



240 S. Illinois Route 59, Bartlett, Illinois 60103

**Regular Meeting of the Town Board**  
*September 19<sup>th</sup>, 2017*  
**7:00 PM**

**A G E N D A**

- I. Call to Order – Roll Call
- II. Pledge of Allegiance
- III. Town Hall (Public Comments)
- IV. Presentations
  - A. Veterans Honor Roll – AIC Benjamin F. Childress
- V. Reports
  - A. Supervisor’s Report
  - B. Clerk’s Report
  - C. Highway Commissioner’s Report
  - D. Assessor’s Report
  - E. Treasurer’s Report
  - F. Department Reports
- VI. Bill Paying
- VII. Unfinished Business
- VIII. New Business
  - A. Regular Meeting Minutes of September 5, 2017
  - B. Resolution Recognizing National Senior Center Month
  - C. Approval of the Fiscal Year 2017 Audit
  - D. Consideration of 2018 Township Board Meeting & Workshop Dates
  - E. Consideration of 2018 Township Holiday Schedule
- IX. Executive Session
- X. Other Business
- XI. Adjournment

**Mission Statement**

**Our mission is to continuously improve the quality of life of Hanover Township residents by providing a unique array of quality, cost effective, community-based services acting as a dynamic organization that delivers services in a responsible and respectful manner.**



**VETERANS HONOR ROLL**  
**WE ARE PROUD TO HONOR THOSE WHO**  
**HAVE SERVED US SO VALIANTLY**

**NAME:** BENJAMIN F CHILDRESS

**ADDRESS:** 240 KOSAN CIRCLE

**CITY/ZIP CODE:** STREAMWOOD, IL 60107

**PHONE #:** 630-540-0047

**DATE OF BIRTH:** 06/27/1932

**BRANCH OF SERVICE:** NAVY, AIR FORCE, ARMY

**HIGHEST RANK ATTAINED:** A/C

**YEARS OF SERVICE:** FROM 9 YEARS TO 1950-1960

**MEDALS AWARDED OR OTHER CITATIONS:**  
DONT RECALL

**INJURIES:** PTSD, EAR

**Comments:** Please include any interesting stories, events, and/or memories of your time in the military. Please include additional sheet(s) if needed.

Attach copy of discharge papers, DD-214 or any other significant records regarding your time in the military. We will be happy to make copies and return your originals.

A historical file will be made regarding your time serving your country and will be available for future generations.

Thank you,  
*Brian P. McGuire*

# DEPARTMENT OF ADMINISTRATIVE SERVICES

Report for August 2017

SERVICE PROVIDED	AUGUST 2017	AUGUST 2016	FYTD 2018	FYTD 2017
<i>Passports</i>	351	381	2,444	2,030
Photo fees	\$2,560	\$1,485	\$14,940	\$7,065
Fee deposits	\$5,685	\$7,190	\$45,470	\$40,820
<i>Fishing/Hunting licenses</i>	5	3	63	70
<i>Handicap Placards</i>	17	19	80	97
<i>Cook County vehicle stickers</i>	12	1	219	234
<i>Human Resources Requests</i>	181	168	802	782
<i>New Employee Orientations</i>	2	1	11	5
<i>Technology work orders</i>	62	53	244	215
<i>Resident Contacts</i>	1,737	2,040	10,005	9,951
<i>Percent of Budget Expended</i> (42.5% of year)	6.6%	8.2%	29.4%	28.4%

## Department Highlights

- The Annual All Staff Picnic was held on August 16<sup>th</sup> from 12pm to 1:20pm at William Tiknis Campus. Approximately 60 employees attended the annual employee appreciation event.
- Administrative Specialist Callahan conducted the General Assistance and Emergency Assistance quarterly audit on August 9<sup>th</sup> with no findings.
- Administrative Services staff continue to review phone system vendors for the replacement of the Townships current phone system. Staff identified several systems that have been previously bid through various purchasing cooperatives and is finalizing quotes and installation costs through these options.
- Assistant Administrator Powers participated in the PACE audit with Senior Services staff on August 15<sup>th</sup>. The audit was completed by PACE with no findings.
- Assistant Administrator Powers coordinated a review of quotes for cyber liability policy coverage for the Township. Traveler's Insurance offered a comprehensive cyber liability coverage and an affordable rate and the Township proceeded with moving forward with the coverage.
- Administrative Specialist Callahan assisted with the Welfare Services mobile pantry event at the William Tiknis Campus on August 29<sup>th</sup>.
- Assistant Administrator Powers participated in interviews for the Youth and Family Services Open Gym Assistant position.
- A Lunch and Learn was held on August 23<sup>rd</sup>. Representatives from Hanover Park Community Bank presented on financial and retirement planning.
- Assistant Administrator Powers attended an employment liability seminar hosted by the Illinois Counties Risk Management Trust on August 31<sup>st</sup>.

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# OFFICE OF THE ASSESSOR

Report for August 2017

SERVICE PROVIDED	AUGUST 2017	AUGUST 2016	FYTD 2018	FYTD 2017
<i>Administration</i>				
Office visits	178	184	1132	966
Building permits processed	523	506	2549	2700
Change of Name*	6	7	38	36
Property tax appeals	0	0	0	0
Certificate of Errors	79	97	659	442
Property location updates	1	1	6	5
<i>Exemptions</i>				
Homeowner exemptions	29	29	168	108
Senior homeowner exemptions	22	46	286	237
Senior Freeze exemptions	9	2	140	73
Disabled person & Veteran exemptions	19	16	123	72
Miscellaneous exemptions	0	4	6	18

\* Denotes notary requirement

## Department Highlights

- Extended Tuesday hours, open until 6:00 p.m. August had a total of 6 visitors after 4:30pm.
- We have a total of 2,330 e-mails on our contact list. We added 29 e-mails in August.
- Cook County 2016 2<sup>nd</sup> installment tax bills were due August 1<sup>st</sup>.
- Assessor's Office staff attended the Lunch and Learn August 23<sup>rd</sup> with the topic of financial planning.
- Chief Deputy Assessor Glascott attended the Employee Wellness Workgroup meeting on August 30<sup>th</sup>.

*Office of the Assessor Mission Statement:*

*The Hanover Township Assessor is your nearest liaison to the Cook County Assessor's Office. Our duty is to provide professional assistance with questions you may have regarding your real estate assessments and tax bills.*

# OFFICE OF COMMUNITY HEALTH

Report for August 2017

SERVICE PROVIDED	AUGUST 2017	AUGUST 2016	FYTD 2018	FYTD 2017
<i>Appointments</i>				
ProTimes	15	25	88	117
TB skin test	14	6	54	27
Cholesterol	1	2	9	13
Pharmaceutical Assistance Programs	1	2	2	7
Miscellaneous labs	10	8	50	45
Wellness Screening (BP, diabetes, anemia)	52	20	239	127
Other	49	43	207	178
<i>Clinic Clients</i>				
Senior Center/ home visits	115	91	462	407
Astor Avenue	11	5	42	53
Elgin, Izaak Walton Center	6	7	17	28
Offsite clinics	8	7	62	48
Total clients (unduplicated)	61	41	272	238
<i>Public Education &amp; Health Promotion</i>				
Media coverage	4	4	16	14
Informational seminars/Program	6	8	31	35
Program Participants	69	125	853	975
<i>Primary Care Provider Support</i>	4	6	21	51

## Department Highlights

- Community Health staff provided 5 home visits for residents in the month of August.
- Director Smith participated in Bartlett's National Night Out on August 1<sup>st</sup> and provided information on Township services to attendants.
- Director and Community Health Nurse attended quarterly Northwest Municipal Nurse's Meeting on August 2<sup>nd</sup>.
- Community Health Nurse Arriola attended Community Immunization Education Training on August 3<sup>rd</sup>.
- Community Health Intern led an interactive stress relief module for residents and presented on various methods for managing and relieving stress on August 8<sup>th</sup>.
- The Office of Community Health staff attended an internal workshop focused on providing skills to manage stress and burnout and increase wellbeing on August 11<sup>th</sup>.
- Director Smith and Community Health Nurse Arriola provided epipen and bloodborne pathogen training on August 16<sup>th</sup> for Youth & Family Services staff members.
- Director Smith and Community Health Nurse Arriola certified 9 people in Heartsaver CPR on August 23<sup>rd</sup>.

*Office of Community Health Mission Statement:*

*Our mission of the Office of Community Health is to provide education and health promotion, prevent the spread of disease and illness, and to assist residents in accessing quality health services.*

# OFFICE OF COMMUNITY AND VETERANS AFFAIRS

Report for August 2017

SERVICE PROVIDED	AUGUST 2017	AUGUST 2016	FYTD 2018	FYTD 2017
<i>Website Visits*(total)</i>	4,854	5,571	21,376	16,572
<i>Website Visits (unique)</i>	3,495	4,053	11,141	11,790
<i>Facebook Likes</i>	58	34	166	117
<i>New Twitter Followers</i>	8	73	185	116
<i>New YouTube Views</i>	276	326	1,395	1,135
<i>Email address contacts</i>	3	25	588	130
<i>Media Releases</i>	3	5	18	22
<i>Veteran Contacts</i>	83	39	174	203
<i>Total Veterans served</i>	76	21	150	101
<i>Total Resident Contacts (Elgin office)</i>	979	871	4,289	3,448

\*With the new website, CVA will now be using Google Analytics for tracking website metrics. For unknown reasons, the total number of visits does not match the trends of website visits from our former website provider Weblinx.

## Department Highlights

- Community and Veteran’s Affairs, Youth and Family Services, and Senior Services collaborated and hosted the National Night Out event at the Izaak Walton Center on August 1<sup>st</sup>. Approximately 140 people attended.
- Community and Veterans Affairs staff met with Wintrust Bank on August 4<sup>th</sup> to discuss financial programs and services available to Township veterans.
- Department staff attended Trustee Essick’s installation as Commander of Elgin American Legion Post 57 on August 8<sup>th</sup>.
- The Izaak Walton Center Summer Lunch Program ended on August 11<sup>th</sup> with a total of 1,942 lunches served. This is an increase from 2016 when a total of 1,517 lunches were served.
- The Izaak Walton Center hosted a Veteran’s Lunch n Movie on August 15<sup>th</sup>. A total of 15 Township veterans attended the lunch which was provided by the Senior Services Stars N Stripes Café.
- Director Kuttnerberg attended a meeting of local government representatives on August 22<sup>nd</sup> with Congressman Roskam at the Bartlett Park District offices. The congressman provided an update on the work in Washington D.C. and answered questions from attendees.
- Director Kuttnerberg met with the Schaumburg Township Administrator and Schaumburg’s new Community Relations Coordinator on August 22<sup>nd</sup> to discuss Township outreach and communications strategies.
- The Izaak Walton Center hosted the quarterly meeting of the Woodland Meadows East Homeowners Association meeting on August 22<sup>nd</sup>. Director Kuttnerberg presented at the meeting and shared information on upcoming Township special events.
- Community Relations Specialist Spiro designed the Fall-Winter issue of the Hanover Happenings newsletter to achieve cost savings. The department has previously used a vendor for this service. The newsletter was sent for printing on August 24<sup>th</sup> and delivered to residents shortly thereafter.
- Director Kuttnerberg coordinated and participated in a tour of the Cook County Department of Corrections on August 29 with the Administrator and other staff to review their facilities and learn more about their programs and discharge process.

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# DEPARTMENT OF EMERGENCY SERVICES

Report for August 2017

SERVICE PROVIDED	AUGUST 2017	AUGUST 2016	FYTD 2018	FYTD 2017
<i>Volunteers</i>				
Total volunteers	32	26	32	26
New volunteers	0	0	6	2
<i>Hours</i>				
Volunteer Detail Hours	456	372.5	2,226	2,176
Volunteer Work Hours	186.5	147.5	898.75	1,165.75
Volunteer Training Hours	369	162	1,432	1,026
<i>Total Volunteer Hours</i>	1,011.5	682	4,556.75	4,367.75
<i>Details</i>				
Emergency Call Outs	4	5	36	21
Safety Patrols	2	3	15	23
Township Sponsored Events	7	4	18	19
Other Community Events	4	6	24	27
Miscellaneous	0	0	0	0
<i>Total Details</i>	17	18	93	82

## Department Highlights:

- Emergency Call Outs:
  - HTEST responded to the Fox River Fire Protection District for traffic control following a natural gas leak in the area on August 13<sup>th</sup>.
  - HTES provided scene lighting for the Streamwood Police Department on August 21<sup>st</sup>.
  - HTES responded to a search and rescue request from the Cook County Department of Homeland Security and Emergency Management on August 25<sup>th</sup> and 26<sup>th</sup>.
- HTES participated in National Night Out at the Izaak Walton Center on August 1<sup>st</sup>.
- On August 4<sup>th</sup>, assisted with installation of a temporary license plate for an elderly resident.
- On August 6<sup>th</sup>, HTES participated in the annual Hanover Park Car and Motorcycle Show.
- Members visited the Cook County Department of Homeland Security and Emergency Management warehouse and emergency operations center for a tour on August 24<sup>th</sup>.
- HTES assisted the Department of Welfare Services with the annual backpack distribution event at Astor Avenue Community Center on August 29<sup>th</sup>.
- Members made a presentation to the Senior Services Triade group on emergency preparedness on August 31<sup>st</sup>.
- HTES participated in the North Aurora Emergency Vehicle Lights and Sirens Parade on August 4<sup>th</sup>.
- On August 11<sup>th</sup>, HTES assisted the Village of Wayne with traffic control and lighting for a local event.
- HTES assisted St. Johns Church with traffic control and first aid services at their annual picnic on August 26<sup>th</sup>.
- Safety patrols were conducted on August 4<sup>th</sup> and August 11<sup>th</sup>.

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# DEPARTMENT OF FACILITIES & MAINTENANCE

Report for August 2017

SERVICE PROVIDED	AUGUST 2017	AUGUST 2016	FYTD 2018	FYTD 2017
<i>Administration</i>				
Vehicle service calls	5	8	29	33
Work orders	53	95	307	377
Event set-ups/tear downs	198	184	943	887
<i>Energy Efficiency – Electricity (Kw)</i>				
Astor Avenue Community Center	4,808	6,548	24,820	25,900
Town Hall	10,560	13,980	38,8720	43,440
Senior Center	43,214	40,875	172,478	153,909
<i>Energy Efficiency – Gas (Therms)</i>				
Astor Avenue Community Center	0	0	503.78	370.66
Town Hall	8.29	8.28	961.98	995.57
Senior Center	725.25	1,018.02	5,112.62	4,193.27

## Department Highlights

- The maintenance garage roof replacement project was completed. In addition to a complete replacement of the garage roof, the downspouts and gutters were also replaced.
- Working with Director Colagrossi on replacement of tile at certain high traffic areas of the Senior Center.
- Facilities and Maintenance staff coordinated the installation of a new oven at the Senior Center Stars & Stripes Café.
- Facilities and Maintenance completed sanding and painting of four offices at the Mental Health Board Community Resource Center. The remaining offices should be completed by the end of September.
- The Senior Center carpeting in the library and hallway were shampooed and cleaned. Facilities and Maintenance also coordinated the stripping and waxing of the activity room wood floor.
- Facilities and Maintenance cleaned and/or replaced all heating supply vents at the Senior Center.
- Fire hydrants at the William Tiknis Campus were cleaned and painted.
- Facilities and Maintenance staff completed the set up and tear down for National Night Out, Family Fun Night and the Indian Independence Day Celebration event.
- Director Spejcher met with Administrator Barr to begin initial planning of Downey Hall renovations.

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# HIGHWAY DEPARTMENT

Report for August 2017

SERVICE PROVIDED	AUGUST 2017	AUGUST 2016	FYTD 2017	FYTD 2016
<i>Summer Season</i>				
ROW trimming ongoing				
Rip Rap erosion control on Rohrssen/Sherwood				
Rolling Knolls resurfacing plans ongoing				
<i>Summer Season</i>				
Brush Pickup	9	6	22	39

## Department Highlights

- Right of way trimming is ongoing.
- 500 tons of salt delivered to Shales for the upcoming winter season.
- Erosion control completed on Rohrssen Rd/Sherwood Oaks
- Rolling Knolls resurfacing plans ongoing.

*Hanover Township Mission Statement:*

*Hanover Township is committed to providing an array of quality, cost effective, community based services; and to acting as a dynamic and responsive organization that delivers services in a responsible and respectful manner.*

# OFFICE OF THE MENTAL HEALTH BOARD

Report for August 2017

SERVICE PROVIDED	JULY 2017	JULY 2016	FYTD 2018	FYTD 2017
<i>Grant Funding</i>				
New clients	153	150	1,409	1,437
Ongoing Clients	469	468	NC	NC
Closed Cases	37	42	297	286
Prevention Programming Presentations	8	27	112	157
Number in audience	68	931	3,942	4,639
<i>TIDE</i>				
Participants	16	16	17	16
Rides	*	68	*343	334
<i>Resource Center</i>				
Organizations providing services	6	6	6	6
Clients served	80	110	329	406

\*\*TIDE invoice not received

## Department Highlights

- The Mental Health Board met on August 22<sup>nd</sup> and awarded \$3,197.40 in capital funding to the Kenneth Young Center to aid in the purchase of a lap top for SASS (Screening, Assessment and Support Services) counselors working in the community. Mobile office equipment will allow counselors to address the child's needs more efficiently and respond to crises quickly.
- The Mental Health Board will meet next on Thursday, October 5<sup>th</sup> at 6:30 PM at the Senior Center.
- The Mental Health Board is being honored with the "Donor of the Year" award by Shelter, Inc. at their annual reception on September 26<sup>th</sup>.
- Manager Vana is conducting an audit of all agencies receiving Mental Health Board funding. The audit will review agency clients for residency and are due September 15<sup>th</sup>.
- The biannual Mental Health Resource Guide was completed and distributed in August.
- Children's Advocacy Center is now offering therapy services at the Community Resource Center, in addition to the Safe from the Start program. An increase in clients served at the CRC is anticipated over the next several months.
- The next Human Services Coordinating Council meeting was rescheduled for September 20<sup>th</sup> at 10:00am at the Senior Center. Senator Castro will be joining the meeting for a Springfield update and a Q&A session.
- Manager Vana attended a site visit at the Cook County Department of Corrections on August 29<sup>th</sup> to visit the jail and discuss ways Hanover Township can assist parolees returning to the community.
- FY 19 annual funding applications are due to the Mental Health Board on September 15<sup>th</sup>. The Mental Health Board will hold hearings in October and November for agencies requesting a \$5,000 or more increase, new program requests and/or other agencies identified by the Mental Health Board to be further reviewed.

### *Mental Health Board Mission Statement:*

*The Hanover Township Mental Health Board ensures that services in the area of mental health, including developmental disabilities, addictions and substance abuse, are available to all residents of Hanover Township.*

# DEPARTMENT OF SENIOR SERVICES

Report for August 2017

SERVICE PROVIDED	AUGUST 2017	AUGUST 2016	FYTD 2018	FYTD 2017
<i>Programming Division</i>				
Planned programs	245	196	,1114	1,020
Participants	3,285	2,790	15,247	13,299
Participants (unduplicated)	797	691	1,313	1,308
Wait listed (unduplicated)	137	83	474	422
Art & Computer classes	50	81	234	293
Art & Computer class participants	330	474	1,625	1,938
New volunteers	3	10	18	23
Total volunteers (unduplicated)	129	132	203	202
Volunteer hours reported	2,949	2,383	13,036	12,454
Meals Served	1,251	865	5650	4,351
Meals delivered by volunteers	1,406	1,059	6,020	5,008
<i>Social Services Division</i>				
Clients served (unduplicated)	197	264	590	613
Clients served (duplicated)	215	262	816	1265
Energy Assistance	43	6	68	35
Prescription drugs & health insurance assistance	99	69	476	357
Social Service programs	8	11	48	54
Social Service program participants	44	83	408	416
Lending Closet transactions	121	112	543	570
<i>Transportation Division</i>				
One way rides given	1,862	1,535	8,688	7,705
Individuals served (unduplicated)	253	245	452	495
New riders	66	46	452	495
Unmet requests for rides	25	49	153	211

## Department Highlights:

- Popular out trips included: Spirit of Chicago Lunch Cruise, BAPS Shri Swaminarayan Mandir, Chicago Cubs game, *Rock of Ages* Drury Lane. 18 clients travelled with American Classic Tours for a 3-day, 2-night getaway on the *Lake Michigan Summer Harvest* trip.
- The Stars-N-Stripes Café Sizzling Summer Specials was promoted in August that brought the average daily participants to 50 per day.
- One-way rides are up 10% in Fiscal Year 2018 and continue to increase.
- The Pace audit was conducted on August 15<sup>th</sup> and Hanover Township received a letter on 8/29, stating that there were zero findings from the audit.
- Social Services was notified by CEDA that the recertification for the Percentage of Income Payment Plan Program (PIPP) would begin on August 1<sup>st</sup>. Social Services staff and volunteers contacted all PIPP clients from Welfare Services and Senior Services to notify them of the recertification and schedule appointments within the CEDA benefit period.
- On August 1, Program Manager Petteys and Social Services Manager Conway met with the American Association of Retired Asians and Hanul Family Alliance to discuss collaboration and outreach.

# DEPARTMENT OF WELFARE SERVICES

Report for August 2017

SERVICE PROVIDED	AUGUST 2017	AUGUST 2016	FYTD 2018	FYTD 2017
<i>General Assistance</i>				
General Assistance clients	13	14	56	60
General Assistance appointments	35	25	138	132
Emergency Assistance appointments	29	22	89	86
Emergency Assistance approved	9	4	16	6
Crisis intake clients	146	132	622	540
Access to Care	0	0	0	0
<i>LIHEAP Applications/PIPP Re-certifications</i>				
Office	0*	0*	79	47
Circuit Breaker	2	2	3	4
<i>Social Services</i>				
ComEd Hardships	17	16	35	29
Weatherization	0*	0	0*	1
<i>Food Pantry</i>				
Served (Households)	775	774	3,425	2,968
New applications	36	34	118	126
Food Donations	45	89	213	203
<i>Community Center Walk-Ins</i>	210	265	996	1,006

\* Program Closed

## Department Highlights:

- General Assistance had 6 new applications submitted in August. Emergency Assistance had 10 new applications submitted with 6 pending from July.
- Salvation Army continues to be a valuable available resource for residents facing financial hardship. Fourteen (14) Salvation Army applications have been approved to date.
- In 2017, 1,315 lunches were distributed as part of the Summer Lunch Program at Astor Avenue.
- Hanover Park Police Department filled an estimated 500 backpacks at the Astor Avenue Community Center which were then distributed as part of the back to school backpack distribution. In total, 1,275 backpacks were distributed on August 9<sup>th</sup>.
- First Student held a hiring event at Astor Avenue on August 8<sup>th</sup>.
- Representatives from Leyden Township toured the Astor Avenue Community Center on August 23<sup>rd</sup>. Leyden Township was interested in learning out the auxiliary staff program, the food pantry and Northern Illinois Food Bank.
- Prince of Peace hosted a mobile food pantry on August 29<sup>th</sup> with 118 families in attendance.
- RPP Enterprises continues to provide employment services to residents. In August, 16 residents received employment services. Employment Support Services are onsite Monday and Thursday from 9am-1pm.
- CEDA staff recently resigned so currently there is no CEDA associate onsite. Once this position is filled by CEDA, they will resume regular hours held at Astor Avenue Community Center .
- Senator Cristina Castro's office continues keeping office hours at Astor Avenue Tuesday from 1:30pm to 6:00pm.

