



240 S. Illinois Route 59, Bartlett, Illinois 60103

Regular Meeting of the Township Board
September 12th, 2023
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 – CDR Michael O’Toole
 - B. Swearing In of Emergency Services Officers
- V. Reports
 - A. Supervisor’s Report
 - B. Clerk’s Report
 - C. Assessor’s Report
 - D. Trustees’ Committee Reports
 - E. Department Reports
- VI. Bill Paying
- VII. Unfinished Business
- VIII. New Business
 - A. Regular Meeting Minutes of August 15, 2023
 - B. Executive Session Minutes of August 15, 2023
 - C. Approval of the Fiscal Year 2023 Audit
 - D. Resolution Establishing the Hanover Township Social Media Policy
 - E. Resolution to Approve the Township Employee Social Media Policy
 - F. Resolution Declaring September Senior Center Month
 - G. Resolution Proclaiming September 15 to October 15 Hispanic Heritage Month in Hanover Township
 - H. Resolution Proclaiming September 18 to 24 as Rail Safety Week
 - I. Consideration of Property Located at 1169 Robin Hood Drive, Elgin
 - J. Consideration of Township Committee Members Recognition
 - K. Consideration of Coffee with the Township Board Workshops
- IX. Executive Session
- X. Other Business
- XI. Adjournment

Our mission is to continuously improve the quality of life for Hanover Township residents.
Our vision is a better life through leadership, innovation, and diversity.



HANOVER TOWNSHIP

VETERANS HONOR ROLL

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

NAME: Michael O'Toole

ADDRESS: 1955 Park Ave.

CITY/ZIP CODE: Hanover Park 60133

PHONE #: (630) 373-5834

EMAIL ADDRESS: otoolemichael32@gmail.com

DATE OF BIRTH: Aug. 17, 1958

BRANCH OF SERVICE: USNR **RANK AT DISCHARGE:** CDR

YEARS OF SERVICE: FROM 1986 **TO** 2007

MEDALS AWARDED OR OTHER CITATIONS:

Navy & Marine Corps Commendation Medal; Army Commendation Medal; Navy & Marine Corps Achievement Medal (2); Navy Battle "E" (2); Global War on Terrorism Expeditionary Medal; Navy & Marine Corps Overseas Service ribbon

INJURIES: n/a

Comments: Please include any interesting stories, events, and/or memories of your time in the military. Please include additional sheet(s) if needed. Civil Engineer Corps Officer, served most of career with Seabee units. Served in Kuwait during OIF/OEF (2006-07) 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

DEPARTMENT OF ADMINISTRATIVE SERVICES

Report for August 2023

SERVICE PROVIDED	AUGUST 2023	AUGUST 2022	FYTD 2024	FYTD 2023
<i>Passports</i>	421	378	1,874	1,657
Photo fees	\$4,500	\$3,660	\$19,640	\$16,520
Fee deposits	\$15,085	\$13,765	\$69,975	\$62,435
<i>Fishing/Hunting licenses</i>	2	0	37	26
<i>Handicap Placards</i>	23	22	81	114
<i>Vehicle Sticker Renewals</i>	36	44	165	180
<i>Human Resources Requests</i>	110	141	635	675
<i>New Employee Orientations</i>	1	2	23	22
<i>Technology work orders</i>	49	47	315	235
<i>Resident Contacts</i>	1,884	2,602	10,174	10,692
<i>Percent of Budget Expended (100% of year)</i>	4.5%	4.8%	30.2%	27.1%

Department Highlights

- The Annual All Staff Picnic was held on August 16 outside of the Senior Center. Approximately 70 employees attended the annual employee appreciation event. During the event employees participated in several games and competitions, including a participation raffle and Township Trivia.
- Human Resources Manager Callahan, Nutrition Manager Perri, and Nutrition Coordinator Harvey participated in first round interviews for the Nutrition Assistant position.
- Prevention Services Manager Dickinson, After-School Program Coordinator Enciso, and Human Resources Manager Callahan participated in first round interviews for the Youth Program Assistant position.
- Youth and Family Services Director Houdek, Prevention Services Manager Dickinson, and Human Resources Manager Callahan participated in first round interviews for the Prevention Specialist position.
- Assistant Township Administrator Vana and Mental Health Board Manager Teachout participated in weekly operations meetings with the on-site Hanover Landing team. The 5 Hanover Township units have been filled and a wait list has been created.
- Assistant Township Administrator Vana and Facilities and Road Maintenance Director Hanson conducted the first internal Campus Beautification Workgroup. This workgroup will meet monthly to discuss, research, and recommend beautification improvements to the Township's landscaping throughout its reserves. The workgroup will also coordinate a staff fall cleanup day this year and a spring planting day next year.
- Assistant Township Administrator Vana met with Facilities and Road Maintenance, Emergency Services and ProxIT staff to review the specific IT needs for the new Emergency Services Station. ProxIT will be on-site again to install equipment in the building once construction is complete.
- Hanover Landing Disability Services Coordinator, Melisa Metsig, started with Hanover Township on August 28. Disability Services Coordinator Metsig will be on-site at Hanover Landing 24 hours per week.
- Assistant Township Administrator Vana worked with Arachas Group to receive quotes for the Township's cyber liability insurance renewal. The cost of cyber liability coverage for local governments decreased this year, with cost savings of \$6,300.

