



240 S. Illinois Route 59, Bartlett, Illinois 60103

Regular Meeting of the Township Board
September 3rd, 2019
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 – SP4 Edward J. Gray
 - B. Knights of Columbus, Mary’s Millennium Council #12801
- V. Reports
 - A. Supervisor’s Report
 - B. Clerk’s Report
 - C. Assessor’s Report
 - D. Trustees’ Committee Reports
- VI. Bill Paying
- VII. Unfinished Business
- VIII. New Business
 - A. Regular Meeting Minutes of August 20, 2019
 - B. Resolution to Approve a Change Order to the Walters-Lenoci Reserve Path Project
 - C. Approval of the Fiscal Year 2019 Audit
 - D. Appointments to the Committee on Youth
- 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.



HANOVER TOWNSHIP

VETERANS HONOR ROLL

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

NAME: EDWARD J. GRAY JR

ADDRESS: 1105 W. BARTLETT RD UNIT 225

CITY/ZIP CODE: BARTLETT, IL 60103

PHONE #: 630.550.0994

EMAIL ADDRESS: edwardgray804@comcast.net

DATE OF BIRTH: 5.30.41

BRANCH OF SERVICE: ARMY **RANK AT DISCHARGE:** Sgt

YEARS OF SERVICE: FROM 6/59 TO 6/62

MEDALS AWARDED OR OTHER CITATIONS:

INJURIES: _____

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

Supervisor

Hanover Township

Board Audit Report

From 8/20/19 - 9/2/19

	<u>Total</u>
Total Town Fund	80,548.86
Total Senior Center Fund	48,202.01
Total General Assistance Fund	10,440.75
Total Road Maintenance Fund	6,421.04
Total Mental Health Board Fund	87,147.18
Total IMRF Fund	
Total Social Security Fund	
Total Vehicle Fund	200.00
Total Capital Fund	47,539.95
 Total All Funds	 <u><u>280,499.79</u></u>

Supervisor

Town Clerk

Attest

Trustee

Trustee

Trustee

Trustee

Hanover Township Board Audit Report

August 20 through September 2, 2019

Type	Date	Num	Name	Memo	Amount
1014 · Town Fund - Expenditures					
101CAP · Capital Expenditures					
1014410 · Equipment Purchases					
Check	08/24/2019	CC July 19	JP Morgan Chase	Carpet chair mat, office chair, and bulletin board	266.15
Total 1014410 · Equipment Purchases					266.15
1014430 · Computer Equipment & Software					
Check	08/24/2019	CC July 19	JP Morgan Chase	Human Resources Information Software Monthly Fee	336.00
Check	08/24/2019	CC July 19	JP Morgan Chase	16 GB USB drive	8.24
Check	08/24/2019	CC July 19	JP Morgan Chase	Printer cable	9.99
Check	08/27/2019	132983	Access 1 Source	Inv# 74370 Time and Attendance Software Monthly Fee	309.50
Check	08/27/2019	133007	ProxIT Technology Solutions	Inv# 20143 Cloud Services 05/28/19	2.00
Check	08/27/2019	133007	ProxIT Technology Solutions	Inv# 20448 Anti-virus/Backup/Office 365	1,153.00
Check	08/30/2019	133137	ProxIT Technology Solutions	Inv# 20325 Network Labor July 19	4,586.25
Total 1014430 · Computer Equipment & Software					6,404.98
Total 101CAP · Capital Expenditures					6,671.13
101CHN · Community Health					
1014454 · Travel & Training					
Check	08/24/2019	CC July 19	JP Morgan Chase	Wound Care seminar (K. Smith)	199.99
Check	08/24/2019	CC July 19	JP Morgan Chase	Lodging for seminar (K. Smith)	104.69
Total 1014454 · Travel & Training					304.68
1014455 · Dues, Subs & Publications					
Check	08/24/2019	CC July 19	JP Morgan Chase	GFOA Budget Award Submission	575.00
Total 1014455 · Dues, Subs & Publications					575.00
1014456 · Community Affairs					
Check	08/27/2019	132981	Court, Ariel K.	OCH Video Showing Supplies	10.00
Check	08/27/2019	132986	Tower Hill Stables	Balance - Health Expo 2019 Petting Zoo	275.00
Total 1014456 · Community Affairs					285.00
1014465 · Medical Supplies					
Check	08/30/2019	133114	Stericycle, Inc	Inv# 4008790870 Medical Waste Disposal	442.99
Total 1014465 · Medical Supplies					442.99
1014491 · Health Insurance					
Check	08/30/2019	133143	United Healthcare	Major Medical Premiums	2,242.78
Total 1014491 · Health Insurance					2,242.78
1014492 · Dental, Vision & Life Insurance					
Check	08/30/2019	133126	Euclid Managers	Cust# 5641581 Dental & Life Premium	86.38
Check	08/30/2019	133141	Vision Service Plan	Vision Insurance Monthly Premium	15.90

Hanover Township Board Audit Report

August 20 through September 2, 2019

Type	Date	Num	Name	Memo	Amount
Total 1014492 · Dental, Vision & Life Insurance					102.28
1014493 · Unemployment					
Check	08/30/2019	133128	Illinois Counties Risk Management Trust	Inv# 22614 Unemployment Premium	231.54
Total 1014493 · Unemployment					231.54
Total 101CHN · Community Health					4,184.27
101CVA · Community & Veteran Affairs					
101CMA · Community Relations					
1014615 · Postage					
Check	08/24/2019	CC July 19	JP Morgan Chase	Stamps for Hanover Happenings mailing (6 books)	71.50
Check	08/24/2019	CC July 19	JP Morgan Chase	Stamps for National Night Out Mailing	66.00
Total 1014615 · Postage					137.50
1014617 · Equipment & Furniture					
Check	08/24/2019	CC July 19	JP Morgan Chase	Headphone jack adapter for microphone	15.56
Check	08/27/2019	133001	Leaf (618-009)	Inv# 9751902 Kyocera Copier Lease	83.29
Total 1014617 · Equipment & Furniture					98.85
1014619 · Office Supplies					
Check	08/24/2019	CC July 19	JP Morgan Chase	Envelopes for Hanover Happenings mailing	19.88
Total 1014619 · Office Supplies					19.88
1014623 · Satellite Office Phone & Intrnt					
Check	08/30/2019	133116	Kuttentberg, Thomas W	3rd Quarter Cell Phone Reimbursement	150.00
Check	08/30/2019	133142	Verizon Wireless (00002)	Inv# 9834353036 Monthly Charges	36.01
Total 1014623 · Satellite Office Phone & Intrnt					186.01
1014627 · Community Affairs					
Check	08/24/2019	CC July 19	JP Morgan Chase	Supplies for Open House & Touch-A-Truck events	23.70
Check	08/24/2019	CC July 19	JP Morgan Chase	Social Media advertising for Open House & Touch-A-Truck	223.05
Total 1014627 · Community Affairs					246.75
1014631 · Community Festivals					
Check	08/30/2019	133121	Bartlett Heritage Days	2019 Bartlett Heritage Days Sponsor	1,500.00
Total 1014631 · Community Festivals					1,500.00
1014691 · Health Insurance					
Check	08/30/2019	133143	United Healthcare	Major Medical Premiums	547.02
Total 1014691 · Health Insurance					547.02
1014692 · Dental, Vision & Life Insurance					
Check	08/30/2019	133126	Euclid Managers	Cust# 5641581 Dental & Life Premium	129.57

Hanover Township Board Audit Report

August 20 through September 2, 2019

Type	Date	Num	Name	Memo	Amount
Check	08/30/2019	133141	Vision Service Plan	Vision Insurance Monthly Premium	13.78
			Total 1014692 · Dental, Vision & Life Insurance		143.35
			1014693 · Unemployment		
Check	08/30/2019	133128	Illinois Counties Risk Management Trust	Inv# 22614 Unemployment Premium	120.80
			Total 1014693 · Unemployment		120.80
			Total 101CMA · Community Relations		3,000.16
			101VET · Veteran Affairs		
			1014701 · Veterans Honor Roll		
Check	08/27/2019	132988	A1 Trophies & Awards	Inv# 14306 Veteran Plate	8.00
			Total 1014701 · Veterans Honor Roll		8.00
			1014703 · Travel Expense		
Check	08/30/2019	133113	Wollack, Cynthia	Mileage Reimbursement May - August	91.18
			Total 1014703 · Travel Expense		91.18
			1014792 · Dental, Vision & Life Insurance		
Check	08/30/2019	133141	Vision Service Plan	Vision Insurance Monthly Premium	8.48
			Total 1014792 · Dental, Vision & Life Insurance		8.48
			1014793 · Unemployment		
Check	08/30/2019	133128	Illinois Counties Risk Management Trust	Inv# 22614 Unemployment Premium	60.40
			Total 1014793 · Unemployment		60.40
			Total 101VET · Veteran Affairs		168.06
			Total 101CVA · Community & Veteran Affairs		3,168.22
			101ES · ES - Expenditures		
			1014802 · Equipment		
Check	08/24/2019	CC July 19	JP Morgan Chase	Air compressor parts/installation HTES squads 9121 and 9122	473.06
Check	08/24/2019	CC July 19	JP Morgan Chase	Lock and chains for Bartlett 4th of July lighting detail	89.79
			Total 1014802 · Equipment		562.85
			1014804 · Printing		
Check	08/27/2019	133000	Kwik Print	Inv# 65278 ES Brochure 2019	413.70
			Total 1014804 · Printing		413.70
			1014806 · Office Supplies		
Check	08/20/2019	132962	Staples	Inv# 3420386504 Toner	136.89
Check	08/20/2019	132962	Staples	Inv# 3420386506 Toner	126.89

Hanover Township Board Audit Report

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Type	Date	Num	Name	Memo	Amount
Check	08/30/2019	133140	Staples	Inv# 3421377148 Mouse Pad/Logitech Wireless Combo	42.94
Total 1014806 · Office Supplies					306.72
1014807 · Miscellaneous					
Check	08/24/2019	CC July 19	JP Morgan Chase	Ice for HTES vehicle water bags	19.90
Total 1014807 · Miscellaneous					19.90
1014812 · Volunteer Appreciation					
Check	08/24/2019	CC July 19	JP Morgan Chase	Snacks and refreshments for HTES Station	40.51
Check	08/24/2019	CC July 19	JP Morgan Chase	Lunch after HTES full scale exercise (20)	100.13
Check	08/24/2019	CC July 19	JP Morgan Chase	Dinner for an extended callout (15)	75.29
Check	08/24/2019	CC July 19	JP Morgan Chase	Breakfast for HT Emergency Services Training (25)	78.36
Total 1014812 · Volunteer Appreciation					294.29
1014813 · Vehicle Fuel & Maintenance					
Check	08/20/2019	132958	Hopkins Ford	RO# 635621 Oil Change	39.59
Check	08/20/2019	132958	Hopkins Ford	RO# 635628 Oil Change	54.24
Check	08/20/2019	132958	Hopkins Ford	RO# 636298 Driver Door Window Regulator	341.79
Check	08/20/2019	132958	Hopkins Ford	RO# 636420 Brake Rotors/Pads	853.74
Check	08/27/2019	133014	Village of Hanover Park (Fuel)	Inv# 2019-1157 July 2019 Fuel	812.91
Total 1014813 · Vehicle Fuel & Maintenance					2,102.27
1014814 · Communications					
Check	08/27/2019	132994	Comcast (ES 773)	Acct# 8771 10 083 0226773 Monthly Internet Charges 07/17/19-09/17/19	320.34
Check	08/30/2019	133142	Verizon Wireless (00002)	Inv# 9834353036 Monthly Charges	93.50
Total 1014814 · Communications					413.84
1014891 · Health Insurance					
Check	08/30/2019	133143	United Healthcare	Major Medical Premiums	1,652.01
Total 1014891 · Health Insurance					1,652.01
1014892 · Dental, Vision & Life Insurance					
Check	08/30/2019	133126	Euclid Managers	Cust# 5641581 Dental & Life Premium	158.37
Check	08/30/2019	133141	Vision Service Plan	Vision Insurance Monthly Premium	13.95
Total 1014892 · Dental, Vision & Life Insurance					172.32
1014893 · Unemployment					
Check	08/30/2019	133128	Illinois Counties Risk Management Trust	Inv# 22614 Unemployment Premium	58.39
Total 1014893 · Unemployment					58.39
Total 101ES · ES - Expenditures					5,996.29
101ISE · Insurance & Employee Benefits					
1014503 · General Insurance					

Hanover Township Board Audit Report

August 20 through September 2, 2019

Type	Date	Num	Name	Memo	Amount
Check	08/30/2019	133119	Arachas Group LLC	Inv# 12544 Cyber Insurance Annual Premium	3,750.00
Total 1014503 · General Insurance					3,750.00
1014507 · Flex Plan & 457 Plan					
Check	08/27/2019	132995	CUNA Mutual Retirement Solutions	Bill# 8049 1922 7194 957 Plan Administration	462.50
Check	08/27/2019	133012	TASC (AP)	Inv# 1570789 Admin Fees/Claim Card Fees Oct 2019	88.22
Total 1014507 · Flex Plan & 457 Plan					550.72
Total 101ISE · Insurance & Employee Benefits					4,300.72
101LEA · Legal & Auditing					
1014502 · Legal Services					
Check	08/30/2019	133130	Kopon Airdo, LLC	Inv# 190-0001-28101Legal Services - July 2019	14,226.25
Total 1014502 · Legal Services					14,226.25
Total 101LEA · Legal & Auditing					14,226.25
101MAIN · Facilities Maintenance					
1014205 · Janitorial Supplies					
Check	08/30/2019	133122	Bade Supply	Inv# 28960 Towels/Toilet Tissue/Soaps/Disinfecting Wipes	631.92
Total 1014205 · Janitorial Supplies					631.92
1014209 · Building Contracts					
Check	08/30/2019	133129	Johnson Controls Security Solutions	Inv# 32511412 Quarterly Alarm Monitoring - Senior	255.00
Check	08/30/2019	133129	Johnson Controls Security Solutions	Inv# 32966483 3rd Quarter Alarm Monitoring - Astor	255.00
Check	08/30/2019	133129	Johnson Controls Security Solutions	Inv# 32511406 2nd Quarter Alarm Monitoring - Astor	258.83
Check	08/30/2019	133135	Orkin Pest Control 337 (Town)	Inv# 182674138 Pest Control - July	80.26
Check	08/30/2019	133135	Orkin Pest Control 337 (Town)	Inv# 183608729 Pest Control - August	80.26
Check	08/30/2019	133136	Orkin Pest Control 641 (IWC) Jay St	Inv# 182674193 Pest Control - July	73.26
Total 1014209 · Building Contracts					1,002.61
1014210 · Building Maintenance - Town					
Check	08/20/2019	132948	Amperage Electrical Supply Inc	Inv# 0942895 Stock Light Bulb Ballasts	129.90
Check	08/20/2019	132963	The Home Depot	LED Bulbs for Station I and Connectors	96.01
Check	08/24/2019	CC July 19	JP Morgan Chase	Wall protectors for Town Hall	17.52
Total 1014210 · Building Maintenance - Town					243.43
1014211 · Building Maintenance - Senior					
Check	08/20/2019	132948	Amperage Electrical Supply Inc	Inv# 0942393 Stock Light Bulbs	151.50
Check	08/20/2019	132959	Menards - West Chicago	Inv# 85250 Toilet Parts	10.98
Check	08/20/2019	132963	The Home Depot	Replacement Batteries + Engraver	52.91
Total 1014211 · Building Maintenance - Senior					215.39
1014212 · Building Maintenance - Astor					
Check	08/20/2019	132956	Global Equipment Company Inc	Inv# 114748680 Handicapped Stencil for Parking Lot	38.41

Hanover Township Board Audit Report

August 20 through September 2, 2019

Type	Date	Num	Name	Memo	Amount
Check	08/20/2019	132963	The Home Depot	Exit Light Bulb	5.97
Total 1014212 · Building Maintenance - Astor					44.38
1014213 · Equipment Maintenance - Town					
Check	08/20/2019	132963	The Home Depot	Materials for Gear Rack Install at Station I	87.37
Check	08/24/2019	CC July 19	JP Morgan Chase	Pump for Town Hall courtyard pond	65.99
Total 1014213 · Equipment Maintenance - Town					153.36
1014214 · Equipment Maintenance - Senior					
Check	08/24/2019	CC July 19	JP Morgan Chase	Filter for Senior Center coffee machine	42.99
Check	08/24/2019	CC July 19	JP Morgan Chase	Filters for Senior Center coffee machine and break room refrigerator	66.08
Check	08/24/2019	CC July 19	JP Morgan Chase	Repairs to Senior Center lobby coffee machine	380.00
Total 1014214 · Equipment Maintenance - Senior					489.07
1014215 · Equipment Maintenance - Astor					
Check	08/30/2019	133131	Kool Technologies, Inc.	Inv# 2416 Cooler Door Install	158.00
Total 1014215 · Equipment Maintenance - Astor					158.00
1014218 · Vehicle Maintenance - Town					
Check	08/24/2019	CC July 19	JP Morgan Chase	Installation hardware for ladder rack on F&RM Transit Van	205.02
Total 1014218 · Vehicle Maintenance - Town					205.02
1014219 · Vehicle Fuel - Town					
Check	08/27/2019	133014	Village of Hanover Park (Fuel)	Inv# 2019-1157 July 2019 Fuel	604.04
Total 1014219 · Vehicle Fuel - Town					604.04
1014221 · Cell Phone/Communications					
Check	08/30/2019	133142	Verizon Wireless (00002)	Inv# 9834353036 Monthly Charges	54.07
Total 1014221 · Cell Phone/Communications					54.07
1014225 · Grounds/Reserve Maintenance					
Check	08/20/2019	132963	The Home Depot	Senior Center Bench Pavers	47.40
Check	08/24/2019	CC July 19	JP Morgan Chase	Park benches at Senior Center (3)	1,842.46
Total 1014225 · Grounds/Reserve Maintenance					1,889.86
1014228 · Building Maintenance - Izaak					
Check	08/24/2019	CC July 19	JP Morgan Chase	Drinking fountain for Izaak Walton Center	910.37
Total 1014228 · Building Maintenance - Izaak					910.37
1014291 · Health Insurance					
Check	08/30/2019	133143	United Healthcare	Major Medical Premiums	2,199.03

**Hanover Township
Board Audit Report**
August 20 through September 2, 2019

Type	Date	Num	Name	Memo	Amount
Total 1014291 · Health Insurance					2,199.03
1014292 · Dental, Vision & Life Insurance					
Check	08/30/2019	133126	Euclid Managers	Cust# 5641581 Dental & Life Premium	272.52
Check	08/30/2019	133141	Vision Service Plan	Vision Insurance Monthly Premium	32.86
Total 1014292 · Dental, Vision & Life Insurance					305.38
1014293 · Unemployment					
Check	08/30/2019	133128	Illinois Counties Risk Management Trust	Inv# 22614 Unemployment Premium	281.88
Total 1014293 · Unemployment					281.88
Total 101MAIN · Facilities Maintenance					9,387.81
101PAN · Pantry					
1014161 · Utilities					
Check	08/20/2019	132950	Com Ed 016 (Astor)	Acct# 8584152016 Monthly Charges 07/03/19 - 08/02/19	854.35
Check	08/27/2019	133006	Nicor 65	Acct# 65-08-57-1000 5 Monthly Charges 07/16/19 - 08/13/19	34.33
Total 1014161 · Utilities					888.68
1014191 · Health Insurance					
Check	08/30/2019	133143	United Healthcare	Major Medical Premiums	1,652.01
Total 1014191 · Health Insurance					1,652.01
1014192 · Dental, Vision & Life Insurance					
Check	08/30/2019	133126	Euclid Managers	Cust# 5641581 Dental & Life Premium	182.91
Check	08/30/2019	133141	Vision Service Plan	Vision Insurance Monthly Premium	13.95
Total 1014192 · Dental, Vision & Life Insurance					196.86
1014193 · Unemployment					
Check	08/30/2019	133128	Illinois Counties Risk Management Trust	Inv# 22614 Unemployment Premium	60.40
Total 1014193 · Unemployment					60.40
Total 101PAN · Pantry					2,797.95
101THE · Town Hall Expense					
1014402 · Telephone - Town					
Check	08/24/2019	CC July 19	JP Morgan Chase	Backup phone line monthly fee	138.76
Total 1014402 · Telephone - Town					138.76
1014403 · Utilities - Town					
Check	08/20/2019	132949	Com Ed 006 (Town)	Acct# 7826009006 Monthly Charges 7/2/19 - 8/1/19	1,493.23
Check	08/27/2019	133004	Nicor 34	Acct# 34-51-77-1000 9 Monthly Charges 07/15/19 - 08/14/19	108.97
Total 1014403 · Utilities - Town					1,602.20

**Hanover Township
Board Audit Report**
August 20 through September 2, 2019

Type	Date	Num	Name	Memo	Amount
1014405 · Internet Access - Town					
Check	08/27/2019	132993	Comcast (607)	Acct# 8771100830128607 Monthly Internet Charges 8/23-9/22	249.85
Total 1014405 · Internet Access - Town					249.85
1014416 · Equipment Rental - Town					
Check	08/27/2019	132992	Canteen Refreshment Services	Inv# 05256-240841 Filter Change	80.00
Check	08/27/2019	133001	Leaf (618-009)	Inv# 9751902 Kyocera Copier Lease - Main	291.85
Check	08/27/2019	133001	Leaf (618-009)	Inv# 9751902 Kyocera Copier Lease - Passports	8.95
Total 1014416 · Equipment Rental - Town					380.80
Total 101THE · Town Hall Expense					2,371.61
101TOE · Town Office Expense					
1014404 · Office Supplies					
Check	08/20/2019	132962	Staples	Inv# 3420386504 Toner/Folders	203.75
Check	08/20/2019	132962	Staples	Inv# 3420386506 Electronic Wipes	6.29
Check	08/27/2019	133011	Staples	Inv# 3419852464 Ink/Folders	72.38
Check	08/27/2019	133011	Staples	Inv# 3421924899 HP Laserjet Pro/Coffee Supplies	133.65
Check	08/30/2019	133140	Staples	Inv# 3421377148 Laser Labels/Mouse Pad/Tape	53.92
Total 1014404 · Office Supplies					469.99
1014406 · Printing					
Check	08/27/2019	132991	Braden Interact Business Products (Town)	Inv# 579888 Copy Charges - July 2019	528.59
Total 1014406 · Printing					528.59
1014414 · Memberships, Subs & Publication					
Check	08/27/2019	132996	Daily Herald	Acct 681793 Newspaper Service 08/16-19-10/10/19	77.00
Total 1014414 · Memberships, Subs & Publication					77.00
1014424 · Education & Training					
Check	08/27/2019	133002	Metropolitan Township Association	Training Seminar Sexual Harrassment (6)	210.00
Total 1014424 · Education & Training					210.00
1014429 · Miscellaneous					
Check	08/24/2019	CC July 19	JP Morgan Chase	Employee working lunch (2)	37.08
Check	08/27/2019	133009	Shred First Inc	Inv# 127102 On-Site Document Destruction	175.00
Total 1014429 · Miscellaneous					212.08
1014530 · Financial Administration					
Check	08/30/2019	133127	Governmental Accounting, Inc	Inv# 58641 Monthly Contract Billing August 2019	5,400.00
Total 1014530 · Financial Administration					5,400.00
1014531 · Community Affairs					

Hanover Township Board Audit Report

August 20 through September 2, 2019

Type	Date	Num	Name	Memo	Amount
Check	08/24/2019	CC July 19	JP Morgan Chase	Refreshments for Touch-A-Truck event	80.00
Total 1014531 · Community Affairs					80.00
1014534 · Passport Services					
Check	08/24/2019	CC July 19	JP Morgan Chase	Passport photo film	289.90
Total 1014534 · Passport Services					289.90
1014591 · Health Insurance					
Check	08/30/2019	133143	United Healthcare	Major Medical Premiums	2,045.87
Total 1014591 · Health Insurance					2,045.87
1014592 · Dental, Vision & Life Insurance					
Check	08/30/2019	133126	Euclid Managers	Cust# 5641581 Dental & Life Premium	285.81
Check	08/30/2019	133141	Vision Service Plan	Vision Insurance Monthly Premium	43.63
Total 1014592 · Dental, Vision & Life Insurance					329.44
1014593 · Unemployment					
Check	08/30/2019	133128	Illinois Counties Risk Management Trust	Inv# 22614 Unemployment Premium	422.81
Total 1014593 · Unemployment					422.81
Total 101TOE · Town Office Expense					10,065.68
104ASR · Assessor's Division					
1044407 · Printing					
Check	08/27/2019	133000	Kwik Print	Inv# 65342 Envelopes	218.90
Total 1044407 · Printing					218.90
1044426 · Miscellaneous					
Check	08/27/2019	133013	Universal Marketing, LLC	Inv# 21002 Staff Shirts	70.80
Total 1044426 · Miscellaneous					70.80
1044491 · Health Insurance					
Check	08/30/2019	133143	United Healthcare	Major Medical Premiums	2,199.03
Total 1044491 · Health Insurance					2,199.03
1044492 · Dental, Vision & Life Insurance					
Check	08/27/2019	133003	NCPERS	Billing# 5785092019 Monthly Premium Sept 2019	16.00
Check	08/27/2019	133003	NCPERS	Billing# 5785092019 Monthly Premium Sept 2019	16.00
Check	08/27/2019	133003	NCPERS	Billing# 5785082019 Monthly Premium Aug 2019	16.00
Check	08/27/2019	133003	NCPERS	Billing# 5785082019 Monthly Premium Aug 2019	16.00
Check	08/30/2019	133126	Euclid Managers	Cust# 5641581 Dental & Life Premium	371.63
Check	08/30/2019	133141	Vision Service Plan	Vision Insurance Monthly Premium	19.08

Hanover Township Board Audit Report

August 20 through September 2, 2019

Type	Date	Num	Name	Memo	Amount
Total 1044492 · Dental, Vision & Life Insurance					454.71
1044493 · Unemployment					
Check	08/30/2019	133128	Illinois Counties Risk Management Trust	Inv# 22614 Unemployment Premium	173.56
Total 1044493 · Unemployment					173.56
Total 104ASR · Assessor's Division					3,117.00
109YFS · Youth & Family Services					
109ADM · Administration & Clinical					
1094611 · Education & Training					
Check	08/20/2019	132953	Fox Valley Christian Action	PO# 09182019 Fall YFS Staff Retreat Facility Rental 09/18/19	90.00
Check	08/24/2019	CC July 19	JP Morgan Chase	Registration for Opioids and Marijuana Workshop (Gonzalez)	83.00
Check	08/24/2019	CC July 19	JP Morgan Chase	Registration for Neurosequential Therapeutics Workshop (C. Johnson)	33.46
Total 1094611 · Education & Training					206.46
1094614 · Printing					
Check	08/20/2019	132965	TTSG Leasing	Inv# 39708 Copier Overage Charges June	66.61
Check	08/20/2019	132965	TTSG Leasing	Inv# 40831 Copier Overage Charges July	111.35
Total 1094614 · Printing					177.96
1094619 · Office Supplies					
Check	08/20/2019	132960	Quill Corporation	Inv# 9506469 Ink/Paper/Folders/Pens/Cups	269.31
Check	08/27/2019	133008	Quill Corporation	Inv# 9607989 USB Drives/Tape	57.96
Check	08/30/2019	133139	Quill Corporation	Inv# 9643196 Batteries/Cards	47.04
Total 1094619 · Office Supplies					374.31
1094621 · Recruitment and Pre Employment					
Check	08/24/2019	CC July 19	JP Morgan Chase	Indeed recruitment for Program Coordinator and Prevention Specialist	93.34
Total 1094621 · Recruitment and Pre Employment					93.34
1094623 · Travel					
Check	08/20/2019	132946	Loera, Mayra	Mileage Reimbursement 08/06/19	8.12
Check	08/30/2019	133117	Johnson, Clarque	Mileage Reimbursement	34.92
Total 1094623 · Travel					43.04
1094628 · Tutoring					
Check	08/24/2019	CC July 19	JP Morgan Chase	Supplies for tutoring	15.16
Total 1094628 · Tutoring					15.16
1094691 · Health Insurance					
Check	08/30/2019	133143	United Healthcare	Major Medical Premiums	5,020.67
Total 1094691 · Health Insurance					5,020.67