### Welfare Services Mission Statement:

*HanoverTownship Welfare Services is committed to improving the welfare of Hanover Township residents experiencing hardships. Providing resources and support to empower residents in achieving self-sustainability; to serve promptly with dignity and respect.*

# DEPARTMENT OF YOUTH AND FAMILY SERVICES

Report for August 2017

SERVICE PROVIDED	AUGUST 2018	AUGUST 2017	FYTD 2018	FYTD 2017
<i>Outreach &amp; Prevention</i>				
Open Gym participants	392	223	5,785	5,854
Open Gym participants (unduplicated)	194	84	806	1,005
Alternative to Suspension referrals	3	7	3	7
Alternative to Suspension participants	40	55	715	769
Alternative to Suspension participants (unduplicated)	21	27	108	107
<i>Clinical</i>				
Therapy clients	227	347	1,352	1,775
Therapy clients (unduplicated)	118	154	632	828
New clients (unduplicated)	44	17	90	86
Clinical hours	131	250	974	1,300
Group session participants	0	85	689	1,410
<i>Tutoring Participants</i>				
Total	17	51	504	520
Unduplicated	17	33	120	125

## Department Highlights:

- Due to the change in the academic calendar, only one tutoring session was held in August leading to lower monthly participants for August. Tutoring will resume in October with the school calendar.
- Youth and Family Services and Bartlett High School Youth Leaders assisted at the Hanover Township Izaak Walton Center and Reserves National Night Out on August 1<sup>st</sup>.
- Family Therapist Claudia Mazzanti started on August 2<sup>nd</sup>.
- Director Parquette, Clinical Manager Houdek, and Gongmin Mou from the Kenneth Young Center met on August 4<sup>th</sup> to discuss Youth and Family Service's Custom Information Solutions system modification process for clinical and outreach and prevention services.
- Director Parquette attended a welcoming reception for Executive Director Nancy Coleman from the Alignment Collaborative for Education on August 4<sup>th</sup>.
- Office Manager Concepcion, Clinical Interventionist Dickinson and the Bartlett High School Youth Leaders attended the Ontarioville Elementary School's back to school resource fair on August 8<sup>th</sup>.
- Youth and Family Services hosted its annual Open Gym Family Fun Night at the Hanover Township Izaak Walton Center and Reserve on August 9<sup>th</sup>. Over 150 youth and their families enjoyed fun games, food, arts and crafts, raffles and games.
- Director Parquette met with Shannon Henderson, Multi-tiered Systems of Support Coordinator of Streamwood High School on August 17<sup>th</sup> to discuss and plan for services offered at Streamwood High School.
- Director Parquette, Clinical Manager Houdek, and Outreach and Prevention staff met with the leadership team of Bartlett High School on August 22<sup>nd</sup> to plan out services for the new school year.
- Director Parquette participated in a site visit at the Cook County Department of Corrections on August 29<sup>th</sup> to visit the jail and discuss ways Hanover Township can assist parolees returning to the community.

### *Youth and Family Services Mission Statement:*

*Our mission is the prevention of juvenile delinquency and the promotion of positive development in young people. We strengthen families, provide outreach to youth at risk of school failure and contribute to the building of a healthier Township community.*

## Hanover Township

Board Audit Report

From 9/5/17 - 9/18/17

	Subtotal	Alexian Invoices	Total
Total Town Fund	68,598.50	48.00	68,646.50
Total Senior Center	25,979.69	235.00	26,214.69
Total Welfare Services	3,626.12		3,626.12
Total Road and Bridge	1,327.62		1,327.62
Total Mental Health Board	24,672.96	1,014.63	25,687.59
Total Retirement	-		
Total Vehicle	25,129.00		25,129.00
Total Capital	9,922.70		9,922.70
Total All Funds	159,256.59	1,297.63	160,554.22

The above "Subtotal" column has been approved for payment this 19th day of September.

The above "Total" column has been approved for payment this 19th day of September.

\_\_\_\_\_  
Supervisor

\_\_\_\_\_  
Town Clerk

\_\_\_\_\_  
Supervisor

\_\_\_\_\_  
Town Clerk

\_\_\_\_\_  
Trustee

# Hanover Township Board Audit Report

September 5 - 18, 2017

Type	Date	Num	Name	Memo	Amount	
<b>1014 · Town Fund - Expenditures</b>						
<b>101CAP · Capital Expenditures</b>						
<b>1014430 · Computer Equipment &amp; Software</b>						
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Human Resource Information System Monthly Fee	199.00	
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Email Cmmunication Service Monthly Subscription Fee	55.25	
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Adobe Acrobat Pro DC software annual subscription fee	84.30	
Total 1014430 · Computer Equipment & Software					338.55	
Total 101CAP · Capital Expenditures					338.55	
<b>101CHN · Community Health</b>						
<b>1014456 · Community Affairs</b>						
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Event Stress Relief Balls (50)	76.50	
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Stress Management Booklet Event Handouts (50)	72.95	
Total 1014456 · Community Affairs					149.45	
<b>1014457 · Furniture and Computer Equip</b>						
Check	09/12/2017	122671	Leaf (478-001)	Inv# 7697616 Copier Lease	115.50	
Total 1014457 · Furniture and Computer Equip					115.50	
Total 101CHN · Community Health						264.95
<b>101CVA · Community &amp; Veteran Affairs</b>						
<b>101CMA · Community Relations</b>						
<b>1014614 · Printing</b>						
Check	09/15/2017	122816	Interact Business Products, LLC (Jay St))	Inv# 435090 Copy Charges	19.30	
Check	09/15/2017	122816	Interact Business Products, LLC (Jay St))	Tax Exempt	-0.74	
Check	09/15/2017	122817	Kwik Print	Inv# 60161 Business Cards - Spirou	46.20	
Total 1014614 · Printing					64.76	
<b>1014617 · Equipment &amp; Furniture</b>						
Check	09/15/2017	122808	Canteen Refreshment Services	Inv# 052560050737 Water Machine Rental	29.95	
Check	09/15/2017	122819	Leaf (618-005)	Copier Lease - IWC	103.00	
Check	09/15/2017	122819	Leaf (618-005)	Account Charges	10.03	
Check	09/15/2017	122825	Sprint	Acct# 897162515 Monthly Charges	35.00	
Total 1014617 · Equipment & Furniture					177.98	
<b>1014620 · Satellite Office Programs</b>						
Check	09/06/2017	CC Aug ...	JP Morgan Chase	National Night Out Event Supplies	73.64	
Check	09/06/2017	CC Aug ...	JP Morgan Chase	National Night Out Ice/Propane	48.88	
Check	09/15/2017	122808	Canteen Refreshment Services	Inv# 052560053419 Coffee/Coffee Supplies	205.96	
Check	09/15/2017	122808	Canteen Refreshment Services	Tax Exempt Inv# 052560053419	-9.81	
Total 1014620 · Satellite Office Programs					318.67	
<b>1014623 · Satellite Office Phone &amp; Intrnt</b>						

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Type	Date	Num	Name	Memo	Amount
Check	09/15/2017	122801	Kuttenberg, Thomas W	Cell Phone Reimbursement	50.00
Check	09/15/2017	122809	Comcast (IWC Internet)	Acct# 8771 20 032 0786276 Monthly Charges	199.35
Total 1014623 · Satellite Office Phone & Intrnt					249.35
<b>1014624 · Travel</b>					
Check	09/15/2017	122801	Kuttenberg, Thomas W	Mileage Reimbursement	37.31
Total 1014624 · Travel					37.31
<b>1014625 · Communications</b>					
Check	09/15/2017	122774	Easy Permit Postage	Acct 8000-9090-0585-2392 Hanover Happenings Mailing Postage	8,452.38
Check	09/15/2017	122805	Breese Journal & Publishing Company	Inv# 111494 Tri-Annual Newsletter	7,641.45
Total 1014625 · Communications					16,093.83
<b>1014627 · Community Affairs</b>					
Check	09/15/2017	122806	Bartlett Historical Society	2017 Bartlett Cemetery Walk Sponsor	100.00
Check	09/15/2017	122817	Kwik Print	Inv# 60503 Township Day Poster	100.00
Total 1014627 · Community Affairs					200.00
Total 101CMA · Community Relations					17,141.90
<b>101VET · Veteran Affairs</b>					
<b>1014706 · Printing</b>					
Check	09/15/2017	122817	Kwik Print	Inv# 60167 Veteran Brochure (500)	290.90
Total 1014706 · Printing					290.90
Total 101VET · Veteran Affairs					290.90
Total 101CVA · Community & Veteran Affairs					17,432.80
<b>101ES · ES - Expenditures</b>					
<b>1014802 · Equipment</b>					
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Cooler	32.99
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Conference Table	268.73
Total 1014802 · Equipment					301.72
<b>1014806 · Office Supplies</b>					
Check	09/06/2017	CC Aug ...	JP Morgan Chase	HDMI Cable, Certificate Paper	48.38
Total 1014806 · Office Supplies					48.38
<b>1014807 · Miscellaneous</b>					
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Batteries and Ice	47.73
Total 1014807 · Miscellaneous					47.73
<b>1014808 · Education &amp; Training</b>					

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Type	Date	Num	Name	Memo	Amount
Check	09/06/2017	CC Aug ...	JP Morgan Chase	SMART Meeting Refreshments	44.72
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Firehouse Magazine Subscription Renewal	39.95
Check	09/06/2017	CC Aug ...	JP Morgan Chase	SMART Meeting Dinner (35)	205.95
Total 1014808 · Education & Training					290.62
<b>1014809 · Pre-Volunteer Screening</b>					
Check	09/15/2017	122798	Verify Firm Systems (XHANEM)	Inv# 1171316 Background Checks (9)	143.00
Total 1014809 · Pre-Volunteer Screening					143.00
<b>1014812 · Volunteer Appreciation</b>					
Check	09/06/2017	CC Aug ...	JP Morgan Chase	HTES Volunteer Refreshments	33.15
Check	09/06/2017	CC Aug ...	JP Morgan Chase	HTES Volunteer Late Call Out Dinner (15)	39.50
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Summer Celebration Volunteer Detail Lunch (10)	82.66
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Summer Celebration Volunteer Detail Dinner (15)	73.56
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Summer Celebration Volunteer Detail Lunch (10)	77.84
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Summer Celebration Volunteer Detail Dinner (15)	90.03
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Event Volunteers Breakfast (10)	17.81
Total 1014812 · Volunteer Appreciation					414.55
<b>1014813 · Vehicle Fuel &amp; Maintenance</b>					
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Vehicle Washer Fluid, Wax	20.21
Check	09/15/2017	122778	Bob's Auto Body, Inc	ES Vehicle Accident Tailgate/Rear Bumper Repairs	1,415.17
Total 1014813 · Vehicle Fuel & Maintenance					1,435.38
Total 101ES · ES - Expenditures					2,681.38
<b>101ISE · Insurance &amp; Employee Benefits</b>					
<b>1014513 · Employee Wellness</b>					
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Staff Wellness	19.96
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Staff Wellness	91.96
Total 1014513 · Employee Wellness					111.92
Total 101ISE · Insurance & Employee Benefits					111.92
<b>101LEA · Legal &amp; Auditing</b>					
<b>1014502 · Legal Services</b>					
Check	09/15/2017	122791	Kopon Airdo, LLC	Inv# 190-0001-23069 Legal Fees	13,854.96
Total 1014502 · Legal Services					13,854.96
Total 101LEA · Legal & Auditing					13,854.96
<b>101MAIN · Facilities Maintenance</b>					
<b>1014205 · Janitorial Supplies</b>					
Check	09/15/2017	122804	Bade Supply	Inv# 205590-01 Toilet Seat Covers (2)	159.18
Check	09/15/2017	122804	Bade Supply	Inv# 206329 Sanitizing Soap/Foam Soap/Toilet Tissue/Can Liners	706.71

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Type	Date	Num	Name	Memo	Amount
Check	09/15/2017	122804	Bade Supply	Inv# 206156 Roll Towels/Multifold Towels/Soaps/Sponges/Facial Tissue	775.45
Check	09/15/2017	122804	Bade Supply	Inv# 205770 Cleaner/Towels/Disinfectant Wipes/Can Liners/Bleach/Toilet ...	682.79
Total 1014205 · Janitorial Supplies					2,324.13
<b>1014208 · Housekeeping Contract</b>					
Check	09/12/2017	122661	Custodius Chicago	Inv# 194 Janitorial Service - IWC	825.00
Check	09/12/2017	122681	Scrubco	Inv# 7958 Monthly Cleaning - Astor	800.00
Check	09/15/2017	122815	Imperial Service Systems, Inc	Inv# 107381 Cleaning Services -Town	1,069.00
Check	09/15/2017	122823	Perfect Cleaning Service, Inc.	Inv# 44143-9 Monthly Cleaning - Senior	1,210.00
Total 1014208 · Housekeeping Contract					3,904.00
<b>1014209 · Building Contracts</b>					
Check	09/12/2017	122676	Orkin Pest Control (Town)	Inv# 28436337 Pest Control	69.14
Check	09/12/2017	122677	Orkin Pest Control (Astor)	Inv# 28430579 Pest Control	59.25
Check	09/15/2017	122821	Orkin Pest Control (IWC)	Inv# 161160578 Pest Control	66.57
Check	09/15/2017	122827	Tyco Integrated Security LLC	Inv# 29073382 Quarterly Billing - Senior	255.00
Check	09/15/2017	122827	Tyco Integrated Security LLC	Inv# 29073380 Quarterly Billing - Astor	255.00
Total 1014209 · Building Contracts					704.96
<b>1014210 · Building Maintenance - Town</b>					
Check	09/06/2017	CC Aug ...	JP Morgan Chase	LED Bulbs (5)	60.52
Check	09/12/2017	122673	Menard's- Hanover Park	Inv# 67995 Shop Fascia Boards	29.96
Check	09/15/2017	122797	The Home Depot	Duct Tape/Spackle	12.43
Check	09/15/2017	122797	The Home Depot	Multi Purpose Room Table Clamps	87.76
Total 1014210 · Building Maintenance - Town					190.67
<b>1014211 · Building Maintenance - Senior</b>					
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Senior Center Window Replacement (deposit)	392.37
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Waste Drain Plunger Rings (6)	26.89
Total 1014211 · Building Maintenance - Senior					419.26
<b>1014213 · Equipment Maintenance - Town</b>					
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Dome Security Camera	174.95
Check	09/15/2017	122811	Fox Valley Fire & Safety	Inv# 109262 Photo Detector System Sensor	279.00
Total 1014213 · Equipment Maintenance - Town					453.95
<b>1014214 · Equipment Maintenance - Senior</b>					
Check	09/15/2017	122807	Climatemp Service Group, LLC	Inv# 4310917 Preventive Maintenance	801.00
Check	09/15/2017	122830	West Town Refrigeration Corp	Inv# SI2054717 Senior Kitchen Ice Machine Repair	1,499.58
Total 1014214 · Equipment Maintenance - Senior					2,300.58
<b>1014215 · Equipment Maintenance - Astor</b>					
Check	09/15/2017	122797	The Home Depot	Emergency Exit Sign Battery (3) / Screwdriver Set	70.55

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Type	Date	Num	Name	Memo	Amount
			Total 1014215 · Equipment Maintenance - Astor		70.55
			<b>1014218 · Vehicle Maintenance - Town</b>		
Check	09/15/2017	122822	Oil Masters	Inv# 192282 136 Oil Change/Air Filter	63.23
			Total 1014218 · Vehicle Maintenance - Town		63.23
			<b>1014221 · Cell Phone/Communications</b>		
Check	09/15/2017	122825	Sprint	Acct# 897162515 Monthly Charges	59.40
			Total 1014221 · Cell Phone/Communications		59.40
			<b>1014222 · Trash Removal - Town</b>		
Check	09/15/2017	122824	Republic Services #933	Acct# 3-0551-6013270 Monthly Charges	333.55
			Total 1014222 · Trash Removal - Town		333.55
			<b>1014223 · Trash Removal - Senior</b>		
Check	09/15/2017	122824	Republic Services #933	Acct# 3-0551-6000579 Monthly Charges	342.27
			Total 1014223 · Trash Removal - Senior		342.27
			<b>1014224 · Trash Removal - Astor</b>		
Check	09/15/2017	122824	Republic Services #933	Acct# 3-0551-6013274 Monthly Charges	316.94
			Total 1014224 · Trash Removal - Astor		316.94
			<b>1014225 · Grounds/Reserve Maintenance</b>		
Check	09/15/2017	122797	The Home Depot	Bug Spray	8.50
Check	09/15/2017	122794	Martin Implement Sales, Inc	Inv# A58007 Chainsaw Chain/ Oil/Materials	277.76
Check	09/15/2017	122820	Menard's- Hanover Park	Inv# 68545 Somerset Umbrella/Light Bulbs	373.71
			Total 1014225 · Grounds/Reserve Maintenance		659.97
			<b>1014228 · Building Maintenance - Izaak</b>		
Check	09/15/2017	122797	The Home Depot	Emergency Exit Sign Battery/LED's	43.83
Check	09/15/2017	122820	Menard's- Hanover Park	Inv# 67010 Drill/Hooks/Treated Ground Contact	56.43
			Total 1014228 · Building Maintenance - Izaak		100.26
			<b>1014230 · Trash Removal - Izaak</b>		
Check	09/15/2017	122824	Republic Services #933	Acct# 3-0551-0097167 Monthly Charges	143.25
			Total 1014230 · Trash Removal - Izaak		143.25
			Total 101MAIN · Facilities Maintenance		12,386.97
			<b>101PAN · Pantry</b>		
			<b>1014161 · Utilities</b>		
Check	09/12/2017	122685	Village of Hanover Park	Acct# 3940-001 Water/Sewer	58.18
Check	09/15/2017	122782	Com Ed 016 (Astor)	Acct# 8584152016 Monthly Charges	535.05

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Type	Date	Num	Name	Memo	Amount
			Total 1014161 · Utilities		593.23
			Total 101PAN · Pantry		593.23
			<b>101THE · Town Hall Expense</b>		
			<b>1014402 · Telephone - Town</b>		
Check	09/15/2017	122787	Call One	Acct# 1211556-1130965 Monthly Charges	1,246.79
			Total 1014402 · Telephone - Town		1,246.79
			<b>1014403 · Utilities - Town/Senior</b>		
Check	09/12/2017	122684	Village of Bartlett	Acct# 62447 Water/Sewer - Senior	199.37
Check	09/12/2017	122684	Village of Bartlett	Acct# 63818 Water - Runzel Reserve	129.88
Check	09/15/2017	122780	Com Ed 006 (Town)	Acct# 7826009006 Monthly Charges	953.39
Check	09/15/2017	122788	Com Ed 009 (Snr)	Acct# 7826010009 Monthly Charges	4,201.35
Check	09/15/2017	122829	Village of Bartlett	Acct# 51470 Water/Sewer - Town Hall	105.21
			Total 1014403 · Utilities - Town/Senior		5,589.20
			<b>1014405 · Internet Access - Town</b>		
Check	09/15/2017	122786	Comcast (607)	Acct# 8771 10 083 0128607 Monthly Internet Charges	249.85
			Total 1014405 · Internet Access - Town		249.85
			<b>1014416 · Equipment Rental - Town</b>		
Check	09/15/2017	122789	Canteen Refreshment Services	Inv# 052560050738 Water Machine Rental	29.95
			Total 1014416 · Equipment Rental - Town		29.95
			Total 101THE · Town Hall Expense		7,115.79
			<b>101TOE · Town Office Expense</b>		
			<b>1014404 · Office Supplies</b>		
Check	09/12/2017	122659	Canteen Refreshment Services	Inv# 052560000050692 Water Machine Rental	29.95
			Total 1014404 · Office Supplies		29.95
			<b>1014406 · Printing</b>		
Check	09/15/2017	122814	Interact Business Products, LLC (Town)	Inv# 435289 Copy Charges	423.61
			Total 1014406 · Printing		423.61
			<b>1014408 · Salaries</b>		
Check	09/15/2017	122810	CPI	457 Plan Employer Contribution	3,551.03
			Total 1014408 · Salaries		3,551.03
			<b>1014412 · Travel Expenses</b>		
Check	09/15/2017	122773	Imperato, Alexandra M	Mileage Reimbursement	42.71
			Total 1014412 · Travel Expenses		42.71

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Type	Date	Num	Name	Memo	Amount
<b>1014414 · Memberships, Subs &amp; Publication</b>					
Check	09/06/2017	CC Aug ...	JP Morgan Chase	GFOA Distinguished Budget Award Application Submission Fee	280.00
Check	09/15/2017	122826	Society for Human Resource Management	SHRM Member Renewal - S. Powers	199.00
Total 1014414 · Memberships, Subs & Publication					479.00
<b>1014420 · Pre-Employment Charges</b>					
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Administrative Specialist Indeed Position Posting	13.63
Check	09/15/2017	122799	Verify Firm Systems (XHANOV)	Inv# 1153850 Background Check	16.00
Total 1014420 · Pre-Employment Charges					29.63
<b>1014429 · Miscellaneous</b>					
Check	09/06/2017	CC Aug ...	JP Morgan Chase	New Staff Orientation Lunch (3)	40.07
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Department New Staff Lunch (3)	38.24
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Board Supplies	76.77
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Administrative Specialist Orientation Lunch (3)	49.57
Total 1014429 · Miscellaneous					204.65
<b>1014530 · Financial Administration</b>					
Check	09/15/2017	122776	Governmental Accounting, Inc	Monthly Contract Billing	5,028.60
Total 1014530 · Financial Administration					5,028.60
<b>1014531 · Community Affairs</b>					
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Summer Celebration Supplies	155.26
Total 1014531 · Community Affairs					155.26
<b>1014534 · Passport Services</b>					
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Passport Photo Paper Return Credit	-18.95
Total 1014534 · Passport Services					-18.95
Total 101TOE · Town Office Expense					9,925.49
<b>109YFS · Youth &amp; Family Services</b>					
<b>109ADM · Administration &amp; Clinical</b>					
<b>1094608 · Salaries</b>					
Check	09/15/2017	122793	Erika Ledezma	Sign Language Tri Lingual Interpreter Services - July	200.00
Check	09/15/2017	122793	Erika Ledezma	Sign Language Tri Lingual Interpreter Services - August	300.00
Total 1094608 · Salaries					500.00
<b>1094611 · Education &amp; Training</b>					
Check	09/06/2017	CC Aug ...	JP Morgan Chase	TOI Annual Conference Registration - Parquette	190.00
Check	09/06/2017	CC Aug ...	JP Morgan Chase	TOI Annual Conference Registration - Houdek	190.00
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Ethics-When Clinical Goes Digital Workshop (2)	397.98
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Intermediate Excel Training - Graffy	299.00
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Developmental Approach to Counseling - Mantis	98.00

