,440</u>	<u>77,073</u>	<u>469,654</u>	<u>532,791</u>	<u>230,819</u>	<u>3,853</u>	<u>2,064,630</u>
<b>Fund Balances</b>							
Restricted	-	77,073	469,654	532,791	230,819	3,853	1,314,190
Assigned	745,298	-	-	-	-	-	745,298
Unassigned	5,142	-	-	-	-	-	5,142
Total fund balances	<u>\$ 750,440</u>	<u>\$ 77,073</u>	<u>\$ 469,654</u>	<u>\$ 532,791</u>	<u>\$ 230,819</u>	<u>\$ 3,853</u>	<u>\$ 2,064,630</u>

See accompanying notes to the financial statements.

**Dover Township**  
**Tuscarawas County**  
*Statement of Cash Receipts, Disbursements and Changes in Cash Basis Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2021*

	General	Gasoline Tax	Road and Bridge	Fire District	American Recovery Plan	Other Governmental Funds	Total Governmental Funds
<b>Receipts</b>							
Property and other local taxes	\$ 69,145	\$ -	\$ 341,616	\$ 139,584	\$ -	\$ -	\$ 550,345
Licenses, Permits, and Fees	269,482	-	-	-	-	-	269,482
Intergovernmental	68,175	153,197	-	-	230,819	20,153	472,344
Earnings on Investment	5,338	281	-	-	-	8	5,627
Miscellaneous	109	-	9,510	-	-	-	9,619
<b>Total receipts</b>	<b>412,249</b>	<b>153,478</b>	<b>351,126</b>	<b>139,584</b>	<b>230,819</b>	<b>20,161</b>	<b>1,307,417</b>
<b>Disbursements</b>							
Current:							
General Government	163,698	-	12,484	-	-	-	176,182
Public Safety	-	-	-	102,212	-	-	102,212
Public Works	20,881	157,348	460,775	-	-	21,614	660,618
Health	3,449	-	-	-	-	-	3,449
Capital Outlay	-	-	3,965	24,389	-	-	28,354
<b>Total disbursements</b>	<b>188,028</b>	<b>157,348</b>	<b>477,224</b>	<b>126,601</b>	<b>-</b>	<b>21,614</b>	<b>970,815</b>
Excess of receipts over (under) disbursements	224,221	(3,870)	(126,098)	12,983	230,819	(1,453)	336,602
<b>Other financing sources (uses)</b>							
Transfers in	-	-	573,781	-	-	-	573,781
Transfers out	(573,781)	-	-	-	-	-	(573,781)
<b>Total other financing sources (uses)</b>	<b>(573,781)</b>	<b>-</b>	<b>573,781</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	(349,560)	(3,870)	447,683	12,983	230,819	(1,453)	336,602
Fund balances beginning of year	1,100,000	80,943	21,971	519,808	-	5,306	1,728,028
Fund balances end of year	<u>\$ 750,440</u>	<u>\$ 77,073</u>	<u>\$ 469,654</u>	<u>\$ 532,791</u>	<u>\$ 230,819</u>	<u>\$ 3,853</u>	<u>\$ 2,064,630</u>

See accompanying notes to the financial statements.



**Dover Township**  
**Tuscarawas County**  
*Statement of Receipts, Disbursements and Changes*  
*In Fund Balance - Budget and Actual - Budget Basis*  
*General Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Receipts</b>				
Property and other local taxes	\$ 53,000	\$ 53,000	\$ 69,145	\$ 16,145
Licenses, Permits, and Fees	20	120	266,177	266,057
Intergovernmental	54,262	54,262	68,175	13,913
Earnings on Investment	10,000	10,000	5,338	(4,662)
Miscellaneous	3,161	3,161	109	(3,052)
Total receipts	120,443	120,543	408,944	288,401
<b>Disbursements</b>				
Current:				
General government	207,158	207,158	154,223	52,935
Public Works	424,362	424,362	20,881	403,481
Health	4,010	4,010	3,449	561
Capital outlay	20	20	-	20
Total disbursements	635,550	635,550	178,553	456,997
Excess of receipts over (under) disbursements	(515,107)	(515,007)	230,391	745,398
<b>Other financing sources (uses)</b>				
Transfers in	100	100	-	(100)
Transfers out	5,000	(573,781)	(573,781)	-
Other financing sources	100	-	-	-
Total other financing sources (uses)	5,200	(573,681)	(573,781)	(100)
Net change in fund balance	(509,907)	(1,088,688)	(343,390)	745,298
Unencumbered fund balance beginning of year	1,093,688	1,093,688	1,093,688	-
Fund balance at end of year	<u>\$ 583,781</u>	<u>\$ 5,000</u>	<u>\$ 750,298</u>	<u>\$ 745,298</u>