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Type	Date	Num	Name	Memo	Amount
1094692 · Dental, Vision & Life Insurance					
Check	08/27/2019	133003	NCPERS	Billing# 5785092019 Monthly Premium Sept 2019	16.00
Check	08/27/2019	133003	NCPERS	Billing# 5785082019 Monthly Premium Aug 2019	16.00
Check	08/30/2019	133126	Euclid Managers	Cust# 5641581 Dental & Life Premium	339.74
Check	08/30/2019	133141	Vision Service Plan	Vision Insurance Monthly Premium	48.93
Total 1094692 · Dental, Vision & Life Insurance					420.67
1094693 · Unemployment					
Check	08/30/2019	133128	Illinois Counties Risk Management Trust	Inv# 22614 Unemployment Premium	675.70
Total 1094693 · Unemployment					675.70
Total 109ADM · Administration & Clinical					7,027.31
109OUT · Outreach & Prevention					
1094627 · Open Gym Program.					
Check	08/24/2019	CC July 19	JP Morgan Chase	Tie dye supplies for Township Summer Olympics	42.89
Check	08/24/2019	CC July 19	JP Morgan Chase	Lunch, sport, and craft supplies for Open Gym	79.63
Check	08/24/2019	CC July 19	JP Morgan Chase	Sport and craft supplies for Open Gym	68.62
Check	08/24/2019	CC July 19	JP Morgan Chase	Lunch supplies for Open Gym	52.32
Check	08/24/2019	CC July 19	JP Morgan Chase	Water for Open Gym	20.97
Check	08/24/2019	CC July 19	JP Morgan Chase	Lunch, sport, and craft supplies for Open Gym	156.07
Check	08/24/2019	CC July 19	JP Morgan Chase	Lunch and sport supplies for Open Gym	77.29
Check	08/24/2019	CC July 19	JP Morgan Chase	Lunch supplies for Open Gym	35.09
Total 1094627 · Open Gym Program.					532.88
1094643 · Education & Training					
Check	08/24/2019	CC July 19	JP Morgan Chase	National Association of Social Workers annual dues	236.00
Total 1094643 · Education & Training					236.00
1094644 · Travel					
Check	08/24/2019	CC July 19	JP Morgan Chase	Parking for ASP trip to Lincoln Park Zoo	11.00
Total 1094644 · Travel					11.00
1094650 · Program Supplies					
Check	08/24/2019	CC July 19	JP Morgan Chase	Swimming fee for Alternative to Suspension Program (5)	30.00
Check	08/24/2019	CC July 19	JP Morgan Chase	Chocolate Factory Trip - Alternative to Suspension Program (8)	16.00
Total 1094650 · Program Supplies					46.00
1094651 · Cellphones					
Check	08/30/2019	133142	Verizon Wireless (00002)	Inv# 9834353036 Monthly Charges	216.28
Total 1094651 · Cellphones					216.28
1094652 · Substance Abuse Prevention Prog					
Check	08/24/2019	CC July 19	JP Morgan Chase	Registration for youth leaders at Cebrin Goodman Teen Institute (10)	3,590.00

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Type	Date	Num	Name	Memo	Amount
Total 1094652 · Substance Abuse Prevention Prog					3,590.00
1094655 · Transportation					
Check	08/24/2019	CC July 19	JP Morgan Chase	Tolls for ASP trips to Chicago History Museum and Chocolate Factory	9.40
Check	08/24/2019	CC July 19	JP Morgan Chase	Tolls for ASP trip to China Town	3.80
Check	08/24/2019	CC July 19	JP Morgan Chase	Tolls for ASP trips Lincoln Park Zoo and North Avenue Beach	10.20
Total 1094655 · Transportation					23.40
1094791 · Health Insurance					
Check	08/30/2019	133143	United Healthcare	Major Medical Premiums	1,738.55
Total 1094791 · Health Insurance					1,738.55
1094792 · Dental, Vision & Life Insurance					
Check	08/30/2019	133126	Euclid Managers	Cust# 5641581 Dental & Life Premium	170.63
Check	08/30/2019	133141	Vision Service Plan	Vision Insurance Monthly Premium	24.38
Total 1094792 · Dental, Vision & Life Insurance					195.01
1094793 · Unemployment					
Check	08/30/2019	133128	Illinois Counties Risk Management Trust	Inv# 22614 Unemployment Premium	645.50
Total 1094793 · Unemployment					645.50
Total 109OUT · Outreach & Prevention					7,234.62
Total 109YFS · Youth & Family Services					14,261.93
Total 1014 · Town Fund - Expenditures					80,548.86
1104 · Senior Center - Expenditures					
1104ADM · Administration					
1104523 · Recruitment					
Check	08/24/2019	CC July 19	JP Morgan Chase	Indeed recruitment for full time and day trip Bus Driver	287.64
Total 1104523 · Recruitment					287.64
1104524 · Utilities					
Check	08/30/2019	133134	Nicor 53	Acct# 53-90-98-7636 8 Monthly Charges 7/25/-8/24	493.88
Total 1104524 · Utilities					493.88
1104525 · Telephone & High Speed Internet					
Check	08/30/2019	133142	Verizon Wireless (00002)	Inv# 9834353036 Monthly Charges	119.87
Total 1104525 · Telephone & High Speed Internet					119.87
1104527 · Equipment					
Check	08/24/2019	CC July 19	JP Morgan Chase	Pub table tops (2)	101.70
Check	08/24/2019	CC July 19	JP Morgan Chase	Media cart for Senior Center	132.99

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Type	Date	Num	Name	Memo	Amount
Check	08/24/2019	CC July 19	JP Morgan Chase	Computer Lab chairs (balance due)	44.50
Total 1104527 · Equipment					279.19
1104528 · Office Supplies					
Check	08/20/2019	132947	Accurate Office Supply Co	Inv# 488163 Ink Cartridges (4)	387.48
Total 1104528 · Office Supplies					387.48
1104534 · Dues, Subs, & Publications					
Check	08/24/2019	CC July 19	JP Morgan Chase	Adobe monthly subscription	15.93
Total 1104534 · Dues, Subs, & Publications					15.93
1104535 · Travel					
Check	08/24/2019	CC July 19	JP Morgan Chase	National Council on Aging Conference (4 nights - Colagrossi)	1,419.59
Total 1104535 · Travel					1,419.59
1104536 · Education & Training					
Check	08/24/2019	CC July 19	JP Morgan Chase	Research document and tool for Gen Next project	25.00
Check	08/24/2019	CC July 19	JP Morgan Chase	Daily Herald montly membership for research	6.95
Total 1104536 · Education & Training					31.95
1104539 · Miscellaneous					
Check	08/24/2019	CC July 19	JP Morgan Chase	Dinner for TRIP Meeting hosted by Hanover Township (11)	130.40
Total 1104539 · Miscellaneous					130.40
1104591 · Health Insurance					
Check	08/30/2019	133143	United Healthcare	Major Medical Premiums	4,398.06
Total 1104591 · Health Insurance					4,398.06
1104592 · Dental, Vision & Life Insurance					
Check	08/30/2019	133126	Euclid Managers	Cust# 5641581 Dental & Life Premium	295.85
Check	08/30/2019	133141	Vision Service Plan	Vision Insurance Monthly Premium	19.25
Total 1104592 · Dental, Vision & Life Insurance					315.10
1104593 · Unemployment					
Check	08/30/2019	133128	Illinois Counties Risk Management Trust	Inv# 22614 Unemployment Premium	115.77
Total 1104593 · Unemployment					115.77
Total 1104ADM · Administration					7,994.86
1104NUT · Nutrition					
1105551 · Congregate Food					
Check	08/20/2019	132954	Get Fresh Produce, Inc	Inv# 3288364 Congregate Food	83.30
Check	08/20/2019	132954	Get Fresh Produce, Inc	Inv# 3289119 Congregate Food	28.73

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Type	Date	Num	Name	Memo	Amount
Check	08/20/2019	132954	Get Fresh Produce, Inc	Inv# 3290599 Congregate Food	170.15
Check	08/20/2019	132954	Get Fresh Produce, Inc	Inv# 3292572 Congregate Food	15.30
Check	08/20/2019	132954	Get Fresh Produce, Inc	Credit Inv# 3282860 Congregate Food	-3.63
Check	08/20/2019	132954	Get Fresh Produce, Inc	Credit Inv# 3288364 Congregate Food	-3.13
Check	08/20/2019	132955	Gordon Food Service	Inv# 195011642 Congregate Food	736.59
Check	08/20/2019	132957	Highland Baking Company	Inv# 2092210 Congregate Food	36.14
Check	08/20/2019	132957	Highland Baking Company	Inv# 2095498 Congregate Food	30.72
Check	08/24/2019	CC July 19	JP Morgan Chase	Food for Cafe	218.74
Check	08/27/2019	132997	Get Fresh Produce, Inc	Inv# 3293894 Congregate Food	98.95
Check	08/27/2019	132997	Get Fresh Produce, Inc	Inv# 3294094 Congregate Food	118.92
Check	08/27/2019	132997	Get Fresh Produce, Inc	Inv# 3295265 Congregate Food	103.00
Check	08/27/2019	132998	Gordon Food Service	Inv# 196304235 Congregate Food	287.17
Check	08/27/2019	132998	Gordon Food Service	Inv# 196400789 Congregate Food	819.73
Check	08/27/2019	132999	Highland Baking Company	Inv# 2097477 Congregate Food	33.64
Total 1105551 · Congregate Food					2,774.32
1105553 · Congregate Supplies					
Check	08/20/2019	132954	Get Fresh Produce, Inc	Inv# 3288364 Congregate Supplies	18.90
Check	08/20/2019	132954	Get Fresh Produce, Inc	Inv# 3290599 Congregate Supplies	11.20
Check	08/24/2019	CC July 19	JP Morgan Chase	Supplies for Café	10.26
Check	08/27/2019	132997	Get Fresh Produce, Inc	Inv# 3293894 Congregate Supplies	11.20
Check	08/27/2019	132997	Get Fresh Produce, Inc	Inv# 3294094 Congregate Supplies	25.50
Check	08/27/2019	132997	Get Fresh Produce, Inc	Inv# 3295265 Congregate Supplies	11.20
Check	08/27/2019	132998	Gordon Food Service	Inv# 196400789 Congregate Supplies	111.17
Total 1105553 · Congregate Supplies					199.43
1105558 · Home Delivered Meals Food					
Check	08/20/2019	132954	Get Fresh Produce, Inc	Inv# 3288364 HDM Food	83.30
Check	08/20/2019	132954	Get Fresh Produce, Inc	Inv# 3289119 HDM Food	28.72
Check	08/20/2019	132954	Get Fresh Produce, Inc	Inv# 3290599 HDM Food	170.15
Check	08/20/2019	132954	Get Fresh Produce, Inc	Inv# 3292572 HDM Food	15.30
Check	08/20/2019	132954	Get Fresh Produce, Inc	Credit Inv# 3282860 HDM Food	-3.62
Check	08/20/2019	132954	Get Fresh Produce, Inc	Credit Inv# 3288364 HDM Food	-3.12
Check	08/20/2019	132957	Highland Baking Company	Inv# 2092210 HDM Food	36.14
Check	08/20/2019	132957	Highland Baking Company	Inv# 2095498 HDM Food	30.72
Check	08/24/2019	CC July 19	JP Morgan Chase	Food for HDM	218.73
Check	08/27/2019	132997	Get Fresh Produce, Inc	Inv# 3293894 HDM Food	98.95
Check	08/27/2019	132997	Get Fresh Produce, Inc	Inv# 3294094 HDM Food	118.91
Check	08/27/2019	132997	Get Fresh Produce, Inc	Inv# 3295265 HDM Food	102.99
Check	08/27/2019	132998	Gordon Food Service	Inv# 196304235 HDM Food	287.17
Check	08/27/2019	132998	Gordon Food Service	Inv# 196400789 HDM Food	819.73
Check	08/27/2019	132999	Highland Baking Company	Inv# 2097477 HDM Food	33.64
Total 1105558 · Home Delivered Meals Food					2,037.71
1105559 · Home Delivered Meals Equipment					
Check	08/24/2019	CC July 19	JP Morgan Chase	Rolling cart for Nutriton Services	68.08

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Type	Date	Num	Name	Memo	Amount
Check	08/24/2019	CC July 19	JP Morgan Chase	Utility cart for HDM Bags (2)	299.67
Total 1105559 · Home Delivered Meals Equipment					367.75
1105560 · Home Delivered Meals Supplies					
Check	08/20/2019	132954	Get Fresh Produce, Inc	Inv# 3288364 HDM Supplies	18.90
Check	08/20/2019	132954	Get Fresh Produce, Inc	Inv# 3290599 HDM Supplies	11.20
Check	08/24/2019	CC July 19	JP Morgan Chase	Supplies for HDM	10.26
Check	08/27/2019	132997	Get Fresh Produce, Inc	Inv# 3293894 HDM Supplies	11.20
Check	08/27/2019	132997	Get Fresh Produce, Inc	Inv# 3294094 HDM Supplies	25.50
Check	08/27/2019	132997	Get Fresh Produce, Inc	Inv# 3295265 HDM Supplies	11.20
Check	08/27/2019	132998	Gordon Food Service	Inv# 196400789 HDM Supplies	111.17
Total 1105560 · Home Delivered Meals Supplies					199.43
1105561 · Event Catering					
Check	08/27/2019	132989	Accurate Office Supply Co	Inv# 488724 Beverages MTA Summer Symposium	151.45
Total 1105561 · Event Catering					151.45
1105792 · Dental, Vision & Life Insurance					
Check	08/30/2019	133126	Euclid Managers	Cust# 5641581 Dental & Life Premium	40.30
Check	08/30/2019	133141	Vision Service Plan	Vision Insurance Monthly Premium	5.30
Total 1105792 · Dental, Vision & Life Insurance					45.60
1105793 · Unemployment					
Check	08/30/2019	133128	Illinois Counties Risk Management Trust	Inv# 22614 Unemployment Premium	289.12
Total 1105793 · Unemployment					289.12
Total 1104NUT · Nutrition					6,064.81
1104PRO · Programs					
1104510 · Satellite Programming					
Check	08/24/2019	CC July 19	JP Morgan Chase	Supplies for Dessert with Devora at IWC	16.57
Check	08/24/2019	CC July 19	JP Morgan Chase	Supplies for Dessert with Devora at IWC	27.41
Total 1104510 · Satellite Programming					43.98
1104514 · Weekend Programming					
Check	08/24/2019	CC July 19	JP Morgan Chase	Summer Party Gift Cards/Decorations(reimbursed by Senior Committee)	264.40
Total 1104514 · Weekend Programming					264.40
1104515 · Programming					
Check	08/20/2019	132945	Cesar Grimaldo	Inv# 81719 French/Spanish Instruction Sept/Oct 2019	550.00
Check	08/20/2019	132964	Tranquility Yoga Studio	Yoga Instruction - Sept 2019	1,050.00
Check	08/20/2019	132964	Tranquility Yoga Studio	Yoga Instruction - Oct 2019	1,190.00
Check	08/20/2019	132966	Xavus Solutions LLC	Inv# 14691 Color Customized Tags	395.00
Check	08/24/2019	CC July 19	JP Morgan Chase	Transportation deposit for day trip to Gill Street Inn	318.52

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Type	Date	Num	Name	Memo	Amount
Check	08/24/2019	CC July 19	JP Morgan Chase	Netflix monthly subscription (June)	15.99
Check	08/24/2019	CC July 19	JP Morgan Chase	Gift cards for Summer Party (reimbursed by Senior Committee)	20.00
Check	08/24/2019	CC July 19	JP Morgan Chase	Gift cards for Summer Party (reimbursed by Senior Committee)	20.00
Check	08/24/2019	CC July 19	JP Morgan Chase	Gift cards for Summer Party (reimbursed by Senior Committee)	20.00
Check	08/24/2019	CC July 19	JP Morgan Chase	Gift cards for Summer Party (reimbursed by Senior Committee)	20.00
Check	08/24/2019	CC July 19	JP Morgan Chase	Popcorn and popcorn boxes for Senior programs	64.99
Check	08/24/2019	CC July 19	JP Morgan Chase	Popcorn and popcorn boxes for Programming	42.50
Check	08/24/2019	CC July 19	JP Morgan Chase	Decorations for Summer Party	17.53
Check	08/24/2019	CC July 19	JP Morgan Chase	Gift cards for Summer Party (reimbursed by Senior Committee)	60.00
Check	08/24/2019	CC July 19	JP Morgan Chase	Centerpieces for the Summer Party (12)	134.86
Check	08/24/2019	CC July 19	JP Morgan Chase	Deposit for Summer Party at Bridges of Poplar Creek Country Club	250.00
Check	08/24/2019	CC July 19	JP Morgan Chase	Audible annual membership subscription	149.50
Check	08/24/2019	CC July 19	JP Morgan Chase	Supplies for Book Club and Watercolor & Wine programs	53.96
Check	08/24/2019	CC July 19	JP Morgan Chase	Chalk for the pool tables	18.48
Check	08/24/2019	CC July 19	JP Morgan Chase	Supplies for the Summer Parade Celebration	16.70
Check	08/24/2019	CC July 19	JP Morgan Chase	Supplies for the Summer Parade Celebration	12.99
Check	08/24/2019	CC July 19	JP Morgan Chase	Chalk for the pool tables	6.99
Check	08/24/2019	CC July 19	JP Morgan Chase	Chalk for the pool tables	6.27
Check	08/24/2019	CC July 19	JP Morgan Chase	Supplies for the Summer Parade Celebration float	57.99
Check	08/24/2019	CC July 19	JP Morgan Chase	Candy for the Senior Center trips	113.46
Check	08/24/2019	CC July 19	JP Morgan Chase	Supplies for the Summer Parade Celebration	23.96
Check	08/24/2019	CC July 19	JP Morgan Chase	Supplies for the Summer Parade Celebration float	142.86
Check	08/24/2019	CC July 19	JP Morgan Chase	Adobe monthly subscription (June)	15.93
Check	08/24/2019	CC July 19	JP Morgan Chase	Candy for the Summer Parade Celebration	138.60
Check	08/24/2019	CC July 19	JP Morgan Chase	Deposit for transportation to the Lake Geneva out trip	354.23
Check	08/24/2019	CC July 19	JP Morgan Chase	Deposit for transportation to the Volo Auto Museum trip	214.80
Check	08/24/2019	CC July 19	JP Morgan Chase	Deposit for Lawry's Restaurant out trip	200.00
Check	08/24/2019	CC July 19	JP Morgan Chase	Lunch Bunch out trip to Gale Street Inn (37)	893.88
Check	08/24/2019	CC July 19	JP Morgan Chase	Final payment for transportation to Grant Park out trip	339.00
Check	08/24/2019	CC July 19	JP Morgan Chase	Final payment for transportation to Volo Auto Museum	501.22
Check	08/24/2019	CC July 19	JP Morgan Chase	Pizza for Pizza and Movie (35)	215.17
Check	08/24/2019	CC July 19	JP Morgan Chase	Deposit for transportation for the Starved Rock trip	339.62
Check	08/24/2019	CC July 19	JP Morgan Chase	CATS Theater out trip Transportation (reimbursed by Senior Committee)	241.28
Check	08/24/2019	CC July 19	JP Morgan Chase	Final payment for transportation to the Lake Geneva out trip	826.54
Check	08/24/2019	CC July 19	JP Morgan Chase	Deposit for transportation to the Chicago Crime Tour	241.28
Check	08/24/2019	CC July 19	JP Morgan Chase	Additional tickets for CATS Theater (5)	400.00
Check	08/24/2019	CC July 19	JP Morgan Chase	Payment for the Volo Auto Museum (34)	358.00
Check	08/24/2019	CC July 19	JP Morgan Chase	Lunch for trip escorts at the Volo Auto Museum (2)	18.87
Check	08/24/2019	CC July 19	JP Morgan Chase	Deposit for transportation to the Milwaukee Brewers out trip	316.80
Check	08/24/2019	CC July 19	JP Morgan Chase	Deposit for transportation to the White Fence Farm out trip	264.50
Check	08/24/2019	CC July 19	JP Morgan Chase	Deposit for transportation to the Elgin Church Tour out trip	200.00
Check	08/24/2019	CC July 19	JP Morgan Chase	Final payment for transportation to the Chicago Magic Lounge trip	329.52
Check	08/24/2019	CC July 19	JP Morgan Chase	Deposit for the Hofbrauhaus lunch trip	50.00
Check	08/24/2019	CC July 19	JP Morgan Chase	Dinner for trip escorts at the Chicago Magic Lounge (2)	25.81
Check	08/27/2019	132982	Fish Creek Scenic Boat Tours	Boat Tour Deposit - 30 Seniors	800.00
Check	08/27/2019	132984	National Museum of Mexican Art	Inv# 433-D19-001 Day of the Dead Tour 09/24/19	125.00
Check	08/27/2019	132987	Patty Waszak	Payment for White Fence Show & Lunch 09/10/19	1,520.00
Check	08/27/2019	133010	Marti Spenk	Inv# 20 Exercise Instructor Fee - August	450.00

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Type	Date	Num	Name	Memo	Amount
Total 1104515 · Programming					14,152.60
1104520 · Volunteer Services					
Check	08/20/2019	132947	Accurate Office Supply Co	Inv# 488163 Gift Shop Purchase Order Forms	157.40
Check	08/27/2019	132985	Reni Stepien	Home Delivered Meals Mileage Reimbursement 06/18/19-08/15/19	161.06
Check	08/30/2019	133109	Joanne Rapp	Home Delivered Meals Mileage Reimbursement August 2019	26.68
Check	08/30/2019	133110	Lynne Schiller	Home Delivered Meals Mileage Reimbursement July-August	66.12
Check	08/30/2019	133111	Dorothy Archer	Home Delivered Meals Mileage Reimbursement July-August	68.15
Total 1104520 · Volunteer Services					479.41
1104532 · Visual Arts					
Check	08/24/2019	CC July 19	JP Morgan Chase	Clip art images for art class and newsletter	29.00
Check	08/24/2019	CC July 19	JP Morgan Chase	Supplies for Flip Flop Wreath project at IWC	279.70
Check	08/24/2019	CC July 19	JP Morgan Chase	Supplies for Staff Meeting art project	47.14
Check	08/24/2019	CC July 19	JP Morgan Chase	Supplies for art classes	64.43
Check	08/24/2019	CC July 19	JP Morgan Chase	Tablecloths for art project	10.00
Check	08/24/2019	CC July 19	JP Morgan Chase	Equipment and supplies for art projects at IWC	123.21
Check	08/24/2019	CC July 19	JP Morgan Chase	Spray booth supplies for Art Room	148.32
Check	08/27/2019	132990	Blick Art Materials	Inv# 2009381 Acrylic Paint	6.59
Total 1104532 · Visual Arts					708.39
1104891 · Health Insurance					
Check	08/30/2019	133143	United Healthcare	Major Medical Premiums	6,671.21
Total 1104891 · Health Insurance					6,671.21
1104893 · Unemployment					
Check	08/30/2019	133128	Illinois Counties Risk Management Trust	Inv# 22614 Unemployment Premium	412.34
Total 1104893 · Unemployment					412.34
Total 1104PRO · Programs					22,732.33
1104SOC · Social Services					
1104562 · Training					
Check	08/24/2019	CC July 19	JP Morgan Chase	Questioning Capacity training (Domingo)	5.00
Check	08/24/2019	CC July 19	JP Morgan Chase	Navigating Family Dynamics training (Robles)	10.00
Total 1104562 · Training					15.00
1104563 · Travel					
Check	08/20/2019	132944	Gomez, Diana	Mileage Reimbursement 7/25/19-8/14/19	52.72
Total 1104563 · Travel					52.72
1104991 · Health Insurance					
Check	08/30/2019	133143	United Healthcare	Major Medical Premiums	644.51
Total 1104991 · Health Insurance					644.51

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August 20 through September 2, 2019

Type	Date	Num	Name	Memo	Amount
1104992 · Dental, Vision & Life Insurance					
Check	08/30/2019	133126	Euclid Managers	Cust# 5641581 Dental & Life Premium	43.19
Check	08/30/2019	133141	Vision Service Plan	Vision Insurance Monthly Premium	10.60
Total 1104992 · Dental, Vision & Life Insurance					53.79
1104993 · Unemployment					
Check	08/30/2019	133128	Illinois Counties Risk Management Trust	Inv# 22614 Unemployment Premium	277.45
Total 1104993 · Unemployment					277.45
Total 1104SOC · Social Services					1,043.47
1104TRN · Transportation					
1104513 · Alternate Transportation					
Check	08/24/2019	CC July 19	JP Morgan Chase	Alternate Transportation Invoice (10)	1,100.00
Total 1104513 · Alternate Transportation					1,100.00
1104518 · Vehicle Maintenance					
Check	08/24/2019	CC July 19	JP Morgan Chase	Accident report for accident with bus on 6/4/19	13.00
Check	08/24/2019	CC July 19	JP Morgan Chase	Spare chip keys and key tags for new Pace Bus #145 (2)	261.76
Check	08/24/2019	CC July 19	JP Morgan Chase	Spare chip keys for new Pace Bus #146 (2)	257.48
Check	08/24/2019	CC July 19	JP Morgan Chase	Railroad Crossing Signs for new Pace Buses #145 and #146	56.97
Check	08/24/2019	CC July 19	JP Morgan Chase	I-PASS Replenishment for bus transponders	40.00
Check	08/24/2019	CC July 19	JP Morgan Chase	Touch-up paint for bus #141	16.19
Check	08/30/2019	133118	Airstream Pressure Washing Inc	Inv# 2468 On Site Bus Washing (9)	225.00
Check	08/30/2019	133124	Complete Fleet Services Inc.	Inv# 21920 Driver Side Step/Installation Oil Change	1,033.75
Total 1104518 · Vehicle Maintenance					1,904.15
1104549 · Recruitment					
Check	08/20/2019	132952	Firm Systems - Verify (XHTSSE)	Inv #1307434-IN Background Checks	35.00
Total 1104549 · Recruitment					35.00
1104552 · Fuel					
Check	08/24/2019	CC July 19	JP Morgan Chase	Fuel for Hanover Township vehicle	30.16
Check	08/27/2019	133014	Village of Hanover Park (Fuel)	Inv# 2019-1157 July 2019 Fuel	3,146.01
Total 1104552 · Fuel					3,176.17
1104691 · Health Insurance					
Check	08/30/2019	133143	United Healthcare	Major Medical Premiums	3,128.96
Total 1104691 · Health Insurance					3,128.96
1104692 · Dental, Vision & Life Insurance					
Check	08/30/2019	133126	Euclid Managers	Cust# 5641581 Dental & Life Premium	475.99
Check	08/30/2019	133141	Vision Service Plan	Vision Insurance Monthly Premium	54.40

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August 20 through September 2, 2019