Hanover Township Mission Statement:

To continuously improve the quality of life for Hanover Township residents.

DEPARTMENT OF AGING SERVICES



Report for August 2023

SERVICE PROVIDED	AUGUST 2023	AUGUST 2022	FYTD 2024	FYTD 2023
<i>Programming Division</i>				
Planned programs	264	254	1,264	1,216
Participants	1,913	1,434	8,452	7,295
Participants (unduplicated)	602	543	1,125	936
Wait listed (unduplicated)	21	23	125	69
New volunteers	2	3	10	20
Total volunteers (unduplicated)	137	125	176	165
Volunteer hours reported	2,210	1,638	9,459	7,020
<i>Nutrition Division</i>				
Meals Served	2,284	1,864	10,212	7,838
Meals delivered by volunteers	3,195	3,168	14,585	15,210
Clients Served (unduplicated)	696	N/A	1,234	N/A
<i>Social Services Division</i>				
Clients served (unduplicated)	138	179	551	266
Clients served (duplicated)	228	266	1,065	1,372
Energy Assistance	15	21	96	88
Prescription drugs & health insurance assistance	105	102	496	505
Social Service programs	9	9	51	55
Social Service program participants	96	105	575	552
Lending Closet transactions	143	134	698	618
Home Services direct care hours	82.5	N/A	247.5	N/A
<i>Transportation Division</i>				
One way rides given	1,123	1,062	5,572	4,810
Clients served (unduplicated)	159	119	350	191
New riders	29	16	350	191
Unmet requests for rides	31	48	152	110

Department Highlights

- Starting in August, the Stars-N-Stripes Café began serving a weekly hot vegetarian meal as well as daily diabetic-friendly meals to respond to requests from diners.
- The HT Creates Art Exhibit occurred during the month of August and featured 76 artists, 285 original pieces of artwork, and 5 live demonstrations. Over 100 people attended the artist reception on August 3.
- Staff submitted one-year extension grants to AgeOptions for Title IIIB Senior Center and Transportation, Title IIIC1 for Congregate Dining, and Title IIIC2 for Home Delivered Meals.
- Transportation Manager Kazeos and Social Services Specialist Endean represented the department at the Elderwerks Aging Better Expo in Hoffman Estates on August 8.
- The Senior Center hosted the statewide Community Care Program Advisory Council (CCPAC) meeting on August 8.
- Director Conway attended the AgeGuide Aging Summit at Northern Illinois University on August 23.
- Due to popularity for the Drury Lane *Ring of Fire* day trip on August 30, a second trip was added on September 21.
- Programming Specialist Tammy Cambra escorted a group of 15 individuals to the Rhine River.

*Aging Services Mission Statement:
Enriching Lives, Fostering Friendships, Promoting Independence*

OFFICE OF THE ASSESSOR



Report for August 2023

SERVICE PROVIDED	AUGUST 2023	AUGUST 2022	FYTD 2024	FYTD 2023
<i>Administration</i>				
Office visits	276	387	2,003	1,228
Building permits processed	354	944	1,356	2,570
Change of Name	0	0	45	6
Property tax appeals	14	216	187	590
Certificates of Error	26	49	353	192
Property location updates	0	0	0	0
Sales Recording	0	0	435	258
New owner mailing	0	0	208	719
<i>Exemptions</i>				
Homeowner exemptions	14	45	246	98
Senior homeowner exemptions	12	67	200	137
Senior Freeze exemptions	66	40	884	129
Disabled Veteran exemptions	6	1	121	31
Disabled person exemptions	5	20	59	55
Miscellaneous exemptions	0	5	11	8