*See accompanying notes to the financial statements.*

**Dover Township**  
**Tuscarawas County**  
*Statement of Receipts, Disbursements and Changes*  
*In Fund Balance - Budget and Actual - Budget Basis*  
*Gasoline Tax Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Receipts</b>				
Intergovernmental	165,390	165,390	153,197	(12,193)
Earnings on Investment	600	600	281	(319)
Total receipts	165,990	165,990	153,478	(12,512)
<b>Disbursements</b>				
Current:				
Public Works	246,933	246,933	157,348	89,585
Total disbursements	246,933	246,933	157,348	89,585
Net change in fund balance	(80,943)	(80,943)	(3,870)	77,073
Unencumbered fund balance beginning of year	80,943	80,943	80,943	-
Fund balance at end of year	\$ -	\$ -	\$ 77,073	\$ 77,073

*See accompanying notes to the financial statements.*

**Dover Township**  
**Tuscarawas County**  
*Statement of Receipts, Disbursements and Changes*  
*In Fund Balance - Budget and Actual - Budget Basis*  
*Road and Bridge Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Receipts</b>				
Property and other local taxes	\$ 328,000	\$ 328,000	\$ 341,616	\$ 13,616
Licenses, Permits, and Fees	279,700	279,700	-	(279,700)
Intergovernmental	100	100	-	(100)
Miscellaneous	100	100	9,510	9,410
<b>Total receipts</b>	<b>607,900</b>	<b>607,900</b>	<b>351,126</b>	<b>(256,774)</b>
<b>Disbursements</b>				
Current:				
General government	21,000	21,000	12,484	8,516
Public Works	832,552	832,552	460,775	371,777
Capital outlay	350,100	350,100	3,965	346,135
<b>Total disbursements</b>	<b>1,203,652</b>	<b>1,203,652</b>	<b>477,224</b>	<b>726,428</b>
Excess of receipts over (under) disbursements	(595,752)	(595,752)	(126,098)	469,654
<b>Other financing sources (uses)</b>				
Transfers in	100	573,881	573,781	(100)
Transfers out	(100)	(100)	-	100
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>573,781</b>	<b>573,781</b>	<b>-</b>
Net change in fund balance	(595,752)	(21,971)	447,683	469,654
Unencumbered fund balance beginning of year	21,971	21,971	21,971	-
Fund balance at end of year	<u>\$ (573,781)</u>	<u>\$ -</u>	<u>\$ 469,654</u>	<u>\$ 469,654</u>

*See accompanying notes to the financial statements.*

**Dover Township**  
**Tuscarawas County**  
*Statement of Receipts, Disbursements and Changes*  
*In Fund Balance - Budget and Actual - Budget Basis*  
*Fire District Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Receipts</b>				
Property and other local taxes	\$ 127,990	\$ 127,990	\$ 139,584	\$ 11,594
Intergovernmental	10	10	-	(10)
Miscellaneous	10	10	-	(10)
Total receipts	128,010	128,010	139,584	11,574
<b>Disbursements</b>				
Current:				
Public Safety	198,500	198,500	102,212	96,288
Capital outlay	449,318	449,318	24,389	424,929
Total disbursements	647,818	647,818	126,601	521,217
Net change in fund balance	(519,808)	(519,808)	12,983	532,791
Unencumbered fund balance beginning of year	519,808	519,808	519,808	-
Fund balance at end of year	\$ -	\$ -	\$ 532,791	\$ 532,791