Type	Date	Num	Name	Memo	Amount
Total 1104692 · Dental, Vision & Life Insurance					530.39
1104693 · Unemployment					
Check	08/30/2019	133128	Illinois Counties Risk Management Trust	Inv# 22614 Unemployment Premium	491.87
Total 1104693 · Unemployment					491.87
Total 1104TRN · Transportation					10,366.54
Total 1104 · Senior Center - Expenditures					48,202.01
2024 · Welfare Services - Expenditures					
2024ADM · Administration					
2024204 · Equipment					
Check	08/27/2019	133001	Leaf (618-009)	Inv# 9751902 Kyocera Copier Lease	92.08
Total 2024204 · Equipment					92.08
2024205 · Travel & Training					
Check	08/30/2019	133112	Burke, William T	CEDA Training Transportation Reimbursement	29.00
Total 2024205 · Travel & Training					29.00
2024206 · Postage					
Check	08/24/2019	CC July 19	JP Morgan Chase	Postage for CEDA Application	25.50
Total 2024206 · Postage					25.50
2024591 · Health Insurance					
Check	08/30/2019	133143	United Healthcare	Major Medical Premiums	547.02
Total 2024591 · Health Insurance					547.02
2024592 · Dental, Vision & Life Insurance					
Check	08/30/2019	133126	Euclid Managers	Cust# 5641581 Dental & Life Premium	162.66
Check	08/30/2019	133141	Vision Service Plan	Vision Insurance Monthly Premium	19.08
Total 2024592 · Dental, Vision & Life Insurance					181.74
2024593 · Unemployment					
Check	08/30/2019	133128	Illinois Counties Risk Management Trust	Inv# 22614 Unemployment Premium	173.56
Total 2024593 · Unemployment					173.56
Total 2024ADM · Administration					1,048.90
2024HOM · Home Relief					
2024102 · Rent					
Check	08/21/2019	5261	Jason Ludwig	Rent	383.87
Check	09/01/2019	5266	Southwicke on Sutton Condo Assn.	September 2019 Rent	163.38
Check	09/01/2019	5268	Country Mutual Insurance Company	Home Insurance Assistance	37.31
Check	09/01/2019	5271	Spring Lakes Estates	September 2019 Rent	648.37

Hanover Township Board Audit Report

August 20 through September 2, 2019

Type	Date	Num	Name	Memo	Amount
Check	09/01/2019	5272	Angie Hoeltzer	September 2019 Rent	450.00
Check	09/01/2019	5274	James Susman	September 2019 Rent	650.00
Check	09/01/2019	5275	Jason Ludwig	September 2019 Rent	700.00
Check	09/01/2019	5276	Cynthia Wheelock	September 2019 Rent	500.00
Check	09/01/2019	5277	Michelle Breen	September 2019 Rent	460.00
Check	09/01/2019	5279	Northwest Compass	September 2019 Rent	213.00
Check	09/01/2019	5280	State Farm - Schaumburg	Home Insurance Assistance	54.83
Check	09/01/2019	5281	Cook County Treasurer	Property Tax Assistance	309.24
Total 2024102 · Rent					4,570.00
2024103 · Utilities					
Check	08/24/2019	CC July 19	JP Morgan Chase	Client utility assistance (to be reimbursed by Foundation)	876.14
Check	09/01/2019	5267	Village of Streamwood	Utility Assistance	26.98
Check	09/01/2019	5269	Com Ed	Utility Assistance	91.79
Check	09/01/2019	5270	Com Ed	Utility Assistance	51.63
Check	09/01/2019	5278	Com Ed	Utility Assistance	23.44
Check	09/01/2019	5282	Village of Streamwood	Utility Assistance	140.17
Total 2024103 · Utilities					1,210.15
2024105 · Personal Essentials					
Check	09/01/2019	5264	Walmart	Personal Essentials (6)	925.00
Total 2024105 · Personal Essentials					925.00
2024106 · Travel Expenses					
Check	09/01/2019	5265	BP Gas Station	Fuel Assistance Card (4)	125.00
Check	09/01/2019	5268	Country Mutual Insurance Company	Auto Insurance Assistance	56.56
Check	09/01/2019	5273	Allstate Fire & Casualty Insurance	Auto Insurance Assistance	50.00
Check	09/01/2019	5280	State Farm - Schaumburg	Auto Insurance Assistance	54.86
Total 2024106 · Travel Expenses					286.42
2024119 · Emergency Assistance					
Check	08/21/2019	5260	Nadiya Volos-Wozny	Emergency Assistance	1,500.00
Check	08/21/2019	5262	Com Ed	Emergency Assistance	266.70
Check	08/21/2019	5263	NICOR	Emergency Assistance	633.58
Total 2024119 · Emergency Assistance					2,400.28
Total 2024HOM · Home Relief					9,391.85
Total 2024 · Welfare Services - Expenditures					10,440.75
3034 · Road Maintenance - Expenditures					
3034ADM · Administration					
3034701 · Legal					
Check	08/30/2019	133130	Kopon Airdo, LLC	Inv# 190-0007-28102 Road Division Legal Services - July 2019	2,203.50

Hanover Township Board Audit Report

August 20 through September 2, 2019

Type	Date	Num	Name	Memo	Amount
Total 3034701 · Legal					2,203.50
3034705 · Dues, Subs & Publications					
Check	08/24/2019	CC July 19	JP Morgan Chase	Monthly Prime Membership credit	-12.99
Check	08/24/2019	CC July 19	JP Morgan Chase	Annual Prime Membership	119.00
Total 3034705 · Dues, Subs & Publications					106.01
3034711 · Utilities					
Check	08/27/2019	133005	Nicor 44	Acct# 44-51-77-1000 8 Monthly Charges 07/17/19 - 08/14/19	46.28
Total 3034711 · Utilities					46.28
3034791 · Health Insurance					
Check	08/30/2019	133143	United Healthcare	Major Medical Premiums	1,094.04
Total 3034791 · Health Insurance					1,094.04
3034792 · Dental, Vision & Life Insurance					
Check	08/30/2019	133126	Euclid Managers	Cust# 5641581 Dental & Life Premium	86.38
Check	08/30/2019	133141	Vision Service Plan	Vision Insurance Monthly Premium	10.60
Total 3034792 · Dental, Vision & Life Insurance					96.98
3034793 · Unemployment					
Check	08/30/2019	133128	Illinois Counties Risk Management Trust	Inv# 22614 Unemployment Premium	362.41
Total 3034793 · Unemployment					362.41
Total 3034ADM · Administration					3,909.22
3034ROD · Road Maintenance					
3034602 · Operating Supplies & Materials					
Check	08/20/2019	132951	Earth, Inc	Inv# 21463 Top Soil for Culvert Restoration	100.00
Check	08/20/2019	132961	SiteOne Landscape Supply, LLC	Inv# 93857156-001 Soil Restoration Matting	91.81
Check	08/20/2019	132963	The Home Depot	Grass Seed for Soil Restoration	34.90
Check	08/20/2019	132963	The Home Depot	Asphalt Patch for Campus Pothole	23.30
Check	08/20/2019	132963	The Home Depot	Propane Exchange + Sprayer for Asphalt Repair	57.41
Check	08/30/2019	133120	Allied Asphalt Paving Company	Inv# 224452 Parking Addition Stone	410.97
Check	08/30/2019	133120	Allied Asphalt Paving Company	Inv# 224670 Parking Addition Asphalt	500.94
Check	08/30/2019	133123	Beverly Materials, L.L.C.	Inv# 243229 Parking Addition Gravel	33.60
Check	08/30/2019	133123	Beverly Materials, L.L.C.	Inv# 243228 Parking Addition Disposal	30.00
Check	08/30/2019	133133	Midwest Material Management	Inv# MM-72691 Culvert Asphalt	89.78
Total 3034602 · Operating Supplies & Materials					1,372.71
3034603 · Gasoline					
Check	08/27/2019	133014	Village of Hanover Park (Fuel)	Inv# 2019-1157 July 2019 Fuel	788.57
Total 3034603 · Gasoline					788.57
3034605 · Maintenance Supplies					

Hanover Township Board Audit Report

August 20 through September 2, 2019

Type	Date	Num	Name	Memo	Amount
Check	08/20/2019	132963	The Home Depot	Tools for Culvert Install + General Shop Cleaner	45.56
Check	08/20/2019	132963	The Home Depot	Tamper Tool for Asphalt Repairs	29.98
Total 3034605 · Maintenance Supplies					75.54
3034614 · Signs, Stripping & Tree Removal					
Check	08/30/2019	133132	Mark Your Space, Inc.	Inv# 4815 Chipper Township Decals	275.00
Total 3034614 · Signs, Stripping & Tree Removal					275.00
Total 3034ROD · Road Maintenance					2,511.82
Total 3034 · Road Maintenance - Expenditures					6,421.04
5054 · Mental Health - Expenditures					
5054ADM · Administration					
5054005 · Training					
Check	08/24/2019	CC July 19	JP Morgan Chase	Managing the Transition Workshop (A.Teachout)	250.00
Total 5054005 · Training					250.00
5054006 · Travel					
Check	08/27/2019	132976	Teachout, Amanda A	Management Skills Training Mileage Reimbursement	250.56
Total 5054006 · Travel					250.56
5054012 · Office Supplies					
Check	08/27/2019	133011	Staples	Inv# 3419852464 Lithium Battery	6.29
Total 5054012 · Office Supplies					6.29
5054591 · Health Insurance					
Check	08/30/2019	133143	United Healthcare	Major Medical Premiums	1,652.01
Total 5054591 · Health Insurance					1,652.01
5054592 · Dental, Vision & Life Insurance					
Check	08/30/2019	133126	Euclid Managers	Cust# 5641581 Dental & Life Premium	158.37
Check	08/30/2019	133141	Vision Service Plan	Vision Insurance Monthly Premium	8.48
Total 5054592 · Dental, Vision & Life Insurance					166.85
5054593 · Unemployment					
Check	08/30/2019	133128	Illinois Counties Risk Management Trust	Inv# 22614 Unemployment Premium	74.50
Total 5054593 · Unemployment					74.50
Total 5054ADM · Administration					2,400.21
5054COM · Community Resource Center					
5054210 · Utilities					
Check	08/27/2019	132968	Com Ed 019 (MHB)	Acct# 6992134019 Monthly Charges 07/08/19-08/06/19	469.64

Hanover Township Board Audit Report

August 20 through September 2, 2019

Type	Date	Num	Name	Memo	Amount
Check	08/27/2019	132972	Nicor (MHB 84)	Acct# 84-67-77-1000 0 Monthly Charges 07/15/19-08/12/19	43.65
Check	08/27/2019	132979	Village of Streamwood Water Billing Dept.	Acct# 105006200-1000053 Monthly Charges 7/31/19	25.76
Total 5054210 · Utilities					539.05
5054250 · Building Maintenance					
Check	08/27/2019	132974	Orkin Pest Control (MHB)	Inv# 183608917 Pest Control 8/7/19	58.36
Total 5054250 · Building Maintenance					58.36
5054286 · Agency Support Services					
Check	08/27/2019	132980	Windstream	Inv# 71620130 Monthly Phone Charges	939.42
Total 5054286 · Agency Support Services					939.42
Total 5054COM · Community Resource Center					1,536.83
5054SVC · Service Contracts					
5054123 · Easter Seals					
Check	08/27/2019	132969	Easter Seals DuPage & Fox Valley Region	Medical Rehabilitative Services July 2019	13,272.00
Total 5054123 · Easter Seals					13,272.00
5054128 · RENZ Outpatient					
Check	08/27/2019	132975	Renz Addiction Counseling Center	Outpatient Services May 2019	13,952.82
Check	08/27/2019	132975	Renz Addiction Counseling Center	Outpatient Services June 2019	13,718.60
Check	08/27/2019	132975	Renz Addiction Counseling Center	Outpatient Services July 2019	11,945.22
Total 5054128 · RENZ Outpatient					39,616.64
5054130 · Northwest Casa					
Check	08/27/2019	132973	Northwest CASA	Sexual Assault Intervention July 2019	1,210.25
Total 5054130 · Northwest Casa					1,210.25
5054165 · Alexian Bros - Outpatient Psych					
Check	08/27/2019	132967	Alexian Mental Health Center	Outpatient Psychiatric Services - July 2019	1,712.13
Total 5054165 · Alexian Bros - Outpatient Psych					1,712.13
5054180 · Capital Grant Fund					
Check	08/30/2019	133144	Renz Addiction Counseling Center	Capital Funding - Carpet/Workstation Remodeling	5,000.00
Total 5054180 · Capital Grant Fund					5,000.00
5054192 · Leyden FS - Detox/Rehab					
Check	08/27/2019	132971	Leyden Family Services	Rehab June 2019	19,890.00
Total 5054192 · Leyden FS - Detox/Rehab					19,890.00
5054201 · Journeys Hope Center					

Hanover Township Board Audit Report

August 20 through September 2, 2019

Type	Date	Num	Name	Memo	Amount
Check	08/27/2019	132970	Journey from PADS to HOPE	Hope Counseling Center - July 2019	346.50
Total 5054201 · Journeys Hope Center					346.50
5054204 · Easter Seals Family Support					
Check	08/27/2019	132969	Easter Seals DuPage & Fox Valley Region	Family Support Services Elgin July 2019	806.62
Total 5054204 · Easter Seals Family Support					806.62
5054208 · Easter Seals Nutrition					
Check	08/27/2019	132969	Easter Seals DuPage & Fox Valley Region	Nutrition Services July 2019	1,356.00
Total 5054208 · Easter Seals Nutrition					1,356.00
Total 5054SVC · Service Contracts					83,210.14
Total 5054 · Mental Health - Expenditures					87,147.18
7004 · Vehicle Replcmnt - Expenditures					
7004540 · Bus Purchase					
Check	08/30/2019	133138	Pace	Inv# 555633 Bus Lease	100.00
Check	08/30/2019	133138	Pace	Inv# 555643 Bus Lease	100.00
Total 7004540 · Bus Purchase					200.00
Total 7004 · Vehicle Replcmnt - Expenditures					200.00
8084 · Capital Projects - Expenditures					
8084414 · Reserve Improvements					
Check	08/30/2019	133115	A Lamp Concrete Contractors, Inc.	Job 18075 Payment 1 - Lenoci Reserve Walking Path	38,441.84
Total 8084414 · Reserve Improvements					38,441.84
8084415 · Senior Center Improvements					
Check	08/24/2019	CC July 19	JP Morgan Chase	Speed bumps for Senior Center parking lot (2)	1,268.11
Total 8084415 · Senior Center Improvements					1,268.11
8084425 · Building & Perm Improvements					
Check	08/30/2019	133145	Custom Concrete Design	Inv# 117 Food Pantry Epoxy Flooring	7,830.00
Total 8084425 · Building & Perm Improvements					7,830.00
Total 8084 · Capital Projects - Expenditures					47,539.95
TOTAL					280,499.79

- 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 Beattie, Essick, Martinez, and Moinuddin, and Supervisor McGuire. Also present was Assessor Tom Smogoski.

Others present included Community Health Director Kristen Smith, Community and Veterans Affairs Director Tom Kuttentberg, Senior Services Director Tracey Colagrossi, Emergency Services Interim Director Jerry Smandl, Community Health Director Kristen Smith, Facilities and Road Maintenance Director Caleb Hanson, Youth & Family Services Acting Director Tina Houdek, Mental Health Board Manager Amanda Teachout, Administrator James Barr, Assistant Administrator Kristin Vana, Attorney Mike Airdo, Graduate Management Intern Mackenzie Peshek, Ms Tori Beattie of Elgin, Mr. and Mrs. Jim Sadowski of Hoffman Estates, members of the 2019 Elite Stars Cheer team, Representative Michelle Mussman, and students from the Streamwood High School Civics class.
- II. Supervisor McGuire invited everyone to stand and join in the Pledge of Allegiance.
- IV. Town Hall: Supervisor McGuire asked if there was anyone in the audience who had comments to make or questions to ask of the Board. Hearing none, Mr. McGuire closed the Town Hall.
- V. Presentations:
 - A. Veterans Honor Roll: The Board welcomed 1st Lieutenant James J. Sadowski of Hoffman Estates to the Hanover Township Veterans Honor Roll. He served in the U.S. Army from 1967 to 1971 receiving the Bronze Star. His name will be added to the VHR plaque, posted on the website and recorded in the Clerks office. Mr. Sadowski will be invited to the biannual VHR dinners.
 - B. 2019 Elite Stars: The Board recognized and presented certificates and championship rings to the 2019 Elite Stars Team USA Unified Cheer World Champions, who under the direction of their coaches and Gymkhana, went to Disneyworld to compete. Representative Mussman was present to lend her congratulations, as well.
- V. Reports
 - A. Supervisor McGuire thanked Representative Mussman for her participation on the Human Services Council meeting last week. He reminded the Board of the upcoming International Expo (September 21) and the Food Truck Festival (Township Day in Illinois September 26) to be held here at the Tiknis Campus. He reported that Director Imperato's sister passed and those assembled offered a moment of silence. The renovations at the Food Pantry are ongoing. He thanked Emergency Services for their quick action when one of their own had an incident and had to go to Central DuPage Hospital during one of their events. Assistant Administrator Vana and Administrator Barr met with Mr. McGuire to review the 80-plus applications for the ES Director position; they have narrowed the field to 15 that would receive telephone interviews.
 - B. Clerk Dolan Baumer thanked the staff and volunteers who represented the Township during the recent Bartlett Fest. She reminded the Board that the Secretary of State Mobile Drivers Facility would be here on September 18 at the Senior Center Activity Rooms.
 - C. Assessor Smogolski offered no report.
 - D. Department Reports: Written department reports were submitted for the Board's review. Highlights included Director Kuttentberg noting that the free lunch program concluded

with the Township serving 2,095 lunches, representing a 30% increase over 2018. He thanked the community volunteers and Township staff for their assistance in administering the program. The response time deadline for CNN to respond to resident issues raised is approaching; Senator Castro, as well as other State officials are assisting with this process. Assistant Administrator Vana reminded the Board that the County is no longer issuing physical vehicle stickers and that they are only available online for our unincorporated residents vehicles. T.O.I. Conference registration is now open for the November 10-12 event. Manager Teachout also thanked Representative Mussman for her participation at the meeting last week. The Board would be reviewing four funding applications at their next meeting of the Mental Health Board. Director Colagrossi noted that Medicare plans for 2020 require a card and the department would be working with residents to obtain those cards. Acting Director Houdek reported that Open Gym concluded for the summer with the Family Fun Night with over 100 participants. The department has gained two new staff members, and lost two full time Family Therapists. Save the date for the New Leaders event on October 15. Director Smith reported that the Community Health assistant has resigned. Also, she reminded the Board of the 2019 Just for the Health of It Expo on September 12. Interim Director Smandl reported that the unit was called on to assist with the third fire in Hanover Park on July 31; they were requested to go inside after the fire was out to provide lighting service. The Hanover Park Fire Department asked that light unit go to the front of the structure to provide lighting. The unit has continued with its active threat program and has offered it to 45 senior residents. During the Streamwood Summer Celebration, the unit recorded 264 hours over the three-day event monitoring the traffic. The volunteers did a great job! Director Hanson reported that seasonal staffing is over for the summer. The striping program will start tomorrow on unincorporated streets in Hanover Township. The Cook County Retro Reflectivity Survey of signage program is starting in Hanover Township. Seasonal help job posting for the winter season will start now.

VI. Bill Paying: Mr. Barr presented the bills for payment from August 6, 2019 through August 19, 2019 as follows:

a.	Town	\$22,029.60
b.	Senior Center	39,971.89
c.	General Assistance	1,382.18
d.	Road Maintenance	1,710.89
e.	Mental Health Board	26.18
f.	Capital	<u>8,798.31</u>
	Total:	<u>\$73,919.05</u>

Trustee Moinuddin moved and Trustee Martinez seconded the motion to approve payment the bills for payment from August 6, 2019 through August 19, 2019 as presented. Roll call: Ayes: Trustees Beattie, Martinez, Essick and Moinuddin and Supervisor McGuire. Nays: None. Motion carried and the bills will be paid

VII. Unfinished Business: Administrator Barr asked that the Board note Friday, December 6 from 8:30 a.m. for the Township Strategic Planning Retreat.

VIII. New Business

A. Meeting Minutes of August 6 2019: Clerk Dolan Baumer presented the meeting minutes of August 6, 2019 for review and approval. A motion was made by Trustee Essick to

approve the meeting minutes of August 6, 2019 as presented, with a second by Trustee Beattie. Roll call: Trustees Beattie, Essick, and Moinuddin and Supervisor McGuire. Abstain: Trustee Martinez. Nays: None. Motion carried.

- B. Executive Session Minutes of July 16, 2019: Clerk Dolan Baumer presented the Executive Session meeting minutes of July 16, 2019 for review and approval. A motion was made by Trustee Martinez to approve the Executive Session minutes July 16, 2019 meeting, with a second by Trustee Beattie. Roll call: Ayes: Trustees Beattie, Martinez, Essick, and Moinuddin and Supervisor McGuire. Nays: None. Motion carried.
 - C. Appointment to the Hanover Township Committee on Youth: No appointment was brought forward.
- IX. Executive Session: No motion was made to go into Executive Session.
 - X. Other Business: Clerk Dolan Baumer asked those present to join the VIP docents at the Elgin Historic House Tour on September 7-8.
 - XI. Adjournment: There being no further business to come before this Board, a motion to adjourn at 7:45 p.m. was made by Trustee Beattie and seconded by Trustee Martinez followed by a roll call vote. Ayes: Trustees Beattie, Essick, Martinez, and Moinuddin, and Supervisor McGuire. Motion carried and the meeting was adjourned.

Respectfully submitted,



Katy Dolan Baumer

Clerk

Copy: Supervisor, Administrator, Attorney, (4) Trustees, and Assessor, Senior and Welfare Services, Y&F Services, Community & Veterans Affairs



Memorandum

Date: August 27, 2019

To: Hanover Township Supervisor and Board of Trustees

Cc: James Barr, Township Administrator

From: Caleb Hanson, Director of Facilities and Road Maintenance

Re: Walters-Lenoci Reserve Walking Path Change Order

On October 2nd of 2018, Hanover Township contracted A Lamp Concrete Contractors, Inc. to complete the excavation and installation of a walking path on the east side of the Walters-Lenoci Reserve. Due to the early onset of winter, the construction of the walking path was postponed until April of 2019. With heavy, prolonged rain and inclement weather during April, May and June of 2019, the path was finally constructed starting on July 8th and A Lamp Road Concrete Contractors, Inc. completing the installation portion of the path on July 10th.

During the excavation of the path, unexpected soil conditions were found in a portion of the reserve which necessitated the removal of a significantly larger amount of soil than forecast in the engineers estimates, resulting in increased amount, and cost, for both removal of topsoil and replacement fill (C-6 gravel) to properly support the new path, and bring the surface to the engineered grade.

Lenoci Change Order 3 has been submitted by 2IM Engineering Group to address the increased costs above the original contract amount submitted by A Lamp Road Construction and as Director of Facilities and Road Maintenance, I recommend the board approve the Walters-Lenoci Reserve Path Project Change Order 3 in the amount of \$22,389.10. Including this change order, the total project amount remains within the line item budget indicated for this project.

Thank you for your consideration. Please contact me with any questions or concern at chanson@hanover-township.org or (630)483-5678

RESOLUTION _____

**A RESOLUTION
TO APPROVE A CHANGE ORDER TO THE
WALTERS-LENOCI RESERVE PATH PROJECT**

WHEREAS, Hanover Township (the “Township”) entered into an Agreement (the “Agreement”) with A Lamp Concrete Contractors, Inc. (the “Contractor”), dated October 2, 2018, for the construction of a paved walking path (the “Project”) on the Walters-Lenoci Reserve located within the territorial boundaries of the Township at 735 Stowell Avenue, Streamwood, Illinois 60107; and

WHEREAS, pursuant to the terms of the Agreement, the Contractor is required to furnish all supervision, labor, materials, and equipment and perform all work in connection with the Project for the sum of the products obtained by multiplying each the actual unit quantities supplied and installed/constructed by Contractor, as determined and certified by 2IM Group, LLC (the “Engineer”), by the respective unit prices set forth in Contractor’s Bid Proposal (the “Contract Sum”); and

WHEREAS, due to unforeseen subsurface soil conditions, the Engineer determined that certain additional quantities were required to complete the Project, as set forth in the written change order dated August 27, 2019 (the “Change Order”), a copy of which is attached hereto and incorporated herein by this reference, which additional quantities have resulted in an increase of \$22,389.10 to the Contract Sum; and

WHEREAS, pursuant to 720 ILCS 5/1 *et seq.*, change orders on public contracts which authorize or necessitate an increase or decrease in the cost of the contract by a

total of \$10,000.00 or more, require a written determination by the Supervisor and Board of Township Trustees (collectively, the “Board”) prior to approval; and

NOW, THEREFORE, BE IT RESOLVED by the Supervisor and Board of Trustees of Hanover Township, Cook County, Illinois, as follows:

SECTION ONE: INCORPORATION OF RECITALS. The recitals are hereby incorporated into the body of this Resolution as though fully set forth herein.

SECTION TWO: FINDINGS. The circumstances which necessitate the Change Order were not reasonably foreseeable at the time the contract was signed, the Change Order is germane to the Agreement as signed, and the Change Order is in the best interest of the Township and authorized by law.

SECTION THREE: APPROVAL. The Change Order is hereby approved, and the Township Supervisor and Township Clerk are authorized to sign and attest, respectively, the Change Order on behalf of the Township.

SECTION FOUR: SEVERABILITY. If any section, paragraph or provision of this Resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this Resolution.

SECTION FIVE: REPEAL OF PRIOR RESOLUTIONS. All prior Ordinances and Resolutions in conflict or inconsistent herewith are hereby expressly repealed only to the extent of such conflict or inconsistency.

SECTION SIX: EFFECTIVE DATE. This Resolution shall be in full force and effect upon its passage and approval.

ROLL CALL VOTE:

AYES:

NAYS:

ABSENT:

PASSED: September 3, 2019

APPROVED: September 3, 2019

Brian P. McGuire, Supervisor

ATTEST:

Katy Dolan Baumer, Clerk

CERTIFICATION

I, the undersigned, do hereby certify that I am the Clerk of Hanover Township, Cook County, Illinois, and that the foregoing is a true, complete and exact copy of Resolution _____, enacted on September 3, 2019, and approved on September 3, 2019, as the same appears from the official records of the Hanover Township.

Katy Dolan Baumer, Clerk

HANOVER TOWNSHIP

CHANGE ORDER NO. 3

TO CONTRACT REQUIREMENTS FOR

the Walters-Lenoci Reserve Path for the Walters-Lenoci Reserve

Date: August 27, 2019

NOTICE OF REVISION TO CONTRACT

CHANGES:

Additional quantities added due to the soil conditions discovered in the field. We found much more topsoil than what was anticipated and the contractor had to excavate deeper and backfill with aggregate to provide a stable base for the path.

SUMMARY OF REVISIONS TO PAY ITEMS QUANTITIES:

ITEM NO.	DESCRIPTION	UNIT	UNIT PRICE	OLD TOTAL	ADDITIONAL QUANTITY	NEW TOTAL	ADDED COST
20200100	EARTH EXCAVATION	CU YD	\$46.00	285.0	275	560	\$12,650
35100110	AGGREGATE BASE COURSE, TYPE A	CU YD	\$36.00	176.0	230	406	\$8,280
40603335	HOT-MIX ASPHALT SURFACE COURSE, MIX "D", N50	CU YD	\$130.00	90.0	14.67	104.67	\$1,907.10
20201200	REMOVAL AND DISPOSAL OF UNSUITABLE MATERIAL	CU YD	\$70.00	13.0	-6.4	6.6	\$(448)
						TOTAL	\$22,389.10

SUMMARY OF REVISIONS TO CONTRACT DRAWINGS:

NONE

CHANGES TO THE CONTRACT SPECIFICATIONS:

NONE

ACCEPTED. The above changes and revisions are satisfactory and hereby accepted. All work to be performed under the same terms and conditions as specified in the original contract.