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Type	Date	Num	Name	Memo	Amount
	Total 1094611 · Education & Training				1,174.98
	<b>1094614 · Printing</b>				
Check	09/15/2017	122814	Interact Business Products, LLC (Town)	Inv# 435289 Copy Charges	96.97
	Total 1094614 · Printing				96.97
	<b>1094616 · Books &amp; Journals</b>				
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Suicide in Schools Prevention and Intervention Book	36.30
	Total 1094616 · Books & Journals				36.30
	<b>1094617 · Equipment Maintenance</b>				
Check	09/15/2017	122795	Quill Corporation	Inv# 9402452 Black Ink/Toner	121.53
	Total 1094617 · Equipment Maintenance				121.53
	<b>1094619 · Office Supplies</b>				
Check	09/15/2017	122795	Quill Corporation	Inv# 9440074 Toner/Insertable Dividers	47.96
	Total 1094619 · Office Supplies				47.96
	<b>1094620 · Community Affairs</b>				
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Student Government Day Linen Cleaning	58.00
Check	09/06/2017	CC Aug ...	JP Morgan Chase	National Night Out Supplies	17.64
	Total 1094620 · Community Affairs				75.64
	<b>1094621 · Recruitment and Pre Employment</b>				
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Open Gym Indeed Position Posting	355.14
Check	09/15/2017	122802	Alexian Bros Corporate Health Services	Inv# 633310 Drug Screen	48.00
Check	09/15/2017	122828	Verify Firm Systems (XHANYF)	Inv# 1171318 Background Check	16.00
	Total 1094621 · Recruitment and Pre Employment				419.14
	<b>1094622 · Miscellaneous</b>				
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Congratulatory Flowers	57.98
	Total 1094622 · Miscellaneous				57.98
	<b>1094623 · Travel</b>				
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Loyola University Presentation Transportation (6)	103.70
	Total 1094623 · Travel				103.70
	<b>1094628 · Tutoring</b>				
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Marketing Erasers (500)	329.27
	Total 1094628 · Tutoring				329.27
	<b>1094629 · Dues &amp; Subscriptions</b>				
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Midwest Living Magazine Subscription	12.00

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Type	Date	Num	Name	Memo	Amount
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Family Circle Magazine Subscription	12.00
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Better Homes Magazine Subscription	12.00
Total 1094629 · Dues & Subscriptions					36.00
Total 109ADM · Administration & Clinical					2,999.47
<b>109OUT - Outreach &amp; Prevention</b>					
<b>1094627 · Open Gym Program.</b>					
Check	09/06/2017	CC Aug ...	JP Morgan Chase	IWC Open Gym Bug Spray and Hot Dog Buns	53.61
Check	09/06/2017	CC Aug ...	JP Morgan Chase	IWC Open Gym Water	34.95
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Open Gym Cookout fruit, hot dogs, buns, water	75.99
Check	09/06/2017	CC Aug ...	JP Morgan Chase	IWC Open Gym Cookout Hot Dog Buns	34.50
Check	09/06/2017	CC Aug ...	JP Morgan Chase	IWC Open Gym Hot Dog Buns	26.52
Check	09/06/2017	CC Aug ...	JP Morgan Chase	IWC Open Gym Water	6.99
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Intergenerational Programming Materials	29.50
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Intergenerational Program Craft Supplies	45.65
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Water	41.94
Total 1094627 · Open Gym Program.					349.65
<b>1094648 · Community Affairs</b>					
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Snowcone Machine Cups	20.86
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Ice, Tissues, Bug Spray, Bowls, Construction Paper, Hot Dogs	230.14
Total 1094648 · Community Affairs					251.00
<b>1094652 · Substance Abuse Prevention Prog</b>					
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Leadership Group fieldtrip lunch (8) (Reimbursed by Foundation)	119.34
Check	09/06/2017	CC Aug ...	JP Morgan Chase	ASP Magic Waters Field Trip (7) (Reimbursed by Foundation)	91.00
Check	09/06/2017	CC Aug ...	JP Morgan Chase	ASP Magic Waters Field Trip (10) (Reimbursed by Foundation)	130.00
Total 1094652 · Substance Abuse Prevention Prog					340.34
Total 109OUT · Outreach & Prevention					940.99
Total 109YFS · Youth & Family Services					3,940.46
Total 1014 · Town Fund - Expenditures					68,646.50
<b>1104 · Senior Center - Expenditures</b>					
<b>1104ADM · Administration</b>					
<b>1104527 · Equipment</b>					
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Office Heater	24.86
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Folding card tables (5)	378.30
Check	09/12/2017	122671	Leaf (478-001)	Inv# 7697616 Copier Lease	115.50
Check	09/12/2017	122672	Leaf (618-003)	Inv# 7691236 Postage Machine Lease	87.00
Total 1104527 · Equipment					605.66
<b>1104528 · Office Supplies</b>					

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Type	Date	Num	Name	Memo	Amount
Check	09/15/2017	122777	Accurate Office Supply Co	Inv# 416070 Color Paper	6.25
Total 1104528 · Office Supplies					6.25
<b>1104529 · Postage</b>					
Check	09/06/2017	CC Aug ...	JP Morgan Chase	NCOA Accreditation Binder Submission Mailing	18.61
Check	09/15/2017	122768	Sposito, Florence M	Postage Reimbursement	3.84
Total 1104529 · Postage					22.45
<b>1104533 · Printing</b>					
Check	09/12/2017	122668	Interact Business Products, LLC (SS)	Inv# 434947 Copy Charges	88.32
Check	09/15/2017	122792	Kwik Print	Inv# 60460 Program Payment Envelopes	171.30
Total 1104533 · Printing					259.62
<b>1104534 · Dues, Subs &amp; Publications</b>					
Check	09/06/2017	CC Aug ...	JP Morgan Chase	High Beam Research Database Subscription	29.95
Check	09/06/2017	CC Aug ...	JP Morgan Chase	NCOA Re-accreditation application fee	1,800.00
Check	09/06/2017	CC Aug ...	JP Morgan Chase	AIRS Certification Exam Fee - Mondragon	90.00
Check	09/12/2017	122657	Association of Illinois Senior Centers	2017 AISC Member Dues	75.00
Check	09/12/2017	122669	ITASCSC	Member Dues	100.00
Total 1104534 · Dues, Subs & Publications					2,094.95
<b>1104535 · Travel</b>					
Check	09/06/2017	CC Aug ...	JP Morgan Chase	CEDA Director Meeting Parking Fee	23.00
Total 1104535 · Travel					23.00
<b>1104536 · Education &amp; Training</b>					
Check	09/06/2017	CC Aug ...	JP Morgan Chase	TOI annual educational conference registration - Colagrossi	245.00
Check	09/06/2017	CC Aug ...	JP Morgan Chase	DSM 5 Guide for Elder Mental Health Book	50.81
Check	09/06/2017	CC Aug ...	JP Morgan Chase	TOI Conference Registration - Conway	190.00
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Medicare Workshop Conference Registration Fee - Domingo	100.00
Check	09/12/2017	122662	Dupage Federation Human Services Reform	Inv# 3685 Cultural Competence Training - All Staff	750.00
Total 1104536 · Education & Training					1,335.81
Total 1104ADM · Administration					4,347.74
<b>1104NUT · Nutrition</b>					
<b>1105551 · Congregate Food</b>					
Check	09/05/2017	122650	Get Fresh Produce, Inc	Inv# 02631430 Congregate Food	90.83
Check	09/05/2017	122650	Get Fresh Produce, Inc	Inv# 02631685 Congregate Food	21.55
Check	09/05/2017	122651	Gordon Food Service	Inv# 180174265 Congregate Food	584.11
Check	09/05/2017	122651	Gordon Food Service	CREDIT 10283008 Inv# 180174265 Congregate Food	-2.07
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Food for service café	7.32
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Bread for service café	96.63
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Food for service café	1.81
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Bread for service café	113.97

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Type	Date	Num	Name	Memo	Amount
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Food for service café	27.33
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Bread for service café	144.68
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Café service	17.13
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Food for service café	43.72
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Bread for service café	50.01
Check	09/12/2017	122664	Get Fresh Produce, Inc	Inv# 02632433 Congregate Food	32.00
Check	09/12/2017	122664	Get Fresh Produce, Inc	Inv# 02632710 Congregate Food	74.61
Check	09/12/2017	122664	Get Fresh Produce, Inc	Inv# 02633755 Congregate Food	41.58
Check	09/12/2017	122664	Get Fresh Produce, Inc	Inv# 02637358 Congregate Food	20.00
Check	09/12/2017	122664	Get Fresh Produce, Inc	Inv# 02638504 Congregate Food	103.08
Check	09/12/2017	122665	Gordon Food Service	Inv# 180329364 Congregate Food	619.70
Check	09/15/2017	122789	Canteen Refreshment Services	Inv# 052560052214 Coffee	109.69
Check	09/15/2017	122789	Canteen Refreshment Services	Tax Exempt Inv# 052560052214	-2.41
Check	09/15/2017	122812	Gordon Food Service	Inv# 178995761 Congregate Food	720.00
Check	09/15/2017	122813	Get Fresh Produce, Inc	Inv# 2642224 Congregate Food	152.08
Total 1105551 · Congregate Food					3,067.35
<b>1105553 · Congregate Supplies</b>					
Check	09/05/2017	122651	Gordon Food Service	Inv# 180174265 Congregate Supplies	246.31
Check	09/12/2017	122664	Get Fresh Produce, Inc	Inv# 02632433 Congregate Supplies	23.50
Check	09/12/2017	122665	Gordon Food Service	Inv# 180329364 Congregate Supplies	145.85
Check	09/12/2017	122674	Mickey's Linen	Inv# 7028312 Congregate Supplies	22.83
Check	09/12/2017	122674	Mickey's Linen	Inv# 7029419 Congregate Supplies	23.15
Check	09/15/2017	122813	Get Fresh Produce, Inc	Inv# 2642224 Congregate Supplies	43.68
Total 1105553 · Congregate Supplies					505.32
<b>1105558 · Home Delivered Meals Food</b>					
Check	09/05/2017	122650	Get Fresh Produce, Inc	Inv# 02631430 HDM Food	90.82
Check	09/05/2017	122650	Get Fresh Produce, Inc	Inv# 02631685 HDM Food	21.55
Check	09/05/2017	122651	Gordon Food Service	Inv# 180174265 HDM Food	795.02
Check	09/05/2017	122651	Gordon Food Service	CREDIT 10283008 Inv# 180174265 HDM Food	-2.07
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Food for service HDM	7.33
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Bread for service HDM	96.64
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Food for service HDM	1.81
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Bread for service HDM	113.98
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Food for service HDM	27.33
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Bread for service HDM	144.69
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Food for service HDM	43.73
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Bread for service HDM	50.02
Check	09/12/2017	122664	Get Fresh Produce, Inc	Inv# 02632433 HDM Food	32.00
Check	09/12/2017	122664	Get Fresh Produce, Inc	Inv# 02632710 HDM Food	74.60
Check	09/12/2017	122664	Get Fresh Produce, Inc	Inv# 02633754 HDM Food	59.10
Check	09/12/2017	122664	Get Fresh Produce, Inc	Inv# 02633755 HDM Food	41.57
Check	09/12/2017	122664	Get Fresh Produce, Inc	Inv# 02637358 HDM Food	20.00
Check	09/12/2017	122664	Get Fresh Produce, Inc	Inv# 02638489 HDM Food	94.60
Check	09/12/2017	122664	Get Fresh Produce, Inc	Inv# 02638504 HDM Food	103.07
Check	09/12/2017	122665	Gordon Food Service	Inv# 180329364 HDM Food	619.69

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Type	Date	Num	Name	Memo	Amount
Check	09/15/2017	122813	Get Fresh Produce, Inc	Inv# 2642224 HDM Food	152.07
Check	09/15/2017	122813	Get Fresh Produce, Inc	Inv# 2642227 HDM Food	59.10
Total 1105558 · Home Delivered Meals Food					2,646.65
<b>1105559 · Home Delivered Meals Equipment</b>					
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Oven (Age Options Weekend meal grant)	2,756.00
Check	09/06/2017	CC Aug ...	JP Morgan Chase	HDM Area Desk Extension	51.44
Total 1105559 · Home Delivered Meals Equipment					2,807.44
<b>1105560 · Home Delivered Meals Supplies</b>					
Check	09/05/2017	122651	Gordon Food Service	Inv# 180174265 HDM Supplies	39.82
Check	09/12/2017	122664	Get Fresh Produce, Inc	Inv# 02632433 HDM Supplies	23.50
Check	09/12/2017	122665	Gordon Food Service	Inv# 180329364 HDM Supplies	145.85
Check	09/12/2017	122674	Mickey's Linen	Inv# 7028312 HDM Supplies	22.82
Check	09/12/2017	122674	Mickey's Linen	Inv# 7029419 HDM Supplies	23.14
Check	09/15/2017	122813	Get Fresh Produce, Inc	Inv# 2642224 HDM Supplies	43.67
Total 1105560 · Home Delivered Meals Supplies					298.80
Total 1104NUT · Nutrition					9,325.56
<b>1104SOC · Programs &amp; Services</b>					
<b>1104510 · Satellite Programming</b>					
Check	09/06/2017	CC Aug ...	JP Morgan Chase	IWC Pizza and a Movie	122.60
Total 1104510 · Satellite Programming					122.60
<b>1104515 · Programming</b>					
Check	09/05/2017	122652	Holm, Kristin	Inv# 001 Card Making Class Instruction	60.00
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Intergenerational Program Craft Supplies	49.04
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Accreditation Committee Meeting Lunch (30)	390.24
Check	09/06/2017	CC Aug ...	JP Morgan Chase	AISC Conference Deposit - to be reimbursed by AISC	1,500.00
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Senior Program Ice	9.89
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Bingo wristbands	19.49
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Summer Party decorations	98.69
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Chalkboard markers & erasers	19.82
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Summer Parade float ties	140.00
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Summer Parade costume and float décor	50.89
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Summer Parade customized sunglasses	318.18
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Summer Parade candy	149.87
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Summer Parade costumes	49.03
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Summer Party decorations (refund)	-20.10
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Summer Parade float zip ties	13.98
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Crosstown Classic Trip Snacks and Meeting Refreshments	51.72
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Zip Ties	7.99
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Programming plates & napkins	25.91
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Laptop stands (5)	92.00
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Intergeneration program supplies	28.20

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Type	Date	Num	Name	Memo	Amount
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Self Care Summit Training Refreshments	52.19
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Book Club video	7.88
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Netflix Movie Rental Subscription	15.99
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Got Art Reception Thank You Bouquets (2)	19.98
Check	09/06/2017	CC Aug ...	JP Morgan Chase	BAPS Shayona Trip Escort Lunch	7.35
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Pizza and a Movie	217.28
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Bahama Breeze Outtrip Lunch (27)	417.72
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Summer Party Final Payment(116)	2,652.95
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Wildfire Out-trip lunch (27)	820.67
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Chicago Cubs game ticket (1)	49.28
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Cancelled reservation refund	-250.00
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Self Care Summit speaker (lodging)	259.02
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Self Care Summit speaker (lodging credit)	-55.58
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Self Care Summit lunch (16)	220.90
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Art show food	66.84
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Coffee Urn rental (with deposit)	96.00
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Bahama Breeze Outtrip Driver Lunch	11.52
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Cubs Game Outtrip Parking Pass	17.00
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Spirit of Chicago Outtrip Parking Fee	66.00
Check	09/12/2017	122666	Holm, Kristin	Card Making Class Supplies	58.65
Check	09/15/2017	122772	Jim Dalbec	Program 10/2/17 - Heaven and Afterlife Presentation	150.00
Check	09/15/2017	122779	Steve Ballog	Holiday Party Entertainment - Deposit	160.00
Total 1104515 · Programming					8,116.48
<b>1104516 · Social Services</b>					
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Volunteer Meeting Refreshments	33.85
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Memory Support Group Refreshments	6.06
Total 1104516 · Social Services					39.91
<b>1104519 · Senior Assistance</b>					
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Client Utility Assistance (4) (reimbursed from Foundation)	1,501.31
Total 1104519 · Senior Assistance					1,501.31
<b>1104520 · Volunteer Services</b>					
Check	09/06/2017	122656	Joanne Watson	Home Delivered Meals Mileage Reimbursement	82.93
Check	09/06/2017	CC Aug ...	JP Morgan Chase	HDM volunteer reserved parking signage (5)	169.75
Check	09/06/2017	CC Aug ...	JP Morgan Chase	HDM Volunteer Reserved Parking Signage Mounting Posts (5)	94.73
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Gift Shoppe Donation Thank You Cards	39.96
Check	09/12/2017	122658	Clinton & Jeanine Baker	Home Delivered Meals Mileage Reimbursement	67.41
Check	09/12/2017	122660	Charles Coleman	Home Delivered Meals Mileage Reimbursement	85.72
Check	09/12/2017	122670	Alan Lenoci	Home Delivered Meals Mileage Reimbursement	64.36
Check	09/12/2017	122679	William Riccio	Home Delivered Meals Mileage Reimbursement	54.04
Check	09/12/2017	122680	Phil Roth	Home Delivered Meals Mileage Reimbursement	49.22
Check	09/12/2017	122683	Reni Stepien	Home Delivered Meals Mileage Reimbursement	109.89
Check	09/15/2017	122769	Carla Fruhauf	Home Delivered Meals Mileage Reimbursement	32.64
Check	09/15/2017	122770	Robert Garmoe	Home Delivered Meals Mileage Reimbursement	48.15
Check	09/15/2017	122771	Joseph Buras	Home Delivered Meals Mileage Reimbursement	77.04

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Type	Date	Num	Name	Memo	Amount
Check	09/15/2017	122800	Joanne Watson	Home Delivered Meals Mileage Reimbursement	63.67
Total 1104520 · Volunteer Services					1,039.51
<b>1104532 · Visual Arts</b>					
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Art Room spray booth replacement filters	96.00
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Art storage containers (2)	19.48
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Art Storage Container	9.74
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Art Room supplies	56.92
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Art Room supplies	14.91
Total 1104532 · Visual Arts					197.05
<b>1104560 · Psychiatric Services</b>					
Check	09/15/2017	122803	Alexian Bros. Behavioral Health Hospital	Psychiatric Services - August	235.00
Total 1104560 · Psychiatric Services					235.00
Total 1104SOC · Programs & Services					11,251.86
<b>1104TRN · Transportation</b>					
<b>1104513 · Alternate Transportation</b>					
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Alternate Transportation Invoice 109413	110.00
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Alternate Transportation Invoice 109444	110.00
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Alternate Transportation Invoice 109474	110.00
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Alternate Transportation Invoice 109533	110.00
Total 1104513 · Alternate Transportation					440.00
<b>1104518 · Vehicle Maintenance</b>					
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Emergency Tools Keychain (10)	69.00
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Bus Wheelchair Lockdowns (2)	55.50
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Bus I-Pass replenishment	40.00
Total 1104518 · Vehicle Maintenance					164.50
<b>1104550 · Telephone</b>					
Check	09/05/2017	122655	Verizon Wireless	Acct# 742025529-0001 Monthly Charges	424.50
Total 1104550 · Telephone					424.50
<b>1104551 · Training</b>					
Check	09/06/2017	CC Aug ...	JP Morgan Chase	RTAC training lunch (10)	149.92
Check	09/06/2017	CC Aug ...	JP Morgan Chase	RTAC training lunch (10)	110.61
Total 1104551 · Training					260.53
Total 1104TRN · Transportation					1,289.53
Total 1104 · Senior Center - Expenditures					26,214.69
<b>2024 · Welfare Services - Expenditures</b>					

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Type	Date	Num	Name	Memo	Amount
<b>2024ADM · Administration</b>					
<b>2024202 · Office Supplies</b>					
Check	09/12/2017	122682	Staples	Inv# 3349957224 Folder Fasteners, Post-Its	107.67
Total 2024202 · Office Supplies					107.67
<b>2024204 · Equipment</b>					
Check	09/12/2017	122667	Interact Business Products, LLC (WS)	Inv# 435045 Copy Charges	57.12
Total 2024204 · Equipment					57.12
<b>2024205 · Travel &amp; Training</b>					
Check	09/06/2017	CC Aug ...	JP Morgan Chase	TOI Conference Registration - Imperato	190.00
Check	09/12/2017	122675	Imperato, Mary Jo	Mileage Reimbursement - CEDA Meeting	64.63
Check	09/12/2017	122678	Orozco, Laura A	Mileage and Meal Reimbursement LIHEAP Training	77.90
Total 2024205 · Travel & Training					332.53
<b>2024507 · Professional Services</b>					
Check	09/05/2017	122654	R.P.P. Enterprises	Inv# 230 Employment Support Center - August	1,500.00
Total 2024507 · Professional Services					1,500.00
<b>2024510 · Miscellaneous</b>					
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Staff Recognition Supplies - to be reimbursed	12.69
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Staff Recognition Supplies - to be reimbursed	16.04
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Staff Recognition Supplies - to be reimbursed	72.09
Total 2024510 · Miscellaneous					100.82
Total 2024ADM · Administration					2,098.14
<b>2024HOM · Home Relief</b>					
<b>2024103 · Utilities</b>					
Check	09/15/2017	4467	Advanced Disposal Solid Waste Midwest LLC	Utilities Assistance	99.00
Total 2024103 · Utilities					99.00
<b>2024119 · Emergency Assistance</b>					
Check	09/06/2017	4466	Alissa Sanchez	EA Payment	1,000.00
Check	09/06/2017	CC Aug ...	JP Morgan Chase	EA Payment	428.98
Total 2024119 · Emergency Assistance					1,428.98
Total 2024HOM · Home Relief					1,527.98
Total 2024 · Welfare Services - Expenditures					3,626.12
<b>3034 · Road &amp; Bridge - Expenditures</b>					
<b>3034ADM · Administration</b>					
<b>3034704 · Telephone</b>					