Department Highlights

- The total number of email addresses on the Assessor's Office contact list is now 3,633 after 11 new contacts were added in August.
- Low Income Senior Assessment Freeze applications were updated with a deadline extension of September 1 and sent out by the Cook County Assessor's Office. The original electronic exemption filing deadline was also changed from August 18 to August 4. These changes made by the Cook County Assessor's Office resulted in an increase of taxpayers filing in the Township Assessor's Office in the month of August.
- During the first week of August, Interim Chief Deputy Assessor Silverstein attended the Illinois Property Assessment Institute's Northeast Regional conference receiving continuing education during a class in GIS presented by Sidwell Map Company as well as one in Appraising After a Disaster or in Traumatic Events.
- Interim Chief Deputy Assessor Silverstein met with Director Crews on August 7 to learn how the Assessor's Office can better collaborate with Emergency Services to aid Hanover Township homeowners in the case of a disaster affecting their property.
- Cook County Board of Review opened for pre-filing prior to appeals on August 24 and an email advising of the opportunity was sent to residents.

Office of the Assessor Mission Statement:

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

OFFICE OF COMMUNITY AFFAIRS



Report for August 2023

SERVICE PROVIDED	AUGUST 2023	AUGUST 2022	FYTD 2024	FYTD 2023
<i>Website Visits (total)</i>	8,466	8,199	36,657	37,470
<i>Website Visits (unique)</i>	5,511	5,674	32,062	27,758
<i>Facebook Followers (new and total FYTD)</i>	43	43	5,630	5,152
<i>Facebook Reach</i>	24,366	22,842	119,516	96,131
<i>Twitter Followers (new and total FYTD)</i>	0	11	1,415	1,386
<i>Twitter Impressions (new and total FYTD)</i>	6,035	5,613	28,080	35,637
<i>YouTube Views</i>	224	2,741	1,295	14,784
<i>Media Releases</i>	4	4	25	19

Department Highlights

- Director Kuttenberg attended the Youth & Family Services National Night Out event at the Izaak Walton Reserve on August 1. The event was attended by Elgin Mayor David Kaptain, city police officers, and other staff, as well as Township officials and department heads.
- Director Kuttenberg virtually met with the new communications director of New Trier Township on August 4 to discuss best practices and trending topics as it relates to Township communications and outreach.
- Director Kuttenberg coordinated and participated in the August 7 Senior Center tour for Congresswoman Delia Ramirez and her staff. Township Administrator Barr, Director Conway, and Community Health Nurse Kramer also participated in the tour.
- Director Kuttenberg and Township Administrator Barr attended the 100th Birthday celebration for Ralph Wood at The Oaks in Bartlett on August 14. Township Administrator Barr presented a proclamation on behalf of Supervisor McGuire honoring the occasion.
- Director Kuttenberg attended the August 17 Bartlett Area Chamber Board of Directors Meeting at the Bartlett Park District.
- The Township hosted its final concert of the Izaak Walton Reserve Summer Concert Series on August 17 with Ginger Road. Feedback from attendees of all the concerts was very positive. Emergency Services provided excellent support for parking and traffic control. Facilities & Road Maintenance staff were very helpful in prepping the site for each concert and staffing during the event.
- Director Kuttenberg and Trustee Essick attended the August 22 ribbon cutting for J Gray Photography in downtown Bartlett.
- Director Kuttenberg attended the August 23 Bartlett Area Chamber Membership Committee meeting.
- Director Kuttenberg and Township Administrator Barr met with Senator Karina Villa on August 24 at her district office in West Chicago to discuss Township funding priorities and updates from the spring legislative session.
- Director Kuttenberg attended the Special Food Distribution at the Astor Avenue Community Center on August 30 to capture photos and record video for promotion.
- Director Kuttenberg and Township Administrator Barr attended the Bartlett Area Chamber of Commerce Lunch Meet Up event on August 30 to network with other chamber members.

Hanover Township Mission Statement:

To continuously improve the quality of life for Hanover Township residents.