_____ Date: _____
Hanover Township

_____ Date: _____
A Lamp Concrete Contractors, Inc.

Prepared by:
Jorge Rueda, PE
Project Manager
2IM Group, LLC

**HANOVER TOWNSHIP
COOK COUNTY, ILLINOIS
COMPREHENSIVE ANNUAL FINANCIAL
REPORT
FOR THE FISCAL YEAR ENDED
MARCH 31, 2019**

*Comprehensive Annual Financial Report
Prepared by:
Hanover Township Department of
Administrative Services*

HANOVER TOWNSHIP

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INTRODUCTORY SECTION

**Hanover Township
Principal Officials
For the Year Ended March 31, 2019**

Elected Officials

Brian P. McGuire
Supervisor

Katy Dolan Baumer
Clerk

Thomas S. Smogolski
Assessor

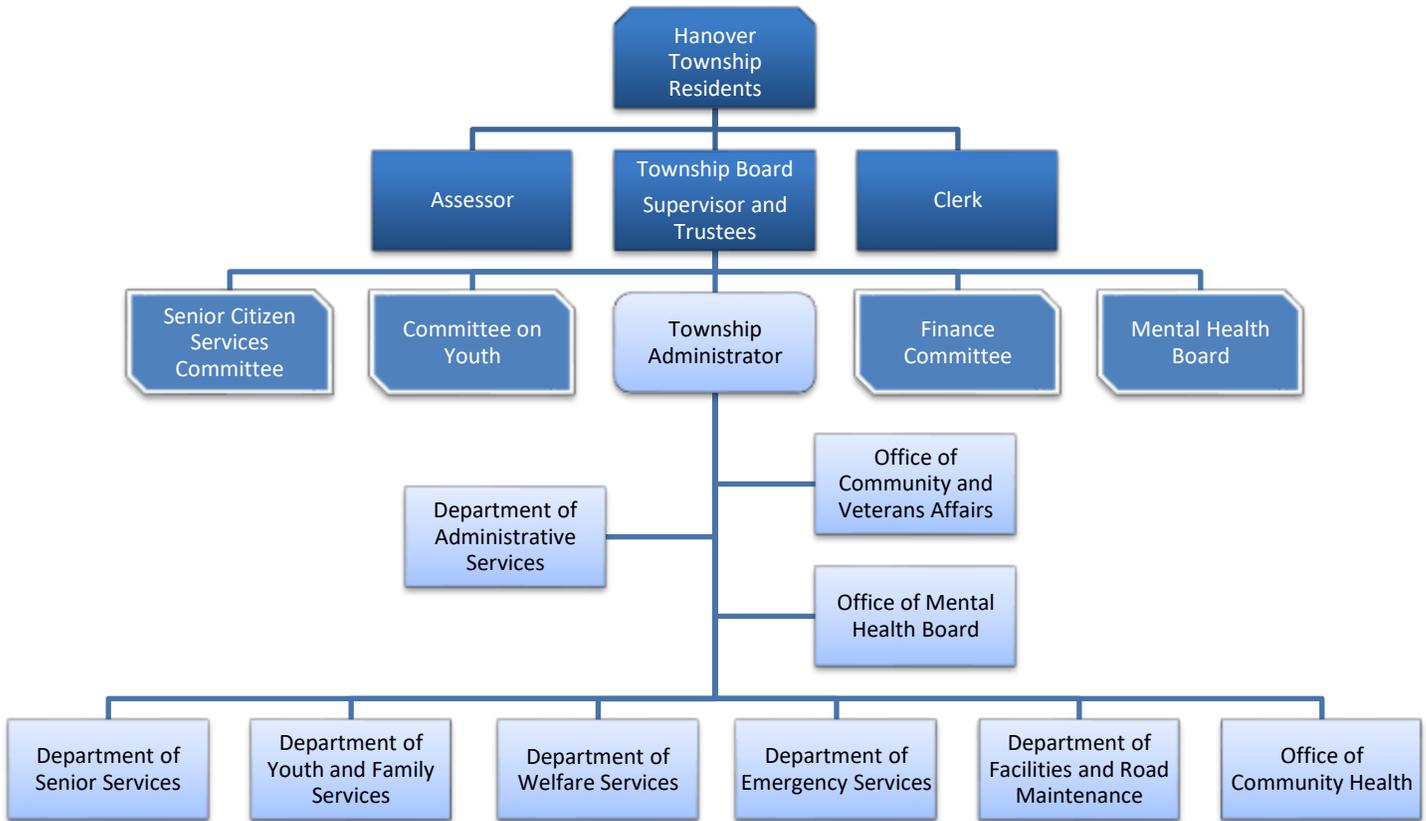
Alisa "Lee" Beattie
Craig Essick
Khaja Moinuddin
Eugene Martinez
Trustees

Administrative Staff

James C. Barr
Township Administrator

Kristin Vana
Assistant Township Administrator

**Hanover Township
Organizational Chart
For the Year Ended March 31, 2019**





September 3, 2019

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

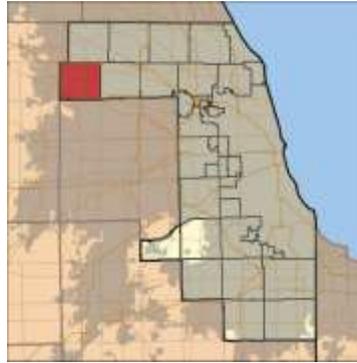
Honorable Trustees:

The Comprehensive Annual Financial Report (CAFR) of Hanover Township for the fiscal year ending March 31, 2019 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's 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, Department of Facilities and Road Maintenance, Office of 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 2016 American Community Survey (ACS), the population of 100,792 for the Township represents a 1.3% increase from the 2010 population of 99,538. The 2016 median household income is \$81,437 and per capita income is \$29,481. 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 ('16 through '18), the Township's equalized assessed valuation has decreased by 1.7%.

The Township levies taxes for four agencies. The agencies are the Town of Hanover, General Assistance, Road Maintenance, 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 Maintenance Tax Rate	Mental Health Tax Rate
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
2017	2,014,457,752	0.261	0.020	0.086	0.059
2018	1,967,914,991	0.276	0.021	0.087	0.063

According to the 2016 ACS, the total housing units for the Township amounted to 34,482 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 2019 Budget for Operations remained fairly static for the year. The Township's total major funds were 15.0% under budget. Additionally, the Township was able to transfer monies into the senior, vehicle and capital projects funds in the amounts of \$155,000, \$142,000 and \$305,000, respectively. These monies in addition to prior years' reserves, funded the following major projects from fiscal year 2019: YFS passenger van, two senior ADA accessible buses, Lenoci Reserve walking path engineering, Astor Avenue painting and roof improvements, Town Hall TRU replacement, Downey Hall renovation and lighting efficiency upgrades and automatic locks on all entryways.

FUTURE INITIATIVES/FUTURE DIRECTION

Although the Capital Improvement Program anticipates expenditures over a five year period, the Town Board has allocated up to \$937,600 to be expended on Fiscal Year 2020 capital improvements. Funding of capital projects will be derived from local property tax revenues and reserves. These funds are to be budgeted on the following projects: resurfacing of the Izaak Walton Center parking lot and the addition of a paved walking path at Lenoci Reserve. These two projects have been carried over from the last fiscal year due to construction delays related to the fall weather with the path and final land transfer from the City of Elgin occurring this past winter with the parking lot. Additional projects include replacing carpeting throughout the entire main level of the Senior Center, and remodeling of the Food Pantry.

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 86% of the total revenue for the major governmental funds.

Assessed valuation of \$1,967,914,991 represents an insignificant decrease from prior fiscal year. As a result, the tax rates for 2018 increased.

Allocation of the property tax levy for 2018 and the preceding tax year are as follows (amounts for each \$100 of assessed value).

<u>Purpose</u>	<u>2017</u>	<u>2018</u>
Town of Hanover	.261	.276
General Assistance Fund	.020	.021
Road Maintenance Fund	.086	.087
Mental Health Fund	.059	.063
Total Tax Rate	<u>.418</u>	<u>.447</u>

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.

Capital Assets Additions - As of March 31, 2019 the general capital assets of the Hanover Township amounted to \$7,491,622. The major category of decrease results from yearly depreciation of \$783,252.

Independent Audit - Chapter 50, Section 310/2 of the Illinois Revised Statutes requires that Townships secure a licensed public accountant to perform an annual audit of accounts. The firm of Mack & Associates, P.C. has performed the audit for the year ended March 31, 2019. Their unmodified 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 April 1, 2018, in addition to the GFOA's Award for Reporting Excellence for its CAFR dated March 31, 2018. 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, 2018

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT



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CHRIS CHRISTENSEN
STEPHANIE HEISNER

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of
Hanover Township
Bartlett, Illinois

We have audited the accompanying 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, 2019, 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.

Auditors' 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 auditors' 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, as of March 31, 2019, 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 on pages 3-8, budgetary comparison information, IMRF pension data schedules and related notes on pages 36-57 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's basic financial statements. The introductory section, other information, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund and capital project fund financial statements on pages 58-63 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 and individual nonmajor fund financial statements 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.

Other Information

We previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Hanover Township, for the year ended March 31, 2018, which are presented in summary for comparative purposes with the accompanying financial statements. In our report dated July 17, 2018, we expressed unmodified opinions on the respective financial statements of the governmental activities and each major fund.

Mack & Associates, P.C.

Mack & Associates, P.C.

Morris, Illinois
September 3, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

HANOVER TOWNSHIP

Management's Discussion and Analysis - Unaudited For the Year Ended March 31, 2019

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, 2019. 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 \$14,342,077 and \$14,097,585 as of March 31, 2019 and 2018, respectively. The Township's net position increased \$244,492 in fiscal year 2019 as the Township continued to improve its financial position.

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 projects.

HANOVER TOWNSHIP

Management's Discussion and Analysis - Unaudited For the Year Ended March 31, 2019

Government-wide Financial Analysis (Continued):

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 \$14,342,077 for the year ended March 31, 2019, which was an increase of \$244,492 from prior year. The increase indicates the financial position of the Township increased 1.7% during fiscal year 2019.

A portion of the Township's net position reflects its investment in capital assets of \$7,491,622. 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 of \$2,696,048 at March 31, 2019 is available to fund future Township obligations.

HANOVER TOWNSHIP

Management's Discussion and Analysis - Unaudited For the Year Ended March 31, 2019

Government-wide Financial Analysis (Continued):

Condensed Financial Information

Statement of Net Position		
	2019	2018
<u>Assets</u>		
Current assets	\$ 12,299,312	11,323,582
Capital assets	7,491,622	8,021,596
Total assets	19,790,934	19,345,178
<u>Deferred Outflows of Resources</u>		
Changes in net pension liabilities	1,159,291	331,819
Total deferred outflows of resources	1,159,291	331,819
<u>Liabilities</u>		
Current liabilities	250,457	276,680
Noncurrent liabilities	1,791,590	738,325
Total liabilities	2,042,047	1,015,005
<u>Deferred Inflows of Resources</u>		
Property taxes levied for subsequent years	3,963,270	3,755,741
Changes in net pension liabilities	602,831	808,666
Total deferred inflows of resources	4,566,101	4,564,407
<u>Net Position</u>		
Net investment in capital assets	7,491,622	8,021,596
Restricted	4,154,407	3,862,804
Unrestricted	2,696,048	2,213,185
Total net position	\$ 14,342,077	14,097,585

HANOVER TOWNSHIP

Management's Discussion and Analysis - Unaudited For the Year Ended March 31, 2019

Government-wide Financial Analysis (Continued):

Condensed Financial Information (Continued)

	Changes in Net Position	
	For the Year Ended March 31,	
	2019	2018
Revenues:		
Program revenues:		
Charges for services	\$ 477,558	386,906
Operating grants and contributions	345,914	289,768
Capital grants and contributions	45,854	49,189
General revenues:		
Property taxes	7,550,729	7,462,378
Personal property replacement taxes	60,958	60,348
Interest income	107,676	37,178
Other revenues	124,385	144,763
Total revenues	<u>8,713,074</u>	<u>8,430,530</u>
Expenses:		
General government	3,484,594	3,421,876
Youth services	950,210	952,776
Community relations	227,149	244,552
Home relief	213,478	117,714
Road maintenance	564,061	839,800
Mental health	1,173,344	1,135,964
Senior center	1,855,746	1,912,311
Total expenses	<u>8,468,582</u>	<u>8,624,993</u>
Change in net position	244,492	(194,463)
Net position, beginning of year	<u>14,097,585</u>	<u>14,292,048</u>
Net position, end of year	<u>\$ 14,342,077</u>	<u>14,097,585</u>

HANOVER TOWNSHIP

Management's Discussion and Analysis - Unaudited For the Year Ended March 31, 2019

Financial Analysis of the Township's Funds

The following is a summary of changes in fund balances for the year ended March 31, 2019:

<u>Governmental Funds</u>	<u>Fund Balance March 31, 2018</u>	<u>Increase (Decrease)</u>	<u>Fund Balance March 31, 2019</u>
General (Town)	\$ 2,217,261	368,876	2,586,137
Senior Services	1,159,853	(48,396)	1,111,457
Road Maintenance	864,289	247,602	1,111,891
Mental Health	982,362	45,865	1,028,227
Capital Projects	917,167	150,728	1,067,895
General Assistance	658,719	41,047	699,766
Illinois Municipal Retirement	121,445	2,709	124,154
Social Security	76,136	2,776	78,912
Vehicle Replacement	293,929	(16,783)	277,146
Totals	<u>\$ 7,291,161</u>	<u>794,424</u>	<u>8,085,585</u>

The majority of the changes in fund balance are due to operations. During the year \$155,000 was transferred to the Senior Services Fund, \$142,000 was transferred to the Vehicle Replacement Fund, and \$305,000 was transferred to the Capital Projects Fund for capital expenditures. For more information please refer to Note 13 of the financial statements on page 33.

Budgetary Highlights

There were no revisions to the original budget.

Expenditures in the General Town Fund of \$3,448,922 were less than revenues by \$693,876, and were \$241,131 less than the appropriation of \$3,690,053. The excess of appropriations over expenditures was largely attributable to youth and family service expenditures that were less than appropriations (\$103,235). In addition, total administrative appropriations exceeded expenditures by \$113,998, offset by several instances in which expenditures exceeded appropriations for a specific department or function.

HANOVER TOWNSHIP

Management's Discussion and Analysis - Unaudited For the Year Ended March 31, 2019

Capital Assets

The following is a summary of the Township's capital assets, net of accumulated depreciation:

	<u>March 31, 2018</u>	<u>March 31, 2019</u>
Land	\$ 936,041	936,041
Buildings	5,722,786	5,722,786
Building improvements	2,650,941	2,667,364
Office furniture & equipment	1,154,287	1,159,445
Trucks & equipment	1,332,990	1,306,998
Buses	770,924	636,179
Infrastructure	<u>2,304,107</u>	<u>2,304,107</u>
Cost of capital assets	<u>14,872,076</u>	<u>14,732,920</u>
Less accumulated depreciation	<u>(6,850,480)</u>	<u>(7,241,298)</u>
Net capital assets	<u>\$ 8,021,596</u>	<u>7,491,622</u>

For more information please refer to Note 7 of the financial statements on page 25.

Description of Current or 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.

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.

BASIC FINANCIAL STATEMENTS

**Government-wide Financial Statement
Statement of Net Position
March 31, 2019**

	<u>Governmental Activities</u>	
	<u>2019</u>	<u>2018</u>
<u>Assets</u>		
Cash and investments	\$ 8,138,873	7,394,689
Receivables, net of allowance for uncollectibles:		
Property taxes	4,097,207	3,842,161
Other accounts receivable	705	705
Prepaid items	62,527	86,027
Capital assets not being depreciated:		
Land	936,041	936,041
Capital assets being depreciated, net of accumulated depreciation:	<u>6,555,581</u>	<u>7,085,555</u>
Total assets	<u>19,790,934</u>	<u>19,345,178</u>
<u>Deferred Outflows of Resources</u>		
Changes in net pension liabilities	<u>1,159,291</u>	<u>331,819</u>
Total deferred outflows of resources	<u>1,159,291</u>	<u>331,819</u>
<u>Liabilities</u>		
Accounts payable and other current liabilities	250,457	276,680
Non-current liabilities:		
Due in less than one year:		
Compensated absences	183,800	206,802
Due in more than one year:		
Compensated absences	223,132	223,805
Net pension liability	<u>1,384,658</u>	<u>307,718</u>
Total liabilities	<u>2,042,047</u>	<u>1,015,005</u>
<u>Deferred Inflows of Resources</u>		
Property taxes levied for subsequent years	3,963,270	3,755,741
Changes in net pension liabilities	<u>602,831</u>	<u>808,666</u>
Total deferred inflows of resources	<u>4,566,101</u>	<u>4,564,407</u>
<u>Net Position</u>		
Net investment in capital assets	7,491,622	8,021,596
Restricted for:		
Senior services	1,111,457	1,159,853
Road maintenance	1,111,891	864,289
Mental health	1,028,227	982,362
General assistance	699,766	658,719
Retirement benefits	203,066	197,581
Unrestricted	<u>2,696,048</u>	<u>2,213,185</u>
Total net position	<u>\$ 14,342,077</u>	<u>14,097,585</u>

The Notes to Basic Financial Statements are an integral part of this statement.

**Government-wide Financial Statement
Statement of Activities**

**For the Year Ended March 31, 2019
(With Comparative Figures for the Year Ended March 31, 2018)**

Programs:	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position Governmental Activities	
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	2019	2018
Governmental activities:						
General government	\$ 3,484,594	166,367	7,886	-	(3,310,341)	(3,256,927)
Youth services	950,210	30,301	104,430	-	(815,479)	(842,962)
Community relations	227,149	-	-	-	(227,149)	(244,552)
Home relief	213,478	-	-	-	(213,478)	(117,714)
Road maintenance	564,061	-	-	-	(564,061)	(839,800)
Mental health	1,173,344	11,600	-	-	(1,161,744)	(1,124,264)
Senior center	1,855,746	269,290	233,598	45,854	(1,307,004)	(1,472,911)
Total governmental activities	<u>\$ 8,468,582</u>	<u>477,558</u>	<u>345,914</u>	<u>45,854</u>	<u>(7,599,256)</u>	<u>(7,899,130)</u>
General revenues:						
Taxes:						
					7,550,729	7,462,378
					60,958	60,348
					107,676	37,178
					124,385	144,763
					<u>7,843,748</u>	<u>7,704,667</u>
					244,492	(194,463)
					<u>14,097,585</u>	<u>14,292,048</u>
					<u>\$ 14,342,077</u>	<u>14,097,585</u>

The Notes to Basic Financial Statements are an integral part of this statement.

Balance Sheet**Governmental Funds****March 31, 2019****(With Comparative Figures for March 31, 2018)**

	Major Funds						Total Non-major Governmental Funds	Total Governmental Funds	
	General (Town) Fund	Senior Services Fund	Road Maintenance Fund	Mental Health Fund	General Assistance Fund	Capital Projects Fund		2019	2018
Assets									
Cash and investments	\$ 2,633,562	1,126,330	1,103,837	1,018,093	694,361	1,077,372	485,318	8,138,873	7,394,689
Property taxes receivable (net)	1,998,555	585,700	508,767	624,710	199,425	-	180,050	4,097,207	3,842,161
Other receivables	-	-	705	-	-	-	-	705	705
Prepaid items	39,730	13,062	5,884	1,652	2,199	-	-	62,527	86,027
Total assets	<u>\$ 4,671,847</u>	<u>1,725,092</u>	<u>1,619,193</u>	<u>1,644,455</u>	<u>895,985</u>	<u>1,077,372</u>	<u>665,368</u>	<u>12,299,312</u>	<u>11,323,582</u>
Liabilities									
Accounts payable	\$ 74,169	26,944	11,158	11,053	849	9,477	200	133,850	168,226
Accrued salaries payable	78,773	20,278	2,520	1,231	2,972	-	10,833	116,607	108,454
Total liabilities	<u>152,942</u>	<u>47,222</u>	<u>13,678</u>	<u>12,284</u>	<u>3,821</u>	<u>9,477</u>	<u>11,033</u>	<u>250,457</u>	<u>276,680</u>
Deferred Inflows of Resources									
Property taxes levied for subsequent years	1,932,768	566,413	493,624	603,944	192,398	-	174,123	3,963,270	3,755,741
Fund Balances									
Nonspendable	39,730	13,062	5,884	1,652	2,199	-	-	62,527	86,027
Restricted	-	1,098,395	1,106,007	1,026,575	697,567	-	203,066	4,131,610	3,852,780
Assigned	-	-	-	-	-	1,067,895	277,146	1,345,041	1,211,096
Unassigned	2,546,407	-	-	-	-	-	-	2,546,407	2,141,258
Total fund balances	<u>2,586,137</u>	<u>1,111,457</u>	<u>1,111,891</u>	<u>1,028,227</u>	<u>699,766</u>	<u>1,067,895</u>	<u>480,212</u>	<u>8,085,585</u>	<u>7,291,161</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 4,671,847</u>	<u>1,725,092</u>	<u>1,619,193</u>	<u>1,644,455</u>	<u>895,985</u>	<u>1,077,372</u>	<u>665,368</u>	<u>12,299,312</u>	<u>11,323,582</u>

The Notes to Basic Financial Statements are an integral part of this statement.

Balance Sheet
Governmental Funds
March 31, 2019
(With Comparative Figures for March 31, 2018)

	Total Governmental Funds	
	2019	2018
Reconciliation to Statement of Net Position:		
Total fund balances - governmental funds	\$ 8,085,585	7,291,161
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets of governmental activities are not financial resources and, therefore, are not reported in the funds.	7,491,622	8,021,596
Long-term liabilities, including compensated absences, and deferred outflows/inflows of resources are not due and payable in the current period and, therefore, are not reported in the funds:		
Compensated absences payable	(406,932)	(430,607)
Net pension liability	(1,384,658)	(307,718)
Net deferred pension outflows (inflows)	556,460	(476,847)
Net position of governmental activities	<u>\$ 14,342,077</u>	<u>14,097,585</u>

The Notes to Basic Financial Statements are an integral part of this statement.

**Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended March 31, 2019
(With Comparative Figures for the Year Ended March 31, 2018)**

	Major Funds						Total Non-major Governmental Funds	Total Governmental Funds	
	General (Town)	Senior	Road	Mental	General	Capital		2019	2018
	Fund	Services Fund	Maintenance Fund	Health Fund	Assistance Fund	Projects Fund			
Revenues:									
Property taxes	\$ 3,711,392	1,091,623	852,227	1,169,843	388,972	-	336,672	7,550,729	7,462,378
Replacement taxes	26,804	-	25,859	6,221	2,074	-	-	60,958	60,348
Program revenues	-	269,290	-	-	-	-	-	269,290	190,499
Passport fees	156,367	-	-	-	-	-	-	156,367	146,753
Rental income	10,000	-	-	11,600	-	-	-	21,600	21,710
Youth commission	134,731	-	-	-	-	-	-	134,731	109,814
Intergovernmental	-	279,452	-	-	7,886	-	-	287,338	257,087
Interest income	71,232	8,889	13,437	6,395	4,026	-	3,697	107,676	37,178
Miscellaneous	32,272	39,782	2,344	21,155	18,783	-	10,049	124,385	144,763
Total revenues	4,142,798	1,689,036	893,867	1,215,214	421,741	-	350,418	8,713,074	8,430,530
Expenditures:									
Town	2,139,847	-	-	-	165,016	-	332,716	2,637,579	2,795,646
Youth services	944,685	-	-	-	-	-	-	944,685	960,745
Community relations	227,639	-	-	-	-	-	-	227,639	226,438
Home relief	-	-	-	-	215,678	-	-	215,678	118,956
Road maintenance	-	-	343,343	-	-	-	-	343,343	603,557
Mental health	-	-	-	1,169,349	-	-	-	1,169,349	1,132,156
Senior center	-	1,795,432	-	-	-	-	-	1,795,432	1,657,856
Capital outlay	136,751	-	122,922	-	-	154,272	171,000	584,945	583,472
Total expenditures	3,448,922	1,795,432	466,265	1,169,349	380,694	154,272	503,716	7,918,650	8,078,826
Excess (deficiency) of revenues over (under) expenditures	693,876	(106,396)	427,602	45,865	41,047	(154,272)	(153,298)	794,424	351,704
Other financing sources (uses):									
Transfers in	-	155,000	-	-	-	305,000	142,000	602,000	370,000
Transfers out	(325,000)	(97,000)	(180,000)	-	-	-	-	(602,000)	(370,000)
Total other financing sources	(325,000)	58,000	(180,000)	-	-	305,000	142,000	-	-
Net change in fund balances	368,876	(48,396)	247,602	45,865	41,047	150,728	(11,298)	794,424	351,704
Fund balances, beginning of year	2,217,261	1,159,853	864,289	982,362	658,719	917,167	491,510	7,291,161	6,939,457
Fund balances, end of year	\$ 2,586,137	1,111,457	1,111,891	1,028,227	699,766	1,067,895	480,212	8,085,585	7,291,161

The Notes to Basic Financial Statements are an integral part of this statement.

Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended March 31, 2019
(With Comparative Figures for the Year Ended March 31, 2018)

	Total Governmental Funds	
	2019	2018
Reconciliation to the Statement of Activities:		
Net change in fund balances - governmental funds	\$ 794,424	351,704
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Depreciation	(783,252)	(746,764)
Capitalized expenditures	267,440	293,185
Disposals, net of accumulated depreciation	(14,162)	-
The change in the compensated absences liability is shown as an increase/decrease of expense on the Statement of Activities.	23,675	(60,097)
Certain expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:		
Pension expense	(309,157)	(318,311)
Employer contributions to IMRF	265,524	285,820
Change in net position of governmental activities (Statement B)	<u>\$ 244,492</u>	<u>(194,463)</u>

The Notes to Basic Financial Statements are an integral part of this statement.

NOTES TO BASIC FINANCIAL STATEMENTS

Notes to Basic Financial Statements
For the Year Ended March 31, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Hanover Township is an Illinois unit of local government. The Township operates under a Board of Trustees form of government, and provides the following services: general assistance, road maintenance, assessment of properties, general administrative services, services for youth and 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.

A. The Reporting Entity

The Township follows the provisions of Governmental Accounting Standards Board Statement No. 39, "Determining Whether Certain Organizations Are Component Units – an amendment of Statement No. 14." As defined by generally accepted accounting principles established by GASB, the financial reporting entity consists of the primary government, as well as its component units, which are legally separate, tax-exempt entities and meet all of the following criteria:

1. The economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents.
2. The primary government, or its component units, is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization.
3. The economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to the primary government.

The Township, for financial purposes, includes all funds relevant to the operations of the Township. The accompanying financial statements present the Township's primary government over which the Township exercises significant influence. Significant influence or accountability is based primarily on operational or financial relationships with the Township. Based on the criteria above, the Township did not identify and report any component units for the year ended March 31, 2019.

Notes to Basic Financial Statements
For the Year Ended March 31, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES- (continued)

B. Financial Statement Presentation

Government-wide Financial Statements

The government-wide financial statements (i.e., The Statement of Net Position and Statement of Activities) report information on all of the non-fiduciary activities of the Township. The effect of inter-fund activity has been removed from these statements. Governmental activities are normally supported by taxes and intergovernmental revenues.

The Statement of Net Position presents the financial condition of the governmental activities of the Township at year end. The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. 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, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements

Governmental activities of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures/expenses. All of the Township's funds are governmental. An emphasis is placed on major funds within the governmental category.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements. The Township does not report any proprietary or fiduciary funds.