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Type	Date	Num	Name	Memo	Amount
Check	09/15/2017	122796	Sprint (HWY)	Acct#162978503 Monthly Charges	84.47
Total 3034704 · Telephone					84.47
<b>3034711 · Utilities</b>					
Check	09/15/2017	122781	Com Ed 8009 (R&B)	Acct# 7826008009 Monthly Charges	239.15
Check	09/15/2017	122783	Com Ed 000 & 048 (R&B)	Acct# 0657043000 Monthly Charges	21.30
Total 3034711 · Utilities					260.45
Total 3034ADM · Administration					344.92
<b>3034ROD · Road Maintenance</b>					
<b>3034600 · Controlled Substance Testing</b>					
Check	09/15/2017	122799	Veriry Firm Systems (XHANOV)	Inv# 1153850 Background Check	21.00
Total 3034600 · Controlled Substance Testing					21.00
<b>3034602 · Operating Supplies &amp; Materials</b>					
Check	09/15/2017	122790	Dupage Topsoil, Inc.	Inv# 44831 Soil	105.00
Check	09/15/2017	122794	Martin Implement Sales, Inc	Inv# A581589 Lawnmower Blades (6)/Spool Inserts/Cover	269.88
Check	09/15/2017	122797	The Home Depot	Terry Towels/Cleaning Solution/Oil	69.62
Total 3034602 · Operating Supplies & Materials					444.50
<b>3034610 · Street Lighting</b>					
Check	09/15/2017	122784	Com Ed 152	Acct# 0045120152 Monthly Charges	341.18
Check	09/15/2017	122785	Com Ed 051	Acct# 5619024051 Monthly Charges	32.13
Total 3034610 · Street Lighting					373.31
Total 3034ROD · Road Maintenance					838.81
<b>303EQM · Equipment</b>					
<b>3034609 · Maintenance Vehicles &amp; Equip</b>					
Check	09/15/2017	122794	Martin Implement Sales, Inc	Inv# T12483 Pole Pruner	143.89
Total 3034609 · Maintenance Vehicles & Equip					143.89
Total 303EQM · Equipment					143.89
Total 3034 · Road & Bridge - Expenditures					1,327.62
<b>5054 · Mental Health - Expenditures</b>					
<b>5054COM · Community Resource Center</b>					
<b>5054210 · Utilities</b>					
Check	09/15/2017	122833	Groot Recycling & Waste Services Inc	Inv# 15268585 Monthly Charges	67.74
Total 5054210 · Utilities					67.74
<b>5054213 · Janitorial</b>					

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Type	Date	Num	Name	Memo	Amount
Check	09/15/2017	122835	JaniKing	Inv# 09170280 Monthly Cleaning	414.00
Total 5054213 · Janitorial					414.00
<b>5054217 · Capital Improvements</b>					
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Community Resource Center Bathroom Changing table	326.59
Check	09/15/2017	122832	Menard's	Inv# 35982 Resource Center Bathroom Vanity	274.00
Total 5054217 · Capital Improvements					600.59
<b>5054250 · Building Maintenance</b>					
Check	09/15/2017	122831	Vana, Kristin N	Resource Center Reception Clock	4.17
Total 5054250 · Building Maintenance					4.17
<b>5054286 · Agency Support Services</b>					
Check	09/15/2017	122834	Windstream	Inv# 69307977 Monthly Charges	755.85
Total 5054286 · Agency Support Services					755.85
Total 5054COM · Community Resource Center					1,842.35
<b>5054SVC · Service Contracts</b>					
<b>5054123 · Easter Seals</b>					
Check	09/15/2017	122838	Easter Seals DuPage & Fox Valley Region	Medical Rehabilitative Services - Aug 2017	14,476.25
Total 5054123 · Easter Seals					14,476.25
<b>5054130 · Northwest Casa</b>					
Check	09/15/2017	122839	Northwest CASA	Sexual Assault Intervention - Aug 2017	51.50
Total 5054130 · Northwest Casa					51.50
<b>5054165 · Alexian Bros - Outpatient Psych</b>					
Check	09/15/2017	122837	Alexian Brothers Center for Mental Health	Outpatient Psychiatric Services - Aug 2017	1,014.63
Total 5054165 · Alexian Bros - Outpatient Psych					1,014.63
<b>5054175 · WINGS Transitional Shelter</b>					
Check	09/15/2017	122836	Wings	Transitional Living	5,364.00
Total 5054175 · WINGS Transitional Shelter					5,364.00
<b>5054179 · Challenge Grant Fund</b>					
Check	09/15/2017	122838	Easter Seals DuPage & Fox Valley Region	Nutrition Services - Aug 2017	1,169.50
Check	09/15/2017	122838	Easter Seals DuPage & Fox Valley Region	Family Support Services - Aug 2017	1,769.36
Total 5054179 · Challenge Grant Fund					2,938.86
Total 5054SVC · Service Contracts					23,845.24
Total 5054 · Mental Health - Expenditures					25,687.59

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Type	Date	Num	Name	Memo	Amount
<b>7004 · Vehicle Replcmnt - Expenditures</b>					
<b>7004408 · Vehicle Purchase</b>					
Check	09/15/2017	122818	Landmark Ford Inc	Welfare Services Food Pantry Van (Reimbursed by HT Foundation)	24,929.00
Total 7004408 · Vehicle Purchase					24,929.00
<b>7004540 · Bus Purchase</b>					
Check	09/05/2017	122653	Pace	Inv# 481127 Lease Bus# 128 and #130	200.00
Total 7004540 · Bus Purchase					200.00
Total 7004 · Vehicle Replcmnt - Expenditures					25,129.00
<b>8084 · Capital Projects - Expenditures</b>					
<b>8084420 · Izaak Walton Ctr Improvements</b>					
Check	09/06/2017	CC Aug ...	JP Morgan Chase	IWC Stairs Carpet Replacement - Balance Due	545.00
Total 8084420 · Izaak Walton Ctr Improvements					545.00
<b>8084425 · Building &amp; Perm Improvements</b>					
Check	09/06/2017	CC Aug ...	JP Morgan Chase	Lenoci Reserve Picnic Tables (2)	1,527.70
Check	09/15/2017	122775	Prate Roofing and Installations	Inv# S9599 Maintenance Garage Roof & Gutters Replacements	7,850.00
Total 8084425 · Building & Perm Improvements					9,377.70
Total 8084 · Capital Projects - Expenditures					9,922.70
<b>TOTAL</b>					<b>160,554.22</b>

- I. Call to Order/Roll Call: Supervisor McGuire called the meeting to order at 7:00 p.m. Clerk Dolan Baumer called the roll; present were Trustees Essick, Moinuddin, and Martinez, and Supervisor McGuire. Absent: Trustee Benoit  

Other Elected Official present was Assessor Smogolski.

Others present included Administrator James Barr, Assistant Administrator Suzanne Powers, Attorney Mike Airdo, a resident of the Rolling Knolls Estates subdivision neighborhood association, and Streamwood High School civics class students.
- II. Supervisor McGuire invited everyone to stand and join in the Pledge of Allegiance.
- III. Town Hall: Supervisor McGuire asked if there was anyone in the audience who had comments to make or questions to ask of the Board. There was no response.
- IV. Presentations:
  - A. Veterans Honor Roll: Supervisor McGuire asked that the record reflect the induction of HN Donald C. Bush of Schaumburg, who served in the U.S. Navy from 1957 to 1960. His name will be added to the Veterans Honor Roll plaque, he will be invited to the Veterans Honor Roll dinners, and his name will be recorded in the Clerk's office.
  - B. 2017 Streamwood Junior League All Stars District 13 Champions: Certificates of recognition will be presented at a later date.
- V. Reports
  - A. Supervisor McGuire reported that he and staff met with Elgin Mayor Kaptain and his staff to discuss the Mental Health Housing Taskforce and potential locations in Elgin. Note that he will not be in attendance at the October 3 meeting. Mr. McGuire noted that Emergency Services Director and volunteers are in Springfield at the IEM Summit sponsored by the state. Congratulations to Director Burke for receiving his Illinois Professional Emergency Management certificate.
  - B. Clerk Dolan Baumer offered no report.
  - C. Highway Commissioner Schneider was not present.
  - D. Assessor Smogolski reported that an Outreach with the Board of Review is scheduled for September 27 here at the Center.
  - E. Treasurer: A motion was made by Trustee Moinuddin and seconded by Trustee Essick to approve the Treasurer's Report subject to final audit, and followed by a roll call vote. Roll call: Ayes: Trustees Martinez, Moinuddin and Essick, and Supervisor McGuire. Nays: None. Motion carried and the Treasurer's report was adopted subject to final audit.
  - F. Trustee Liaison Committee Reports: Trustee Martinez offered that the COY is working on strategic planning for the upcoming year.
- VI. Bill Paying: Mr. Barr presented a bill from August 15, 2017 to September 4, 2017 for review and approval by the Board, for \$129.24 (Martin Implement Supply) from the Road and

Bridge line separate from the other bills; a motion was made by Trustee Essick and seconded by Trustee Martinez to approve the \$129.24 bill to Martin Implement Supply. Roll call: Ayes: Trustees Martinez, Moinuddin and Essick. Abstain: Supervisor McGuire. Nays: None. Motion carried.

Mr. Barr presented the bills from August 15, 2017 to September 4, 2017 for review and approval by the Board, as follows:

a.	Town	\$63,184.90
b.	Senior Center	54,078.65
c.	Welfare Services	13,426.53
d.	Road and Bridge	3,278.33
e.	Mental Health Board	21,595.49
f.	Retirement	0.00
g.	Vehicle	1,126.23
h.	Capital	<u>545.00</u>
	Total All Funds	<u>\$157,235.13</u>

Trustee Martinez made a motion to approve the bills from August 15, 2017 to September 4, 2017 as presented; Trustee Moinuddin seconded the motion. Roll call: Ayes: Trustees Martinez, Moinuddin and Essick, and Supervisor McGuire. Nays: None. Motion carried.

VII. Unfinished Business: Administrator Barr reported that the management team toured the Cook County Jail last week. Staff is looking into a pilot model program for re-entry to the community. He noted that 42% of all detainees have mental health issues.

VIII. New Business

- A. Meeting Minutes of August 15, 2017: Clerk Dolan Baumer presented the meeting minutes of August 15, 2017 for review and approval. A motion was made by Trustee Essick to approve the meeting minutes of August 15, 2017 as presented, with a second by Trustee Martinez. Trustee Moinuddin noted that time of the return from the Workshop was not recorded correctly; it should be 8:49 p.m.; also Clerk Dolan Baumer corrected the Roman numerals. Trustee Moinuddin moved to amend the minutes; Trustee Essick seconded the motion. Roll call: Ayes: Trustees Martinez, Essick and Moinuddin, and Supervisor McGuire. Nays: None. Motion carried. On the question, roll call: Ayes: Trustees Martinez, Essick and Moinuddin, and Supervisor McGuire. Nays: None. Motion carried.
- B. Workshop Minutes of August 15, 2017: Clerk Dolan Baumer presented the workshop minutes of August 15, 2017 for review and approval. A motion was made by Trustee Martinez to approve the workshop minutes of August 15, 2017 as presented, with a second by Trustee Essick. Roll call: Ayes: Trustees Martinez, Essick and Moinuddin, and Supervisor McGuire. Nays: None. Motion carried
- C. Appointment of Township Enforcement Officers: Trustee Moinuddin moved to approve the appointment of Township enforcement officers, as presented by staff; the motion was seconded by Trustee Martinez. Administrator Barr explained the need and the duties of the officers. The following staff is named for this one year appointment (09/05/2018):

William Burke, Department of Emergency Services

Caleb Hanson, Department of Emergency Services  
Eddie Jaramillo, Department of Emergency Services  
Steve Spejcher, Department of Facilities and Maintenance  
Rick Nelson, Department of Facilities and Maintenance  
Sean O'Neil, Department of Facilities and Maintenance

Roll call: Trustees Martinez, Essick and Moinuddin, and Supervisor McGuire. Motion carried.

- IX. Executive Session: No motion to go into Executive Session was made.
- X. Other Business: Mr. McGuire reminded the Board that training on NIMS is available and if you have not already participated in the program, please do so. Attorney Airdo noted that discussions with the City of Elgin is progressing regarding a land swap with the property adjacent to the IWL, which is under control of the City. The City has to prepare and pass certain resolutions in order to allow the swap. Reminders: September 13 Emergency Services Reception at the Fire Barn; September 14: "Just for the Health of It" Health Fair at the Senior Center; October 7: "Breakfast with the Board" workshop 8:30 a.m. at the Senior Center.
- XI. Adjournment: There being no further business to come before this Board, a motion to adjourn at 7:28 p.m. was made by Trustee Essick and seconded by Trustee Martinez followed by a roll call vote. Ayes: Trustees Martinez, Essick and Moinuddin, and Supervisor McGuire. Motion carried and the meeting was adjourned.

Respectfully submitted,



Katy Dolan Baumer

Clerk

Copy: Supervisor Administrator Attorney Gail Borden Library  
(4) Trustees Senior Services Auditor Poplar Creek Public Library  
Assessor Welfare Services Y&F Services Village of Streamwood  
Bartlett Library Highway Commissioner Streamwood Park District



# RESOLUTION

## Declaring September 2017 National Senior Center Month in Hanover Township

WHEREAS, the Hanover Township Board of Trustees does hereby find as follows:

WHEREAS, older Americans are significant members of our society, investing their wisdom and experience to help enrich and better the lives of younger generations; and

WHEREAS, the Hanover Township Senior Center, the first nationally accredited township Senior Center in the State of Illinois, has acted as a catalyst for mobilizing the creativity, energy, vitality, and commitment of the older residents of Hanover Township, and

WHEREAS, through the wide array of services, programs, and activities, the Hanover Township Senior Center empowers older residents to contribute to their own health and well-being and the health and well-being of their fellow citizens of all ages; and

WHEREAS, Hanover Township Senior Center affirms the dignity, self-worth, and independence of older persons by facilitating their decisions and actions; tapping their experiences, skills, and knowledge; and enabling their continued contributions to the community;

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Hanover Township Board of Trustees, Cook County, Illinois, that the month of September is declared National Senior Center Month in Hanover Township.

Dated: September 19, 2017

In Witness Whereof, we have hereunto set our hands and caused the seal of Hanover Township to be affixed hereto.

\_\_\_\_\_  
Trustee Mary Alice Benoit

\_\_\_\_\_  
Supervisor Brian P. McGuire

\_\_\_\_\_  
Trustee Eugne Martinez

\_\_\_\_\_  
Clerk Katy Dolan Baumer

\_\_\_\_\_  
Trustee Craig Essick

\_\_\_\_\_  
Trustee Khaja Moinuddin

*Seal of  
Hanover  
Township*

**Hanover Township**  
**(Located within the State of Illinois)**

**Comprehensive Annual Financial Report**

**For the Year Ended March 31, 2017**

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## **Introductory Section**

**Hanover Township  
Principal Officials  
For the Year Ended March 31, 2017**

**Elected Officials**

Brian P. McGuire  
*Supervisor*

Katy Dolan Baumer  
*Clerk*

Thomas S. Smogolski  
*Assessor*

P. Craig Ochoa  
*Highway Commissioner*

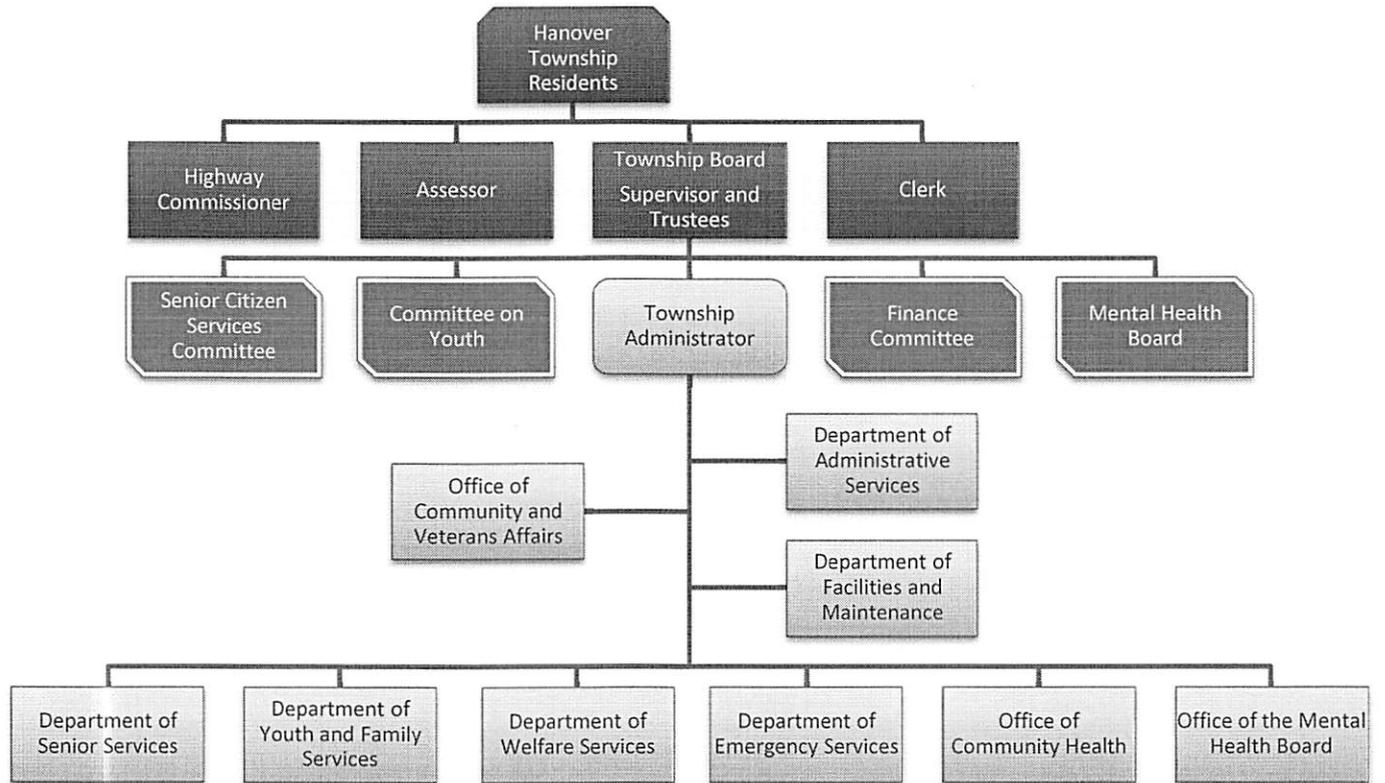
Mary Alice Benoit  
Steve Caramelli  
Craig Essick  
Howard Krick  
*Trustees*

**Administrative Staff**

James C. Barr  
*Township Administrator*

Suzanne Powers  
*Assistant Township Administrator*

**Hanover Township  
Organizational Chart  
For the Year Ended March 31, 2017**





July 5, 2017

Board of Trustees  
Hanover Township  
250 S. Route 59  
Bartlett, Illinois 60103

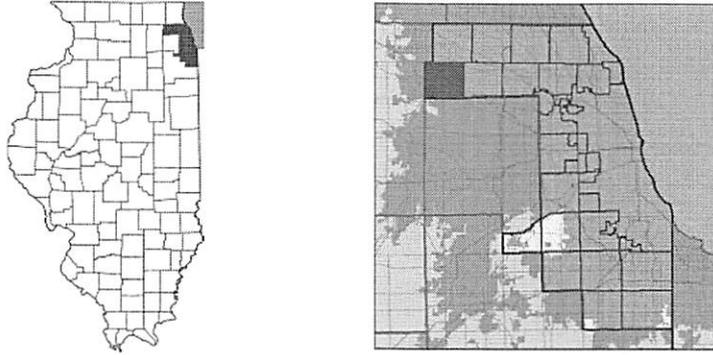
Honorable Trustees:

The Comprehensive Annual Financial Report (CAFR) of Hanover Township for the fiscal year ending March 31, 2017 is submitted herewith. The report was prepared by the Township's Supervisor, Administrator and accountant. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with Hanover Township. We believe the data presented is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and the results of operations of Hanover Township as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the Township's financial affairs have been included.

The audit is presented in three sections; introductory, financial and statistical. The introductory section includes this transmittal letter and the Township's organizational chart. The financial section includes the Independent Auditor's Report, the Management Discussion & Analysis (MD&A), basic financial statements and schedules for the major and non-major funds. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

This letter of transmittal is designed to complement the MD&A which begins on page 3.

This report includes all funds of the Township. Hanover Township contains portions of six communities within its jurisdiction: Streamwood, Bartlett, Hanover Park, Elgin, Schaumburg and Hoffman Estates. Specific operating departments within the Township include: Department of Administrative Services, Department of Emergency Services, the Office of Community Health, Department of Senior Services, Department of Youth and Family Services, Department of Welfare Services, Highway Department, Department of Facilities and Maintenance, Mental Health Board, Assessor's Office, and the Office of Community and Veterans Affairs.



## ECONOMIC CONDITION AND OUTLOOK

Hanover Township is a municipal corporation of the State of Illinois. The Township covers approximately 36 square miles and includes portions of Streamwood, Elgin, Bartlett, Hanover Park, Hoffman Estates and Schaumburg. It is located in Cook County and is approximately 30 miles northwest of downtown Chicago. The Township maintains a total of six locations in four different municipalities. The Bartlett locations are as follows: Town Hall at 250 S. Route 59, Senior Center at 240 S. Route 59, and Emergency Services Station #1 at 218 Main Street. The Hanover Park location is the Astor Avenue Community Center at 7431 Astor Avenue. The Streamwood location is the Mental Health Community Resource Center at 1535 Burgundy Parkway and the Elgin location is Izaak Walton Center at 899 Jay Street.

The 2015 American Community Survey (ACS), the population of 101,304 for the Township represents a 2.0% increase from the 2010 population of 99,538. The 2015 median household income is \$71,525 and per capita income is \$26,998. The potential for future population growth is modest even with a slightly improving housing market as the Township has minimal buildable land available for future development. Throughout last three tax years ('14 through '16), the Township's equalized assessed valuation has increased by 12.3%.

The Township levies taxes for four agencies. The agencies are the Town of Hanover, General Assistance, Road and Bridge, and Mental Health. Within the Town of Hanover are the following funds: Corporate, IMRF, Social Security, and Senior Citizens. The annual assessed valuation (EAV) is shown below.