OFFICE OF COMMUNITY HEALTH



Report for August 2023

SERVICE PROVIDED	AUGUST 2023	AUGUST 2022	FYTD 2024	FYTD 2023
<i>Appointments</i>				
ProTimes	7	6	34	28
TB skin test	15	6	24	14
Cholesterol	2	4	18	52
Pharmaceutical Assistance Programs	0	0	0	1
Miscellaneous labs	7	9	31	48
Wellness Screening (BP, diabetes, anemia)	39	57	168	286
Other*	101	88	331	428
<i>Clinic Clients</i>				
Senior Center/ home visits	144	116	471	603
Astor Avenue	16	19	61	96
Offsite clinics	7	36	66	118
Total clients (unduplicated)	67	52	259	372
<i>Public Education & Health Promotion</i>				
Media coverage	1	1	3	6
Informational seminars/Program	6	5	24	25
Program Participants*	151	47	718	628
<i>Primary Care Provider Support</i>	2	3	6	7

* Statistics includes individuals who were vaccinated at the COVID vaccine clinic

Department Highlights

- Director Smith and Community Health Nurse Kramer provided 21 home visits for residents in the month of August.
- Community Health Nurse Kramer attended Bartlett's National Night Out on August 1.
- The Office of Community Health hosted the National Kidney Mobile on August 8 and provided free kidney health screenings for 65 residents.
- Community Health Nurse Kramer provided a bloodborne pathogen and EpiPen training for 8 Youth & Family Services employees on August 10.
- Community Health Nurse Kramer toured Midwestern University Dental School on August 14 to learn about the dental services available for residents in need of low-cost dental care.
- Director Smith attended the Human Services Coordinating Council on August 16.
- The Office of Community Health hosted Ascension Cancer Institute, who provided free prostate screening blood tests for 17 residents on August 23.
- Director Smith and Community Health Nurse Kramer certified 6 employees in Heartsaver CPR on August 23.
- Director Smith and Community Health Nurse Kramer hosted University of Illinois Chicago nursing students on August 30 and educated students on community health nursing in a local government setting.

Office of Community Health Mission Statement:

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

DEPARTMENT OF EMERGENCY SERVICES



Report for August 2023

SERVICE PROVIDED	AUGUST 2023	AUGUST 2022	FYTD 2024	FYTD 2023
<i>Hours</i>				
Volunteer Detail Hours	636	414	2,275	3,809
Volunteer Work Hours	549	130	1,556	549
Volunteer Training Hours	157	214	459	966
<i>Total Volunteer Hours</i>	1,134	713	3,558	5,324
<i>Details</i>				
Emergency Call Outs	18	18	78	67
Safety Patrols	1	1	7	6
Township Sponsored Events	7	4	14	8
Other Community Events	0	1	0	0
Miscellaneous	0	0	0	0
<i>Total Details</i>	26	23	99	81

Department Highlights

- HTES officers responded to a missing child search on August 3.
- HTES officers responded to a report of power lines down in Bartlett to provide traffic management on August 6.
- HTES officers responded to a structure fire in Pingree Grove on August 8.
- HTES officers responded to a home fire in West Dundee providing cylinder fill and decontamination on August 10.
- HTES officers responded to Schaumburg for a traffic accident and provided traffic management on August 12.
- HTES officers provided a touch-a-truck and drone flights at the St. Johns picnic on August 12.
- HTES officers responded to a shooting investigation in Elgin and provided lighting support on August 13.
- HTES officers responded to a structure fire in Roselle on August 14.
- HTES officers responded to Carol Stream to provide scene lighting for a motorcycle accident on August 16.
- HTES officers responded to a structure fire in Hanover Park on August 17.
- HTES officers provided lighting support during a shooting investigation in Inverness on August 18.
- HTES officers responded to a structural fire in Pingree Grove and provided cylinder refill, large diameter hose rolling and lighting support on August 18.
- HTES officers provided traffic management at Streamwood High School on August 18 during a school event.
- HTES officers provided traffic management at a vehicle crash in South Barrington on August 22.
- HTES provided traffic support to the Hanover Park Car Show on August 27.
- HTES officers responded to a structural fire in Hanover Park and provided cylinder refill, large diameter hose rolling, and lighting support on August 29.
- HTES officers provided traffic management at an active shooter scene at Dundee Crown High School on August 30.
- HTES Drone team provided a multi-jurisdictional training exercise in Streamwood on August 30.

Hanover Township Mission Statement:

To continuously improve the quality of life of Hanover Township residents.