A fund is considered major if it is the primary operating fund of the Township or meets the following criteria:

- a. at least 10 percent of the corresponding total for all funds of total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at that category or type, and
- b. total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

Notes to Basic Financial Statements
For the Year Ended March 31, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES- (continued)

B. Financial Statement Presentation – (continued)

Fund Financial Statements – (continued)

The funds reported by the Township are described below.

Governmental Funds Types – the focus of the governmental funds measurement (in the fund statements) is upon determination of financial position and changes in financial position rather than upon net income. The following is a description of the major governmental funds of the Township:

Town Fund – The Town Fund is the general operating fund of the Township. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds – These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The major Special Revenue Funds of the Township are:

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

Road Maintenance Fund – The Road Maintenance Fund is to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified road maintenance activity. Major sources of revenue include property taxes, replacement taxes, and permits and fees income.

Mental Health Fund – The Mental Health Fund 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.

General Assistance Fund - The General Assistance Fund is used to account for the proceeds of specific revenue sources related to local public aid for the Township's residents.

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

Notes to Basic Financial Statements
For the Year Ended March 31, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES- (continued)

C. *Measurement Focus and Basis of Accounting*

In the government-wide Statement of Net Position and the Statement of Activities, the governmental activities are presented 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.

In the fund financial statements, the current financial resources measurement focus and the modified accrual basis of accounting are used. 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 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 they are generally not measurable until received in cash.

D. *Cash, Cash Equivalents, and Investments*

Cash Equivalents – The Township considers cash equivalents as cash on hand, demand deposits, money market accounts and short-term investments.

Investments – Statutes authorize the Township to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agency, obligations of States and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, and the Illinois Public Treasurer's Investment Pool. At March 31, 2019, the Township's investments are comprised solely of negotiable certificates of deposit that are stated at fair value.

E. *Prepaid Expenses*

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements using the consumption method. Prepaid expenses are comprised primarily of health insurance premiums that were paid before March 31, 2019 while the service period extends beyond the fiscal year end.

Notes to Basic Financial Statements
For the Year Ended March 31, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES- (continued)

F. Capital Assets

Capital assets, which include property, plant and equipment, are reported in the applicable governmental activities columns in the government-wide financial statements. All capital assets are reported at historical cost, or estimated historical cost if actual is unavailable. Estimated historical cost was used to value the majority of the assets acquired prior to 2004. Donated capital assets are reported at acquisition value at the date of donation.

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

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation of all exhaustible capital assets are recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation.

A capitalization threshold of \$5,000 is used to report capital assets. The range of estimated useful lives by type of asset is as follows:

Buildings	30 years
Building improvements	5-20 years
Vehicles	7-20 years
Infrastructure	7-20 years
Furniture and equipment	5-10 years

In the fund financial statements, capital assets acquired for use in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

G. Pensions

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions and pension expense, information about the fiduciary net position of IMRF and additions to/ deductions from the IMRF fiduciary net position have been determined on the same basis as they are reported by IMRF.

H. Compensated Absences

Vested or accumulated vacation and sick leave are reported as an expenditure and a fund liability of the governmental function 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.

Notes to Basic Financial Statements
For the Year Ended March 31, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

I. 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 properly 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.

J. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position and/or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The Township has one item that qualifies for reporting in this category:

1. The deferred outflows of resources related to changes in net pension liabilities result from differences between actuarially expected and actual experience, net differences between actuarially projected and actual earnings on plan investments, changes in actuarial assumptions, changes in proportion and differences between contributions and proportionate share of contributions, and timing differences.

In addition to liabilities, the Statement of Net Position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and so will *not* be recognized as an inflow of resources (revenues) until that time. The Township has two items that qualify for reporting in this category:

1. The property taxes levied for subsequent years representing the portion of the 2018 tax levy not received within 60 days of year-end and, therefore, not recognized as revenues during the year ended March 31, 2019.
2. The deferred outflows of resources related to changes in net pension liabilities result from differences between actuarially expected and actual experience, net differences between actuarially projected and actual earnings on plan investments, changes in actuarial assumptions, changes in proportion and differences between contributions and proportionate share of contributions, and timing differences.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

K. Net Position Flow Assumption

Sometimes the Township will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Township’s policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

L. Fund Balance Flow Assumption

Sometimes the Township will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the Township’s policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

M. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The Township itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance). See Note 15 for further details regarding fund balances.

N. Estimates

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

O. Comparative Data

Comparative data for the prior year has been presented in the individual fund financial statements and schedules in order to provide an understanding of the changes in the financial position and operations of these funds.

Certain reclassifications may have been made to prior year data to conform to the current-year presentation.

**Notes to Basic Financial Statements
For the Year Ended March 31, 2019**

NOTE 2: PROPERTY TAXES

The property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments on or about March 1 and October 1 subsequent to the year of the levy. The Township receives significant distributions of tax receipts approximately one month after the due dates. The billings are considered past due 30 days after the respective billing date at which time the applicable property is subject to lien and penalties and interest are assessed. 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 2019 tax levy, which attached as an enforceable lien on property as of January 1, 2019, has not been recorded as a receivable as of March 31, 2019 as the tax has not yet been levied by the Township and will not be levied until December 2019 and therefore, the levy is not measurable at March 31, 2019. A schedule of assessed valuations, rates, extensions and collections can be found in the statistical section of this report on page 69.

NOTE 3: PERSONAL PROPERTY REPLACEMENT TAXES

The Township receives Personal Property Replacement Tax, which represents an additional State of Illinois income tax on corporations (certain utilities), trusts, partnerships, and subchapter S corporations and a new tax on the invested capital of public utilities providing gas, communications, electrical and waste services.

Revenues are collected by the State of Illinois under the replacement tax and are allocated and paid by the State eight times a year. The replacement tax law provides that monies received should be first applied toward payment of the proportionate share of the pension or retirement obligation which were previously levied on personal property. Remaining allocations are made at the discretion of the Board of Trustees.

NOTE 4: DEPOSITS AND INVESTMENTS

Deposits

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 fund 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 acceptable assets for security of public funds for amounts in excess of FDIC insurance.

HANOVER TOWNSHIP

Notes to Basic Financial Statements For the Year Ended March 31, 2019

NOTE 4: DEPOSITS AND INVESTMENTS – (continued)

Deposits – (continued)

It is the policy of the Township to invest in 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.

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. At March 31, 2019, the carrying amount of the Township’s deposits (excluding negotiable certificates of deposit and cash on hand) was \$6,136,836 and the bank balance was \$6,271,626. At March 31, 2019, all of the Township’s uninsured deposits were collateralized with securities held by the pledging financial institution in excess of 110% of the fair market value of the funds secured.

Investments

The following table presents maturities of the Township’s investments as of March 31, 2019:

Investment Type	Fair Value	Investment Maturities in Years			
		Less than 1	1-5	6-10	Greater than 10
Negotiable CDs	\$ 2,001,738	2,001,738	-	-	-
Total	\$ 2,001,738	2,001,738	-	-	-

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.

HANOVER TOWNSHIP

**Notes to Basic Financial Statements
For the Year Ended March 31, 2019**

NOTE 4: DEPOSITS AND INVESTMENTS – (continued)

Investments – (continued)

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 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 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 of assets. 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 5: MOTOR FUEL TAX

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 Board. When the projects are approved by management, payment and accounting for projects are done through Cook County. These funds are not reflected in the financial statements of the Township.

NOTE 6: COMPENSATED ABSENCES

The compensated absences currently outstanding are as follows:

	Balance, April 1	Additions	Reductions	Balance, March 31	Amount Due in One Year
Compensated absences	\$ 430,607	280,247	303,922	406,932	183,800

Compensated absences are liquidated by the fund in which the liability is incurred. For the year ended March 31, 2019, the two funds with the largest portion of the liability are the General and Senior Services funds.

HANOVER TOWNSHIP

**Notes to Basic Financial Statements
For the Year Ended March 31, 2019**

NOTE 7: CAPITAL ASSETS

Capital assets are not capitalized in the funds used to acquire or construct them. A summary of changes in capital assets follows:

	April 1, 2018	Additions	Deletions	March 31, 2019
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	2,650,941	16,423	-	2,667,364
Office furniture and equipment	1,154,287	5,158	-	1,159,445
Trucks and equipment	1,332,990	63,259	(89,251)	1,306,998
Buses	770,924	182,600	(317,345)	636,179
Infrastructure	2,304,107	-	-	2,304,107
Total Capital Assets Being Depreciated	<u>13,936,035</u>	<u>267,440</u>	<u>(406,596)</u>	<u>13,796,879</u>
Accumulated Depreciation:				
Buildings	(2,411,048)	(189,766)	-	(2,600,814)
Building improvements	(993,578)	(178,893)	-	(1,172,471)
Office furniture and equipment	(849,873)	(58,472)	-	(908,345)
Trucks and equipment	(789,744)	(98,679)	89,251	(799,172)
Buses	(528,562)	(61,740)	303,183	(287,119)
Infrastructure	(1,277,675)	(195,702)	-	(1,473,377)
Total Accumulated Depreciation	<u>(6,850,480)</u>	<u>(783,252)</u>	<u>392,434</u>	<u>(7,241,298)</u>
Total Capital Assets Being Depreciated, Net	<u>7,085,555</u>	<u>(515,812)</u>	<u>(14,162)</u>	<u>6,555,581</u>
Total Capital Assets, Net	<u>\$ 8,021,596</u>	<u>(515,812)</u>	<u>(14,162)</u>	<u>7,491,622</u>

Significant purchases for the year included the following:

2 Ford E450 Buses	\$ 146,470
Ford Passanger Van	34,827

Depreciation was charged to the following functions:

General Government	\$ 390,059
Road Maintenance	155,632
Mental Health	3,995
Senior Center	<u>233,566</u>
Total Depreciation	<u>\$ 783,252</u>

Notes to Basic Financial Statements
For the Year Ended March 31, 2019

NOTE 8: RISK MANAGEMENT

The Township is exposed to various risks of loss related to torts; theft or, damage to, and destruction of assets; errors and omissions; injuries to employees; natural disasters; and net income losses. The Township purchases commercial insurance to cover all risks. There have been no significant reductions in insurance coverage or settlement amounts exceeding insurance coverage for the current year or the three prior years.

NOTE 9: ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF)

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. The pension plan is an agent multiple-employer plan. 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.

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). All of the Township’s employees participate 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 in 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.

HANOVER TOWNSHIP

**Notes to Basic Financial Statements
For the Year Ended March 31, 2019**

NOTE 9: ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF) – (continued)

Benefits Provided – (continued)

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 services, 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
- ½ of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms – As of December 31, 2018, the following Township employees were covered by the benefit terms:

Retirees and Beneficiaries	37
Inactive, Non-retired Members	71
Active Members	<u>67</u>
Total	<u><u>175</u></u>

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 and actual Township contributions for calendar year 2018 and the fiscal year ended March 31, 2019 are summarized below. 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.

Plan member required contribution rate	4.50%
Township required contribution rate for 2018	8.80%
Township required contribution rate for 2019	7.60%
Township actual contributions for 2018	\$ 275,455
Township actual contributions for fiscal year 2019	\$ 265,930

HANOVER TOWNSHIP

Notes to Basic Financial Statements
For the Year Ended March 31, 2019

NOTE 9: ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF) – (continued)

Net Pension Liability – The Township’s net pension liability was measured as of December 31, 2018. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

At December 31, 2018, the Township had a net pension liability for the plan, determined as follows:

Total Pension Liability	\$ 9,297,790
Plan Fiduciary Net Position	<u>7,913,132</u>
Net Pension Liability	<u>\$ 1,384,658</u>

Actuarial Assumptions - The following are the methods and assumptions used to determine total pension liability at December 31, 2018:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.50%.
- Salary Increases were expected to be 3.39% to 14.25%, including inflation.
- The Investment Rate of Return was assumed to be 7.25%.
- Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2017 valuation according to an experience study from years 2014 to 2016.
- The IMRF-specific rates for Mortality (for non-disabled retirees) 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-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.
- For Active Members, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- 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 as of December 31, 2018:

HANOVER TOWNSHIP

Notes to Basic Financial Statements For the Year Ended March 31, 2019

NOTE 9: ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF) – (continued)

Actuarial Assumptions – (continued)

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	37%	7.15%
International Equity	18%	7.25%
Fixed Income	28%	3.75%
Real Estate	9%	6.25%
Alternative Investments	7%	3.20-8.50%
Cash Equivalents	<u>1%</u>	2.50%
Total	100%	

Single Discount Rate – A Single Discount Rate of 7.25% 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 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:

- The long-term expected rate of return on pension plan investments (during the period which the fiduciary net position is projected to be sufficient to pay benefits), and
- 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 contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 3.71%, and the resulting single discount rate is 7.25%.

HANOVER TOWNSHIP

Notes to Basic Financial Statements
For the Year Ended March 31, 2019

NOTE 9: ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF) – (continued)

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A)-(B)
Balances at December 31, 2017	\$ 8,427,731	8,120,013	307,718
Changes for the Year:			
Service Cost	280,866	-	280,866
Interest on the Total Pension Liability	631,579	-	631,579
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience of the Total Pension Liability	(25,522)	-	(25,522)
Changes of Assumptions	277,354	-	277,354
Contributions - Employer	-	275,455	(275,455)
Contributions - Employees	-	143,653	(143,653)
Net Investment Income	-	(368,679)	368,679
Benefit Payments, including Refunds of Employee Contributions	(294,218)	(294,218)	-
Other (Net Transfer)	-	36,908	(36,908)
Net Changes	<u>870,059</u>	<u>(206,881)</u>	<u>1,076,940</u>
Balances at December 31, 2018	<u>\$ 9,297,790</u>	<u>7,913,132</u>	<u>1,384,658</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 7.25%, 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 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
Total Pension Liability	\$ 10,566,533	9,297,790	8,273,671
Plan Fiduciary Net Position	<u>7,913,132</u>	<u>7,913,132</u>	<u>7,913,132</u>
Net Pension Liability (Asset)	<u>\$ 2,653,401</u>	<u>1,384,658</u>	<u>360,539</u>

HANOVER TOWNSHIP

**Notes to Basic Financial Statements
For the Year Ended March 31, 2019**

NOTE 9: ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF) – (continued)

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

For the year ended March 31, 2019, the Township recognized pension expense of \$309,157. At March 31, 2019, the Township reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	54,658
Net difference between projected and actual earnings on pension plan investments	891,196	389,542
Changes of assumptions	<u>206,939</u>	<u>158,631</u>
Total deferred amounts to be recognized in future periods	<u>\$ 1,098,135</u>	<u>602,831</u>
Employer contributions subsequent to the measurement date	<u>61,156</u>	<u>-</u>
Total	<u><u>\$ 1,159,291</u></u>	<u><u>602,831</u></u>

The amount reported as deferred outflows of resources related to pensions resulting from Township contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended March 31, 2019. Other 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:

<u>Year Ended December 31,</u>	<u>Net Deferred Outflow of Resources</u>
2019	\$ 150,348
2020	67,382
2021	80,823
2022	196,751

NOTE 10: LEASES AND AGREEMENTS

In May 2013, the Township entered into a ten-year lease agreement for office space located at 1535 Burgundy Parkway, Streamwood, IL with the Mental Health Board (a related party). The lease requires an annual rental payment of \$10,000. The expense for the year ended March 31, 2019 was \$10,000.

HANOVER TOWNSHIP

**Notes to Basic Financial Statements
For the Year Ended March 31, 2019**

NOTE 10: LEASES AND AGREEMENTS – (continued)

The following is a schedule of future minimum lease payments required in the related party lease as of March 31, 2019:

Year Ended March 31,	Amount
2020	\$ 10,000
2021	10,000
2022	10,000
2023	10,000

The Mental Health Board entered into annual non-exclusive license agreements with local mental health agencies operating at the resource center at 1535 Burgundy Parkway, Streamwood, IL. The primary purpose of the resource center is to make available a range of mental health services, at a single location, through a consortium of social agencies. 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 a monthly fee. The Township recognized revenues in the amount of \$10,000 under the license agreements during the year ended March 31, 2019.

NOTE 11: LEGAL DEBT MARGIN

Legal debt margin is the percent of the Township's assessed valuation which is subject to debt limitation. The statutory debt limitation for the Township is 2.875%. The Township's legal debt margin limitation is as follows for the period ended March 31, 2019:

Assessed valuation (2018)	<u>\$ 1,967,914,991</u>
Statutory debt limitation (2.875%)	\$ 56,577,556
Amount of debt applicable to debt limitation	<u>-</u>
Legal Debt Margin	<u>\$ 56,577,556</u>

NOTE 12: SUBSEQUENT EVENTS

Management evaluated subsequent events through September 3, 2019, the date the financial statements were available to be issued. There were no other events that require or adjustments or disclosure in the Township's financial statements as of March 31, 2019.

HANOVER TOWNSHIP

**Notes to Basic Financial Statements
For the Year Ended March 31, 2019**

NOTE 13: INTERFUND ACTIVITY

Individual fund transfers are as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General (Town)	\$ -	325,000
Senior Services	155,000	97,000
Road Maintenance	-	180,000
Capital Projects	305,000	-
Vehicle Replacement	142,000	-
Total	<u>\$ 602,000</u>	<u>602,000</u>

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

\$275,000 transferred from the General (Town) to the Capital Projects Fund and \$50,000 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. \$155,000 was transferred from the Road Maintenance Fund to the Senior Services Fund to be spent on direct costs of senior citizen transportation programs. \$25,000 transferred from the Road Maintenance Fund to the Vehicle Replacement Fund was to be spent on direct costs of senior citizen transportation. The Senior Service transfers to the Capital Projects Fund of \$30,000 and the Vehicle Replacement Fund of \$67,000 were used to finance capital projects and senior buses, respectively.

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, 2019.

HANOVER TOWNSHIP

**Notes to Basic Financial Statements
For the Year Ended March 31, 2019**

NOTE 15: FUND BALANCE – GASB 54 PRESENTATION

According to Government Accounting Standards, fund balances are to be classified into five major classifications: Non-spendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. Following is a summary of how these balances are reported and definitions of the differences.

Fund	General fund	Senior Services Fund	Road		General Assistance Fund	Capital Projects Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
			Maintenance Fund	Mental Health Fund				
Nonspendable:								
Prepaid items	\$ 39,730	13,062	5,884	1,652	2,199	-	-	62,527
Restricted for:								
Senior Services	-	1,098,395	-	-	-	-	-	1,098,395
Road Maintenance	-	-	1,106,007	-	-	-	-	1,106,007
Mental health	-	-	-	1,026,575	-	-	-	1,026,575
General assistance	-	-	-	-	697,567	-	-	697,567
Municipal retirement	-	-	-	-	-	-	203,066	203,066
Total Restricted	-	1,098,395	1,106,007	1,026,575	697,567	-	203,066	4,131,610
Assigned to:								
Capital projects	-	-	-	-	-	1,067,895	277,146	1,345,041
Total Assigned	-	-	-	-	-	1,067,895	277,146	1,345,041
Unassigned	2,546,407	-	-	-	-	-	-	2,546,407
Total Fund Balances	\$ 2,586,137	1,111,457	1,111,891	1,028,227	699,766	1,067,895	480,212	8,085,585

A. *Non-spendable Fund Balance*

The non-spendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts.

B. *Restricted Fund Balance*

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Restrictions may be imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Debt Service and Special Revenue Funds are by definition restricted for these specified purposes. The Township has several revenue sources received within different funds that also fall into these categories.

Notes to Basic Financial Statements
For the Year Ended March 31, 2019

NOTE 15: FUND BALANCE – GASB 54 PRESENTATION - (continued)

C. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (the Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by the Board itself.

E. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Fund for amounts that have not been restricted, committed, or assigned to specific purposes within the General Fund.

F. Expenditures of Fund Balance

Unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, next assigned balances, and finally act to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

REQUIRED SUPPLEMENTARY INFORMATION

**HANOVER TOWNSHIP
GENERAL (TOWN) FUND**

SCHEDULE A-1

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget & Actual
For the Year Ended March 31, 2019
(With Comparative Figures for the Year Ended March 31, 2018)**

	Original and Final Budget	Year Ended March 31,	
		2019	2018
Revenues:			
Property taxes	\$ 3,688,080	3,711,392	3,591,947
Replacement taxes	30,000	26,804	25,806
Interest income	10,000	71,232	23,345
Passport fees	150,000	156,367	146,753
Rental income	10,000	10,000	10,010
Youth commission	116,000	134,731	109,814
Miscellaneous	29,700	32,272	25,415
Total revenues	4,033,780	4,142,798	3,933,090
Expenditures:			
Administration:			
Postage	3,500	5,803	3,648
Office supplies	6,000	5,810	7,562
Printing	6,000	5,314	9,664
Salaries	357,000	337,201	350,614
Compensation of officials	78,802	79,018	95,854
Travel	5,000	2,151	4,162
Memberships, subscriptions, and publications	12,000	12,604	12,014
Pre-employment charges	1,000	50	946
Education and training	18,000	6,838	14,622
Miscellaneous	10,000	7,317	9,860
Consulting fees	10,000	8,847	12,594
Financial administration	65,000	62,200	60,343
Community affairs	5,000	5,462	5,810
Committee on youth	3,000	2,565	1,965
Passport services	12,000	13,839	12,563
Legal notices	1,000	302	250
Contingencies	50,000	-	4,500
Health insurance	44,000	39,673	35,329
Dental, vision, and life insurance	2,800	1,244	2,668
Unemployment	2,500	1,096	2,767
IMRF expense	16,000	8,938	11,158
FICA expense	11,000	9,309	8,927
Ancillary Benefits	12,000	12,076	-
Telephone	28,000	12,894	30,583
Utilities	19,000	20,548	68,030
Internet	4,300	3,869	3,810
Equipment rental	2,600	5,216	1,342
Auditing	15,000	11,546	11,300
Legal services	140,000	151,849	178,817

**HANOVER TOWNSHIP
GENERAL (TOWN) FUND**

**SCHEDULE A-1
(continued)**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget & Actual
For the Year Ended March 31, 2019
(With Comparative Figures for the Year Ended March 31, 2018)**

	Original and Final Budget	Year Ended March 31,	
		2019	2018
Expenditures - (continued):			
Administration - (continued):			
Employee assistance program	\$ 1,600	1,451	1,451
General insurance	150,000	145,212	137,924
Flex plan and 457 plan	4,000	4,080	2,533
Employee recognition	5,000	4,920	4,739
Employee wellness	8,000	6,239	5,935
Capital outlay:			
Equipment	20,000	22,154	14,600
Computer equipment, software, and support	95,000	93,567	80,551
Facility lease	21,000	21,030	22,030
Total administration	1,245,102	1,132,232	1,231,465
Pantry:			
Salaries	-	-	41,101
Utilities	-	-	9,101
Health insurance	-	-	15,015
Dental, vision, and life insurance	-	-	1,182
Unemployment	-	-	369
IMRF expense	-	-	1,240
FICA expense	-	-	1,014
Total pantry	-	-	69,022
Community and Veterans Affairs:			
Community relations:			
Salaries	114,330	118,115	115,578
Education and training	2,200	1,465	2,135
Printing	700	523	720
Postage	550	524	233
Equipment and furniture	2,300	3,053	3,042
Office supplies	900	1,064	762
Satellite office programs	2,000	1,682	1,858
Satellite office utilities	8,500	7,922	7,568
Satellite office phone and internet	4,300	4,122	3,730
Travel	1,100	1,971	978
Communications	48,600	54,132	48,783
Community service awards	2,200	2,077	2,309
Community affairs	5,000	5,714	4,523
Historical marker program	2,400	931	36
Dues and subscriptions	700	365	704

**HANOVER TOWNSHIP
GENERAL (TOWN) FUND**

**SCHEDULE A-1
(continued)**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget & Actual
For the Year Ended March 31, 2019
(With Comparative Figures for the Year Ended March 31, 2018)**

	Original and Final Budget	Year Ended March 31, 2019	2018
Expenditures - (continued):			
Community and Veterans Affairs - (continued):			
Community relations - (continued):			
Community festivals	\$ 11,000	5,750	11,000
Health insurance	12,000	10,832	15,049
Dental, vision, and life insurance	1,200	533	919
Unemployment	600	263	681
IMRF expense	5,150	2,877	3,212
FICA expense	4,400	3,724	2,618
Veterans Affairs:			
Salary	34,500	34,690	18,717
Veterans Honor Roll	4,000	4,333	4,584
Travel	450	618	(39)
Supplies	600	171	70
Training	1,200	977	30
Printing	400	349	714
Postage	430	-	530
Health insurance	8,500	8,059	-
Dental, vision, and life insurance	591	263	-
Unemployment	300	131	-
IMRF expense	1,600	894	625
FICA expense	1,400	1,185	515
Total community and veterans affairs	<u>284,101</u>	<u>279,309</u>	<u>252,184</u>
Emergency services:			
Salaries	42,900	42,982	41,727
Equipment	23,000	25,056	18,499
Uniforms	8,500	6,195	8,886
Printing	1,000	2,256	1,243
Postage	200	62	125
Office supplies	1,000	803	679
Miscellaneous	1,000	1,293	1,002
Education and training	10,500	9,911	15,581
Pre-volunteer screening	500	2,722	816
Travel	2,500	864	2,245
Volunteer appreciation	3,500	6,525	4,665
Vehicle fuel and maintenance	9,000	12,628	14,572
Communications	11,000	10,198	9,985
Emergency ops center	100	-	73
Health insurance	19,000	16,363	15,015
Dental, vision, and life insurance	600	267	563

**HANOVER TOWNSHIP
GENERAL (TOWN) FUND**

**SCHEDULE A-1
(continued)**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget & Actual
For the Year Ended March 31, 2019
(With Comparative Figures for the Year Ended March 31, 2018)**

	Original and Final Budget	Year Ended March 31,	
		2019	2018
Expenditures - (continued):			
Emergency services- (continued):			
Unemployment	\$ 290	127	341
IMRF expense	1,900	1,062	1,271
FICA expense	1,625	1,375	1,055
Total emergency services	<u>138,115</u>	<u>140,689</u>	<u>138,343</u>
Assessor's office:			
Office supplies	4,410	2,886	4,135
Printing	1,225	2,082	1,469
Salaries	126,391	127,375	123,266
Equipment	3,430	2,304	3,369
Travel	2,034	383	741
Dues, subscriptions, and publications	2,695	2,529	1,499
Training	2,230	1,471	1,418
Miscellaneous	1,176	527	723
Professional services	980	-	-
Health insurance	30,000	26,246	23,431
Dental, vision, and life insurance	1,765	784	1,571
Unemployment	862	378	1,020
IMRF expense	5,650	3,156	3,661
FICA expense	4,834	4,091	3,019
Communications	1,000	55	782
Total assessor's office	<u>188,682</u>	<u>174,267</u>	<u>170,104</u>
Facilities and maintenance:			
Salaries	286,000	303,547	289,089
Office supplies	400	730	600
Janitorial supplies	10,000	10,389	11,403
Housekeeping contract	50,000	52,725	48,373
Building contracts	13,000	18,976	17,897
Building maintenance - Town	6,000	11,412	10,570
Building maintenance - Senior	8,000	5,595	5,145
Building maintenance - Astor	2,000	2,871	536
Equipment maintenance - Town	5,000	3,982	2,362
Equipment maintenance - Senior	14,000	14,906	21,930
Equipment maintenance - Astor	1,200	1,019	839
Equipment rental	1,500	272	691
Education and training	1,000	593	535
Vehicle maintenance - Town	5,500	1,055	10,575
Vehicle fuel - Town	6,000	5,481	4,176

**HANOVER TOWNSHIP
GENERAL (TOWN) FUND**

**SCHEDULE A-1
(continued)**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget & Actual
For the Year Ended March 31, 2019
(With Comparative Figures for the Year Ended March 31, 2018)**