Tax Year	EAV	Town Tax Rate	General Asst. Tax Rate	Road & Bridge Tax Rate	Mental Health Tax Rate
2012	2,065,428,552	0.229	0.017	0.078	0.050
2013	1,750,808,883	0.276	0.021	0.094	0.061
2014	1,775,681,535	0.277	0.021	0.095	0.061
2015	1,719,228,781	0.295	0.023	0.099	0.058
2016	2,002,214,061	0.255	0.020	0.086	0.057

According to the 2015 ACS, the total housing units for the Township amounted to 34,201 with an average household containing three individuals and 40% had children under the age of 18 living with them. Additionally, this contributes to the Township's strong demand for community-based adult and youth services.

## MAJOR INITIATIVES/HAPPENINGS FOR THE YEAR

The 2017 Budget for Operations remained fairly static for the year. The Township's total major funds were 16.0% under budget. Additionally, the Township was able to transfer monies into the senior, vehicle and capital projects funds in the amount of \$225,000, \$40,000 and \$1,200,000 respectively. These monies in addition to prior years' reserves funded the following major projects from fiscal year 2017: replacement of the Town Hall and Senior Center parking lots, curbs, and targeted walkways, along with additional parking. Additional projects included improvements to the Izaak Walton Center walk paths and archery field and Astor Avenue Food Pantry walk-in freezer and continued smaller improvements at the Izaak Walton Center and Reserve, Senior Center, and Town Hall.

## FUTURE INITIATIVES/FUTURE DIRECTION

Although the Capital Improvement Program anticipates expenditures over a five year period, the Town Board has allocated up to \$1,217,700 to be expended on Fiscal Year 2018 capital improvements. The \$1,217,700 will be derived from local property tax revenues and reserves. These funds are to be budgeted on the following primary projects; including completing the replacement of the Astor Avenue Community Center roof and the resurfacing and expansion of the Izaak Walton Center parking lot. Additional projects include improvements to the Senior Center such as tile replacement, Downey Hall renovations, and a phone system replacement and upgrade for the Town Hall, Senior Center, and Astor Avenue Community Center.

## FINANCIAL INFORMATION

Accounting System and Budgetary Control - The Township's records for general governmental operations are maintained on an accrual basis, with the revenues being recorded when earned and expenditures being recorded when the liability is incurred or the economic asset is used.

In developing and maintaining the Township's accounting system, consideration is given to the adequacy of the internal control structure. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived and (2) the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. We believe that the Township's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Budgetary control has been established at the individual fund level. Financial reports are produced showing budget and actual expenditures by line item, and are distributed monthly to Township departmental and divisional management and to others upon request.

Individual line items are reviewed and analyzed for budgetary compliance. Personnel expenditures are monitored and controlled at a position level and capital expenditures (items over \$5,000 and having a

useful life of more than 1 year) are monitored and controlled item by item. Revenue budgets are reviewed monthly.

Additionally, all expenditures are reviewed by the Supervisor and the Board prior to the release of payments.

The Reporting Entity and its Services - This report includes all of the funds and activities controlled by the Township.

The Township participates in the Illinois Municipal Retirement Fund and Illinois Counties Risk Management Trust. Those organizations are separate governmental units because (1) they are organized entities, (2) have governmental character, and (3) are substantially autonomous. Audited financial statements for these organizations are not included in this report. However, such statements are available upon request from their respective business offices.

General Government Functions - The reporting period covered by these financial statements encompasses twelve months. Funds are provided for services by taxes, user fees, interest income, grants, donations and miscellaneous sources.

Property taxes are a major source of income for general operations. The Township's property taxes make up 89% of the total revenue for the major governmental funds.

Assessed valuation of \$2,002,214,061 represents a 16.5% increase from prior fiscal year as a result the tax rates for 2016 decreased.

Allocation of the property tax levy for 2016 and the preceding tax year are as follows (amounts for each \$100 of assessed value).

Purpose	2015	2016
Town of Hanover	.295	.255
General Assistance Fund	.023	.020
Road and Bridge Fund	.099	.086
Mental Health Fund	.058	.057
Total Tax Rate	.475	.418

The Town of Hanover represents the Corporate, Senior, IMRF, and Social Security Funds. The maximum tax rate for the Corporate Fund is .2500. The maximum tax rate for the Senior Services and Mental Health Fund is .1500.

Fixed Assets Additions - As of March 31, 2017 the general fixed assets of the Hanover Township amounted to \$8,475,175. The major category of decrease results from yearly depreciation of \$674,984.

Independent Audit - Chapter 50, Section 310/2 of the Illinois Revised Statues requires that Townships secure a licensed public accountant to perform an annual audit of accounts. The firm of Tighe, Kress & Orr, P.C. has performed the audit for the year ended March 31, 2017. Their unqualified opinion on the general purpose financial statements is presented in this report.

OTHER INFORMATION

Awards & Acknowledgments – The government received the GFOA’s Distinguished Budget Presentation Award for its annual budget document dated March 31, 2017 in addition to the GFOA’s Award for Reporting Excellence for its CAFR dated March 31, 2016. To qualify for the Distinguished Budget Presentation Award, the government’s budget document had to be judged proficient as a policy document, a financial plan, an operations guide, and a communications device. The Illinois Policy Institute has also recognized the Township as one of the few local governments to provide 100% transparency online.

The preparation of this report on a timely basis could not have been accomplished without the efficient and dedicated services of the entire staff. Appreciation is expressed to the Township’s employees throughout the organization, especially those employees who were instrumental in the successful completion of this report.

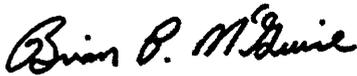
We would like to thank the Hanover Township board and elected officials for their interest and support in planning and conducting the financial operation of the Township in a responsible and progressive manner.

Respectfully submitted,

Brian P. McGuire  
Supervisor

James C. Barr  
Administrator

James R. Howard  
Finance





Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Hanover Township  
Illinois**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**March 31, 2016**

Executive Director/CEO

**Financial Section**

To the Board of Trustees of  
Hanover Township  
Bartlett, Illinois

### Independent Auditor's Report

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Hanover Township, Bartlett, Illinois as of and for the year ended March 31, 2017, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

#### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

#### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Hanover Township, Bartlett, Illinois as of March 31, 2017, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-8 and 30-37 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Hanover Township, Bartlett, Illinois' basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The nonmajor combining financial statements and budgetary comparisons on pages 38-54 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining, individual nonmajor fund financial statements, and budgetary comparisons are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

*Tighe, Knest & O'P.C.*

Elgin, Illinois

July 5, 2017

**Hanover Township  
Management's Discussion and Analysis  
For the Year Ended March 31, 2017**

As the Hanover Township (Township) management we offer readers of the Township's financial statements this narrative overview and analysis of the financial activities of the Township for the fiscal year ended March 31, 2017. The management of the Township encourages the readers of this financial information presented in conjunction with the financial statements to obtain a better understanding of the Township's financial operations.

**Financial Highlights**

The assets and deferred outflows of resources of Hanover Township exceeded its liabilities and deferred inflows of resources by \$14,292,048 and \$14,072,966 as of March 31, 2017 and 2016, respectively. The Township's net position increased \$219,082 in fiscal year 2017 as the Township continued to work on capital projects and made major infrastructure improvements.

Significant budgetary variances included program revenues and program fees in the Senior Services Fund were both significantly greater than budgeted due to more programs and higher attendance than in previous fiscal years. Finally, legal service fees were significantly greater than budgeted due to unforeseen legal expenses associated with a variety of issues.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to Hanover Township's basic financial statements. The Township's basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. In addition to the basic financial statements, this report also contains required supplementary information and additional information.

**Government-Wide Financial Analysis**

The government-wide financial statements are prepared using the full accrual basis of accounting and are designed to provide readers with a broad overview of Hanover Township's finances, in a manner similar to private-sector businesses.

The statement of net position presents financial information on all of Hanover Township's assets and deferred outflows of resources and liabilities and deferred inflow of resources, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Hanover Township is improving or deteriorating.

The statement of activities presents information showing how the Township's net position changed during the most recent fiscal year.

Both of the government-wide financial statements distinguish functions of Hanover Township that are principally supported by property taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover a portion of the costs through user fees and charges. The governmental activities of Hanover Township include general government, services for youth, seniors, community health, general assistance, mental health, and road and bridge projects.

(See independent auditor's report.)

**Hanover Township  
Management's Discussion and Analysis  
For the Year Ended March 31, 2017**

**Fund Financial Statements**

All of the funds of Hanover Township are governmental funds. The fund financial statements are prepared using the modified accrual basis of accounting. Unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. The fund financial statements report the Township's operations in more detail than the government-wide statements by providing information about the Township's nine funds.

Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and government-wide activities.

**Notes to Financial Statements**

The notes provide information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Required Supplementary Information**

In addition to the basic financial statements and the accompanying notes, this report also presents certain required supplementary information concerning Hanover Township's progress in funding its obligation to provide pension benefits to its employees. Additionally, required supplementary information regarding a statement of revenues, expenditures, and changes in fund balance – budget vs. actual for each major fund is presented in this section.

**Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Hanover Township, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$14,292,048 for the year ended March 31, 2017, which was an increase of \$219,082 from prior year. The increase indicates the financial position of the Township grew 1.5% during fiscal year 2017 due to better than expected charges for services and monitoring of expense budgets by department.

A portion of the Township's net position reflects its investment in capital assets of \$8,475,175. The Township uses these capital assets to provide services and consequently these assets are not available to liquidate liabilities or for other spending.

The unrestricted net position balance of \$2,230,849 at March 31, 2017 is available to fund future Township obligations.

(See independent auditor's report.)

**Hanover Township  
Management's Discussion and Analysis  
For the Year Ended March 31, 2017**

**Condensed Statement of Net Position**

	<u>March 31, 2017</u>	<u>March 31, 2016</u>
Current and Other Assets	\$ 10,904,522	\$ 10,936,320
Capital Assets, Net of Accumulated Depreciation	8,475,175	8,014,537
<b>Total Assets</b>	<u>19,379,697</u>	<u>18,950,857</u>
Deferred Outflows of Resources	507,147	635,203
<b>Total Assets and Deferred Outflow of Resources</b>	<u>19,886,844</u>	<u>19,586,060</u>
Current Liabilities	4,200,134	4,089,120
Non-Current Liabilities	1,283,465	1,353,556
<b>Total Liabilities</b>	<u>5,483,599</u>	<u>5,442,676</u>
Deferred Inflows of Resources	111,197	70,418
<b>Total Liabilities and Deferred Inflow of Resources</b>	<u>5,594,796</u>	<u>5,513,094</u>
<b>Net Position</b>		
Investment in Capital Assets	8,475,175	8,014,537
Restricted	3,586,024	3,474,467
Unrestricted	2,230,849	2,583,962
<b>Total Net Position</b>	<u>\$ 14,292,048</u>	<u>\$ 14,072,966</u>

(See independent auditor's report.)

**Hanover Township  
Management's Discussion and Analysis  
For the Year Ended March 31, 2017**

**Condensed Statement of Activities**

	For the Year Ended,	
	March 31, 2017	March 31, 2016
<b>Revenues</b>		
<b>Program Revenues</b>		
Charges for services	\$ 355,794	\$ 322,323
Operating grants and contributions	259,188	213,128
Capital grants and contributions	43,141	31,099
<b>General Revenues</b>		
Property taxes	7,254,750	7,170,336
State replacement taxes	64,971	66,824
Interest income	17,471	14,841
Other	164,649	109,545
<b>Total Revenues</b>	8,159,963	7,928,096
<b>Expenses</b>		
<b>Program Expenses</b>		
Town	3,719,525	3,037,861
Youth services	1,030,959	1,040,049
Community & veteran relations	236,826	234,461
Senior services	1,396,310	2,028,082
Road & bridge	366,785	966,389
Mental health	1,071,377	1,232,181
Home relief	119,100	193,289
<b>Total Expenses</b>	7,940,882	8,732,312
<b>Change in Net Position</b>	219,082	(804,216)
<b>Net Position</b>		
Beginning of Year	14,072,966	15,469,598
Prior Period Adjustment - Implementation of GASB 68	-	(592,416)
<b>Net Position - Beginning, restated</b>	-	16,047,095
<b>End of Year</b>	\$ 14,292,048	\$ 14,072,966

(See independent auditor's report.)

**Hanover Township  
Management's Discussion and Analysis  
For the Year Ended March 31, 2017**

The following is a summary of changes in fund balances for the year ended March 31, 2017:

Governmental Funds	Fund Balance March 31, 2016	Increase (Decrease)	Fund Balance March 31, 2017
Town	\$ 2,876,626	\$ (831,773)	\$ 2,044,853
Senior Services	1,164,708	17,701	1,182,409
Road and Bridge	878,112	(76,764)	801,348
Mental Health	870,211	(10,361)	859,850
Capital Projects	392,730	627,380	1,020,110
General Assistance	358,486	186,117	544,603
Illinois Municipal Retirement	123,598	(2,247)	121,351
Social Security	79,352	(2,889)	76,463
Vehicle Replacement	327,000	(38,530)	288,470
	<u>\$ 7,070,823</u>	<u>\$ (131,366)</u>	<u>\$ 6,939,457</u>

The majority of the changes in fund balance are due to inter-fund transfers. During the year \$225,000 was transferred to the Senior Services Fund, \$40,000 was transferred to the Vehicle Replacement Fund, and \$1,200,000 was transferred to the Capital Projects Fund. Road and Bridge fund balance decrease is due to a transfer out of the fund of \$250,000. For more information please refer to Note 11 of the financial statements on page 24.

**Budgetary Highlights**

There were no revisions to the original budget.

Expenditures in the General Town Fund of \$3,571,726 were under revenues by \$333,227 and were \$87,442 less than the appropriation of \$3,659,168.

**Capital Assets**

The following is a summary of capital assets, net of accumulated depreciation:

	March 31, 2016	March 31, 2017
Land	\$ 936,041	\$ 936,041
Buildings	5,722,786	5,722,786
Building improvements	1,922,220	2,452,471
Office furniture & equipment	1,098,789	1,142,230
Trucks & equipment	1,161,644	1,308,061
Buses	758,120	812,349
Infrastructure	1,942,823	2,304,107
Cost of Capital Assets	<u>13,542,423</u>	<u>14,678,045</u>
Less Accumulated Depreciation	<u>(5,527,886)</u>	<u>(6,202,870)</u>
Net Capital Assets	<u>\$ 8,014,537</u>	<u>\$ 8,475,175</u>

For more information please refer to Note 6 of the financial statements on page 22.

(See independent auditor's report.)

**Hanover Township  
Management's Discussion and Analysis  
For the Year Ended March 31, 2017**

**Description of Current of Expected Conditions**

Currently, management is not aware of any changes in conditions that could have a significant effect on the financial position or results of activities of the Township in the near future.

**Implementation of GASB 72 and 76**

For the year ended March 31, 2017, the Township implemented the provisions of GASB No. 72, Fair Value Measurement and Application; and GASB Statement No. 76, The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments. GASB Statement No. 72 establishes standards for measuring fair value, applying fair value to certain investments, and disclosures related to all fair value measurement. There has been no effect to current or prior periods with this implementation. GASB Statement No. 76 establishes the hierarchy of sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with generally accepted accounting principles. There has been no effect to current or prior periods with this implementation.

**Requests for Information**

This financial report is designed to provide a general overview of the Township's finances for all those with an interest in its finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to: Administrator, Hanover Township, 250 S. Route 59, Bartlett, Illinois 60103-1684.

(See independent auditor's report.)

## **Basic Financial Statements**

**Hanover Township  
Statement of Net Position  
March 31, 2017**

	<u>Governmental Activities</u>
<b>Assets and Deferred Outflow of Resources</b>	
Current Assets:	
Cash and investments	\$ 7,127,905
Receivables (net, where applicable of allowances for uncollectibles)	
Taxes	3,731,686
Other	705
Prepaid expenses	44,226
Total current assets:	<u>10,904,522</u>
Non-Current Assets:	
Capital assets, not being depreciated	936,041
Capital assets, being depreciated (net of accumulated depreciation)	7,539,134
Total non-current assets:	<u>8,475,175</u>
Total Assets	<u>19,379,697</u>
Deferred Outflows of Resources	507,147
Total Assets and Deferred Outflow of Resources	<u>\$ 19,886,844</u>
<b>Liabilities and Deferred Inflows of Resources</b>	
Current Liabilities:	
Accounts payable	\$ 162,481
Accrued payroll	114,997
Unearned revenue	3,687,587
Compensated absences - due within one year	235,069
Total current liabilities:	<u>4,200,134</u>
Noncurrent liabilities	
Compensated absences - due in more than one year	135,441
Net Pension Liability	1,148,024
Total non-current liabilities:	<u>1,283,465</u>
Total Liabilities	<u>5,483,599</u>
Deferred Inflows of Resources	111,197
Total Liabilities and Deferred Inflow of Resources	<u>\$ 5,594,796</u>
<b>Net Position</b>	
Net position, investment in capital assets	\$ 8,475,175
Restricted for	
Senior services	1,182,409
Roads and bridges	801,348
Mental health	859,850
General assistance	544,603
Retirement benefits	197,814
Unrestricted	2,230,849
Total Net Position	<u>\$ 14,292,048</u>

See accompanying notes to financial statements.

**Hanover Township  
Statement of Activities  
For the Year Ended March 31, 2017**

Functions/Programs	Expenses	Program Revenues			Net Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Governmental Activities</b>					
Town	\$ 3,719,438	\$ 148,837	\$ 7,858	\$ -	\$ (3,562,743)
Youth services	1,030,752	30,071	81,645	-	(919,036)
Community relations	237,120	-	-	-	(237,120)
Home relief	119,100	-	-	-	(119,100)
Highways and streets	366,785	-	-	-	(366,785)
Mental health	1,071,377	11,800	-	-	(1,059,577)
Senior center	<u>1,396,310</u>	<u>165,086</u>	<u>169,685</u>	<u>43,141</u>	<u>(1,018,398)</u>
<b>Total Primary Government</b>	<u>\$ 7,940,882</u>	<u>\$ 355,794</u>	<u>\$ 259,188</u>	<u>\$ 43,141</u>	<u>(7,282,759)</u>
<b>General Revenues</b>					
Property taxes					7,254,750
Replacement taxes					64,971
Investment income					17,471
Miscellaneous					<u>164,649</u>
<b>Total General Revenues</b>					<u>7,501,841</u>
<b>Change in Net Position</b>					<u>219,082</u>
<b>Net Position, April 1</b>					14,072,966
<b>Net Position, March 31</b>					<u>\$ 14,292,048</u>

See accompanying notes to financial statements.

**Hanover Township**  
**Balance Sheet - Governmental Funds**  
**March 31, 2017**

	<u>General (Town)</u>	<u>Senior Services</u>	<u>Road and Bridge</u>	<u>Mental Health</u>	<u>Capital Projects</u>	<u>Nonmajor</u>	<u>Total</u>
<b>Assets</b>							
Cash and investments	\$ 2,120,902	\$ 1,197,062	\$ 816,323	\$ 912,382	\$ 1,041,867	\$ 1,039,369	\$ 7,127,905
Receivables (net)							
Taxes	1,810,726	532,779	426,109	613,082	-	348,990	3,731,686
Other	-	-	705	-	-	-	705
Prepaid items	29,549	9,911	4,766	-	-	-	44,226
<b>Total Assets</b>	<b><u>\$ 3,961,177</u></b>	<b><u>\$ 1,739,752</u></b>	<b><u>\$ 1,247,903</u></b>	<b><u>\$ 1,525,464</u></b>	<b><u>\$ 1,041,867</u></b>	<b><u>\$ 1,388,359</u></b>	<b><u>\$ 10,904,522</u></b>
<b>Liabilities and Fund Balances</b>							
<b>Liabilities</b>							
Accounts payable	\$ 43,894	\$ 17,186	\$ 24,109	\$ 54,625	\$ 21,757	\$ 910	\$ 162,481
Accrued payroll	85,442	14,344	2,137	731	-	12,343	114,997
Unearned revenue	<u>1,786,988</u>	<u>525,813</u>	<u>420,309</u>	<u>610,258</u>	<u>-</u>	<u>344,219</u>	<u>3,687,587</u>
<b>Total Liabilities</b>	<b><u>1,916,324</u></b>	<b><u>557,343</u></b>	<b><u>446,555</u></b>	<b><u>665,614</u></b>	<b><u>21,757</u></b>	<b><u>357,472</u></b>	<b><u>3,965,065</u></b>
<b>Fund Balances</b>							
Nonspendable	29,549	9,911	4,766	-	-	-	44,226
Restricted							
Restricted for senior services	-	1,172,498	-	-	-	-	1,172,498
Restricted for highways and streets	-	-	796,582	-	-	-	796,582
Restricted for mental health	-	-	-	859,850	-	-	859,850
Restricted for general assistance	-	-	-	-	-	544,603	544,603
Restricted for employee retirement	-	-	-	-	-	197,814	197,814
Committed	-	-	-	-	-	-	-
Assigned							
Assigned for capital projects	-	-	-	-	1,020,110	-	1,020,110
Assigned for vehicle replacement	-	-	-	-	-	288,470	288,470
Unassigned	<u>2,015,304</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,015,304</u>
<b>Total Fund Balances</b>	<b><u>2,044,853</u></b>	<b><u>1,182,409</u></b>	<b><u>801,348</u></b>	<b><u>859,850</u></b>	<b><u>1,020,110</u></b>	<b><u>1,030,887</u></b>	<b><u>6,939,457</u></b>
<b>Total Liabilities and Fund Balances</b>	<b><u>\$ 3,961,177</u></b>	<b><u>\$ 1,739,752</u></b>	<b><u>\$ 1,247,903</u></b>	<b><u>\$ 1,525,464</u></b>	<b><u>\$ 1,041,867</u></b>	<b><u>\$ 1,388,359</u></b>	<b><u>\$ 10,904,522</u></b>

See accompanying notes to financial statements.

**Hanover Township**  
**Reconciliation of Fund Balances of Governmental**  
**Funds to the Governmental Activities in**  
**the Statement of Net Position**  
**March 31, 2017**

Fund Balances of Governmental Funds	\$ 6,939,457
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the governmental funds	8,475,175
Compensated absences payable are not due and payable in the current period and therefore, are not reported in governmental funds	(370,510)
Net Pension Liability is not included on the governmental fund statement	(1,148,024)
Deferred outflows of resources for pension are not recognized on governmental fund statement	507,147
Deferred inflows of resources for pension are not recognized on governmental fund statement	<u>(111,197)</u>
Net Position of Governmental Activities	<u>\$ 14,292,048</u>

See accompanying notes to financial statements.