DEPARTMENT OF FACILITIES & ROAD MAINTENANCE

Report for August 2023

SERVICE PROVIDED	AUGUST 2023	AUGUST 2022	FYTD 2024	FYTD 2023
<i>Administration</i>				
Vehicle service calls	1	2	11	11
Work orders	437	438	1,933	1,961
Event set-ups/tear downs	164	164	679	709
<i>Energy Efficiency – Electricity (Kw)</i>				
Astor Avenue Community Center	5,281	5,025	24,256	25,695
Town Hall	12,000	9,180	48,780	43,200
Senior Center	39,281	48,730	202,965	175,996
<i>Energy Efficiency – Gas (Therms)</i>				
Astor Avenue Community Center	0.00*	0.00*	325.91	348.09
Town Hall	9.39	9.43	895.27	1,075.15
Senior Center	699.30	1,433.36	7,397.81	7,523.86
<i>Road Maintenance</i>				
Salt Usage (Tons)	0	0	0	0

*No therm/furnace usage due to warm weather

Department Highlights

- Facilities and Road Maintenance staff completed the August brush pickup, collecting approximately 28 tons of mulch. All material was either distributed to residents or absorbed within the Township reserves.
- Summer Seasonal Associate Doogan (certified lift operator) and Operations Manager Nelson conducted scissor lift training for staff and volunteers at Astor Avenue Community Center.
- Demolition on 1169 Robin Hood Drive was completed and pool backfilled with onsite fill. All demolition debris was removed from the site and disposed of. Facilities and Road Maintenance staff completed leveling of substrate and will be installing topsoil and hydroseeding in September.
- Road Associate Crane assisted with the August 17 concert at the Izaak Walton Reserve with Ice Cream vendor power supply, popcorn machine setup and takedown, and garbage removal.
- Director Hanson and Assistant Administrator Vana presented the Town Hall copy room renovation design to Administration and received approval. Cabinets were ordered and are expected to be delivered in early September. Renovation is scheduled to be started and completed in October.
- Director Hanson and Assistant Administrator Vana held the first Campus and Reserve Beautification work group meeting, attended by Roads Manager Santangelo, Youth and Family Services Director Houdek, Administration Receptionist Graffy, and Nutrition Manager Perri. Work Group walked site, reviewed proposed ideas, and provided additional input. The next work group meeting is scheduled for September.
- Director Hanson and Administrator Barr continue attending weekly construction meetings for the Tiknis Campus Expansion and Emergency Services Station. Representatives from Vertex Consulting, Old Republic, Thomas Engineering Group, and FGM Architects were also in attendance.

Hanover Township Mission Statement:

Our mission is to continuously improve the quality of life for Hanover Township residents.

DEPARTMENT OF HUMAN SERVICES



Report for August 2023

SERVICE PROVIDED	AUGUST 2023	AUGUST 2022	FYTD 2024	FYTD 2023
<i>General Assistance</i>				
General Assistance clients	9	9	43	41
General Assistance appointments	10	18	82	71
Emergency Assistance appointments	28	16	93	100
Emergency Assistance approved	2	6	8	24
Crisis intake clients	264	202	1,156	1,121
<i>Veterans' Services</i>				
Office Visits	13	8	68	16
<i>Social Services</i>				
CEDA Applications (LIHEAP, LIWAP, PIPP)	0**	14	191**	122
Financial assistance applications*	4	3	22	29
<i>Food Pantry</i>				
Served (Households)	1,388	1,183	6,024	5,127
Unduplicated	397	594	1,623	1,879
New applications	35	16	183	135
Food Donations	64	69	232	519
<i>Community Center Walk-Ins</i>	133	192	721	826

* Includes Circuit Breaker, Benefit Access, Access to Care, ComEd Hardship, Salvation Army, Hanover Township Foundation

** Statistic includes LIWAP applications as of July 2022

Department Highlights

- On August 2, two busses of Veterans toured the Great Lakes American Sailor Museum as well as attended a lunch at Buckleys Restaurant. The program continues to see growth in the number of Veterans calling, filing claims, and some being awarded compensation on claims that Hanover Township has processed.
- Director Imperato met with the Veteran Advocate from Leyden Township to showcase the Hanover Township Veteran Program and discuss further development of Leyden Township's program.
- Supervisor McGuire and Director Imperato met with the Red Cross to discuss developing a program to assist the Red Cross with disaster recovery efforts for Township residents.
- Director Imperato had the final meeting with the UNITE Cohort Group through the Northern Illinois Food Bank. The group plans to showcase Hanover Township's Food Pantry at the annual ACE Conference in September.
- Case Manager Corona continues training on SOAR (SSI/SSDI Outreach, Access and Recovery) and will train in September on CEDA Programs becoming available in October.
- On August 17, the Illinois Township Association of General Assistance Caseworkers held the third annual workshop on Medicare/Medicaid at the Senior Center with more than 50 in attendance.
- On August 30, St. John the Evangelist Catholic Church sponsored a special food event for the Labor Day holiday. The Boundless Trailer, Cook County Treasurer's Office, and CEDA WIC were onsite as well as the Office of Community Health. More than 138 families received food, clothing, and information on available resources.