	Original and Final Budget	Year Ended March 31,	
		2019	2018
Expenditures - (continued):			
Facilities and maintenance- (continued):			
Seasonal projects assistance	\$ 20,000	16,754	17,978
Communications	1,500	771	834
Trash removal - Town	3,000	2,946	4,060
Trash removal - Senior	3,000	3,406	4,171
Trash removal - Astor	3,000	3,969	3,750
Grounds maintenance	10,000	14,848	11,205
Uniforms	1,500	1,985	1,058
Miscellaneous	1,000	987	532
Building maintenance - Izaak	3,000	2,851	2,759
Equipment maintenance - Izaak	2,500	2,740	1,184
Trash removal - Izaak	1,800	1,218	1,771
Health insurance	51,000	46,157	40,364
Dental, vision, and life insurance	2,950	1,311	2,453
Unemployment	1,450	635	1,798
IMRF expense	13,500	7,541	8,369
FICA expense	11,100	9,394	6,979
Total facilities and maintenance	<u>539,900</u>	<u>551,066</u>	<u>533,986</u>
Community health:			
Salaries	183,000	174,914	172,498
Postage	450	98	268
Office supplies	1,500	784	1,086
Printing	2,000	2,173	2,342
Travel	1,200	1,097	1,032
Dues, subscriptions and publications	275	178	328
Community affairs	3,000	2,401	1,900
Furniture and computer equipment	3,325	1,977	2,175
Professional services	1,000	1,431	1,706
Miscellaneous	1,000	629	430
License and professional insurance	450	164	134
Medical supplies	8,000	8,390	8,239
Communications	1,400	1,619	790
Crisis care	2,000	393	353
Health insurance	22,000	18,617	19,217
Dental, vision, and life insurance	1,800	800	1,159
Unemployment	1,150	504	1,360
IMRF expense	8,200	4,581	5,393
FICA expense	7,000	5,924	4,423
Total community health	<u>248,750</u>	<u>226,674</u>	<u>224,833</u>

**HANOVER TOWNSHIP
GENERAL (TOWN) FUND**

**SCHEDULE A-1
(continued)**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget & Actual
For the Year Ended March 31, 2019
(With Comparative Figures for the Year Ended March 31, 2018)**

	Original and Final Budget	Year Ended March 31, 2019	2018
Expenditures - (continued):			
Youth and family services:			
Administration and clinical:			
Salaries	\$ 463,800	444,483	449,215
Education and training	6,000	5,804	4,012
Consulting fees	3,600	3,000	3,300
Answering service	1,200	1,200	1,200
Printing	2,000	2,159	2,086
Postage	400	155	106
Books and journals	400	77	269
Equipment maintenance	2,500	2,423	561
Psychiatric backup	9,000	4,520	1,975
Office supplies	3,000	2,140	3,512
Community affairs	2,100	3,542	1,959
Recruitment and pre-employment	1,500	2,151	3,000
Miscellaneous	500	58	364
Travel	3,500	2,557	1,568
CIS maintenance	3,600	-	-
Equipment and furniture	3,500	495	5,646
Tutoring	26,000	20,914	20,535
Dues and subscriptions	500	689	590
Health insurance	56,000	49,717	49,319
Dental, vision, and life insurance	4,119	1,831	4,067
Unemployment	3,427	1,502	3,668
IMRF expense	20,302	11,341	14,855
FICA expense	14,990	12,685	13,147
Outreach and prevention:			
Open gym program	6,200	10,044	5,841
Open gym salaries	121,500	95,206	106,662
Salaries	191,000	190,933	187,867
Education and training	2,000	1,892	1,735
Travel	3,000	2,827	2,525
Printing	1,100	302	613
Postage	200	-	66
Office supplies	1,000	767	1,372
Community affairs	1,000	1,289	784
Professional services	1,200	1,200	700
Program supplies	2,000	858	1,258
Telephone	3,012	3,039	2,704
Substance abuse prevention program	2,700	2,859	2,163
Transportation	500	-	-

HANOVER TOWNSHIP
GENERAL (TOWN) FUND

SCHEDULE A-1
(continued)

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget & Actual
For the Year Ended March 31, 2019
(With Comparative Figures for the Year Ended March 31, 2018)

	Original and Final Budget	Year Ended March 31,	
		2019	2018
Youth and family services - (continued):			
Outreach and prevention - (continued):			
Health insurance	\$ 46,500	40,515	35,558
Dental, vision, and life insurance	2,942	1,307	4,210
Unemployment	3,073	1,347	3,668
IMRF expense	13,587	7,590	8,552
FICA expense	10,951	9,267	9,513
Total youth and family services	<u>1,045,403</u>	<u>944,685</u>	<u>960,745</u>
Total Expenditures	<u>3,690,053</u>	<u>3,448,922</u>	<u>3,580,682</u>
Excess (deficiency) of revenues over expenditures	<u>343,727</u>	<u>693,876</u>	<u>352,408</u>
Other Financing Sources (Uses):			
Transfers out	<u>(325,000)</u>	<u>(325,000)</u>	<u>(180,000)</u>
Total Other Financing Sources (Uses)	<u>(325,000)</u>	<u>(325,000)</u>	<u>(180,000)</u>
Net Change in Fund Balance	<u>\$ 18,727</u>	368,876	172,408
Fund Balance, Beginning of Year		<u>2,217,261</u>	<u>2,044,853</u>
Fund Balance, End of Year		<u>2,586,137</u>	<u>2,217,261</u>

**HANOVER TOWNSHIP
SENIOR SERVICES FUND**

SCHEDULE A-2

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget & Actual
For the Year Ended March 31, 2019
(With Comparative Figures for the Year Ended March 31, 2018)**

	Original and Final Budget	Year Ended March 31,	
		2019	2018
Revenues:			
Property taxes	\$ 1,085,200	1,091,623	1,073,130
Program revenue	148,500	269,290	190,499
Intergovernmental	247,064	279,452	248,901
Interest income	3,000	8,889	2,906
Miscellaneous	42,800	39,782	34,864
Total revenues	<u>1,526,564</u>	<u>1,689,036</u>	<u>1,550,300</u>
Expenditures:			
Administration:			
Salaries	127,500	119,480	478,388
Recruitment	300	141	367
Telephone and internet	1,200	1,243	1,067
Equipment	10,000	14,837	10,107
Office supplies	9,000	7,422	8,722
Postage	4,000	2,961	3,764
Printing	4,000	5,414	5,566
Dues, subscriptions, and publications	2,500	1,979	2,215
Travel	500	3,419	5,691
Education and training	1,000	1,250	4,821
Community affairs	1,000	2,980	935
Miscellaneous	1,000	1,831	1,061
Health insurance	35,369	30,232	76,534
Dental, vision, and life insurance	654	291	8,336
Unemployment	575	252	4,519
IMRF expense	5,678	3,172	14,258
FICA expense	3,887	3,289	10,144
Contingencies	10,000	-	1,800
Utilities	55,000	51,221	-
Total administration	<u>273,163</u>	<u>251,414</u>	<u>638,295</u>

**HANOVER TOWNSHIP
SENIOR SERVICES FUND**

**SCHEDULE A-2
(continued)**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget & Actual
For the Year Ended March 31, 2019
(With Comparative Figures for the Year Ended March 31, 2018)**

	Original and Final Budget	Year Ended March 31,	
		2019	2018
Expenditures - (continued):			
Programs:			
Satellite programming	\$ 1,500	1,279	2,159
Weekend programming	1,500	3,046	2,495
Programming	96,000	214,637	151,712
Volunteer services	14,000	16,565	18,004
Club 59 newsletter	12,000	17,446	12,710
Computer instruction	1,000	185	139
Visual arts	16,000	19,088	16,438
Out trip transportation	6,500	-	-
Program salaries	216,500	212,507	-
Program training	1,500	-	-
Program staff travel	1,000	-	-
Program recruitment	300	-	-
Health insurance	43,567	26,426	-
Dental, vision, and unemployment	2,419	784	-
Unemployment	2,048	596	-
IMRF expense	9,497	3,925	-
FICA expense	6,610	3,987	-
Total programs	431,941	520,471	203,657
Services:			
Psychiatric services	10,000	1,201	826
Social services	1,500	5,147	2,528
Senior assistance	3,000	2,790	3,147
Salaries	153,985	144,618	-
Training	1,500	1,165	-
Travel	500	728	-
Recruitment	300	946	-
Health insurance	28,551	35,872	-
Dental, vision, and life insurance	1,765	1,075	-
Unemployment	1,361	897	-
IMRF expense	7,027	5,306	-
FICA expense	4,712	5,594	-
Total services	214,201	205,339	6,501

**HANOVER TOWNSHIP
SENIOR SERVICES FUND**

**SCHEDULE A-2
(continued)**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget & Actual
For the Year Ended March 31, 2019
(With Comparative Figures for the Year Ended March 31, 2018)**

	Original and Final Budget	Year Ended March 31,	
		2019	2018
Expenditures - (continued):			
Nutrition:			
Congregate salaries	\$ 42,000	91,465	87,429
Congregate food	50,000	65,243	63,091
Congregate equipment	1,500	5,212	3,454
Congregate supplies	5,000	7,160	9,073
Training	500	210	735
Recruitment	500	479	1,384
Home delivered meals salaries	58,000	33,304	36,069
Home delivered meals food	59,400	71,816	69,951
Home delivered meals equipment	2,000	7,861	2,635
Home delivered meals supplies	5,000	7,036	7,518
Event catering	2,500	3,996	2,645
Health insurance	3,600	3,413	3,977
Dental, vision, and life insurance	588	261	517
Unemployment	1,149	504	1,383
IMRF expense	4,293	2,398	2,728
FICA expense	2,980	2,522	2,232
Total nutrition	239,010	302,880	294,821
Transportation:			
Alternative transportation	2,000	9,536	5,085
Vehicle maintenance	45,000	42,483	55,547
Salaries	317,000	323,714	320,782
Dispatch software	18,550	18,528	16,196
Recruitment	1,000	3,709	1,927
Telephone	5,000	6,174	4,604
Training	2,000	1,909	2,332
Fuel	37,500	33,278	35,109
Uniforms	1,800	915	1,556
Health insurance	63,458	56,493	47,310
Dental, vision, and life insurance	4,707	2,092	4,733
Unemployment	2,443	1,071	2,905
IMRF expense	13,412	7,492	8,989
FICA expense	9,375	7,934	7,507
Total transportation	523,245	515,328	514,582
Total Expenditures	1,681,560	1,795,432	1,657,856

HANOVER TOWNSHIP
SENIOR SERVICES FUND

SCHEDULE A-2
(continued)

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget & Actual
For the Year Ended March 31, 2019
(With Comparative Figures for the Year Ended March 31, 2018)

	Original and Final Budget	Year Ended March 31,	
		2019	2018
Excess (deficiency) of revenues over expenditures	\$ (154,996)	(106,396)	(107,556)
Other Financing Sources (Uses):			
Transfers in	155,000	155,000	125,000
Transfers out	(97,000)	(97,000)	(40,000)
Total Other Financing Sources (Uses)	58,000	58,000	85,000
Net Change in Fund Balance	<u>\$ (96,996)</u>	(48,396)	(22,556)
Fund Balance, Beginning of Year		<u>1,159,853</u>	<u>1,182,409</u>
Fund Balance, End of Year		<u><u>1,111,457</u></u>	<u><u>1,159,853</u></u>

**HANOVER TOWNSHIP
ROAD MAINTENANCE FUND**

SCHEDULE A-3

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget & Actual
For the Year Ended March 31, 2019
(With Comparative Figures for the Year Ended March 31, 2018)**

	Original and Final Budget	Year Ended March 31,	
		2019	2018
Revenues:			
Property taxes	\$ 868,528	852,227	868,782
Replacement taxes	26,000	25,859	22,461
Interest income	5,000	13,437	5,970
Miscellaneous	4,000	2,344	3,871
Total revenues	903,528	893,867	901,084
Expenditures:			
Road maintenance:			
Controlled substance test	500	615	765
Salaries	160,000	155,866	147,895
Operating supplies and materials	30,000	10,656	13,160
Gasoline	20,000	7,651	9,750
Maintenance supplies	2,000	201	472
Engineering	30,000	-	3,307
Contract work	400,000	17,364	291,968
Street lighting	15,000	4,662	6,920
Signs, striping, and tree removal	15,000	2,060	20,085
Salt	50,000	74,136	34,429
Total road maintenance	722,500	273,211	528,751
Equipment:			
Machine rental	1,500	127	305
Equipment purchase	75,000	64,839	39,785
Maintenance vehicles and equipment	25,000	57,382	42,051
Total equipment	101,500	122,348	82,141
Bridge repair and maintenance	5,000	-	-
Buildings:			
Buildings and permanent improvement	180,000	-	22
Building maintenance	10,000	574	2,423
Total buildings	190,000	574	2,445

**HANOVER TOWNSHIP
ROAD MAINTENANCE FUND**

**SCHEDULE A-3
(continued)**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget & Actual
For the Year Ended March 31, 2019
(With Comparative Figures for the Year Ended March 31, 2018)**

	Original and Final Budget	Year Ended March 31,	
		2019	2018
Expenditures - (continued):			
Administration:			
Postage	\$ 1,000	715	27
Legal	20,000	6,470	-
Insurance	32,000	27,542	26,421
Accounting	-	-	2,500
Telephone	3,000	533	1,821
Dues, subscriptions and publications	1,000	463	-
Travel	1,000	-	308
Printing	1,000	120	1
Training and conferences	1,000	150	-
Uniforms and safety equipment	2,000	1,177	1,887
Community affairs	5,000	1,287	2,224
Utilities	6,000	7,407	4,989
Miscellaneous	1,000	781	680
Recruitment	1,000	-	-
Service charges	-	1	316
Office supplies	2,000	44	43
Health insurance	14,500	12,654	9,796
Dental, vision and life insurance	1,250	556	721
Unemployment	600	263	553
IMRF expense	8,000	4,469	11,158
FICA expense	6,500	5,500	11,361
Total administration	<u>107,850</u>	<u>70,132</u>	<u>74,806</u>
Total Expenditures	<u>1,126,850</u>	<u>466,265</u>	<u>688,143</u>
Excess (deficiency) of revenues over expenditures	<u>(223,322)</u>	<u>427,602</u>	<u>212,941</u>
Other Financing Sources (Uses):			
Transfers Out	<u>(180,000)</u>	<u>(180,000)</u>	<u>(150,000)</u>
Total Other Financing Sources (Uses)	<u>(180,000)</u>	<u>(180,000)</u>	<u>(150,000)</u>
Net Change in Fund Balance	<u>\$ (403,322)</u>	247,602	62,941
Fund Balance, Beginning of Year		<u>864,289</u>	<u>801,348</u>
Fund Balance, End of Year		<u>1,111,891</u>	<u>864,289</u>

**HANOVER TOWNSHIP
MENTAL HEALTH FUND**

SCHEDULE A-4

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget & Actual
For the Year Ended March 31, 2019
(With Comparative Figures for the Year Ended March 31, 2018)**

	Original and Final Budget	Year Ended March 31,	
		2019	2018
Revenues:			
Property taxes	\$ 1,141,262	1,169,843	1,203,094
Replacement taxes	14,000	6,221	9,061
Interest income	2,500	6,395	2,382
Rental income	12,000	11,600	11,700
Miscellaneous	13,500	21,155	28,431
Total revenues	<u>1,183,262</u>	<u>1,215,214</u>	<u>1,254,668</u>

Expenditures:

Service contracts by agency:

Administer Justice - legal aid	8,000	8,000	5,000
AID case management	6,000	6,000	6,000
AID supportive employment	41,000	41,000	41,000
Alexian Brothers - outpatient psy	20,000	12,195	11,894
HTSS - senior mh	42,000	42,000	40,000
Bartlett Learning Center	-	-	3,326
Boys and Girls Club	5,000	5,000	5,000
CAC CASI	20,000	20,000	19,600
CAC Family Support	6,000	6,000	3,300
CAC Safe from the Start	20,000	20,000	19,400
Capital Fund	50,000	43,500	39,819
Catholic Charities Caregivers	4,500	4,500	3,500
CCC Strategies for Safety	6,000	6,000	6,000
CCC Domestic Violence Counsel	28,000	28,000	26,500
CCC Domestic Violence Shelter	30,000	30,000	30,000
CCC SA Counseling	11,000	11,000	10,000
Centro de Informacion	27,300	27,300	27,300
Challenge Grant Fund	50,000	27,500	56,374
Clearbrook Children's program	8,000	8,000	8,000
Clearbrook Residential	7,000	7,000	5,200
Clearbrook day services	7,000	7,000	6,200
Contract support services	100,000	57,000	58,150
Little City In-Home Respite	8,000	8,000	6,000
Day One PACT	9,000	9,000	8,000
Easter Seals Outpatient Rehab	62,000	64,113	60,000
Easter Seals Nutrition Services	20,000	8,478	-
Easter Seals Family Support	15,000	15,000	12,000
Ecker Center/PEP	10,000	10,000	9,200

**HANOVER TOWNSHIP
MENTAL HEALTH FUND**

**SCHEDULE A-4
(continued)**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget & Actual
For the Year Ended March 31, 2019
(With Comparative Figures for the Year Ended March 31, 2018)**

	Original and Final Budget	Year Ended March 31,	
		2019	2018
Expenditures - (continued):			
Service contracts by agency - (continued):			
Ecker Therapy Services	\$ 87,000	87,000	85,000
Epilepsy Foundation	-	-	1,000
FSA Youth	22,000	22,000	22,000
FSA Senior	12,000	12,000	12,000
Girl Scouts of Northern Illinois - Outreach	10,000	10,000	8,000
HTYFS Alt. to Suspension	25,000	25,000	25,000
HTYFS Interventionist	50,000	50,000	50,000
HTYFS Psychiatric Back-Up	9,000	4,430	6,870
Journeys Hope Center	4,000	874	2,739
Kenneth Young Center - SSAS	10,000	10,165	10,000
Leyden FS - detox/rehab	50,000	56,000	50,000
Maryville Academy Casa Salama	20,000	20,000	20,000
Mental Health Housing	150,000	-	-
Northwest Casa	8,500	6,927	7,442
Open Door Clinic	5,000	3,750	5,000
AID transportation	29,000	26,600	28,800
PADS of Elgin	25,000	25,000	25,000
RENTZ outpatient	57,200	62,507	36,361
Shelter Inc Healthy Families	15,000	15,000	10,000
Staff Development Grant Fund	30,000	7,831	13,134
Summit Center	12,000	12,000	12,000
Bridge YFS Crisis Intervention	7,500	8,715	15,000
Tide Transportation	15,000	21,550	11,266
WINGS Transitional Center	10,000	10,000	10,000
Total service contracts by agency	<u>1,284,000</u>	<u>1,028,935</u>	<u>993,375</u>
Administration:			
Hanover Township services	4,500	4,500	4,500
Legal	4,000	2,966	3,476
Training	750	-	469
Travel	1,000	-	433
Subscriptions and publications	150	-	-
Salaries	50,000	46,457	45,339
Office supplies	1,000	490	690
Postage	500	233	9,066
Equipment and database	2,000	1,528	2,714
Community relations	1,000	1,670	537
Miscellaneous	500	756	797

HANOVER TOWNSHIP
 MENTAL HEALTH FUND

SCHEDULE A-4
(continued)

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget & Actual
For the Year Ended March 31, 2019
(With Comparative Figures for the Year Ended March 31, 2018)

	Original and Final Budget	Year Ended March 31,	
		2019	2018
Expenditures - (continued):			
Administration - (continued):			
Dues	\$ 2,000	-	570
Special events	1,000	-	800
Printing	1,500	482	10,602
Consultants	19,500	16,851	-
Health insurance	3,600	6,498	2,400
Dental, vision, and life insurance	600	267	611
Unemployment	370	164	341
IMRF expense	4,600	2,567	3,100
FICA expense	3,600	3,046	3,104
Total administration	<u>102,170</u>	<u>88,475</u>	<u>89,549</u>
Community Resource Center:			
Utilities	8,000	8,370	6,684
Janitorial	5,500	4,968	4,971
Rent	10,000	10,000	10,000
Telephone systems maintenance	1,500	-	128
Capital improvements	18,000	11,682	10,230
Building maintenance	5,000	4,051	4,732
Agency support services	10,500	12,868	12,487
Total Community Resource Center	<u>58,500</u>	<u>51,939</u>	<u>49,232</u>
Total Expenditures	<u>1,444,670</u>	<u>1,169,349</u>	<u>1,132,156</u>
Net Change in Fund Balance	<u>\$ (261,408)</u>	45,865	122,512
Fund Balance, Beginning of Year		<u>982,362</u>	<u>859,850</u>
Fund Balance, End of Year		<u>1,028,227</u>	<u>982,362</u>

**HANOVER TOWNSHIP
GENERAL ASSISTANCE FUND**

SCHEDULE A-5

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget & Actual
For the Year Ended March 31, 2019
(With Comparative Figures for the Year Ended March 31, 2018)**

	Original and Final Budget	Year Ended March 31,	
		2019	2018
Revenues:			
Property taxes	\$ 388,430	388,972	397,388
Replacement taxes	4,000	2,074	3,020
Intergovernmental	5,000	7,886	6,090
Interest income	1,000	4,026	1,260
Miscellaneous	18,000	18,783	15,858
Total revenues	<u>416,430</u>	<u>421,741</u>	<u>423,616</u>
Expenditures:			
Administration:			
Salaries	126,000	128,250	127,922
Office supplies	3,250	3,763	4,973
Equipment	3,500	4,099	6,865
Travel and training	3,000	3,010	3,389
Postage	200	17	298
Printing	1,500	1,591	2,780
Dues and publications	500	230	429
Community affairs	1,000	543	852
Professional services	1,500	3,486	3,990
Volunteer appreciation	1,750	1,347	3,038
Miscellaneous	500	980	350
Health insurance	10,600	9,504	6,016
Dental, vision and life insurance	1,200	533	3,513
Unemployment	575	252	692
IMRF expense	5,650	3,226	4,029
FICA expense	4,850	4,185	3,408
Total administration	<u>165,575</u>	<u>165,016</u>	<u>172,544</u>
Employment services - professional services	<u>-</u>	<u>-</u>	<u>18,000</u>

HANOVER TOWNSHIP
GENERAL ASSISTANCE FUND

SCHEDULE A-5
(continued)

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget & Actual
For the Year Ended March 31, 2019
(With Comparative Figures for the Year Ended March 31, 2018)

	Original and Final Budget	Year Ended March 31,	
		2019	2018
Pantry:			
Salaries	\$ 42,250	41,257	-
Utilities	8,000	9,807	-
Health insurance	17,700	15,130	-
Dental, vision, and life insurance	600	267	-
Unemployment	300	131	-
IMRF expense	1,900	992	-
FICA expense	1,650	1,315	-
Total pantry	<u>72,400</u>	<u>68,899</u>	<u>-</u>
Home relief:			
Rent	134,000	52,384	57,488
Utilities	22,000	12,464	9,208
Personal essentials	20,000	14,452	13,151
Travel	10,000	8,510	7,373
Medical	25,000	-	-
Burial	1,500	-	-
Catastrophic insurance premium	3,500	3,175	3,175
Emergency assistance	59,000	55,794	28,461
Miscellaneous	100	-	100
Total home relief	<u>275,100</u>	<u>146,779</u>	<u>118,956</u>
Total Expenditures	<u>513,075</u>	<u>380,694</u>	<u>309,500</u>
Net Change in Fund Balance	<u>\$ (96,645)</u>	41,047	114,116
Fund Balance, Beginning of Year		<u>658,719</u>	<u>544,603</u>
Fund Balance, End of Year		<u><u>699,766</u></u>	<u><u>658,719</u></u>

Illinois Municipal Retirement Fund
Multi-year Schedule of Changes in Net Pension Liability and Related Ratios

Calendar Year Ending December 31,	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Total Pension Liability										
Service Cost	\$ 280,866	315,610	325,505	310,457	347,401	-	-	-	-	-
Interest on the Total Pension Liability	631,579	605,509	563,944	522,203	467,444	-	-	-	-	-
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	(25,522)	(8,135)	(69,502)	(25,587)	(86,141)	-	-	-	-	-
Assumption Changes	277,354	(268,697)	(11,127)	10,434	246,418	-	-	-	-	-
Benefit Payments and Refunds	(294,218)	(264,421)	(254,992)	(261,885)	(191,193)	-	-	-	-	-
Net Change in Total Pension Liability	870,059	379,866	553,828	555,622	783,929	-	-	-	-	-
Total Pension Liability - Beginning	8,427,731	8,047,865	7,494,037	6,938,415	6,154,486	-	-	-	-	-
Total Pension Liability - Ending	<u>\$ 9,297,790</u>	<u>8,427,731</u>	<u>8,047,865</u>	<u>7,494,037</u>	<u>6,938,415</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Plan Fiduciary Net Position										
Employer Contributions	\$ 275,455	295,280	314,918	313,656	311,833	-	-	-	-	-
Employee Contributions	143,653	136,846	140,815	137,914	137,626	-	-	-	-	-
Pension Plan Net Investment Income	(368,679)	1,168,658	437,086	31,852	352,872	-	-	-	-	-
Benefit Payments and Refunds	(294,218)	(264,421)	(254,992)	(261,885)	(191,193)	-	-	-	-	-
Other	36,908	(116,191)	(32,850)	(202,323)	8,852	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	(206,881)	1,220,172	604,977	19,214	619,990	-	-	-	-	-
Plan Fiduciary Net Position - Beginning	8,120,013	6,899,841	6,294,864	6,275,650	5,655,660	-	-	-	-	-
Plan Fiduciary Net Position - Ending	<u>\$ 7,913,132</u>	<u>8,120,013</u>	<u>6,899,841</u>	<u>6,294,864</u>	<u>6,275,650</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Pension Liability (Asset)	<u>\$ 1,384,658</u>	<u>307,718</u>	<u>1,148,024</u>	<u>1,199,173</u>	<u>662,765</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	85.11%	96.35%	85.74%	84.00%	90.45%	N/A	N/A	N/A	N/A	N/A
Covered Valuation Payroll	\$ 3,060,065	3,041,003	3,124,267	3,055,773	2,875,349	N/A	N/A	N/A	N/A	N/A
Net Pension Liability as a Percentage of the Covered Valuation Payroll	45.25%	10.12%	36.75%	39.24%	23.05%	N/A	N/A	N/A	N/A	N/A

Notes to Schedule:

This schedule is intended to show information for ten years and additional years' information will be displayed as it becomes available.

**Illinois Municipal Retirement Fund
Multi-year Schedule of Contributions**

Calendar Year Ending	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
12/31/2018	\$ 273,570	275,455	(1,885)	3,060,065	9.00%
12/31/2017	295,281	295,280	1	3,041,003	9.71%
12/31/2016	314,926	314,918	8	3,124,267	10.08%
12/31/2015	314,133	313,656	477	3,055,773	10.26%
12/31/2014	296,161	311,833	(15,672)	2,875,349	10.85%

Notes to Schedule:

Valuation Date:

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

Methods and Assumptions used to Determine 2018 Contribution Rate:

<i>Actuarial Cost Method</i>	Aggregate Entry Age Normal
<i>Amortization Method</i>	Level Percentage of Payroll, Closed
<i>Remaining Amortization Period</i>	Non-Taxing bodies: 10-year rolling period. Taxing bodies (Regular, SLEP, and ECO groups): 25-year closed 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 20 years for most employers (two employers were financed over 29 years).
<i>Asset Valuation Method</i>	5-Year smoothed market; 20% corridor
<i>Wage Growth</i>	3.50%
<i>Price Inflation</i>	2.75% - approximate; No explicit price inflation assumption is used in this valuation.
<i>Salary Increases</i>	3.75% to 14.50% including inflation
<i>Investment Rate of Return</i>	7.5% (2018 Contribution Rate utilized 2017 actuarially determined Investment Rate of Return)
<i>Retirement Age</i>	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 for the period 2011-2013.
<i>Mortality</i>	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 for 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.