**Hanover Township**  
**Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances - Governmental Funds**  
**For the Year Ended March 31, 2017**

	<u>General (Town)</u>	<u>Senior Services</u>	<u>Road and Bridge</u>	<u>Mental Health</u>	<u>Capital Projects</u>	<u>Nonmajor</u>	<u>Total</u>
<b>Revenues</b>							
Taxes	\$ 3,609,589	\$ 1,056,690	\$ 901,377	\$ 1,043,047	\$ -	\$ 709,018	\$ 7,319,721
Program revenue	-	165,086	-	-	-	-	165,086
Passport fees	137,737	-	-	-	-	-	137,737
Rental income	11,100	-	-	11,800	-	-	22,900
Youth commission	111,715	-	-	-	-	-	111,715
Intergovernmental	-	212,826	-	-	-	7,858	220,684
Investment income	10,243	1,288	3,639	1,028	-	1,273	17,471
Miscellaneous	24,569	34,249	1,663	13,953	-	90,215	164,649
<b>Total Revenues</b>	<u>3,904,953</u>	<u>1,470,139</u>	<u>906,679</u>	<u>1,069,828</u>	<u>-</u>	<u>808,364</u>	<u>8,159,963</u>
<b>Expenditures</b>							
Town	2,192,696	-	-	-	-	497,998	2,690,694
Youth services	1,027,050	-	-	-	-	-	1,027,050
Community relations	239,914	-	-	-	-	-	239,914
Home relief	-	-	-	-	-	119,100	119,100
Highways and streets	-	-	564,210	-	-	-	564,210
Mental health	-	-	-	1,080,189	-	-	1,080,189
Senior center	-	1,627,438.00	-	-	-	-	1,627,438
Capital outlay	112,066	-	169,233	-	572,620	88,815	942,734
<b>Total Expenditures</b>	<u>3,571,726</u>	<u>1,627,438</u>	<u>733,443</u>	<u>1,080,189</u>	<u>572,620</u>	<u>705,913</u>	<u>8,291,329</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>333,227</u>	<u>(157,299)</u>	<u>173,236</u>	<u>(10,361)</u>	<u>(572,620)</u>	<u>102,451</u>	<u>(131,366)</u>
<b>Other Financing Sources (Uses)</b>							
Transfers in	-	225,000	-	-	1,200,000	40,000	1,465,000
Transfers out	(1,165,000)	(50,000)	(250,000)	-	-	-	(1,465,000)
<b>Total Other Financing Sources (Uses)</b>	<u>(1,165,000)</u>	<u>175,000</u>	<u>(250,000)</u>	<u>-</u>	<u>1,200,000</u>	<u>40,000</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	(831,773)	17,701	(76,764)	(10,361)	627,380	142,451	(131,366)
<b>Fund Balances, April 1</b>	<u>2,876,626</u>	<u>1,164,708</u>	<u>878,112</u>	<u>870,211</u>	<u>392,730</u>	<u>888,436</u>	<u>7,070,823</u>
<b>Fund Balances, March 31</b>	<u>\$ 2,044,853</u>	<u>\$ 1,182,409</u>	<u>\$ 801,348</u>	<u>\$ 859,850</u>	<u>\$ 1,020,110</u>	<u>\$ 1,030,887</u>	<u>\$ 6,939,457</u>

See accompanying notes to financial statements.

**Hanover Township**  
**Reconciliation of the Governmental Funds**  
**Statement of Revenues, Expenditures, and Changes**  
**in Fund Balances to the Governmental Activities**  
**in the Statement of Activities**  
**For the Year Ended March 31, 2017**

Net Change in Fund Balances - Total Governmental Funds	\$	(131,366)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures; however, they are capitalized in the statement of activities		1,135,622
Depreciation expense does not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds		(674,984)
The increase in the compensated absences liability is shown as an increase of expense on the statement of activities		7,497
Certain items reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in the governmental funds. These items consist of:		
Pension expense	(432,605)	
Employer contributions	<u>314,918</u>	(117,687)
Changes in Net Position of Governmental Activities	\$	<u><u>219,082</u></u>

See accompanying notes to financial statements.

**Hanover Township**  
**Notes to Financial Statements**  
**For the Year Ended March 31, 2017**

**Note 1 – Summary of Significant Accounting Policies**

Hanover Township (the Township) operates under a Board of Trustees form of government and provides the following services: general assistance, road and bridge, assessment of properties, general administrative services, services for youth, seniors, community health, emergency services and mental health.

The financial statements of the Township have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP), as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Township's accounting policies are described below.

**Reporting Entity**

The Township is a municipal corporation governed by an elected board. As required by GAAP, these financial statements present the Township (the primary government). At March 31, 2017, there were no entities that would be considered a component unit of the Township. Also, the Township is not considered a component unit of any other governmental entity.

**Basis of Presentation – Fund Accounting**

The accounts of the Township are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues and expenditures or expenses as appropriate. Government resources are allocated to and accounted for in individual funds based on the purposes for which they are to be spent and the means by which spending activities are controlled. Funds are classified into the following category: governmental.

Governmental funds are used to account for all of the Township's general activities, including the collection and disbursement of restricted or committed monies (special revenue funds), the funds committed, restricted or assigned for the acquisition or construction of capital assets (capital projects funds) and the funds committed, restricted or assigned for the servicing of long-term debt (debt service funds). The General (Town) Fund is used to account for all activities of the Township not accounted for in some other fund.

**Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all activities of the Township. The effect of material interfund activity has been eliminated from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities (if any), which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment, or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to

**Hanover Township**  
**Notes to Financial Statements**  
**For the Year Ended March 31, 2017**

**Note 1 – Summary of Significant Accounting Policies (continued)**

meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

The Township reports the following major governmental funds:

General (Town) Fund – The General (Town) Fund accounts for the resources traditionally associated with the Township’s operations that are not required legally or by sound financial management to be accounted for in another fund.

Senior Services Fund – The Senior Services Fund (special revenue) accounts for revenues restricted for services and programs for seniors. Major sources of revenue include property taxes, grants, and program income.

Road and Bridge Fund – The Road and Bridge Fund accounts for revenues restricted to finance the maintenance and construction of the Township’s roads and bridges. Major sources of revenue include property taxes, replacement taxes, and permits and fees income.

Mental Health Fund – The Mental Health Fund (special revenue) accounts for revenues restricted for services and programs in the areas of mental health, developmental disabilities and alcohol and substance abuse. Major sources of revenue include property taxes, replacement taxes, rental income, and program revenue.

Capital Projects Fund – The Capital Projects Fund accounts for revenues assigned for the acquisition and/or construction of capital assets.

**Measurement Focus, Basis of Accounting and Basis of Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (i.e., both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Township considers revenues to be available if they are collected

**Hanover Township**  
**Notes to Financial Statements**  
**For the Year Ended March 31, 2017**

**Note 1 – Summary of Significant Accounting Policies (continued)**

within 60 days of the end of the current fiscal year. Expenditures are recorded when the related fund liability is incurred.

Those revenues susceptible to accrual are property taxes, interest revenue, and charges for services. Donations are not susceptible to accrual because generally they are not measurable until received in cash.

The Township reports unearned revenue on its financial statements. Unearned revenues arise when potential revenue does not meet both the measurable and available or earned criteria for recognition in the current period. Unearned revenues also arise when resources are received by the Township before it has a legal claim to them as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met or when the Township has a legal claim to the resources, the liability for unearned revenue is removed from the financial statements and revenue is recognized.

**Cash and Investments**

Cash consists of demand deposits. Investments are stated at fair value, except for nonnegotiable certificates of deposit and investments with a maturity of less than one year at date of purchase which are stated at cost.

**Capital Assets**

Capital assets, which include property, plant, equipment and certain intangible assets are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the Township as assets with an estimated useful life in excess of one year and an initial individual cost of more than \$5,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant and equipment are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset</u>	<u>Years</u>
Buildings	30
Building improvements	5-20
Vehicles	7-20
Infrastructure	7-20
Furniture and equipment	5-10

**Hanover Township**  
**Notes to Financial Statements**  
**For the Year Ended March 31, 2017**

**Note 1 – Summary of Significant Accounting Policies (continued)**

**Prepaid Items/Expenses**

Payments made to vendors for services that will benefit periods beyond the date of this report are recorded as prepaid items/expenses.

**Compensated Absences**

Vested or accumulated vacation and sick leave are reported as an expenditure and a fund liability of the governmental fund that will pay out once retirement or separation has occurred. Vested or accumulated vacation and sick leave of governmental activities are recorded as an expense and liability as the benefits accrue to employees.

**Interfund Transactions**

Interfund services are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are property applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except interfund services and reimbursements, are reported as transfers.

**Long-Term Obligations**

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts, as well as gains (losses) on refunding, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenditures in the year of issuance.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received are reported as expenditures.

**Fund Balances/Net Position**

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not in spendable form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities. None of the restricted fund balance result from enabling legislation adopted by the Township. Committed fund balance is constrained by formal actions of the Township's Board of Trustees, which is considered the Township's highest level of decision making authority. Formal actions include resolutions and ordinances approved by the Board. Formal action is required to be taken to establish, modify, or rescind a fund balance commitment. Assigned fund balance represents amounts constrained by the Township's intent to use them for a specific purpose. The authority to assign fund balance has been delegated to the Supervisor through the budget process

**Hanover Township**  
**Notes to Financial Statements**  
**For the Year Ended March 31, 2017**

**Note 1 – Summary of Significant Accounting Policies (continued)**

and approved fund balance policy of the Township. Any residual fund balance in the General Fund is reported as unassigned.

The Township's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending, the Township considers committed funds to be expended first followed by assigned and then unassigned funds.

**Accounting Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

**Implementation of GASB 72 and 76**

For the year ended March 31, 2017 the Township implemented the provisions of GASB No. 72, Fair Value Measurement and Application; and GASB Statement No. 76, The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments. GASB Statement No. 72 establishes standards for measuring fair value, applying fair value to certain investments, and disclosures related to all fair value measurement. There has been no effect to current or prior periods with this implementation. GASB Statement No. 76 establishes the hierarchy of sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with generally accepted accounting principles. There has been no effect to current or prior periods with this implementation.

**Note 2 – Deposits and Investments**

The Township's investment policy authorizes the Township to invest in all investments allowed by Illinois Compiled Statutes (ILCS). These include deposits/investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreements to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services, Illinois Funds (created by the Illinois State Legislature under the control of the State Comptroller that maintains a \$1 per share value which is equal to the participants fair value), and the Illinois Metropolitan Investment Fund (IMET), a not-for-profit investment trust formed pursuant to the Illinois Municipal Code and managed by a Board of Trustees elected from the participating members. IMET is not registered with the SEC as an investment company. Investments in IMET are valued at IMET's share price, the price for which the investment could be sold. The Township's investment policy does limit its deposits to financial institutions that are members of the FDIC system and are capable of posting collateral for amounts in excess of FDIC insurance.

**Hanover Township**  
**Notes to Financial Statements**  
**For the Year Ended March 31, 2017**

**Note 2 – Deposits and Investments (continued)**

It is the policy of the Township to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the Township and conforming to all state and local statutes governing the investment of public funds, using the “prudent person” standard for managing the overall portfolio. The primary objectives of the policy are, in order of priority, legality, safety of principal, liquidity and rate of return.

**Deposits with Financial Institutions**

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the Township’s deposits may not be returned to it. The Township’s investment policy requires pledging of collateral for all bank balances in excess of federal depository insurance, at an amount not less than 110% of the fair market value of the funds secured, with the collateral held by the Township, an independent third party, or the Federal Reserve Bank of Chicago. As of March 31, 2017, the Township had \$6,227,039 in pledged securities. The Township’s deposits are collateralized or insured at 253% of fair market value, which is greater than the Township’s investment policy of 110%.

**Investments**

The following table presents the investments and maturities of the Township’s debt securities as of March 31, 2017:

Investment Type	Fair Value	Investment Maturities in Years			
		Less than 1	1-5	6-10	Greater than 10
Negotiable CDs	\$ 2,208,979	\$ 2,208,979	\$ -	\$ -	\$ -
Total	\$ 2,208,979	\$ 2,208,979	\$ -	\$ -	\$ -

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the Township limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for short and long-term cash flow needs while providing a reasonable rate of return based on the current market.

Credit risk is the risk that the issuer of a debt security will not pay its par value upon maturity. The Township limits its exposure to credit risk by requiring investments primarily in negotiable CDs. The negotiable CDs are not rated.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Township will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the Township’s investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by an independent third party custodian and evidenced by safekeeping receipts and a written custodial agreement.

Concentration of credit risk is the risk that the Township has a high percentage of its investments invested in one type of investment. The Township’s investment policy requires diversification of

**Hanover Township  
Notes to Financial Statements  
For the Year Ended March 31, 2017**

**Note 2 – Deposits and Investments (continued)**

investments to avoid unreasonable risk. No financial institution shall hold more than 33% of the Township’s investment portfolio, exclusive of any securities held in safekeeping.

Fair Value Measurement is measured by the Township using the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value asset. Level 1 inputs are quoted prices in the active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All of the Township’s investments carried at fair value are valued using quoted market prices (Level 1 inputs).

**Note 3 – Receivables – Taxes**

Property taxes for 2016 attach as an enforceable lien on January 1, 2016, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and issued on or about February 1, 2017 and are payable in two installments, on or about March 1, 2017 and October 1, 2017. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 0.5% of the tax levy to reflect actual collection experience. Property tax receivable balances in the financial statements appear net of this allowance.

The 2017 tax levy, which attached as an enforceable lien on property as of January 1, 2017, has not been recorded as a receivable as of March 31, 2017 as the tax has not yet been levied by the Township and will not be levied until December 2017 and, therefore, the levy is not measurable at March 31, 2017.

**Note 4 – Risk Management**

The Township is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; employees’ health; and natural disasters.

The Township purchases commercial insurance to cover all risks. The amount of coverage has not decreased and the amount of settlements has not exceeded commercial insurance coverage for the past three fiscal years.

**Note 5 – Long-Term Debt**

The compensated absences currently outstanding are as follows:

	Fund Debt Retired by	Balance, April 1	Additions	Reductions	Balance, March 31	Due Within One Year
Compensated absences	General	\$ 378,005	\$ 267,374	\$ (274,871)	\$ 370,510	\$ 235,069
Total		\$ 378,005	\$ 267,374	\$ (274,871)	\$ 370,510	\$ 235,069

Compensated absences are liquidated by the fund in which the liability is incurred. For the year ended March 31, 2017, the two funds with the largest portion of the liability are the General and Senior Services funds.

**Hanover Township**  
**Notes to Financial Statements**  
**For the Year Ended March 31, 2017**

**Note 6 – Capital Assets**

Capital asset activity for the year ended March 31, 2017 was as follows:

	<u>Balance, April 1</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance, March 31</u>
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 936,041	\$ -	\$ -	\$ 936,041
Total capital assets not being depreciated	<u>936,041</u>	<u>-</u>	<u>-</u>	<u>936,041</u>
Capital assets being depreciated				
Buildings	5,722,786	-	-	5,722,786
Building improvements	1,922,220	530,251	-	2,452,471
Office furniture and equipment	1,098,789	43,441	-	1,142,230
Trucks and equipment	1,161,644	146,417	-	1,308,061
Buses	758,120	54,229	-	812,349
Infrastructure	<u>1,942,823</u>	<u>361,284</u>	<u>-</u>	<u>2,304,107</u>
Total capital assets being depreciated	<u>12,606,382</u>	<u>1,135,621</u>	<u>-</u>	<u>13,742,004</u>
Less accumulated depreciation for				
Buildings	2,027,551	191,088	-	2,218,639
Building improvements	790,428	128,953	-	919,381
Office furniture and equipment	720,607	58,788	-	779,395
Trucks and equipment	613,562	94,646	-	708,208
Buses	540,288	28,004	-	568,292
Infrastructure	<u>835,450</u>	<u>173,505</u>	<u>-</u>	<u>1,008,955</u>
Total accumulated depreciation	<u>5,527,886</u>	<u>674,984</u>	<u>-</u>	<u>6,202,870</u>
Total capital assets being depreciated, net	<u>7,078,496</u>	<u>460,637</u>	<u>-</u>	<u>7,539,134</u>
Governmental Activities				
Capital Assets, Net	\$ <u>8,014,537</u>	\$ <u>460,637</u>	\$ <u>-</u>	\$ <u>8,475,175</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

<u>Governmental Activities</u>	<u>Depreciation</u>
Town	\$ 336,144
Highways and Streets	134,103
Welfare Services	-
Mental Health	3,424
Senior Center	201,313
Total Governmental Activities	<u>\$ 674,984</u>

**Hanover Township**  
**Notes to Financial Statements**  
**For the Year Ended March 31, 2017**

**Note 7 – Lease Commitments**

During May 2013, the Township entered into a ten year lease agreement for office space located at 1535 Burgundy Parkway, Streamwood, IL with a related party. The lease requires an annual rental payment of \$10,000. The expense for the year ended March 31, 2017 was \$10,000.

During December 2011, the Township entered into an agreement to lease buses at a rate of \$100 per month per vehicle. The agreement can be changed by either party with 30 days written notice. This is treated as a monthly expense and is not figured into the below future minimum operating lease amounts.

The following is a schedule of future minimum lease payments (FMLP) required in the above leases as of March 31, 2017:

<u>March 31,</u>		<u>FMLP</u>
2018	\$	10,000
2019		10,000
2020		10,000
2021		10,000
2022		10,000
Thereafter		10,000
Total	\$	<u><u>60,000</u></u>

**Note 8 – License Revenue**

The Township has entered into non-exclusive license agreements during the year. Agency licensees take part in a network to promote a comprehensive approach to the betterment of each client along with other license agencies. Licensees are granted use of space and other resources for their fee.

The following is a schedule of future minimum license revenues (FMLR) required from these agreements as of March 31, 2017:

<u>March 31,</u>		<u>FMLR</u>
2018	\$	10,800
2019		-
2020		-
2021		-
2022		-
Thereafter		-
Total	\$	<u><u>10,800</u></u>

**Note 9 – Related Party**

The Township is a related party with regards to its rental payments. The agency that the Township rents office space from is a related party. See Note 7 for more detail on leases.

**Hanover Township**  
**Notes to Financial Statements**  
**For the Year Ended March 31, 2017**

**Note 10 – Motor Fuel Tax Funds**

Every year the Township receives an allotment of Motor Fuel Tax (MFT) money from the State of Illinois. This money is disbursed by the state to Cook County where it is held for pending projects approved by the Hanover Township’s Highway Commissioner. When the projects are approved by management, payment and account for the projects are done through Cook County. These funds are not reflected in the financial statements of the Township.

**Note 11 – Interfund Activity**

**Transfers In (Out)**

Individual fund transfers are as follows:

		<u>Transfers In</u>		<u>Transfers Out</u>
General (Town)	\$	-	\$	1,165,000
Senior Services		225,000		50,000
Road and Bridge		-		250,000
Capital Projects		1,200,000		-
Nonmajor Governmental		40,000		-
Total	\$	<u>1,465,000</u>	\$	<u>1,465,000</u>

The purpose of significant transfers during the year is as follows:

\$1,150,000 transferred from the General (Town) to the Capital projects fund and \$15,000 transferred from the General (Town) Fund to the Vehicle Replacement Fund was to use unrestricted revenues collected in the Town fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. \$225,000 transferred from the Road and Bridge Fund to the Senior Services Fund was to be spent for direct costs of senior citizen transportation programs pursuant to 605 ILCS 5/6-131, 60 ILCS 1/85-13 and ILCS 1/220-10. \$25,000 transferred from the Road and Bridge Fund to the nonmajor governmental funds was to be spent for direct costs of senior citizen transportation. \$50,000 transferred from the Senior Services Fund to the Capital Projects Fund to finance capital projects.

**Note 12 – Expenditures Over Budget**

For the year ending March 31, 2017, some line-item expenditures exceeded appropriations. In the General (Town) Fund, expenditures for legal services exceeded appropriations by \$32,895. This was due to higher than anticipated legal needs. In the Senior Services Fund, expenditures for programming exceeded appropriations by \$23,545. This was because the Senior Center was able to put on more programs than previous fiscal years and was offset by higher program revenue. Senior program revenue exceeded appropriations by \$39,289.

**Hanover Township**  
**Notes to Financial Statements**  
**For the Year Ended March 31, 2017**

**Note 13 – Retirement Fund Commitments**

**Illinois Municipal Retirement Fund**

**Plan Description**

The Township's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The Township's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at [www.imrf.org](http://www.imrf.org).

**Benefits Provided**

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date). The Township participates in the Regular Plan.

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

**Hanover Township**  
**Notes to Financial Statements**  
**For the Year Ended March 31, 2017**

**Note 13 – Retirement Fund Commitments (continued)**

**Employees Covered by Benefit Terms**

As of December 31, 2016, the following employees were covered by the benefit terms:

	IMRF
Retirees and beneficiaries	31
Inactive, non-retired members	62
Active members	72
Total	165

**Contributions**

As set by statute, the Township’s Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Township’s annual contribution rate for calendar year 2016 was 10.08%. For the fiscal year ended March 31, 2017, the Township contributed \$312,070 to the plan. The Township also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF’s Board of Trustees, while the supplemental retirement benefits rate is set by statute.

**Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions**

For the year ended March 31, 2017, the Township recognized pension expense of \$432,605. At March 31, 2017, the Township reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Outflows of Resources
Differences between expected and actual experience	\$ -	\$ 102,353	\$ (102,358)
Change in assumptions	98,005	8,844	89,161
Net difference between projected and actual earnings on pension plan investments	328,595	-	328,595
Pension Contributions made subsequent to December 31, 2016	80,547	-	-
Total Deferred Amounts Related to Pensions	\$ 507,147	\$ 111,197	\$ 395,950

**Hanover Township  
Notes to Financial Statements  
For the Year Ended March 31, 2017**

**Note 13 – Retirement Fund Commitments (continued)**

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending December 31	Net Deferred Outflows of Resources
2017	\$ 206,565
2018	118,779
2019	76,786
2020	(6,180)
2021	-
Thereafter	-
Total	\$ 395,950

**Net Pension Liability**

The Township's net pension liability was measured as of December 31, 2016. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

**Actuarial Assumptions**

The following are the methods and assumptions used to determine total pension liability at December 31, 2016:

**Methods and Assumptions used to Determine Total Pension Liability**

Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Market Value of Assets
Price Inflation:	2.75%
Salary Increases:	3.75% to 14.50%
Investment Rate of Return:	7.50%
Retirement Age:	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study of the period 2011-2013.
Mortality:	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied from non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
Other Information:	
Notes:	There were no benefit changes during the year.