*See accompanying notes to the financial statements.*

**Dover Township**  
**Tuscarawas County**  
*Statement of Receipts, Disbursements and Changes*  
*In Fund Balance - Budget and Actual - Budget Basis*  
*American Rescue Plan Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Receipts</b>				
Intergovernmental	-	-	230,819	230,819
Total receipts	-	-	230,819	230,819
Net change in fund balance	-	-	230,819	230,819
Fund balance at end of year	\$ -	\$ -	\$ 230,819	\$ 230,819

*See accompanying notes to the financial statements.*

Dover Township  
Tuscarawas County  
Notes to the Financial Statements  
For the Year Ended December 31, 2021

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**Note 1 – Reporting Entity**

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

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

A. Primary Government

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the Township. The Township provides general government services, maintenance of Township roads and bridges, and cemetery maintenance. The Township contracts with the City Of Dover, Ohio, for fire protection. Police protection is provided by the Tuscarawas County Sheriff's Department.

B. Component Units

Component units are legally separate organizations for which the Township is financially accountable. The Township is financially accountable for an organization if the Township appoints a voting majority of the organization's governing board and (1) the Township is able to significantly influence the programs or services performed or provided by the organization; or (2) the Township is legally entitled to or can otherwise access the organization's resources; the Township is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide support to, the organization; or the Township is obligated for the debt of the organization. The Township is also financially accountable for any organizations that are fiscally dependent on the Township in that the Township approves their budget, the issuance of their debt or the levying of their taxes. Component units also include legally separate, tax-exempt entities whose resources are for the direct benefit of the Township, are accessible to the Township and are significant in amount to the Township. Dover Township has no component units.

C. Jointly Governed Organizations

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

The Township participates in one jointly governed organization. Note 10 to the financial statements provides additional information for this entity. This organization is the Tuscarawas County Regional Planning Commission.

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

Dover Township  
Tuscarawas County  
Notes to the Financial Statements  
For the Year Ended December 31, 2021

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**Note 2 – Summary of Significant Accounting Policies**

As discussed further in Note 2.C, these financial statements are presented on a cash basis of accounting. This cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements, which have been applied to the extent they are applicable to the cash basis of accounting. Following are the more significant of the Township's accounting policies.

A. Basis of Presentation

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

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the Township as a whole. These statements include the financial activities of the primary government. The statements usually distinguish between those activities of the Township that are governmental and those that are considered business-type. Governmental activities generally are financed through taxes, intergovernmental receipts or other nonexchange transactions. Dover Township has no business type activities.

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

Fund Financial Statements

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

B. Fund Accounting

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

**Governmental Funds** Governmental funds are those through which most governmental functions of the Township are financed. The following are the Township's major governmental funds:

Dover Township  
Tuscarawas County  
Notes to the Financial Statements  
For the Year Ended December 31, 2021

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**Note 2 - Summary of Significant Accounting Policies (Continued)**

**General Fund** The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Township for any purpose provided it is expended or transferred according to the general laws of Ohio.

**Gasoline Tax Fund** The gasoline tax fund accounts for and reports that portion of the State gasoline tax restricted for maintenance and repair of roads within the Township.

**Road and Bridge Fund** The road and bridge fund accounts for and reports property tax (inside millage) committed for the construction, reconstruction, resurfacing and repair of Township roads and bridges.

**Fire Protection Fund** The fire protection fund receives property tax levy money to pay for fire protection services.

**American Recovery Plan Fund** The American recovery plan fund received federal grant funds received and distributed through the local county government.

The other governmental funds of the Township account for grants and other resources whose use is restricted to a particular purpose.

C. Basis of Accounting

The Township's financial statements are prepared using the cash basis of accounting. Except for modifications having substantial support, receipts are recorded in the Township's financial records and reported in the financial statements when cash is received rather than when earned and disbursements are recorded when cash is paid rather than when a liability is incurred. Any such modifications made by the Township are described in the appropriate section in this note.

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

D. Budgetary Process

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

The appropriations resolution is the Township's authorization to spend resources and sets limits on disbursements plus encumbrances at the object level of control selected by the Township. The Board of Trustees must annually approve the appropriation measure and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure.