This schedule is intended to show information for ten years and additional years' information will be displayed as it becomes available.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

HANOVER TOWNSHIP

Notes to Required Supplementary Information For the Year Ended March 31, 2019

NOTE 1: BUDGETARY BASIS OF ACCOUNTING

Budgets are adopted on a basis consistent with generally accepted accounting principles. 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 laps 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.

NOTE 2: BUDGETARY PROCEDURES

The Township adheres to the following procedures in establishing the budgetary data included in the financial statements:

- Within the first three months of its fiscal year, the Township Board prepares the proposed combined annual budget and appropriation ordinance for the fiscal year commencing April 1. The operating budget includes proposed expenditures and the means of financing them.
- Public hearings are conducted and the proposed budget is available for inspection to obtain taxpayer comments.
- Prior to June 30, the budget is legally adopted through passage of a resolution. Prior to the last Tuesday in December, a tax levy resolution is filed with the County Clerk to obtain tax revenues.
- The Township Board may transfer up to 10% of the total appropriation between various items within any fund. If transfers of more than 10% of the of the total appropriations between various items within any fund by management need approval by the Board of Trustees, then the legal level of budgetary control is lower than the fund level.
- Formal Budgetary integration is employed as a management control device during the year.
- The 2018-2019 budget and appropriation ordinances were adopted by the Board on March 27, 2018 and were not amended.

HANOVER TOWNSHIP

**Notes to Required Supplementary Information
For the Year Ended March 31, 2019**

NOTE 2: BUDGETARY PROCEDURES – (continued)

Budgetary comparisons are provided below for each of the Township's major funds:

<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Percent Variance</u>
General Town Fund	\$ 3,690,053	3,448,922	241,131	7%
Senior Services	1,681,560	1,795,432	(113,872)	-7%
Road Maintenance	1,126,850	466,265	660,585	59%
Mental Health	1,444,670	1,169,349	275,321	19%
General Assistance	513,075	380,694	132,381	26%

NOTE 3: EXPENDITURES EXCEED APPROPRIATIONS

During the current fiscal year, the following major fund's expenditures exceeded appropriations:

<u>Fund</u>	<u>Amount</u>
Senior Services Fund	\$ 113,872

The excess is primarily due to the programming expenditures and nutrition salaries and food costs. The excessive expenditures were offset by related additional revenues.

OTHER INFORMATION

HANOVER TOWNSHIP
NONMAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1

Combining Balance Sheet
March 31, 2019

	Special Revenue Funds		Capital Projects Funds	Total Nonmajor Governmental Funds	
	Illinois Municipal Retirement Fund	Social Security Fund	Vehicle Replacement Fund	2019	2018
<u>Assets</u>					
Cash and investments	\$ 126,218	81,754	277,346	485,318	497,345
Property taxes receivable	99,558	80,492	-	180,050	171,806
Total assets	<u>\$ 225,776</u>	<u>162,246</u>	<u>277,346</u>	<u>665,368</u>	<u>669,151</u>
<u>Liabilities</u>					
Payroll liabilities	\$ 5,342	5,491	-	10,833	9,641
Accounts payable	-	-	200	200	-
Total liabilities	<u>5,342</u>	<u>5,491</u>	<u>200</u>	<u>11,033</u>	<u>9,641</u>
<u>Deferred Inflows of Resources</u>					
Property taxes levied for subsequent years	<u>96,280</u>	<u>77,843</u>	<u>-</u>	<u>174,123</u>	<u>168,000</u>
<u>Fund Balances</u>					
Restricted	124,154	78,912	-	203,066	197,581
Assigned	-	-	277,146	277,146	293,929
Total fund balances	<u>124,154</u>	<u>78,912</u>	<u>277,146</u>	<u>480,212</u>	<u>491,510</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 225,776</u>	<u>162,246</u>	<u>277,346</u>	<u>665,368</u>	<u>669,151</u>

HANOVER TOWNSHIP
NONMAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended March 31, 2019**

	Special Revenue Funds		Capital Projects Funds	Total	
	Illinois Municipal Retirement Fund	Social Security Fund	Vehicle Replacement Fund	Nonmajor Governmental Funds	
				2019	2018
Revenues:					
Property taxes	\$ 186,183	150,489	-	336,672	328,037
Investment income	929	600	2,168	3,697	1,315
Miscellaneous	-	-	10,049	10,049	36,324
Total revenues	<u>187,112</u>	<u>151,089</u>	<u>12,217</u>	<u>350,418</u>	<u>365,676</u>
Expenditures:					
Current:					
General government	184,403	148,313	-	332,716	328,784
Capital outlay	-	-	171,000	171,000	86,666
Total expenditures	<u>184,403</u>	<u>148,313</u>	<u>171,000</u>	<u>503,716</u>	<u>415,450</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,709</u>	<u>2,776</u>	<u>(158,783)</u>	<u>(153,298)</u>	<u>(49,774)</u>
Other financing sources (uses):					
Transfers in	-	-	142,000	142,000	55,000
Net change in fund balances	2,709	2,776	(16,783)	(11,298)	5,226
Fund balances, beginning of year	<u>121,445</u>	<u>76,136</u>	<u>293,929</u>	<u>491,510</u>	<u>486,284</u>
Fund balances, end of year	<u>\$ 124,154</u>	<u>78,912</u>	<u>277,146</u>	<u>480,212</u>	<u>491,510</u>

**HANOVER TOWNSHIP
ILLINOIS MUNICIPAL RETIREMENT FUND**

SCHEDULE C-3

**Balance Sheet
March 31, 2019**

<u>Assets</u>	
Cash and investments	\$ 126,218
Property tax receivable (net)	99,558
Total assets	<u>\$ 225,776</u>
<u>Liabilities</u>	
Payroll liabilities	<u>\$ 5,342</u>
<u>Deferred Inflows of Resources</u>	
Property taxes levied for subsequent years	<u>96,280</u>
<u>Fund Balance</u>	
Restricted	<u>124,154</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 225,776</u>

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget & Actual SCHEDULE C-4
For the Year Ended March 31, 2019
(With Comparative Figures for the Year Ended March 31, 2018)**

	Original and Final Budget	Year Ended March 31,	
		2019	2018
Revenues:			
Property taxes	\$ 184,203	186,183	182,149
Interest income	200	929	314
Total revenues	<u>184,403</u>	<u>187,112</u>	<u>182,463</u>
Expenditures:			
Illinois municipal retirement fund	<u>184,403</u>	<u>184,403</u>	<u>182,369</u>
Net Change in Fund Balance	<u>\$ -</u>	2,709	94
Fund Balance, Beginning of Year		<u>121,445</u>	<u>121,351</u>
Fund Balance, End of Year		<u>124,154</u>	<u>121,445</u>

**HANOVER TOWNSHIP
SOCIAL SECURITY FUND**

SCHEDULE C-5

**Balance Sheet
March 31, 2019**

<u>Assets</u>	
Cash and investments	\$ 81,754
Property tax receivable (net)	80,492
Total assets	<u>\$ 162,246</u>
<u>Liabilities</u>	
Payroll liabilities	<u>\$ 5,491</u>
<u>Deferred Inflows of Resources</u>	
Property taxes levied for subsequent years	<u>77,843</u>
<u>Fund Balance</u>	
Restricted	<u>78,912</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 162,246</u>

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget & Actual SCHEDULE C-6
For the Year Ended March 31, 2019
(With Comparative Figures for the Year Ended March 31, 2018)**

	Original and Final Budget	Year Ended March 31,	
		2019	2018
Revenues:			
Property taxes	\$ 148,163	150,489	145,888
Interest income	150	600	200
Total revenues	<u>148,313</u>	<u>151,089</u>	<u>146,088</u>
Expenditures:			
Social security	<u>148,313</u>	<u>148,313</u>	<u>146,415</u>
Net Change in Fund Balance	<u>\$ -</u>	2,776	(327)
Fund Balance, Beginning of Year		<u>76,136</u>	<u>76,463</u>
Fund Balance, End of Year		<u>78,912</u>	<u>76,136</u>

**HANOVER TOWNSHIP
VEHICLE REPLACEMENT FUND**

SCHEDULE C-7

**Balance Sheet
March 31, 2019**

<u>Assets</u>	
Cash and investments	<u>\$ 277,346</u>
<u>Liabilities</u>	
Accounts payable	<u>\$ 200</u>
<u>Fund Balance</u>	
Assigned	<u>277,146</u>
Total liabilities and fund balance	<u>\$ 277,346</u>

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget & Actual SCHEDULE C-8
For the Year Ended March 31, 2019
(With Comparative Figures for the Year Ended March 31, 2018)**

	Original and Final Budget	Year Ended March 31,	
		2019	2018
Revenues:			
Interest income	\$ 600	2,168	801
Bus fares & donations	8,500	10,049	9,324
Contributions	-	-	27,000
Total revenues	<u>9,100</u>	<u>12,217</u>	<u>37,125</u>
Expenditures:			
Capital outlay	<u>171,000</u>	<u>171,000</u>	<u>86,666</u>
Excess (deficiency) of revenue over expenditures	<u>(161,900)</u>	<u>(158,783)</u>	<u>(49,541)</u>
Other Financing Sources (Uses)			
Transfers in	<u>142,000</u>	<u>142,000</u>	<u>55,000</u>
Total Other Financing Sources (Uses)	<u>142,000</u>	<u>142,000</u>	<u>55,000</u>
Net Change in Fund Balance	<u>\$ (19,900)</u>	(16,783)	5,459
Fund Balance, Beginning of Year		<u>293,929</u>	<u>288,470</u>
Fund Balance, End of Year		<u>277,146</u>	<u>293,929</u>

**HANOVER TOWNSHIP
CAPITAL PROJECTS FUND**

SCHEDULE D-1

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget & Actual
For the Year Ended March 31, 2019
(With Comparative Figures for the Year Ended March 31, 2018)**

	Original and Final Budget	Year Ended March 31,	
		2019	2018
Revenues:			
Intergovernmental	\$ 1,000	-	2,096
Total revenues	1,000	-	2,096
Expenditures:			
Capital projects	515,000	154,272	295,039
Total Expenditures	515,000	154,272	295,039
Excess (deficiency) of revenue over expenditures	(514,000)	(154,272)	(292,943)
Other Financing Sources (Uses)			
Transfers in	305,000	305,000	190,000
Total Other Financing Sources (Uses)	305,000	305,000	190,000
Net Change in Fund Balance	<u>\$ (209,000)</u>	150,728	(102,943)
Fund Balance, Beginning of Year		917,167	1,020,110
Fund Balance, End of Year		<u>1,067,895</u>	<u>917,167</u>

STATISTICAL SECTION

HANOVER TOWNSHIP

Statistical Section

For the Year Ended March 31, 2019

This part of the Township's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Township's overall financial health. The section is divided into five parts, as follows:

Financial Trends:

These schedules contain trend information to help the reader understand how the Township's financial performance and well-being have changed over time.

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Net Position by Component.....	64
Changes in Net Position.....	65
Fund Balances of Governmental Funds	66
Changes in Fund Balances	67

Revenue Capacity:

These schedules contain information to help the reader assess the Township's most significant local revenue source, the property tax.

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Assessed Value and Actual Value of Taxable Property.....	68
Assessed Valuations, Rates, Extensions and Collections	69
Property Tax Rates – Direct and Overlapping Governments	70
Principal Property Taxpayers	71

Debt Capacity:

These schedules present information to help the reader assess the affordability of the Township's current levels of outstanding debt and the Township's ability to issue additional debt in the future.

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Ratios of Outstanding Debt by Type.....	72
Direct and Overlapping General Obligation Bonded Debt	73
Legal Debt Margin Information	74

Demographic and Economic Information:

These schedules contain demographic and economic indicators to help the reader understand the environment within which the Township's financial activities take place.

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Principal Employers	76

Operating Information:

These schedules contain service and infrastructure data to help the reader understand how the information in the Township's financial report relates to the services the Township provides and the activities it performs.

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Capital Asset Statistics.....	82

FINANCIAL TRENDS

HANOVER TOWNSHIP

**Net Position by Component
Last Ten Fiscal Years**

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010*</u>
Governmental activities:										
Net investment in capital assets	\$ 7,491,622	8,021,596	8,475,175	8,014,537	8,109,980	8,289,515	7,926,393	6,752,251	6,062,044	5,811,094
Restricted net position	4,154,407	3,862,804	3,586,024	3,474,467	3,939,448	4,237,762	4,834,971	4,625,474	4,669,678	-
Unrestricted net position	<u>2,696,048</u>	<u>2,213,185</u>	<u>2,230,849</u>	<u>2,583,962</u>	<u>3,420,170</u>	<u>3,519,818</u>	<u>3,422,291</u>	<u>3,090,129</u>	<u>1,722,108</u>	<u>11,667,673</u>
Total governmental activities net position	<u>\$ 14,342,077</u>	<u>14,097,585</u>	<u>14,292,048</u>	<u>14,072,966</u>	<u>15,469,598</u>	<u>16,047,095</u>	<u>16,183,655</u>	<u>14,467,854</u>	<u>12,453,830</u>	<u>17,478,767</u>

*GASB Statement No. 34 was implemented for the 2011 fiscal year.

HANOVER TOWNSHIP

Changes in Net Position
Last Ten Fiscal Years

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010*
Expenses:										
Governmental activities:										
Town/administration	\$ 3,484,594	3,421,876	3,719,525	3,037,861	3,215,384	2,634,442	2,629,673	3,198,400	3,013,820	2,888,366
Youth services	950,210	952,776	1,030,959	1,040,049	981,019	997,654	743,361	772,571	694,731	659,001
Community relations	227,149	244,552	236,826	234,461	227,708	248,210	90,688	-	-	-
Home relief	213,478	117,714	119,100	193,289	206,667	214,668	110,480	177,239	80,981	112,569
Road maintenance	564,061	839,800	366,785	966,389	1,000,223	551,346	453,594	491,052	538,499	378,654
Mental health	1,173,344	1,135,964	1,071,377	1,232,181	978,779	1,009,693	611,429	1,098,471	1,111,867	847,923
Senior center	1,855,746	1,912,311	1,396,310	2,028,082	1,789,715	1,681,954	1,468,928	1,435,444	1,236,521	1,067,531
Employment services	-	-	-	-	42,020	90,961	-	-	-	-
Total expenses	8,468,582	8,624,993	7,940,882	8,732,312	8,441,515	7,428,928	6,108,153	7,173,177	6,676,419	5,954,044
Program revenues:										
Governmental activities:										
Charges for services:										
Town/administration	166,367	156,763	148,837	111,195	79,671	82,421	60,980	41,563	52,965	73,400
Youth services	30,301	27,944	30,071	29,461	33,098	120,872	28,408	26,753	44,581	13,829
Road maintenance	-	-	-	-	-	-	-	-	-	2,915
Mental health	11,600	11,700	11,800	12,000	11,400	10,110	11,500	2,200	4,750	-
Senior center	269,290	190,499	165,086	169,667	181,939	197,031	136,509	90,654	89,864	95,270
Operating grants and contrib.	345,914	289,768	259,188	213,128	203,306	-	99,869	54,793	28,527	32,833
Capital grants and contrib.	45,854	49,189	43,141	31,099	59,088	-	109,508	491,886	119,368	-
Total program revenues	869,326	725,863	658,123	566,550	568,502	410,434	446,774	707,849	340,055	218,247
Net (expense) / revenue	(7,599,256)	(7,899,130)	(7,282,759)	(8,165,762)	(7,873,013)	(7,018,494)	(5,661,379)	(6,465,328)	(6,336,364)	(5,735,797)
General revenues and other changes in net position:										
Governmental activities:										
Taxes:										
Property	7,550,729	7,462,378	7,254,750	7,170,336	7,108,640	6,875,494	6,746,699	8,227,841	4,567,349	5,722,325
Personal property replacem	60,958	60,348	64,971	66,824	66,144	66,445	55,745	55,386	64,009	6,000
Earnings on investments	107,676	37,178	17,471	14,841	16,616	18,873	18,102	19,271	17,734	23,864
Other income	124,385	144,763	164,649	109,545	104,116	77,253	324,348	176,854	96,754	81,061
Total general revenues	7,843,748	7,704,667	7,501,841	7,361,546	7,295,516	7,038,065	7,144,894	8,479,352	4,745,846	5,833,250
Change in net position	\$ 244,492	(194,463)	219,082	(804,216)	(577,497)	19,571	1,483,515	2,014,024	(1,590,518)	97,453

*GASB Statement No. 34 was implemented for the 2011 fiscal year.

HANOVER TOWNSHIP

**Fund Balances of Governmental Funds
Last Ten Fiscal Years**

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016**</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012*</u>	<u>2011</u>	<u>2010</u>
General Fund:										
Reserved	\$ -	-	-	-	-	-	-	-	9,137	-
Unreserved	-	-	-	-	-	-	-	-	1,388,724	2,119,750
Nonspendable	39,730	76,003	44,226	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	2,546,407	2,141,258	2,015,304	2,876,626	2,816,412	2,611,717	2,530,067	2,314,071	-	-
Total General Fund	<u>\$ 2,586,137</u>	<u>2,217,261</u>	<u>2,059,530</u>	<u>2,876,626</u>	<u>2,816,412</u>	<u>2,611,717</u>	<u>2,530,067</u>	<u>2,314,071</u>	<u>1,397,861</u>	<u>2,119,750</u>
All other governmental funds:										
Reserved	\$ -	-	-	-	-	-	-	-	559,480	-
Unreserved	-	-	-	-	-	-	-	-	4,688,801	5,761,324
Nonspendable	22,797	10,024	-	-	-	-	-	-	-	-
Restricted	4,131,610	3,852,780	3,571,347	3,474,467	3,939,448	4,237,762	4,633,120	4,662,363	-	-
Assigned	1,345,041	1,211,096	1,308,580	719,730	921,562	1,248,980	1,291,435	1,098,138	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	<u>\$ 5,499,448</u>	<u>5,073,900</u>	<u>4,879,927</u>	<u>4,194,197</u>	<u>4,861,010</u>	<u>5,486,742</u>	<u>5,924,555</u>	<u>5,760,501</u>	<u>5,248,281</u>	<u>5,761,324</u>

*GASB Statement No. 54 was implemented for the 2012 fiscal year.

**GASB Statement No. 68 was implemented for the 2016 fiscal year.

HANOVER TOWNSHIP

Changes in Fund Balances
Last Ten Fiscal Years

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Revenues:										
Taxes	\$ 7,611,687	7,522,726	7,319,721	7,237,160	7,174,784	6,941,939	6,808,787	8,283,227	4,631,358	6,515,441
Charges for services	477,558	386,906	437,438	403,277	387,963	338,135	237,397	161,170	198,524	211,686
Grants and contributions	391,768	338,957	220,684	163,272	180,539	295,299	209,377	546,679	141,531	28,261
Interest income	107,676	37,178	17,471	14,841	16,616	18,873	18,102	19,271	17,734	23,864
Miscellaneous	124,385	144,763	164,649	109,545	104,116	77,253	324,348	176,854	96,754	59,361
Total revenues	<u>8,713,074</u>	<u>8,430,530</u>	<u>8,159,963</u>	<u>7,928,095</u>	<u>7,864,018</u>	<u>7,671,499</u>	<u>7,598,011</u>	<u>9,187,201</u>	<u>5,085,901</u>	<u>6,838,613</u>
Expenditures:										
Town/administration	2,637,579	2,795,646	2,690,781	2,663,799	2,551,719	2,551,941	2,743,608	2,780,862	2,463,935	2,379,742
Youth services	944,685	960,745	1,027,257	1,035,023	980,582	1,000,458	789,540	760,340	711,116	659,001
Community relations	227,639	226,438	239,620	234,266	226,078	244,699	154,209	-	-	-
Home relief	215,678	118,956	119,100	193,289	206,667	214,668	201,053	172,165	75,827	112,569
Road maintenance	343,343	603,557	564,210	798,311	818,793	620,300	590,057	571,585	981,235	549,968
Mental health	1,169,349	1,132,156	1,080,189	1,226,644	975,658	1,005,347	1,016,734	1,170,636	1,115,229	847,923
Senior center	1,795,432	1,657,856	1,627,438	1,640,958	1,612,244	1,498,995	1,280,165	1,235,998	1,142,558	1,067,531
Nonmajor funds	-	-	-	-	42,020	90,961	-	-	-	-
Capital outlay	584,945	583,472	942,734	742,404	871,294	800,293	440,709	1,138,883	407,168	277,675
Total expenditures	<u>7,918,650</u>	<u>8,078,826</u>	<u>8,291,329</u>	<u>8,534,694</u>	<u>8,285,055</u>	<u>8,027,662</u>	<u>7,216,075</u>	<u>7,830,469</u>	<u>6,897,068</u>	<u>5,894,409</u>
Excess (deficiency) of revenues over (under) expenditures	<u>794,424</u>	<u>351,704</u>	<u>(131,366)</u>	<u>(606,599)</u>	<u>(421,037)</u>	<u>(356,163)</u>	<u>381,936</u>	<u>1,356,732</u>	<u>(1,811,167)</u>	<u>944,204</u>
Other financing sources (uses):										
Transfers in	602,000	370,000	1,465,000	640,000	660,000	726,208	976,958	1,085,708	903,208	876,254
Transfers out	(602,000)	(370,000)	(1,465,000)	(640,000)	(660,000)	(726,208)	(976,958)	(1,085,708)	(903,208)	(876,254)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 794,424</u>	<u>351,704</u>	<u>(131,366)</u>	<u>(606,599)</u>	<u>(421,037)</u>	<u>(356,163)</u>	<u>381,936</u>	<u>1,356,732</u>	<u>(1,811,167)</u>	<u>944,204</u>

REVENUE CAPACITY

HANOVER TOWNSHIP

**Assessed Value and Actual Value of Taxable Property
Last Ten Fiscal Years**

<u>Levy Year</u>	<u>Total Taxable Assessed Value</u>	<u>Estimated Actual Taxable Value</u>	<u>Total Direct Tax Rate (1)</u>
2018	\$ 1,967,914,991	5,903,744,973	0.4449
2017	2,014,457,752	6,043,373,256	0.4251
2016	2,002,214,061	6,006,642,183	0.4180
2015	1,719,228,781	5,157,686,343	0.4747
2014	1,775,681,535	5,327,044,605	0.4535
2013	1,750,808,883	5,252,426,649	0.4504
2012	2,065,428,552	6,196,285,656	0.3732
2011	2,265,103,457	6,795,310,371	0.3292
2010	2,527,513,700	7,582,541,100	0.2627
2009	2,750,659,751	8,251,979,253	0.2510

Data Source:

Office of the County Clerk

Note: Property tax in the Township is reassessed each year. Property is assessed at 33.33% of actual value.

(1) Tax rates are per \$100 of assessed value.

HANOVER TOWNSHIP

Assessed Valuations, Rates, Extensions
and Collections

	Tax Year									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Assessed Valuations	\$ 1,967,914,991	2,014,457,752	2,002,214,061	1,719,228,781	1,775,681,535	1,750,808,883	2,065,428,552	2,265,103,457	2,527,513,700	2,750,659,751
Tax Rates (per \$100 of EAV):										
Corporate Fund	0.1990	0.1880	0.1842	0.2129	0.1996	0.1991	0.1645	0.1448	0.1159	0.1108
IMRF	0.0099	0.0094	0.0092	0.0106	0.0100	0.0099	0.0082	0.0073	0.0058	0.0056
Social security	0.0080	0.0076	0.0074	0.0085	0.0080	0.0080	0.0067	0.0059	0.0047	0.0045
Senior Citizens Services	0.0583	0.0553	0.0542	0.0627	0.0589	0.0588	0.0488	0.0432	0.0344	0.0331
General Assistance	0.0205	0.0198	0.0200	0.0230	0.0210	0.0205	0.0170	0.0150	0.0119	0.0110
Mental Health	0.0622	0.0860	0.0570	0.0580	0.0610	0.0938	0.0500	0.0440	0.0349	0.0330
Road and Bridge	0.0870	0.0590	0.0860	0.0990	0.0950	0.0603	0.0780	0.0690	0.0551	0.0530
Total Direct Rate	0.4449	0.4251	0.4180	0.4747	0.4535	0.4504	0.3732	0.3292	0.2627	0.2510
Total Tax Extensions:										
Totals	\$ 7,926,363	7,702,869	7,534,893	7,349,616	7,254,876	7,119,220	6,950,568	6,734,324	6,499,848	6,211,168
Tax Collections:										
Within Fiscal Year of Levy	\$ 3,835,052	3,877,027	3,595,246	3,793,923	3,560,964	2,982,980	3,419,758	3,244,188	1,485,362	2,966,269
Subsequent Years	-	3,762,094	3,867,932	3,486,407	3,618,242	4,041,692	3,457,338	3,385,015	4,870,527	3,086,454
Total	\$ 3,835,052	7,639,121	7,463,178	7,280,330	7,179,206	7,024,672	6,877,096	6,629,203	6,355,889	6,052,723
Percent Collected										
Within Fiscal Year of Levy	48.38%	50.33%	47.71%	51.62%	49.08%	41.90%	49.20%	48.17%	22.85%	47.76%
Subsequent Years	0.00%	48.84%	51.33%	47.44%	49.87%	56.77%	49.74%	50.27%	74.93%	49.69%
Total	48.38%	99.17%	99.05%	99.06%	98.96%	98.68%	98.94%	98.45%	97.79%	97.45%

Data Source:
Office of the County Clerk

HANOVER TOWNSHIP

**Property Tax Rates - Direct and Overlapping Governments
Last Ten Fiscal Years**

Levy Year	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Overlapping Governments (2):										
Bartlett Fire Protection District	0.8630	0.6930	0.6780	0.7760	0.7340	0.6980	0.5800	0.5330	0.4730	0.4190
Bartlett Park District	0.7680	0.7840	0.7660	0.8770	0.8240	0.7930	0.6600	0.6200	0.5520	0.4240
Bartlett Public Library	0.3140	0.3120	0.3140	0.3400	0.3400	0.3310	0.2950	0.2610	0.2340	0.2090
Community College District #509	0.6120	0.5620	0.5700	0.6540	0.6380	0.6380	0.5460	0.4750	0.4340	0.3540
Cook County	0.4890	0.4960	0.5330	0.5520	0.5680	0.5600	0.5310	0.4620	0.4230	0.3940
Metropolitan Water Reclamation Dist.	0.3960	0.4020	0.4060	0.4260	0.4300	0.4170	0.3700	0.3200	0.2740	0.2610
Unit School Districts #46	7.1200	6.9320	6.8370	7.9470	7.6680	7.5800	6.5400	5.5070	5.0260	4.3390
Village of Bartlett	1.2010	1.1530	1.1120	1.1300	1.1110	1.0670	0.9420	0.8510	0.7500	0.6860
Total Overlapping Governments	11.7630	11.3340	11.2160	12.7020	12.3130	12.0840	10.4640	9.0290	8.1660	7.0860
Hanover Township	0.4449	0.4251	0.4180	0.4747	0.4535	0.4504	0.3732	0.3292	0.2627	0.2510
Totals (1)	12.2079	11.7591	11.6340	13.1767	12.7665	12.5344	10.8372	9.3582	8.4287	7.3370

Data Source:

Office of the County Clerk

(1) Tax rates are expressed in dollars per \$100 of equalized assessed valuation.

(2) It should be noted that the boundaries of some of the overlapping governments listed only partially overlap the Township and, therefore, the totals shown above overstate the tax rates for individual taxpayers within the Township.