**Hanover Township  
Notes to Financial Statements  
For the Year Ended March 31, 2017**

**Note 13 – Retirement Fund Commitments (Continued)**

A detailed description of the actuarial assumptions and methods can be found in the December 31, 2016 Illinois Municipal Retirement Fund annual actuarial valuation report.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	38%	6.85%
International Equity	17%	6.75%
Fixed Income	27%	3.00%
Real Estate	8%	5.75%
Alternative Investments	9%	2.65-7.35%
Cash Equivalents	1%	2.25%
Total	<u>100%</u>	

**Single Discount Rate**

A Single Discount Rate of 7.50% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the plan's projected fiduciary net position is not sufficient to pay benefits).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.78%, (based on the weekly rate closest to but not later than the measurement date of the "state & local bonds" rate from Federal Reserve statistical release (H.15)); and the resulting single discount rate is 7.50%.

**Hanover Township**  
**Notes to Financial Statements**  
**For the Year Ended March 31, 2017**

**Note 13 – Retirement Fund Commitments (continued)**

**Changes in Net Pension Liability**

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2015	\$ 7,494,037	\$ 6,294,864	\$ 1,199,173
Changes for the year:			
Service Cost	325,505	-	325,505
Interest on the Total Pension Liability	563,944	-	563,944
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience of the Total Pension Liability	(69,502)	-	(69,502)
Changes of Assumptions	(11,127)	-	(11,127)
Contributions - Employer	-	314,918	(314,918)
Contributions - Employees	-	140,815	(140,815)
Net Investment Income	-	437,086	(437,086)
Benefit Payments, including Refunds of Employee Contributions	(254,992)	(254,992)	-
Other (Net Transfer)	-	(32,850)	32,850
Net Changes	<u>553,828</u>	<u>604,977</u>	<u>(51,149)</u>
Balances at December 31, 2016	<u>\$ 8,047,865</u>	<u>\$ 6,899,841</u>	<u>\$ 1,148,024</u>

**Sensitivity of the Net Pension Liability to Changes in the Discount Rate**

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.50%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Decrease 6.50%	Current Single Discount Rate Assumption 7.50%	1% Increase 8.50%
Total Pension Liability	\$ 9,259,107	\$ 8,047,865	\$ 7,071,530
Plan Fiduciary Net Position	<u>6,899,841</u>	<u>6,899,841</u>	<u>6,899,841</u>
Net Pension Liability/(Asset)	<u>\$ 2,359,266</u>	<u>\$ 1,148,024</u>	<u>\$ 171,689</u>

**Note 14 – Other Postemployment Benefits**

The Township has evaluated its potential other postemployment benefits liability. The Township provides continued health insurance coverage at the active employer rate to all eligible employees in accordance with Illinois statutes, which creates an implicit subsidy of retiree health insurance. Former employees who choose to retain their rights to health insurance through the Township are required to pay 100% of the current premium.

The Township had no former employees for which the Township was providing an explicit subsidy and no current employees with agreements for future explicit subsidies upon retirement. Therefore, the Township has not recorded any postemployment benefit liability as of March 31, 2017.

**Note 15 – Date of Management's Review**

Subsequent events have been evaluated through the date of this report. It was concluded that there are no subsequent events required to be disclosed.

**Required Supplementary Information**

**Hanover Township**  
**Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balance - Budget and Actual**  
**General (Town) Fund**  
**For the Year Ended March 31, 2017**

	Original and Final Budget	Actual
<b>Revenues</b>		
Property taxes	\$ 3,553,140	\$ 3,584,156
State replacement taxes	30,000	25,433
Investment income	10,000	10,243
Passport fees	60,000	137,737
Rental income	10,500	11,100
Youth Commission	116,000	111,715
Miscellaneous	22,501	24,569
Total revenues	3,802,141	3,904,953
<b>Expenditures</b>		
Current		
Town	2,220,413	2,192,696
Youth services	1,089,250	1,027,050
Community relations	239,505	239,914
Capital outlay	110,000	112,066
Total expenditures	3,659,168	3,571,726
Excess (Deficiency) of Revenues Over Expenditures	142,973	333,227
Other Financing Sources (Uses)		
Transfers (out)	(1,165,000)	(1,165,000)
Total other financing sources (uses)	(1,165,000)	(1,165,000)
Net Change in Fund Balance	\$ (1,022,027)	(831,773)
Fund Balance, April 1		2,876,626
Fund Balance, March 31		\$ 2,044,853

(The accompanying notes are an integral part of the financial statements.)

**Hanover Township**  
**Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balance - Budget and Actual**  
**Senior Services Fund**  
**For the Year Ended March 31, 2017**

	<u>Original and Final Budget</u>	<u>Actual</u>
<b>Revenues</b>		
Property taxes	\$ 1,045,850	\$ 1,056,690
Program revenue	154,500	165,086
Intergovernmental	196,500	212,826
Investment income	1,500	1,288
Miscellaneous	<u>32,500</u>	<u>34,249</u>
 Total revenues	 <u>1,430,850</u>	 <u>1,470,139</u>
 <b>Expenditures</b>		
Senior center		
Administration	756,350	695,746
Programs and services	162,500	195,175
Nutrition	225,110	225,074
Transportation	<u>511,750</u>	<u>511,443</u>
 Total expenditures	 <u>1,655,710</u>	 <u>1,627,438</u>
 Excess (Deficiency) of Revenues Over Expenditures	 <u>(224,860)</u>	 <u>(157,299)</u>
 <b>Other Financing Sources (Uses)</b>		
Transfers in	225,000	225,000
Transfers (out)	<u>(50,000)</u>	<u>(50,000)</u>
 Total other financing sources (uses)	 <u>175,000</u>	 <u>175,000</u>
 Net Change in Fund Balance	 <u>\$ (49,860)</u>	 17,701
 Fund Balance, April 1		 <u>1,164,708</u>
 Fund Balance, March 31		 <u>\$ 1,182,409</u>

(The accompanying notes are an integral part of the financial statements.)

**Hanover Township**  
**Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balance - Budget and Actual**  
**Road and Bridge Fund**  
**For the Year Ended March 31, 2017**

	Original and Final Budget	Actual
<b>Revenues</b>		
<b>Taxes</b>		
Property taxes	\$ 897,876	\$ 877,195
Replacement taxes	20,000	24,182
Investment income	5,000	3,639
Miscellaneous	4,000	1,663
	<u>926,876</u>	<u>906,679</u>
<b>Expenditures</b>		
Highway and street maintenance		
Maintenance of roads	850,000	428,091
Administration	146,650	136,119
	<u>996,650</u>	<u>564,210</u>
Capital outlay	606,500	169,233
	<u>1,603,150</u>	<u>733,443</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(676,274)</u>	<u>173,236</u>
<b>Other Financing Sources (Uses)</b>		
Transfers (out)	(250,000)	(250,000)
	<u>(250,000)</u>	<u>(250,000)</u>
<b>Net Change in Fund Balance</b>	<u>\$ (926,274)</u>	<u>(76,764)</u>
<b>Fund Balance, April 1</b>		<u>878,112</u>
<b>Fund Balance, March 31</b>		<u>\$ 801,348</u>

(The accompanying notes are an integral part of the financial statements.)

**Hanover Township**  
**Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balance - Budget and Actual**  
**Mental Health Fund**  
**For the Year Ended March 31, 2017**

	Original and Final Budget	Actual
<b>Revenues</b>		
<b>Taxes</b>		
Property taxes	\$ 1,083,165	\$ 1,031,530
Replacement taxes	12,000	11,517
Investment income	1,500	1,028
Rental income	12,000	11,800
Miscellaneous	13,500	13,953
<b>Total revenues</b>	<b>1,122,165</b>	<b>1,069,828</b>
<b>Expenditures</b>		
<b>Mental Health</b>		
Service contracts by agency	1,280,000	973,183
Administration	102,100	67,226
Building occupancy	45,500	39,780
<b>Total expenditures</b>	<b>1,427,600</b>	<b>1,080,189</b>
<b>Net Change in Fund Balance</b>	<b>\$ (305,435)</b>	<b>(10,361)</b>
<b>Fund Balance, April 1</b>		<b>870,211</b>
<b>Fund Balance, March 31</b>		<b>\$ 859,850</b>

(The accompanying notes are an integral part of the financial statements.)

**Hanover Township**  
**Multiyear Schedule of Changes in Net Pension Liability and Related Ratios**  
**Illinois Municipal Retirement Fund**  
**For the Year Ended March 31, 2017**

Calendar year ending December 31,	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
<b>Total Pension Liability</b>										
Service cost	\$ 325,505	\$ 310,457	\$ 347,401	-	-	-	-	-	-	-
Interest on total pension liability	563,944	522,203	467,444	-	-	-	-	-	-	-
Benefit changes	-	-	-	-	-	-	-	-	-	-
Difference between expected and actual experience	(69,502)	(25,587)	(86,141)	-	-	-	-	-	-	-
Assumption changes	(11,127)	10,434	246,418	-	-	-	-	-	-	-
Benefit payments and refunds	(254,992)	(261,885)	(191,193)	-	-	-	-	-	-	-
<b>Net Change in Total Pension Liability</b>	<u>553,828</u>	<u>555,622</u>	<u>783,929</u>	-	-	-	-	-	-	-
<b>Total Pension Liability - Beginning</b>	<u>7,494,037</u>	<u>6,938,415</u>	<u>6,154,486</u>	-	-	-	-	-	-	-
<b>Total Pension Liability - Ending (a)</b>	<u>\$ 8,047,865</u>	<u>\$ 7,494,037</u>	<u>\$ 6,938,415</u>	-	-	-	-	-	-	-
<b>Plan Fiduciary Net Position</b>										
Employer contributions	\$ 314,918	\$ 313,656	\$ 311,833	-	-	-	-	-	-	-
Employee contributions	140,815	137,914	137,626	-	-	-	-	-	-	-
Pension plan net investment income	437,086	31,852	352,872	-	-	-	-	-	-	-
Benefit payments and refunds	(254,992)	(261,885)	(191,193)	-	-	-	-	-	-	-
Other	(32,850)	(202,323)	8,852	-	-	-	-	-	-	-
<b>Net Change in Plan Fiduciary Net Position</b>	<u>604,977</u>	<u>19,214</u>	<u>619,990</u>	-	-	-	-	-	-	-
<b>Plan Fiduciary Net Position - Beginning</b>	<u>6,294,864</u>	<u>6,275,650</u>	<u>5,655,660</u>	-	-	-	-	-	-	-
<b>Plan Fiduciary Net Position - Ending (b)</b>	<u>\$ 6,899,841</u>	<u>\$ 6,294,864</u>	<u>\$ 6,275,650</u>	-	-	-	-	-	-	-
<b>Net Pension Liability/(Asset) - Ending (a) - (b)</b>	<u>1,148,024</u>	<u>1,199,173</u>	<u>662,765</u>	-	-	-	-	-	-	-
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	85.74%	84.00%	90.45%	-	-	-	-	-	-	-
<b>Covered Valuation Payroll</b>	\$ 3,124,267	\$ 3,055,773	\$ 2,875,349	-	-	-	-	-	-	-
<b>Net Pension Liability as Percentage of Covered Valuation Payroll</b>	36.75%	39.24%	23.05%	-	-	-	-	-	-	-

Schedule to be built prospectively from 2014.

(The accompanying notes are an integral part of the financial statements.)

**Hanover Township  
Multiyear Schedule of Contributions  
Illinois Municipal Retirement Fund  
For the Year Ended March 31, 2017**

<u>Calendar Year Ending December 31,</u>	<u>Actuarial Determined Contribution</u>	<u>Actual Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Valuation Payroll</u>	<u>Actual Contribution as a % of Covered Valuation Payroll</u>
2014	\$ 296,161	\$ 311,833	\$ (15,672)	\$ 2,875,349	10.85%
2015	314,133	313,656	477	3,055,773	10.26%
2016	314,926 *	314,918	8	3,124,267	10.08%

\* Estimated based on contribution rate of 10.08% and covered valuation payroll of \$3,124,267.

Schedule to be built prospectively from 2014.

(The accompanying notes are an integral part of the financial statements.)

**Hanover Township**  
**Notes to Required Supplementary Information**  
**For the Year Ended March 31, 2017**

**Note 1 – Summary of Significant Accounting Policies**

Budgets are adopted on a basis consistent with GAAP. Annual appropriated budgets are adopted (at the fund level) for the general, special revenue, and capital projects funds. The annual appropriated budget is legally enacted and provides for a legal level of control at the fund level. All annual appropriations lapse at fiscal year end.

The budget is prepared by fund, function, and activity, and includes information on the past year, current year estimates, and requested appropriations for the next fiscal year.

The proposed budget is presented to the governing body for review. The governing body holds public hearings and may add to, subtract from, or change appropriations, but may not change the form of the budget.

The budget may be amended by the governing body.

Expenditures may not legally exceed budgeted appropriations at the fund level. During the year, no funds exceeded the legal level of control.

**Note 2 – Pension Plan**

**Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2016 Contribution Rate\***

Valuation Date:

Notes

Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

**Methods and Assumptions Used to Determine 2015 Contribution Rates:**

Actuarial Cost Method:

Aggregate Entry Age Normal

Amortization Method:

Level Percentage of Payroll, Closed

Remaining Amortization Period:

Non-Taxing bodies: 10 year rolling period.

Taxing bodies (Regular, SLEP and ECO groups): 27-year closed period until remaining period reaches 15 years (then 15-year rolling period).

Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI.

SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 22 years for most employers (two employers were financed over 31 years).

Asset Valuation Method:

5-Year smoothed market; 20% corridor

Wage Growth:

3.50%

**Hanover Township**  
**Notes to Required Supplementary Information**  
**For the Year Ended March 31, 2017**

**Note 2 – Pension Plan (Continued)**

Price Inflation:	2.75% -- approximate; No explicit price inflation assumption is used in this valuation.
Salary Increases:	3.75% to 14.50%, including inflation
Investment Rate of Return:	7.50%
Retirement Age:	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study of the period 2011-2013.
Mortality:	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied from non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
Other Information:	
Notes:	There were no benefit changes during the year.

\* Based on Valuation Assumptions used in the December 31, 2014 actuarial valuation.

**Combining and Individual Fund Financial Statements and Schedules**

**Hanover Township**  
**Schedule of Expenditures - Budget and Actual**  
**General (Town) Fund**  
**For the Year Ended March 31, 2017**

	Original and Final Budget	Actual
Town		
Compensation of officials	\$ 98,802	\$ 97,344
Town Hall Administration		
Community affairs	10,000	7,616
Consulting	10,000	4,111
Education and training	18,000	17,409
Emergency contingency fund	50,000	-
Financial administration	64,000	60,343
Passport services	6,000	12,120
Legal notices	1,000	390
Health insurance	39,000	38,660
Dental, vision & life insurance	3,125	2,637
Unemployment	3,900	3,412
IMRF expense	21,000	17,188
FICA expense	13,500	10,763
Memberships, subscriptions, and publications	12,000	12,980
Miscellaneous	10,000	8,772
Office supplies	6,000	6,200
Postage	3,000	3,129
Pre-employment charges	600	77
Town Office salaries	340,000	339,938
Printing	4,500	5,626
Committee on youth	3,000	2,214
Environmental sustainability	1,000	200
Travel expenses	5,000	4,915
	624,625	558,700
Town Hall		
Equipment rental	2,600	1,844
Internet access	3,400	3,250
Telephone	30,000	37,021
Utilities	17,000	16,732
	53,000	58,847
Legal and Audit		
Auditing	11,000	11,300
Legal services	120,000	152,895
	131,000	164,195
Insurance and Employee Benefits		
Employee assistance program	1,600	1,451
Employee recognition	5,000	3,850
Employee wellness	8,000	6,165
Flex Plan	4,000	3,527
General insurance	150,000	176,098
	168,600	191,091

(Continued)

**Hanover Township**  
**Schedule of Expenditures - Budget and Actual (Continued)**  
**General (Town) Fund**  
**For the Year Ended March 31, 2017**

	Original and Final Budget	Actual
Town (Continued)		
Pantry		
Salaries	40,500	40,024
Utilities	7,500	9,106
Health insurance	17,000	16,683
Dental, vision & life insurance	600	587
Unemployment	400	350
IMRF expense	2,100	1,719
FICA expense	1,250	997
	<u>69,350</u>	<u>69,466</u>
Total pantry		
	<u>69,350</u>	<u>69,466</u>
Veteran's Affairs		
Salaries	20,900	17,173
Travel expense	250	257
Supplies	300	301
Unemployment	390	341
FICA expense	640	510
Veteran's Honor Roll	4,000	3,760
Training	1,000	835
Printing	400	77
Postage	430	241
IMRF expense	1,053	862
	<u>29,363</u>	<u>24,357</u>
Total veteran's affairs		
	<u>29,363</u>	<u>24,357</u>
Assessor's Office		
Dues, subscriptions, and publications	2,695	3,107
Equipment purchases	3,430	947
Health Insurance	11,600	28,148
Dental, vision & life insurance	1,750	1,742
Unemployment	1,200	1,050
IMRF expense	6,050	5,508
FICA expense	3,700	3,225
Miscellaneous	1,176	776
Communications	1,000	363
Office supplies	4,410	3,652
Printing	1,225	1,218
Professional services	980	-
Salaries	120,232	120,048
Training	3,430	1,792
Travel expense	3,234	582
	<u>166,112</u>	<u>172,158</u>
Total assessor's office		
	<u>166,112</u>	<u>172,158</u>
Town Facilities and Maintenance		
Building contracts	12,500	18,349
Building maintenance - Izaak	4,000	2,282
Building maintenance - Astor	1,500	1,622
Building maintenance - Senior	9,000	6,577
Building maintenance -Town	7,500	3,994
Cell phone/communications	1,500	700
Education and training	1,000	(328)
Equipment maintenance - Izaak	4,000	632
Equipment maintenance - Astor	1,200	1,944
Equipment maintenance - Senior	12,000	15,986
Equipment maintenance - Town	9,000	7,821
Equipment rental	2,000	-
Grounds maintenance	11,000	8,216

(Continued)

**Hanover Township**  
**Schedule of Expenditures - Budget and Actual (Continued)**  
**General (Town) Fund**  
**For the Year Ended March 31, 2017**

	Original and Final Budget	Actual
Town (Continued)		
Town facilities and maintenance (Continued)		
Health insurance	46,000	43,183
Dental, vision & life insurance	2,900	2,920
Unemployment	1,950	1,706
IMRF expense	13,759	10,334
FICA expense	8,354	6,243
Housekeeping contract	47,500	45,148
Janitorial supplies - Izaak	800	598
Janitorial supplies - Astor	1,000	721
Janitorial supplies - Senior	5,000	3,534
Janitorial supplies - Town	4,000	5,563
Miscellaneous	1,000	146
Office supplies	400	320
Salaries	273,000	278,198
Seasonal projects assistance	4,500	14,534
Trash removal - Senior	2,500	3,020
Trash removal - Town	2,500	2,944
Trash removal - Astor	2,500	2,747
Trash removal - Izaak	1,200	1,808
Uniforms	1,000	1,551
Vehicle fuel - Town	6,500	5,868
Vehicle maintenance - Town	5,000	5,656
	<b>507,563</b>	<b>504,537</b>
Emergency Services		
Communications	9,000	9,266
Education/training	10,000	5,911
Emergency Ops Center	7,000	349
Equipment	22,000	18,605
Health insurance	16,700	21,566
Dental, vision & life insurance	580	784
Unemployment	390	341
IMRF expense	2,060	1,686
FICA expense	1,250	997
Miscellaneous	1,000	881
Office supplies	750	1,435
Postage	100	132
Pre-volunteer screening	500	459
Printing	1,000	458
Salaries	40,800	41,350
Travel	2,500	37
Uniforms	7,000	4,819
Vehicle fuel and maintenance	8,000	12,832
Volunteer appreciation	3,500	5,140
	<b>134,130</b>	<b>127,048</b>

(Continued)

**Hanover Township**  
**Schedule of Expenditures - Budget and Actual (Continued)**  
**General (Town) Fund**  
**For the Year Ended March 31, 2017**

	Original and Final Budget	Actual
<b>Town (Continued)</b>		
<b>Community Health</b>		
Communications	1,750	758
Community affairs	3,325	1,942
Crisis care	2,000	1,565
Dues, subscriptions, and publications	275	253
Furniture and computer equipment	2,500	2,470
Health Insurance	20,300	20,825
Dental, vision & life insurance	1,750	1,416
Unemployment	1,560	1,365
IMRF expense	8,796	7,199
FICA expense	5,340	4,258
License/professional insurance	300	216
Medical supplies	7,350	6,979
Miscellaneous	1,000	335
Office supplies	2,000	1,205
Postage	600	230
Printing	1,800	1,425
Professional services	1,500	1,095
Salaries	174,522	170,883
Travel	1,200	534
	237,868	224,953
<b>Total community health</b>		
	237,868	224,953
<b>Total town</b>	2,220,413	2,192,696
<b>Youth Services</b>		
Answering service	1,200	1,200
Books and journals	400	-
Cellphones	1,500	1,576
Community affairs	3,100	2,464
Consulting fees	3,600	2,700
Dues and subscriptions	500	367
Education and training	8,850	7,417
Equipment and furniture	5,000	8,144
Equipment maintenance	2,000	167
Health insurance	111,350	113,014
Dental, vision and life insurance	8,200	7,426
Unemployment	8,400	7,350
IMRF expense	41,100	34,889
FICA expense	24,900	19,832
Miscellaneous	700	125
Office supplies	4,000	3,903
Postage	600	284
Printing	2,300	3,202
Professional services	1,200	1,019
Program supplies	2,000	1,432
Psychiatric backup	9,000	6,805
Recruitment and pre-employment	1,800	1,338
Salaries	730,200	713,871
Intern Stipends	3,500	240

(Continued)

**Hanover Township**  
**Schedule of Expenditures - Budget and Actual (Continued)**  
**General (Town) Fund**  
**For the Year Ended March 31, 2017**

	Original and Final Budget	Actual
Youth Services (Continued)		
Open gym program	81,600	62,299
Transportation	1,750	-
Travel	6,500	5,219
Tutoring	24,000	20,767
Total youth services	1,089,250	1,027,050
Community Relations		
Salaries	104,500	105,733
Education and training	2,200	1,877
Printing	800	565
Postage	450	207
Equipment and furniture	2,300	2,161
Office supplies	900	859
Satellite office programs	1,500	1,528
Satellite office utilities	6,000	7,552
Satellite office phone and internet	3,920	3,993
Travel	1,000	967
Communications	64,000	64,808
Community service awards	2,000	2,274
Historical maker program	2,400	1,487
Dues and subscriptions	210	390
Community festivals	13,000	13,000
Health insurance	23,900	23,839
Dental, vision and life insurance	1,160	1,113
Unemployment	800	700
IMRF expense	5,267	4,311
FICA expense	3,198	2,550
Total community relations	239,505	239,914
Capital Outlay		
Equipment	20,000	17,717
Facility lease	20,000	20,000
Computer equipment and software	70,000	74,349
Total capital outlay	110,000	112,066
Total Expenditures	\$ 3,659,168	\$ 3,571,726