Dover Township  
Tuscarawas County  
Notes to the Financial Statements  
For the Year Ended December 31, 2021

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**Note 2—Summary of Significant Accounting Policies (Continued)**

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

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

E. Cash and Investments

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

Dover Township accrued interest on a savings account balance for 2021. Interest earnings are allocated to Township funds according to State statutes, grant requirements, or debt related restrictions. Interest receipts credited to the General Fund during 2021 was \$5,338, \$281 for Gasoline Tax and \$8 in Other Governmental Funds.

F. Restricted Assets

Cash, cash equivalents and investments are reported as restricted when limitations on their use change the nature or normal understanding of their use. Such constraints are either imposed by creditors, contributors, grantors, or laws of other governments, or imposed by law through constitutional provisions or enabling legislation. Net position are reported as restricted when there are limitations imposed on their use either through the enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

G. Inventory and Prepaid Items

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

H. Capital Assets

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

I. Interfund Receivables/Payables

The Township reports advances-in and advances-out for interfund loans. These items are not reflected as assets and liabilities in the accompanying financial statements.

Dover Township  
Tuscarawas County  
Notes to the Financial Statements  
For the Year Ended December 31, 2021

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**Note 2—Summary of Significant Accounting Policies (Continued)**

J. Accumulated Leave

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

K. Employer Contributions to Cost-Sharing Pension Plans

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

L. Long-Term Obligations

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

M. Net Position

Net position is reported as restricted when there are limitations imposed on its use either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes includes the revenue sources that are restricted for the Township's own programs.

The Township's policy is to first apply restricted resources when an obligation is incurred for purposes for which both restricted and unrestricted net position are available.

N. Fund Balance

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

***Nonspendable*** The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash.

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

Dover Township  
Tuscarawas County  
Notes to the Financial Statements  
For the Year Ended December 31, 2021

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**Note 2—Summary of Significant Accounting Policies (Continued)**

**Committed** The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (resolution) of Township Trustees. Those committed amounts cannot be used for any other purpose unless the Township Trustees remove or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, the committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by Township Trustees, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

**Assigned** Amounts in the assigned fund balance classification are intended to be used by the Township for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by Township Trustees or a Township official delegated that authority by resolution, or by State Statute. State Statute authorizes the Township Clerk to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The Township may also assign fund balance as a result when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget in the General Fund.

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

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

**O. Interfund Transactions**

Exchange transactions between funds are reported as receipts in the seller funds and as disbursements in the purchaser funds. Subsidies from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds.

**Note 3 – Budgetary Basis of Accounting**

The budgetary basis as provided by law is based upon accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The Statement of Receipts, Disbursements and Changes in Fund Balance – Budget and Actual – Budget Basis presented for the general fund and any major special revenue fund are prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget. The differences between the budgetary basis and the cash basis are as follows:

Dover Township  
Tuscarawas County  
Notes to the Financial Statements  
For the Year Ended December 31, 2021

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**Note 3 – Budgetary Basis of Accounting (Continued)**

1. Outstanding year end encumbrances are treated as cash disbursements (budgetary basis) rather than as restricted, committed or assigned fund balance (cash basis). There were no outstanding encumbrances at year-end.
2. The Zoning Fund was a separate Special Revenue Fund, but is considered part of the General Fund for cash basis reporting in the combined statements.

**Note 4 – Deposits and Investments**

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

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

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

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other 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, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
4. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;

Dover Township  
Tuscarawas County  
Notes to the Financial Statements  
For the Year Ended December 31, 2021

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**Note 4 – Deposits and Investments (Continued)**

5. Bonds and other obligations of the State of Ohio, and, with certain limitations including a requirement for maturity within ten years from the date of settlement, bonds and other obligations of political subdivisions of the State of Ohio, if training requirements have been met;
6. The State Treasurer's investment pool (STAR Ohio);
7. Certain bankers' acceptances (for a period not to exceed one hundred eighty days) and commercial paper notes (for a period not to exceed two hundred seventy days) in an amount not to exceed 40 percent of the interim monies available for investment at any one time if training requirements have been met; and
8. Written repurchase agreements in the securities described in (1) or (2) provided 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 the term of the agreement must not exceed thirty days.