HANOVER TOWNSHIP

Principal Property Taxpayers
Current and Nine Years Ago

Taxpayer	2018			2009		
	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value
Property Valuation Services	\$ 10,281,736	1	1.28%	\$ 3,350,265	4	0.33%
Target Corp.	9,555,066	2	1.19%	4,432,110	2	0.44%
Walmart Stores	9,461,560	3	1.18%	6,384,568	1	0.64%
Relp Streamwood LLC	6,412,711	4	0.80%	-	N/A	0.00%
Sambell Streamwood	5,665,023	5	0.71%	2,263,918	6	0.23%
Streamwood Loczko	4,587,406	6	0.57%	-	N/A	0.00%
Newplan Excel Realty	4,078,035	7	0.51%	-	N/A	0.00%
Sutton Park Developers	3,302,800	8	0.41%	-	N/A	0.00%
Kamin Realty Company	2,699,760	9	0.34%	1,641,598	8	0.16%
Inland Woodland Height	2,454,381	10	0.31%	-	N/A	0.00%
Bradley Real Estate	-	N/A	0.00%	3,899,602	3	0.39%
IRC	-	N/A	0.00%	3,125,081	5	0.31%
Stag Capital Partners	-	N/A	0.00%	2,087,941	7	0.21%
National Shopping Inc.	-	N/A	0.00%	1,048,996	9	0.10%
Aluminum Coil Anodizing	-	N/A	0.00%	1,033,655	10	0.10%
Total	\$ 58,498,478		7.30%	\$ 29,267,734		2.91%

Data Source:

Assessor's Office and Village of Streamwood

(1) The figures above are totals of parcels with equalized assessed valuations of \$700,000 and over as recorded in the County Assessor's Office. They were compiled from a meticulous page by page search of such records. It is possible, however, that certain parcels may have been overlooked.

(2) 2018 Equalized Assessed Valuation of the District is \$1,967,914,991.

DEBT CAPACITY

HANOVER TOWNSHIP

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Deferred Issuance Premium	Installment Contract	Capital Appreciation Bonds	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
2019	\$ -	-	-	-	-	0.00%	-
2018	-	-	-	-	-	0.00%	-
2017	-	-	-	-	-	0.00%	-
2016	-	-	-	-	-	0.00%	-
2015	-	-	-	-	-	0.00%	-
2014	-	-	-	-	-	0.00%	-
2013	-	-	-	-	-	0.00%	-
2012	-	-	-	-	-	0.00%	-
2011	-	-	-	-	-	0.00%	-
2010	-	-	-	-	-	0.00%	-

Note: Details regarding the Township's outstanding debt can be found in the notes to the financial statements.

(1) Personal income and population data can be found in the Schedule of Demographic and Economic Statistics.

HANOVER TOWNSHIP

**Direct and Overlapping General Obligation Bonded Debt
For the Year Ended March 31, 2019**

Overlapping Agencies	Outstanding Obligations	Applicable to District	
		(1) Percent	(2) Amount
Cook County	\$ 3,545,218,241	0.570%	\$ 20,207,744
Cook County Forest Preserve	153,890,000	0.570%	877,173
Metropolitan Water Reclamation District	2,658,336,000	0.580%	15,418,349
Bartlett Park District	25,038,904	0.080%	20,031
Schaumburg Park District	14,760,555	0.590%	87,087
Hanover Park District	3,817,109	6.940%	264,907
Streamwood Park District	5,443,000	100.000%	5,443,000
Schaumburg Township District Public Library	-	0.470%	-
Poplar Creek Public Library District	16,730,000	73.000%	12,212,900
Gail Borden Public Library District	10,805,000	10.420%	1,125,881
Palatine Township High School #211	3,020,000	0.290%	8,758
Elgin Community College #509	173,388,754	6.830%	11,842,452
School District #46	260,203,433	15.080%	39,238,678
School District 54	-	0.460%	-
Total Overlapping General Obligation Bonded Debt	6,870,650,996		106,746,960
Hanover Township	-	100.000%	-
Total Direct and Overlapping General Obligation Bonded Debt	\$ 6,870,650,996		\$ 106,746,960

Data Source:

Village of Streamwood

(1) For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the Township's boundaries and dividing it by each unit's total taxable assessed value.

(2) Overlapping governments are those that coincide, at least in part, with the geographic boundaries of Hanover Township. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Hanover Township. This process recognizes that, when considering the Township's ability to issue and repay long-term debt, the entire debt burden borne by the residents and business should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

HANOVER TOWNSHIP

**Legal Debt Margin Information
Last Ten Fiscal Years**

Legal Debt Margin Calculation for Fiscal Year 2019											
Assessed value	\$	1,967,914,991									
Debt limit (2.875% of assessed value)		56,577,556									
Debt applicable to limit		-									
Legal debt margin	\$	56,577,556									
		2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Debt limit	\$	56,577,556	57,915,660	57,563,654	49,427,827	51,050,844	50,335,755	59,381,071	72,666,019	79,081,468	76,344,167
Total net debt applicable to limit		-	-	-	-	-	-	-	-	-	-
Legal debt margin	\$	56,577,556	57,915,660	57,563,654	49,427,827	51,050,844	50,335,755	59,381,071	72,666,019	79,081,468	76,344,167
Total net debt applicable to the limit as a percentage of debt limit		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

DEMOGRAPHIC AND ECONOMIC DATA

HANOVER TOWNSHIP

**Demographic and Economic Statistics
Last Ten Fiscal Years**

Fiscal Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
2019	N/A	N/A	N/A	N/A
2018	N/A	N/A	N/A	N/A
2017	100,495	3,056,856,910	30,418	5.80%
2016	100,597	3,049,396,861	30,313	5.30%
2015	101,304	2,867,705,131	28,308	5.70%
2014	100,878	2,984,374,752	29,584	6.60%
2013	100,603	2,962,154,732	29,444	6.70%
2012	99,538	2,687,326,924	26,998	9.30%
2011	99,971	2,957,342,122	29,582	10.30%
2010	99,538	2,778,205,118	27,911	9.10%

N/A - Information not yet available

Data Source:

U.S. Census Bureau and Department of Labor Statistics and American Community Survey

HANOVER TOWNSHIP

**Principal Employers
Current and Nine Years Ago**

Employer	Product/Service	2018			2009		
		Number of Persons Employed	Rank	Percentage of Total Employment	Number of Persons Employed	Rank	Percentage of Total Employment
Fresh Express	Food Processing	700	1	2.88%			
Streamwood Behavioral Health Ctr.	Medical	400	2	1.65%	400	1	2.02%
Super Target Stores, Inc.	Retailer	310	3	1.28%	300	2	1.52%
Wal-Mart Stores, Inc.	Retailer	275	4	1.13%	290	3	1.46%
AWANA Iubs Publishing	Publishing	225	5	0.93%	215	7	
Streamwood High School	Education	220	6	0.91%	255	4	1.29%
Village of Streamwood	Government	186	6	0.77%	229	6	1.16%
Toyota	Car Sales	180	8	0.74%			
Lexington Health Care	Nursing Home	160	9	0.66%			
Jewel Osco	Retailer	110	10	0.45%			
Duraco Products, Inc.	Decorative Planters				250	5	1.26%
Sam's Warehouse Club	Wholesaler				201	8	1.02%
Alright Concrete Company	Concrete Contractors				200	9	1.01%
Aluminum Coil Anodizing Corp.	Aluminum Anodizing				110	10	0.56%
Total		2,766		11.40%	2,450		11.30%

Data Source:

Village of Streamwood

OPERATING INFORMATION

HANOVER TOWNSHIP

**Full-time Equivalent Township Employees by Type
Last Ten Fiscal Years**

Function/Program	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General Government										
Administrative services	5.30	5.50	5.50	5.50	5.50	5.50	4.20	5.20	5.10	N/A
Assessor's office	2.75	2.75	2.75	2.75	2.75	2.75	2.60	2.60	2.60	N/A
Clerk's office	-	-	-	-	-	-	1.50	2.00	2.00	N/A
Community health	3.50	3.50	3.50	3.50	3.50	3.50	3.40	3.40	0.90	N/A
Emergency services	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	N/A
Facilities and road maintenance	7.50	7.50	5.00	5.00	5.00	6.00	5.00	5.00	5.00	N/A
Highway department	-	-	3.00	3.00	3.00	3.00	3.00	3.00	3.00	N/A
Mental health board	0.80	0.80	0.80	1.00	1.00	1.00	1.00	1.00	1.50	N/A
Senior services	22.40	21.90	22.30	22.55	21.15	21.15	17.90	18.37	17.37	N/A
Community and veterans affairs	3.00	2.60	2.60	2.60	2.60	2.25	2.48	0.25	0.25	N/A
Welfare services	2.80	3.00	3.00	3.50	3.50	7.25	4.75	4.88	4.88	N/A
Youth and family services	17.80	17.70	18.20	18.20	18.20	18.90	16.40	17.05	16.05	N/A
Total	66.65	66.05	67.45	68.40	67.00	72.10	63.03	63.55	59.45	-

N/A - Information not available - ten years will be provided prospectively

Data Source:

Township budget

HANOVER TOWNSHIP

**Operating Indicators
Last Ten Fiscal Years**

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General Government										
Assessors Office										
Administration										
Office Visits	4,829	5,060	6,179	4,708	4,380	4,485	4,158	5,523	5,477	N/A
Building Permits Processed	5,457	5,574	5,389	5,418	4,525	4,316	4,144	3,703	10,678	N/A
Sales Recording	1,282	N/A	N/A	N/A	N/A	N/A	N/A	1,124	860	N/A
Change of Name	98	97	168	177	148	158	153	633	1,744	N/A
Property Tax Appeals	813	1,238	2,001	983	814	1,227	831	1,208	883	N/A
Certificate of Errors	742	1,025	945	779	501	400	680	984	1,054	N/A
Property Location Updates	5	17	9	18	23	12	388	357	12	N/A
New Owner Mailings	1,136	N/A	N/A	N/A	N/A	N/A	N/A	934	796	N/A
Exemptions										
Home Owner Exemptions	331	389	343	272	88	87	83	138	196	N/A
Senior Home Owner Exemptions	805	846	939	869	534	445	452	564	297	N/A
Senior Freeze Exemptions	1,065	1,112	825	896	739	711	981	923	903	N/A
Miscellaneous Exemptions	36	37	63	335	234	242	229	318	208	N/A
Foreclosures	N/A	N/A	N/A	N/A	N/A	N/A	N/A	463	N/A	N/A
Town Office										
Passports	4,870	5,786	6,043	4,099	2,648	2,265	1,964	1,685	1,778	N/A
Photo Fees	35,950	39,000	21,935	15,105	9,611	6,780	6,780	5,730	8,240	N/A
Total Passport Fees	122,150	103,960	120,000	83,800	59,800	54,099	56,258	49,068	39,585	N/A
Cook County Vehicle Stickers	299	258	255	259	414	247	212	194	222	N/A
Fishing/Hunting Licenses	85	80	88	69	91	108	138	138	355	N/A

Data Source:

Township budget

N/A - Information not available. Table will be updated prospectively.

HANOVER TOWNSHIP

**Operating Indicators - (continued)
Last Ten Fiscal Years**

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General Government (Continued)										
Town Office (Continued)										
Handicap Placards	254	228	213	206	181	177	233	287	494	N/A
Community Health										
Appointments										
Pro Times	134	205	288	275	280	263	317	297	N/A	N/A
TB Skin Test	106	116	85	88	85	87	97	129	N/A	N/A
Cholesterol	121	103	84	87	132	85	185	145	N/A	N/A
Other	460	501	464	418	444	943	555	764	N/A	N/A
Clinic Clients										
Senior Center	1,045	1,098	1,057	1,188	1,089	1,204	N/A	N/A	N/A	N/A
Izaak Walton Center - Elgin	43	48	80	48	81	66	N/A	N/A	N/A	N/A
Astor Avenue	109	132	117	158	138	163	198	198	N/A	N/A
Offsite Visits	155	137	141	160	183	143	N/A	N/A	N/A	N/A
Total (Unduplicated)	595	576	555	1,554	1,491	1,576	321	321	N/A	N/A
Public Education and Health Promotion										
Media Coverage	50	46	51	52	58	58	39	N/A	N/A	N/A
Informational Seminars	48	68	72	75	124	132	18	N/A	N/A	N/A
Program Participants	1,828	1,902	2,056	1,635	1,920	1,386	N/A	N/A	N/A	N/A
Primary Care Provider Support	84	116	139	107	146	190	181	N/A	N/A	N/A

Data Source:

Township budget

N/A - Information not available. Table will be updated prospectively.

HANOVER TOWNSHIP

**Operating Indicators - (continued)
Last Ten Fiscal Years**

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General Government (Continued)										
Youth and Family Services										
Outreach & Prevention										
Open Gym Participants	14,031	14,533	14,165	14,188	13,344	12,519	12,772	9,517	8,132	N/A
Open Gym Part. (Unduplicated)	1,187	1,110	1,306	1,044	1,167	1,150	1,054	1,349	1,284	N/A
Alt. to Suspension Referrals	90	102	120	89	92	145	128	249	9	N/A
Alt. to Suspension (Unduplicated)	190	175	181	152	150	147	106	78	-	N/A
Clinical										
Therapy Clients (Total Attended)	5,238	4,614	3,992	3,921	3,316	3,031	3,723	3,403	3,745	N/A
Therapy Clients (New Clients)	2,120	1,792	1,898	1,659	1,499	443	688	393	289	N/A
Clinical Hours	3,336	2,862	3,277	2,827	2,903	3,420	2,981	2,855	2,386	N/A
Group Session Participants	2,819	2,080	2,585	1,947	5,386	7,097	5,555	3,440	175	N/A
Tutoring Participants										
Total	1,408	1,452	1,566	1,943	1,764	1,622	1,281	1,065	1,171	N/A
Unduplicated	218	236	244	274	245	235	241	232	555	N/A
General Assistance										
General Assistance Clients	135	142	149	279	272	255	258	202	N/A	N/A
General Assistance Appointments	273	283	314	590	567	654	638	530	N/A	N/A
Emergency Assist. Appointments	245	203	202	214	276	311	328	197	N/A	N/A
LIHEAP Applications										
Office	437	522	500	411	764	1,090	883	703	N/A	N/A
Social Services										
ComEd Hardships	109	67	29	39	40	86	94	22	N/A	N/A
Weatherization	7	1	7	4	17	3	20	40	N/A	N/A
Food pantry										
Served (Households)	8,989	9,090	8,329	9,407	9,837	10,921	10,896	9,906	N/A	N/A
New Applications	395	315	362	473	601	1,109	1,461	1,206	N/A	N/A
Food Donations	729	628	649	737	732	760	679	684	N/A	N/A
Community Center Walk-Ins	2,171	2,596	2,764	2,366	2,782	4,216	4,448	4,415	N/A	N/A
Mental Health										
Grant Funding										
New Clients	3,377	2,819	2,651	2,788	3,817	4,222	3,566	3,020	3,112	N/A
Prevention Prog. Presentations	549	208	414	353	301	386	204	270	N/A	N/A

Data Source:

Township budget

N/A - Information not available. Table will be updated prospectively.

HANOVER TOWNSHIP

**Operating Indicators - (continued)
Last Ten Fiscal Years**

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General Government (Continued)										
Mental Health (Continued)										
TIDE										
Participants	19	17	18	12	8	7	8	12	12	N/A
Organizations Providing Serv.	6	6	6	1,128	5	5	5	7	7	N/A
Clients Served	493	795	1,119	1,034	949	576	703	713	985	N/A
Road & Bridge										
Salt (Tons)	501	710	501	571	838	1,780	943	521	977	N/A
Senior Services										
Programming Division										
Planned Programs	3,009	2,700	2,366	2,483	2,459	2,240	1,981	1,469	N/A	N/A
Participants	37,170	36,033	31,005	26,225	28,606	20,477	21,472	19,673	N/A	N/A
Wait Listed (Unduplicated)	2,066	819	870	597	546	784	796	949	N/A	N/A
Art & Computer Classes	728	633	662	771	698	509	562	608	N/A	N/A
Art & Computer Class Part.	3,826	3,946	4,585	5,044	4,770	3,764	4,582	5,209	N/A	N/A
New Volunteers	69	79	70	60	103	71	78	57	N/A	N/A
Total Volunteers	289	284	268	409	307	271	241	262	N/A	N/A
Total Volunteer Hours	27,142	27,907	28,330	21,864	21,903	18,764	18,607	19,845	N/A	N/A
Meals Delivered by Volunteers	25,185	16,895	12,182	11,859	10,946	9,928	10,898	13,191	N/A	N/A
Social Services Division										
Clients Served (Unduplicated)	1,226	1,251	1,234	1,364	1,267	1,156	1,158	1,056	N/A	N/A
Energy Assistance	447	432	448	4,334	4,595	560	538	417	N/A	N/A
Prescription Drug & Health Ins.	1,370	1,537	1,280	481	591	1,041	1,546	2,151	N/A	N/A
Social Service Programs	142	131	121	131	113	127	114	112	N/A	N/A
Social Service Program Part.	1,376	1,512	1,493	1,093	950	1,282	1,118	1,424	N/A	N/A
Lending Closet Transactions	1,397	1,285	1,223	1,224	1,006	937	736	720	N/A	N/A
Transportation Division										
One Way Rides Given	18,585	20,559	18,871	19,291	21,273	19,764	20,502	18,701	N/A	N/A
Individuals Served (Unduplicated)	644	669	713	826	731	740	847	710	N/A	N/A
New Riders	644	669	713	592	298	229	202	227	N/A	N/A
Unmet Requests for Rides	604	391	636	377	290	439	309	189	N/A	N/A

Data Source:

Township budget

N/A - Information not available. Table will be updated prospectively.

HANOVER TOWNSHIP

**Capital Asset Statistics
Last Ten Fiscal Years**

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
General Government										
Building facilities maintained	9	9	9	9	9	9	9	8	7	7

Data Source:
Township records



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CERTIFIED PUBLIC ACCOUNTANTS

To the Board of Trustees
Hanover Township
Bartlett, Illinois

In planning and performing our audit of the financial statements of Hanover Township, for the year ended March 31, 2019, we considered its internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control.

However, during our audit we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated September 3, 2019 on the financial statements of Hanover Township.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Very truly yours,

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
September 3, 2019

1. **Comment: Significant Audit Adjustments**

Audit procedures identified the following items requiring significant audit adjustments as of March 31, 2019:

- *Property Tax Receivable/Deferred Property Tax Accrual* – Audit adjustments were required to accrue property taxes at year end.
- *Accounts Payable* – Audit adjustments totaling \$17,268 were required to remove prior year payables that were not reversed.
- *Wages Payable* – The entry to reverse the prior year payable was entered twice. An audit adjustment was required to remove one of the entries.
- *Prepaid Asset* – Health insurance premiums for the April 2019 service period were paid in March 2019 and recorded as an expense. The audit adjustment appropriately classified the expense as a prepaid asset.

Recommendation:

Management should prepare the annual adjustment for the property tax accrual. This entry, along with the other year end closing entries, should then be reviewed by an individual independent of its preparation.



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CERTIFIED PUBLIC ACCOUNTANTS

September 3, 2019

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, 2019. 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 30, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

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. No new accounting policies were adopted and the application of existing policies was not changed during 2019. We noted no transactions entered into by Hanover 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 estimate affecting the Township's financial statements were:

Management's estimate of the net pension liability related to IMRF is based on an actuarial report obtained directly from IMRF. We evaluated the key factors and assumptions used to develop the net pension liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the compensated absence liability related to unused time off balances is based on compensated absence reports provided by management. We evaluated the key factors and assumptions used to develop the compensated absence liability 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 attached schedule of misstatements detected as a result of our audit procedures were corrected by management.

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 September 3, 2019.

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 Hanover 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 Hanover 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 Budgetary Comparison and Pension Schedules, 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 combining statements and individual fund statements, 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 other supplementary schedules and statistical data, 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,

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

**Hanover Township
Posted Audit Adjustments
3/31/2019**

Account #	Description	Debit	Credit	Memo
<i>Record payable for lighting project</i>				
8084425	Transfer In from Town Fund	9,476.60		
8002000	Accounts payable		9,476.60	
		<u>9,476.60</u>	<u>9,476.60</u>	
<i>Adjust prepaid expenses</i>				
1044491	Health Insurance		2,199.03	<i>Record prepaid asset for April 2019 Health Insurance premiums and remove prior year prepaid balance.</i>
1014191	Health Insurance		1,652.01	
1014691	Health Insurance		547.02	
1014891	Health Insurance		1,652.01	
1014291	Health Insurance		2,199.03	
5054591	Health Insurance		1,652.01	
3034791	Health Insurance		1,094.04	
1104691	Health Insurance		3,675.98	
1104591	Health Insurance		3,304.02	
1104891	Health Insurance		5,437.39	
1104991	Health Insurance		644.51	
1014591	Health Insurance		2,045.87	
1094791	Health Insurance		3,574.59	
1094691	Health Insurance		3,379.61	
1014491	Health Insurance		2,242.78	
2024591	Health Insurance		547.02	
1001650	Prepaid Expense	19,491.95		
1101520	Prepaid Expense	13,061.90		
5001650	Prepaid Insurance	1,652.01		
3001650	Prepaid Insurance	1,094.04		
2001650	Prepaid Expense	547.02		
1101520	Prepaid Expense		3,636.39	
1104526	Senior Newsletter	2,536.39		
1104515	Programming	1,100.00		
		<u>39,483.31</u>	<u>39,483.31</u>	
<i>Adjust property taxes receivable</i>				
1010010	Property Taxes Receivable	99,008.00		<i>Adjust property tax receivable/deferral per review of the 2018 property tax extension.</i>
1110010	Property Taxes Receivable	26,924.00		
2010010	Property Taxes Receivable	5,524.00		
3010010	Property Taxes Receivable	79,886.00		
6010010	Property Taxes Receivable	4,580.00		
6510010	Property Taxes Receivable	3,705.00		
5010010	Property Taxes Receivable	36,699.00		
1020040	Deferred Property Tax Revenue		74,875.00	
1120040	Deferred Property Tax Revenue		19,916.00	
2020040	Deferred Property Tax Revenue		3,140.00	
3020040	Deferred Property Tax Revenue		74,554.00	
6020040	Deferred Property Tax Revenue		2,762.00	
6520040	Deferred Property Tax Revenue		2,737.00	
5020040	Deferred Property Tax Revenue		28,921.00	
1010012	Allowance for Uncollectibles		495.00	
1110012	Allowance for Uncollectibles		134.00	
2010012	Allowance for Uncollectibles		27.00	
3010012	Allowance for Uncollectibles		400.00	
6010012	Allowance for Uncollectibles		23.00	
6510012	Allowance for Uncollectibles		18.00	
5010012	Allowance for Uncollectibles		183.00	
1013000	Property Taxes		23,638.00	
1103000	Property Taxes		6,874.00	

**Hanover Township
Posted Audit Adjustments
3/31/2019**

Account #	Description	Debit	Credit	Memo
2023000	Property Taxes		2,356.00	
3033000	Property Taxes		4,932.00	
6063000	Property Taxes		1,795.00	
6563000	Property Taxes		949.00	
5053000	Property Taxes		7,597.00	
		256,326.00	256,326.00	

Reverse March 2018 payroll accrual reversing entry that was made twice.

2024201	Salaries	2,356.91		
3034601	Salaries	2,621.88		
1105550	Congregate Salaries	1,053.16		
1104517	Salaries	9,376.20		
1104546	Salaries	6,473.88		
1105556	Home Deliver Merals Salaries	655.33		
5054009	Salaries	869.55		
1014160	Salaries	797.42		
1014450	Salaries	1,372.71		
1014408	Salaries	2,794.85		
1014450	Salaries	1,339.10		
1014200	Salaries	5,299.75		
1014301	Compensation of Officials	1,515.42		
1014408	Salaries	6,511.08		
1044409	Salaries	2,401.30		
1014700	Salaries	529.77		
1014513	Employee Wellness	283.63		
1014801	Salaries	800.31		
1094640	Salaries	3,676.99		
1094608	Salaries	8,162.32		
1094630	Open Gym Salaries	1,974.23		
1094628	Tutoring	385.38		
6564522	FICA Expense	844.56		
6564522	FICA Expense	3,611.23		
6064508	IMRF Expense	5,184.85		
1020200	Accrued Wages		37,844.26	
2002030	Accrued Wages		2,356.91	
3002020	Accrued Wages		2,621.88	
1102020	Accrued Wages		17,558.57	
5002020	Accrued Wages		869.55	
6502020	Accrued Wages		4,455.79	
6002020	Accrued Wages		5,184.85	
1002020	Accrued Wages	3,800.07		
1014408	Salaries		3,800.07	
2002030	Accrued Wages	1,653.85		
2024201	Salaries		1,653.85	
		76,345.73	76,345.73	

Remove outstanding PY accounts payable

1014453	Printing		3.74	
1014454	Travel & Training		21.80	
1014459	Professional Services		146.22	
1014803	Uniforms		111.90	
1014804	Printing		474.10	
1014813	Vehicle Fuel & Maintenance		818.67	
1014219	Vehicle Fuel - Town		451.14	
1094619	Office Supplies		387.82	

**Hanover Township
Posted Audit Adjustments
3/31/2019**

Account #	Description	Debit	Credit	Memo
1094626	Equipment & Furniture		520.00	
1094644	Travel		252.90	
1094650	Program Supplies		234.48	
1094651	Cellphones		120.00	
1002000	Accounts Payable	3,542.77		
1104533	Printing		494.00	
1105558	Home Delivered Meals Food		376.05	
1105560	Home Delivered Meals Supplies		77.41	
1104515	Programming		160.00	
1104520	Volunteer Services		830.80	
1104532	Visual Arts		30.95	
1104518	Vehicle Maintenance		1,760.48	
1104552	Fuel		2,750.94	
1104553	Uniforms		419.42	
1105551	Congregate Food		333.26	
1105553	Congregate Supplies		121.84	
1102000	Accounts Payable	7,355.15		
2024205	Travel & Training		19.35	
2002000	Accounts Payable	19.35		
3034603	Gasoline		2,128.36	
3034609	Maintenance Vehicles & Equip		4,222.14	
3002000	Accounts Payable	6,350.50		
1002000	Accounts Payable	13,725.00		
1102000	Accounts Payable		7,355.00	
2002000	Accounts Payable		19.00	
3002000	Accounts Payable		6,351.00	
1001020	Cash Between Funds		13,725.00	
1101120	Cash Between Funds	7,355.00		
2002020	Cash Between Funds	19.00		
3001010	Petty Cash	6,351.00		
		<u>44,717.77</u>	<u>44,717.77</u>	
<i>Miscellaneous adjustment</i>				
1103300	Other Income		1,361.00	<i>Remove miscellaneous credit in receivable line item</i>
1120	Cash Between Funds	1,361.00		
1020	Cash Between Funds		1,361.00	
1200	Accounts Receivable	1,361.00		
		<u>2,722.00</u>	<u>2,722.00</u>	



Memorandum

Date: August 30, 2019

To: Hanover Township Supervisor and Board of Trustees

From: James C. Barr, Township Administrator

Re: Committee on Youth Appointments

Two members of the Hanover Township Committee on Youth have requested to be re-appointed to the committee with their terms having recently expired. Ms. Nicole DeFalco has decided not to seek reappointment and recently completed ten years of service on the committee including several years as committee chair. Plans are being made to recognize her at an upcoming Township Board meeting.

Listed below are two committee members requesting reappointment.

Robert Wojtowicz resides in Hanover Park and has been a sworn police officer with the Village of Streamwood for many years. He has served on the committee for over a decade.

Ray Alvarez also resides in Hanover Park and recently completed his graduate studies. He has served on the committee since August of 2016.

Thank you for your consideration. Please contact me with any questions or concerns at jbarr@hanover-township.org or (630) 837-0301 ext. 2127.