**Hanover Township**  
**Schedule of Expenditures - Budget and Actual**  
**Senior Services Fund**  
**For the Year Ended March 31, 2017**

	<u>Original and Final Budget</u>	<u>Actual</u>
<b>Senior Center</b>		
<b>Administration</b>		
Community affairs	\$ 1,000	\$ 1,997
Contingency	25,000	-
Dues and subscriptions	2,800	1,681
Education and training	3,500	4,138
Equipment purchases/rental/repair	10,000	11,524
Health Insurance	88,450	86,173
Dental, vision & life insurance	5,000	4,065
Unemployment	6,000	5,250
IMRF Expense	25,000	20,462
FICA Expense	15,000	11,959
Miscellaneous	1,000	1,444
Postage	4,000	3,835
Printing	4,000	6,594
Recruitment	1,000	959
Salaries	488,500	474,023
Supplies	9,000	9,427
Telephone and high speed internet	2,100	1,870
Travel	2,000	5,368
Utilities	63,000	44,977
	<hr/>	<hr/>
Total administration	756,350	695,746
	<hr/>	<hr/>
<b>Social Services</b>		
Communications	12,000	12,372
Computer instruction	1,000	(264)
Senior Assistance	3,000	2,150
Programming	97,000	119,495
Social services	1,500	6,165
Visual arts	16,000	17,784
Volunteer services	14,000	22,221
Psychiatric services	16,000	13,009
Weekend programming	2,000	2,243
	<hr/>	<hr/>
Total social services	162,500	195,175
	<hr/>	<hr/>

(Continued)

**Hanover Township**  
**Schedule of Expenditures - Budget and Actual (Continued)**  
**Senior Services Fund**  
**For the Year Ended March 31, 2017**

	<u>Original and Final Budget</u>	<u>Actual</u>
<b>Nutrition</b>		
Congregate salaries	56,000	63,525
Congregate food	50,000	46,352
Event catering	2,500	5,733
Congregate equipment	2,000	813
Congregate supplies	4,000	6,128
Training	500	336
Recruitment	500	134
Home delivered meals salaries	33,150	34,126
Home delivered meals benefits	6,630	-
Home delivered meals food	50,000	44,841
Home delivered meals equipment	500	966
Home delivered meals supplies	3,800	7,652
Health insurance	9,800	9,877
Dental, vision and life insurance	580	600
Unemployment	650	569
IMRF expense	2,800	2,152
FICA expense	1,700	1,270
	<u>225,110</u>	<u>225,074</u>
<b>Transportation</b>		
Alternative transportation	5,000	880
Fuel	42,500	31,581
Health Insurance	53,100	53,676
Dental, vision and life insurance	4,500	4,285
Unemployment	3,000	2,625
IMRF expense	15,000	11,527
FICA expense	9,500	7,099
Recruitment	1,000	2,931
Salaries	303,000	312,578
Telephone	6,400	6,092
Training	2,000	1,682
Uniforms	1,200	1,426
Dispatch software	18,550	17,328
Volunteer expenses	2,000	27
Vehicle maintenance	45,000	57,706
	<u>511,750</u>	<u>511,443</u>
<b>Total Expenditures</b>	<u>\$ 1,655,710</u>	<u>\$ 1,627,438</u>

**Hanover Township**  
**Schedule of Expenditures - Budget and Actual**  
**Road and Bridge Fund**  
**For the Year Ended March 31, 2017**

	<u>Original and Final Budget</u>	<u>Actual</u>
<b>Highways and Streets</b>		
<b>Maintenance of roads</b>		
Bridge repair and maintenance	\$ 10,000	\$ -
Contract work	450,000	183,093
Controlled substance testing	500	360
Engineering	25,000	19,404
Gasoline	20,000	8,302
Maintenance supplies	2,500	-
Operating supplies and materials	35,000	11,542
Salaries	182,000	153,595
Salt	100,000	29,606
Signs, stripping, and tree removal	5,000	4,726
Street lighting	20,000	17,463
	<u>850,000</u>	<u>428,091</u>
<b>Total maintenance of roads</b>		
<b>Administration</b>		
Accounting	2,500	2,500
Community affairs	20,000	48,500
Dues, subscriptions, and publications	1,000	150
Dental, vision & life insurance	1,250	1,208
FICA expense	14,000	10,712
Health insurance	15,500	18,723
IMRF expense	18,000	12,708
Unemployment compensation	1,200	1,050
Insurance	32,000	23,091
Legal	20,000	6,908
Miscellaneous	2,000	608
Office supplies	2,500	427
Postage	1,500	650
Printing	1,000	276
Service charges	200	83
Telephone	3,500	2,819
Training and conferences	1,000	-
Travel expense	1,500	1,102
Uniforms and safety equipment	1,500	286
Utilities	6,500	4,318
	<u>146,650</u>	<u>136,119</u>
<b>Total administration</b>		
<b>Total highway and street maintenance</b>		
	<u>996,650</u>	<u>564,210</u>
<b>Capital Outlay</b>		
Machine rental	1,500	11
Equipment purchase	100,000	121,078
Maintenance - vehicles and equipment	60,000	48,144
Building and permanent improvements	90,000	-
Building maintenance	5,000	-
Land/building acquisition and improvements	350,000	-
	<u>606,500</u>	<u>169,233</u>
<b>Total capital outlay</b>		
<b>Total Expenditures</b>	<u>\$ 1,603,150</u>	<u>\$ 733,443</u>

**Hanover Township**  
**Schedule of Expenditures - Budget and Actual**  
**Mental Health Fund**  
**For the Year Ended March 31, 2017**

	<u>Original and Final Budget</u>	<u>Actual</u>
Mental Health		
Service contracts/grants by agency		
AID case management	\$ 5,200	\$ 5,200
AID supportive employment	40,200	40,200
Alexian Brothers - outpatient psy	23,800	23,800
HTSS - senior mh	40,000	40,000
Bartlett Learning Center	7,200	4,652
Boys and Girls Club	5,500	5,500
CAC Family Support	3,300	3,300
CAC Safe from the Start	18,000	18,000
Capital Grant Fund	40,000	26,201
Service contracts	18,500	18,500
Catholic Charities Caregivers	3,500	3,500
CCC Strategies for Safety	6,000	6,000
Centro de Informacion	32,800	32,800
Challenge Grant Fund	40,000	20,508
Clearbrook Children's program	7,500	7,500
Clearbrook Residential	5,000	5,000
Clearbrook day services	4,200	4,200
Community Crisis Center	65,000	65,000
Contract support services	150,000	70,000
Little City In-Home Respite	3,000	280
Day One Network	7,500	7,500
Easter Seals DuPage	55,000	55,000
Easter Seals Family Support	10,000	7,910
Ecker Center/PEP	8,100	8,100
Ecker Therapy Services	81,000	81,000
Epilepsy Foundation	1,000	1,000
FSA Youth	22,000	22,000
FSA Senior	12,000	12,000
HTYFS Alt. to Suspension	25,000	25,000
HTYFS Interventionist	50,000	50,000
HTYFS Psychiatric Back-Up	9,000	6,645
Journey Hope Center	4,000	4,000
Kenneth Young Center - SASS	9,500	9,500
Leyden FS - detox/rehab	50,000	50,000
Maryville Academy Casa Salama	25,000	25,000
MI-drug/medical tests fund	5,000	-
Mental Health Housing	150,000	-
Northwest Casa	8,200	8,034
Open Door Clinic	5,000	5,000
AID transportation	29,000	28,800
PADS of Elgin	25,000	25,000

(Continued)

**Hanover Township**  
**Schedule of Expenditures - Budget and Actual (Continued)**  
**Mental Health Fund**  
**For the Year Ended March 31, 2017**

	Original and Final Budget	Actual
Mental Health (Continued)		
Service contracts/grants by agency (Continued)		
RENZ outpatient	60,000	60,000
Shelter Inc Healthy Families	12,500	12,500
Staff Development Grant Fund	30,000	9,584
Summit Center	12,000	12,000
Bridge YFS Crisis Invervention	10,500	10,500
Tide Transportation	15,000	12,449
Veteran's Mental Health	20,000	14,520
WINGS transitional shelter	10,000	10,000
	<u>1,280,000</u>	<u>973,183</u>
 Total service contracts/grants by agency		
	<u>1,280,000</u>	<u>973,183</u>
 Administration		
Community relations	1,000	451
Consultants	8,000	-
Dues	2,000	490
Employee insurance	7,150	3,602
Equipment/database	2,000	710
FICA expense	4,350	3,194
Hanover Township services	4,500	4,500
IMRF expense	5,700	4,109
Legal	4,000	-
Miscellaneous	500	706
Postage	500	241
Printing	1,500	416
Salaries	56,500	45,603
Special events	1,000	800
Subscriptions and publications	150	-
Supplies	1,000	314
Travel	1,000	207
Training	750	1,445
Unemployment compensation	500	438
	<u>102,100</u>	<u>67,226</u>
 Total administrative planning and development		
	<u>102,100</u>	<u>67,226</u>
 Building Occupancy Expenses		
Agency support services	9,500	11,908
Building maintenance	5,500	4,130
Capital improvements	5,000	1,712
Janitorial	5,500	4,968
Rent	10,000	10,000
Telephone systems maintenance	2,000	-
Utilities	8,000	7,062
	<u>8,000</u>	<u>7,062</u>
 Total building occupancy expenses		
	<u>45,500</u>	<u>39,780</u>
 Total Expenditures		
	<u>\$ 1,427,600</u>	<u>\$ 1,080,189</u>

**Hanover Township**  
**Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balance - Budget and Actual**  
**Capital Projects Fund**  
**For the Year Ended March 31, 2017**

	<u>Original and Final Budget</u>	<u>Actual</u>
Revenues		
Intergovernmental	\$ <u>1,000</u>	\$ <u>-</u>
Total revenues	<u>1,000</u>	<u>-</u>
Expenditures		
Capital outlay	<u>1,560,000</u>	<u>572,620</u>
Total expenditures	<u>1,560,000</u>	<u>572,620</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(1,559,000)</u>	<u>(572,620)</u>
Other Financing Sources (Uses)		
Transfers in	<u>1,200,000</u>	<u>1,200,000</u>
Total other financing sources (uses)	<u>1,200,000</u>	<u>1,200,000</u>
Net Change in Fund Balance	\$ <u><u>(359,000)</u></u>	627,380
Fund Balance, April 1		<u>392,730</u>
Fund Balance, March 31		\$ <u><u>1,020,110</u></u>

**Hanover Township  
Combining Balance Sheet  
Nonmajor Governmental Funds  
March 31, 2017**

	Special Revenue			Capital Projects	
	General Assistance	Illinois Municipal Retirement	Social Security	Vehicle Replacement	Total
<b>Assets</b>					
Cash and investments	\$ 546,670	\$ 124,977	\$ 79,252	\$ 288,470	\$ 1,039,369
Receivables					
Property Taxes	185,809	90,438	72,743	-	348,990
<b>Total Assets</b>	<b>\$ 732,479</b>	<b>\$ 215,415</b>	<b>\$ 151,995</b>	<b>\$ 288,470</b>	<b>\$ 1,388,359</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ 910	\$ -	\$ -	\$ -	\$ 910
Accrued payroll	3,789	4,812	3,742	-	12,343
Unearned revenue	183,177	89,252	71,790	-	344,219
<b>Total liabilities</b>	<b>187,876</b>	<b>94,064</b>	<b>75,532</b>	<b>-</b>	<b>357,472</b>
<b>Fund Balances</b>					
Restricted for general assistance	544,603	-	-	-	544,603
Restricted for employee retirement	-	121,351	76,463	-	197,814
Assigned for vehicle replacement	-	-	-	288,470	288,470
<b>Total fund balances</b>	<b>544,603</b>	<b>121,351</b>	<b>76,463</b>	<b>288,470</b>	<b>1,030,887</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 732,479</b>	<b>\$ 215,415</b>	<b>\$ 151,995</b>	<b>\$ 288,470</b>	<b>\$ 1,388,359</b>

**Hanover Township**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended March 31, 2017**

	<u>Special Revenue</u>			<u>Capital Projects</u>	
	<u>General Assistance</u>	<u>Illinois Municipal Retirement</u>	<u>Social Security</u>	<u>Vehicle Replacement</u>	<u>Total</u>
Revenues					
Taxes	\$ 386,085	\$ 180,061	\$ 142,872	\$ -	\$ 709,018
Intergovernmental	7,858	-	-	-	7,858
Investment income	682	104	80	407	1,273
Miscellaneous	<u>80,337</u>	<u>-</u>	<u>-</u>	<u>9,878</u>	<u>90,215</u>
Total revenues	<u>474,962</u>	<u>180,165</u>	<u>142,952</u>	<u>10,285</u>	<u>808,364</u>
Expenditures					
Current					
Town	169,745	182,412	145,841	-	497,998
Home relief	119,100	-	-	-	119,100
Employment services	-	-	-	-	-
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>88,815</u>	<u>88,815</u>
Total expenditures	<u>288,845</u>	<u>182,412</u>	<u>145,841</u>	<u>88,815</u>	<u>705,913</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>186,117</u>	<u>(2,247)</u>	<u>(2,889)</u>	<u>(78,530)</u>	<u>102,451</u>
Other Financing Sources (Uses)					
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,000</u>	<u>40,000</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,000</u>	<u>40,000</u>
Net Changes in Fund Balances	186,117	(2,247)	(2,889)	(38,530)	142,451
Fund Balances, April 1	<u>358,486</u>	<u>123,598</u>	<u>79,352</u>	<u>327,000</u>	<u>888,436</u>
Fund Balances, March 31	<u>\$ 544,603</u>	<u>\$ 121,351</u>	<u>\$ 76,463</u>	<u>\$ 288,470</u>	<u>\$ 1,030,887</u>

**Hanover Township**  
**Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balance - Budget and Actual**  
**General Assistance Fund**  
**For the Year Ended March 31, 2017**

	Original and Final Budget	Actual
<b>Revenues</b>		
Taxes		
Property taxes	\$ 372,893	\$ 382,246
Replacement taxes	4,000	3,839
Intergovernmental	15,000	7,858
Investment income	1,000	682
Miscellaneous	5,001	80,337
 Total revenues	 397,894	 474,962
 <b>Expenditures</b>		
Town		
Salaries	130,000	127,773
Office supplies	3,250	4,073
Equipment	4,500	5,266
Travel and training	2,000	2,604
Postage	250	32
Printing	1,500	1,827
Dues and publications	500	359
Community affairs	1,000	1,377
Professional services	1,500	3,333
Volunteer appreciation	1,750	1,908
Miscellaneous	500	292
Health insurance	13,200	10,499
Dental, vision and life insurance	1,200	1,111
Unemployment	800	700
IMRF expense	6,600	5,402
FICA expense	4,000	3,189
 Total town	 172,550	 169,745
 Home Relief		
Rent	134,000	71,355
Utilities	22,000	6,114
Personal essentials	24,000	8,894
Travel	10,000	6,465
Medical	25,000	-
Burial	1,500	-
Catastrophic insurance premium	3,500	3,175
Emergency assistance	50,000	22,897
Miscellaneous	100	200
 Total home relief	 270,100	 119,100
 Total expenditures	 442,650	 288,845
 Net Change in Fund Balance	 \$ (44,756)	 186,117
 Fund Balance, April 1		 358,486
 Fund Balance, March 31		 \$ 544,603

**Hanover Township**  
**Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balance - Budget and Actual**  
**Illinois Municipal Retirement Fund**  
**For the Year Ended March 31, 2017**

	<u>Original and Final Budget</u>	<u>Actual</u>
Revenues		
Taxes		
Property taxes	\$ 177,500	\$ 180,061
Investment income	<u>100</u>	<u>104</u>
Total revenues	<u>177,600</u>	<u>180,165</u>
Expenditures		
Town		
IMRF	<u>177,600</u>	<u>182,412</u>
Total expenditures	<u>177,600</u>	<u>182,412</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>-</u>	<u>(2,247)</u>
Other Financing Sources (Uses)		
Transfers in	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>(2,247)</u>
Fund Balance, April 1		<u>123,598</u>
Fund Balance, March 31		<u>\$ 121,351</u>

**Hanover Township**  
**Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balance - Budget and Actual**  
**Social Security Fund**  
**For the Year Ended March 31, 2017**

	<u>Original and Final Budget</u>	<u>Actual</u>
<b>Revenues</b>		
<b>Taxes</b>		
Property taxes	\$ 142,000	\$ 142,872
Investment income	<u>100</u>	<u>80</u>
<b>Total revenues</b>	<u>142,100</u>	<u>142,952</u>
<b>Expenditures</b>		
<b>Town</b>		
Social security	<u>142,100</u>	<u>145,841</u>
<b>Total expenditures</b>	<u>142,100</u>	<u>145,841</u>
<b>Excess (Deficiency) of Revenue Over Expenditures</b>	<u>-</u>	<u>(2,889)</u>
<b>Other Financing Sources (Uses)</b>		
<b>Transfers in</b>	<u>-</u>	<u>-</u>
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>(2,889)</u>
<b>Fund Balance, April 1</b>		<u>79,352</u>
<b>Fund Balance, March 31</b>		<u>\$ 76,463</u>

**Hanover Township**  
**Schedule of Revenues, Expenditures,**  
**and Changes in Fund Balance - Budget and Actual**  
**Vehicle Replacement Fund**  
**For the Year Ended March 31, 2017**

	<u>Original and Final Budget</u>	<u>Actual</u>
<b>Revenues</b>		
Investment income	\$ 500	\$ 407
Miscellaneous		
Bus fares	<u>8,000</u>	<u>9,878</u>
 Total revenues	 <u>8,500</u>	 <u>10,285</u>
 <b>Expenditures</b>		
Capital outlay	<u>110,000</u>	<u>88,815</u>
 Total expenditures	 <u>110,000</u>	 <u>88,815</u>
 Excess (Deficiency) of Revenue Over Expenditures	 <u>(101,500)</u>	 <u>(78,530)</u>
 <b>Other Financing Sources (Uses)</b>		
Transfers in	<u>40,000</u>	<u>40,000</u>
 Total other financing sources (uses)	 <u>40,000</u>	 <u>40,000</u>
 Net Change in Fund Balance	 <u><u>\$ (61,500)</u></u>	 <u>(38,530)</u>
 Fund Balance, April 1		 <u>327,000</u>
 Fund Balance, March 31		 <u><u>\$ 288,470</u></u>

July 5, 2017

To the Board of Trustees of  
Hanover Township  
Bartlett, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Hanover Township for the year ended March 31, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 13, 2016. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Hanover Township are described in Note 1 to the financial statements. GASB No. 72 and 76 were adopted but the application of existing policies was not changed during the fiscal year ended March 31, 2017. We noted no transactions entered into by the Township during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Township's financial statements were:

Management's estimate of the deferred revenue and the allowances for uncollectibles is based on past knowledge and future events. We evaluated key factors and assumptions used to develop the deferred revenue and the allowances for uncollectibles in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following material misstatements detected as a result of audit procedures were corrected by management: Property tax receivable, deferred property taxes, payroll accrual, compensated absences, and accumulated depreciation.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management representations*

We have requested certain representations from management that are included in the management representation letter dated July 5, 2017.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Township's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Township's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management's discussion and analysis and budgetary comparison information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Combining and Individual Fund Financial Statements and Schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory and statistical sections, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the Board of Trustees and management of Hanover Township and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*Ligke Gross ; Dir, PC*

Elgin, Illinois

July 5, 2017

To the Board of Trustees  
Hanover Township  
Bartlett, Illinois

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Hanover Township as of and for the year ended March 31, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered Hanover Township's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Hanover Township's internal control. Accordingly, we do not express an opinion on the effectiveness of Hanover Township's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

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 entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in internal control to be material weaknesses:

#### Material Journal Entries

As part of our audit procedures we recorded material adjusting journal entries to the Township's financial records. In preparing these entries the auditor became part of Hanover Township's internal control process and the auditor cannot be considered part of the Township's internal control process in accordance with auditing standards generally accepted in the United States of America, therefore this is a material weakness.

This communication is intended solely for the information and use of the Board of Trustees and Management of Hanover Township and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



Elgin, Illinois



## **2018 Board of Trustees Meeting Dates**

Pursuant to 5 ILCS 120/2.0 and 2.03, the Hanover Township Board of Trustees generally meet on the first and third Tuesday, except as noted, of each month at 7:00 p.m. The Board meetings will generally be held at 240 S. Route 59, Bartlett, Illinois 60103. (Board Approved \_\_\_\_\_)

Tuesday, January 2
Tuesday, January 16
Tuesday, February 6
Tuesday, February 20
Tuesday, March 6
Wednesday, March 21 (Gubernatorial Primary on Tuesday)
Tuesday, April 10 6:30 p.m.
Tuesday, April 10 – Annual Town Meeting (60 ILCS 1/30-5) 7:00 p.m.
Tuesday, April 17
Tuesday, May 1
Tuesday, May 15
Tuesday, June 5
Tuesday, June 19
Tuesday, Tuesday, July 17
Tuesday, August 7
Tuesday, August 21
Tuesday, September 4
Tuesday, September 18
Tuesday, October 2
Tuesday, October 16
Wednesday, November 7 (General Election on Tuesday)
Tuesday, November 20
Tuesday, December 4
Tuesday, December 18

## **2018 Scheduled Workshop Dates**

Pursuant to 5 ILCS 120/2.0 and 2.03, the Hanover Township Board of Trustees meet quarterly for workshops on Saturday, as noted, at 8:30 a.m. The Board meetings will be held at the Hanover Township Senior Center, Veterans Hall, 240 S. Route 59, Bartlett, Illinois 60103. (Board Approved \_\_\_\_\_)

Saturday, March 3
Saturday, June 2
Saturday, October 6
Saturday, December 1



## **2018 Holiday Closing Dates**

(Board Approved \_\_\_\_\_)

Monday, January 1 (New Year's Day Holiday Observed)

Monday, January 15 (Martin Luther King Birthday)

Monday, February 19 (Presidents Day)

Monday, May 28 (Memorial Day)

Wednesday, July 4 (Independence Day)

Monday, September 3 (Labor Day)

Monday, November 12 (Veterans Day Observed)

Thursday, November 22 (Thanksgiving)

Friday, November 23 (Day after Thanksgiving)

Monday, December 24 (Christmas Eve Observed)

Tuesday, December 25 (Christmas Day)