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

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

Protection of the Township's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, or by the financial institution's participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the Township will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, the carrying amount of the Township's deposits were \$2,064,630. The Township's entire bank balance of \$2,086,584 was covered by the Federal Deposit Insurance Corporation (FDIC).

The Township has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by:

Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

Dover Township  
Tuscarawas County  
Notes to the Financial Statements  
For the Year Ended December 31, 2021

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**Note 5 – Property Taxes**

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the Township. Property tax receipts received in 2021 for real and public utility property taxes represents collections of the 2020 taxes. Property tax payments received during 2021 for tangible personal property (other than public utility property) is for 2020 taxes.

The 2021 real property taxes are levied after October 1, 2021 on the assessed values as of January 1, 2021, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of the appraised market value. The 2021 real property taxes are collected in and intended to finance 2022.

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

Public utility tangible personal property is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2021 public utility property taxes which became a lien on December 31, 2020, are levied after October 1, 2021, and are collected in 2022 with real property taxes.

The full tax rate for all Township operations for the year ended December 31, 2021 was \$4.90 per \$1000 of assessed value. The assessed values of real and personal property upon which 2020 (2019) property tax receipts were based are as follows:

Real Property	<u>\$140,308,750</u>
Total Assessed Values	<u>\$140,308,750</u>

**Note 6 – Risk Management**

The Township is a member of the Ohio Township Association Risk Management Authority (the Pool). The Pool assumes the risk of loss up to the limits of the Township’s policy. The Pool covers the following risks:

- General liability and casualty
- Public official’s liability
- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31:

Dover Township  
Tuscarawas County  
Notes to the Financial Statements  
For the Year Ended December 31, 2021

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**Note 6 - Risk Management (Continued)**

2021

Cash and investments	\$34,880,599
Actuarial liabilities	\$10,601,444

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

**Note 7 – Defined Benefit Pension Plan**

The employees of the Township participate in the Ohio Public Employees Retirement System (OPERS) which administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan and the Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. Participating employers are divided into state, local, law enforcement, and public safety divisions. While members may elect the Member-Directed Plan and the Combined Plan, substantially all members are in the OPERS' Traditional Plan; therefore, the following disclosure focuses on the Traditional Pension Plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the Traditional and Combined Plans. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information, and detailed information about OPERS' fiduciary net position that may be obtained by visiting <http://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (800) 222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the Traditional and Combined Plans as per the reduced benefits adopted by SB 343 (see OPERS' Annual Comprehensive Financial Report referenced above for the additional information, including requirements for reduced and unreduced benefits):

Dover Township  
Tuscarawas County  
Notes to the Financial Statements  
For the Year Ended December 31, 2021

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**Note 7 – Defined Benefit Pension Plan (Continued)**

<b>Group A</b>	<b>Group B</b>	<b>Group C</b>
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<b>Age and Service Requirements:</b>	<b>Age and Service Requirements:</b>	<b>Age and Service Requirements:</b>
Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<b>Formula:</b>	<b>Formula:</b>	<b>Formula:</b>
2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

When a Traditional Plan benefit recipient has received benefits for 12 months, current law provides for an annual cost-of-living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the Combined Plan receive a cost-of-living adjustment of the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-Directed Plan and Combined Plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the Combined Plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined Plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-Directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the Member-Directed Plan consists of the members' contributions, vested employer contributions, and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the purchase of a monthly defined benefit annuity from OPERS (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.



Dover Township  
Tuscarawas County  
Notes to the Financial Statements  
For the Year Ended December 31, 2021

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**Note 7 - Defined Benefit Pension Plan (continued)**

Effective January 1, 2022, the Combined Plan is no longer available for member selection.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	State and Local
<b>2021 Statutory Maximum Contribution Rates</b>	
Employer	14.0 %
Employee *	10.0 %
 <b>2021 Actual Contribution Rates</b>	
Employer:	
Pension	14.0 %
Post-employment Health Care Benefits **	0.0
Total Employer	14.0 %
 Employee	 10.0 %

\* Member contributions within the Combined Plan are not used to fund the defined benefit retirement allowance.

\*\* This employer health care rate is for the Traditional and Combined Plans. The employer contribution rate for the Member-Directed Plan is allocated 4 percent for health care with the remainder going to pension.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Township's contributions to OPERS for the year ended December 31, 2021 was \$58,283. All required contributions were made prior to the end of the year.

**Note 8 - Postemployment Benefits**

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

Dover Township  
Tuscarawas County  
Notes to the Financial Statements  
For the Year Ended December 31, 2021

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**Note 8 - Postemployment Benefits (Continued)**

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the Traditional Pension and the Combined Plans. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses, and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan.

An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS. For those retiring on or after January 1, 2015, the allowance has been determined by applying a percentage to the base allowance. The percentage applied is based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. Monthly allowances range between 51 percent and 90 percent of the base allowance. Those who retired prior to January 1, 2015, will have an allowance of at least 75 percent of the base allowance.

The health care trust is also used to fund health care for Member-Directed Plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, Member-Directed Plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 20 or more years of qualifying Ohio service credit with a minimum age of 60. Members in Group A are eligible for coverage at any age with 30 or more years of qualifying service. Members in Group B are eligible at any age with 32 years of qualifying service, or at age 52 with 31 years of qualifying service. Members in Group C are eligible for coverage with 32 years of qualifying service and a minimum age of 55. Current retirees eligible (or who become eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Annual Comprehensive Financial Report referenced below for additional information.

The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the OPERS Board of Trustees (OPERS Board) in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642, or by calling (614) 222-5601 or (800) 222-7377.

Dover Township  
Tuscarawas County  
Notes to the Financial Statements  
For the Year Ended December 31, 2021

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**Note 8 - Postemployment Benefits (Continued)**

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund post-employment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the Traditional Plan and the Combined Plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2021, State and Local employers contributed at a rate of 14.0 percent of earnable salary. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2021, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2021 was 4.0 percent.

**Note 9 – Interfund Transfers**

An interfund transfer of \$573,781 was made from General Fund to Road and Bridge Fund to place funds back Road and Bridge to be used for 2021 Appropriations.

**Note 10 – Jointly Governed Organization**

The Township is associated with the Tuscarawas County Regional Planning Commission as a Jointly Governed Organization. The Commission is a statutorily created political subdivision of the State. The Commission is jointly governed among Tuscarawas County municipalities and townships. Each member's control over the operation of the Commission is limited to its representation on the board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economical and Governmental characteristics, functions and services of the county. The Township contributed \$690 to the Regional Planning Commission for membership in 2021.

**Note 11 – Fund Balances**

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

Dover Township  
Tuscarawas County  
Notes to the Financial Statements  
For the Year Ended December 31, 2021

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**Note 11 – Fund Balances (Continued)**

Fund Balances	General	Gasoline Tax	Road And Bridge	Fire District	American Rescue Plan	Other Governmental Funds	Total
<b>Restricted for</b>							
Other Purposes	\$ -	\$ 77,073	\$ 469,654	\$ 532,791	\$ 230,819	\$ 3,853	1,314,190
<i>Total Restricted</i>	-	77,073	469,654	532,791	230,819	3,853	1,314,190
<b>Assigned to</b>							
2022 Appropriations	745,298	-	-	-	-	-	745,298
<b>Unassigned (Deficit)</b>	5,142	-	-	-	-	-	5,142
<i>Total Fund Balances</i>	\$750,440	\$77,073	\$469,654	\$532,791	\$230,819	\$3,853	\$2,064,630

**Note 12 – Covid-19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio’s state of emergency ended in June 2021 while the national state of emergency continues. During 2021, the Township received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Township. The impact on the Township’s future operating costs, revenues, and additional recovery from funding, either federal or state, cannot be estimated.

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Parma OH 44129-2550  
Phone - (216) 575-1630  
Fax - (216) 436-2411

***Charles E. Harris & Associates, Inc.***  
*Certified Public Accountants*

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

Dover Township  
Tuscarawas County  
2000 Red Hill Rd NW.  
Dover, Ohio 44622

To the Township Trustees:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Dover Township, Tuscarawas County (the Township) as of and for the years ended December 31, 2022 and 2021, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements and have issued our report thereon dated May 10, 2023, wherein we noted the Township uses a special purpose framework other than generally accepted accounting principles. We also noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Township.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Township's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purposes of expressing our opinion the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, we do not express an opinion on the effectiveness of the Township's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a material weakness. We consider finding 2022-001 to be a material weakness.

***Report on Compliance and Other Matters***

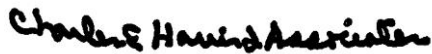
As part of obtaining reasonable assurance about whether the Township's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material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

***Township's Response to Finding***

*Government Auditing Standards* requires the auditor to perform limited procedures on the Township's response to the finding identified in our audit and described in the accompanying corrective action plan. The Township's response was not subjected to the other auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on the response.

***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Township's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



*Charles E. Harris & Associates, Inc.*  
May 10, 2023

**DOVER TOWNSHIP  
TUSCARAWAS COUNTY  
SCHEDULE OF FINDINGS  
December 31, 2022 and 2021**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**Finding Number 2022-001 – Material Weakness**

Audit Adjustments and Reclassifications:

The Township erroneously recorded numerous transactions during 2022 and 2021. The more significant adjustments are as follows:

- In 2021, the General Fund had disbursements in Other Financing Uses of \$20,881 that were reclassified as Public Works.
- In 2021, the General Fund had receipts in Other Financing Sources of \$266,140 that were reclassified as Licenses, Permits and Fees.
- In 2021, the American Recovery Plan Fund had grant receipts in Other Financing Sources of \$230,819 that were reclassified to Intergovernmental receipts.
- In 2021, the Restricted for Capital Projects had net position of \$230,819 that was reclassified to Restricted for Other purposes.
- In 2021, the General Fund had subsequent year appropriations of \$745,298 in Unassigned Fund Balance that was reclassified to Assigned fund balance.
- In 2022, the General Fund had disbursements in Other Financing Uses of \$126,372 that were reclassified as Public Works.
- In 2022, the American Recovery Plan Fund had grant receipts in Other Financing Sources of \$232,662 that were reclassified to Intergovernmental receipts.
- In 2021 and 2022, all Zoning fund receipts, disbursements and fund balances were adjusted from the Special Revenue Fund to the General Fund.
- In 2022, the Restricted for Capital Projects had net position of \$242,807 that was reclassified to Restricted for Other purposes.
- In 2022, the General Fund had subsequent year appropriations of \$695,657 in Unassigned Fund Balance that was reclassified to Assigned fund balance.
- Corrections to various footnotes in 2021 and 2022 including the Fund Balance note, Summary of Significant of Accounting Policies note and others.

The accompanying financial statements and the Township’s records have been adjusted to properly reflect these transactions. Various other immaterial posting errors were also noted and brought to the attention of management.

**DOVER TOWNSHIP  
TUSCARAWAS COUNTY  
SCHEDULE OF FINDINGS  
December 31, 2022 and 2021**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**Finding Number 2022-001 – Material Weakness (Continued)**

Failure to report transactions correctly results in the financial statements not being accurately presented. We recommend that the Fiscal Officer refer to the Ohio Township Handbook, UAN manual and other Auditor of State guidance to properly classify its transactions. In addition, we recommend the Fiscal Officer adopt policies and procedures on the reviewing all financial reports compiled by UAN to ensure their accuracy.

**Management Response:**

See Corrective Action Plan



**DOVER TOWNSHIP  
TUSCARAWAS COUNTY**

**CORRECTIVE ACTION PLAN  
For the Years Ended December 31, 2022 and 2021  
Prepared by Management**

<b>Finding Number</b>	<b>Planned Corrective Action</b>	<b>Anticipated Completion Date</b>	<b>Responsible Contact Person</b>
2022-001	Aware of the issue. Will review receipts and disbursements when received to post correctly.	Immediately	Drew Yosick, Fiscal Officer

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# OHIO AUDITOR OF STATE KEITH FABER



**DOVER TOWNSHIP**

**TUSCARAWAS COUNTY**

## **AUDITOR OF STATE OF OHIO CERTIFICATION**

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



**Certified for Release 6/27/2023**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)