Human Services Mission Statement
Empowering Residents to Achieve Self-Sustainability

OFFICE OF THE MENTAL HEALTH BOARD

Report for August 2023

SERVICE PROVIDED	JULY 2023	JULY 2022	FYTD 2024	FYTD 2023
<i>Grant Funding</i>				
New clients	204	148	1,494	1,154
Ongoing clients	1,452	818	2,490	1,707
Closed cases	53	54	137	98
Prevention programming presentations	7	9	37	76
Number in audience	55	83	298	321
<i>TIDE</i>				
Participants	29	27	29	27
Rides	221	195	663	549

Department Highlights

- The Mental Health Board met on August 22 and awarded the following:
 - \$11,211.15 in capital funds to PADS of Elgin to replace sleeping pads
 - \$15,000 in capital funds to Ecker Center to furnish their new location at Hanover Landing
 - \$25,000 in capital funds to renovate Marklund's kitchen at the Wasmond Center
 - \$3,000 in staff development funds to Ecker Center to complete mandatory non-violent crisis intervention training
 - \$25,000 in challenge funding to Hopeful Beginnings to provide maternal mental health treatment to residents of Hanover Township
- Manager Teachout conferenced with Wheeling Township Mental Health Board regarding Strategic Plan and Needs Assessment process.
- Manager Teachout discussed funding applications with several agencies making inquiries about appropriate annual funding requests and changes to funded programs.
- Manager Teachout hosted the first Mental Health Matters Workshop with Poplar Creek Library.
- Manager Teachout assisted Centro De Informacion with preliminary Strategic Planning processes.
- Manager Teachout connected case management staff from various referring agencies to Hanover Landing and assisted several applicants with documents.
- Manager Teachout hosted the Human Services Coordinating Council.
- Manager Teachout attended the quarterly Association of Community Mental Health Authorities of Illinois' training and business meeting.
- Manager Teachout visited Gigi's Playhouse and met with the new development team regarding funding for residents of Hanover Township.

Mental Health Board Mission Statement:

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

DEPARTMENT OF YOUTH AND FAMILY SERVICES

Report for August 2023

SERVICE PROVIDED	AUGUST 2023	AUGUST 2022	FYTD 2024	FYTD 2023
<i>Outreach & Prevention</i>				
Open Gym participants	54	32*	2,490	762*
Open Gym participants (unduplicated)	27	104	376	96
Alternative to Suspension referrals	0	0	159	151
Alternative to Suspension participants	8	3	624	566
Alternative to Suspension participants (unduplicated)	8	3	159	151
<i>Clinical</i>				
Therapy clients	260	414	1,268	2,114
Therapy clients (unduplicated)	78	133	322	639
New clients (unduplicated)	7	2	29	27
Clinical hours	232	316	1,253	1,546
Group session participants	0	46	205	294
<i>Tutoring Participants</i>				
Total	4	12	130	119
Unduplicated	4	7	61	61

*Includes Summer Camp participants.

Department Highlights

- Director Houdek conducted a tour of Hanover Township along with Trustee Beattie and Manager Dickinson for the new Streamwood High School Principal Paige Moran and the new Athletic Director Jason Ward.
- The Department hosted the annual National Night Out and Family Fun Night on August 1 at the Izaak Walton Youth Center with 113 people in attendance.
- The Dodgeball sports tournament program in partnership with the Streamwood Park District began on August 7 with 10 youth registered.
- Department staff participated in the Tefft back to school event on August 8.
- Prevention staff participated in the Blood Borne Pathogens training given by the Office of Community Health on August 10.
- Prevention and Volunteer Coordinator Konzal conducted the annual Alternative Supports alumni event on August 10 to connect with past program participants for the purpose of gathering some longitudinal information and impact of the program. 11 alumni participated.
- Human Resources Manager Callahan, Director Houdek, and Manager Dickinson conducted first round interviews for the Prevention Specialist position during the week of August 15.
- Director Houdek and Prevention Specialist Trujillo met with Streamwood High School Principal Moran and Assistant Principal of Climate and Culture Al Jasinski on August 21 to discuss programs and partnership.
- Director Houdek attended the Illinois Collaboration on Youth (ICOY) & Maryville Academy Legislative Outreach Tour on August 22.
- Department Staff attended back-to-school events on August 24 and 28 at Sunnydale, Huff, and Parkwood Elementary Schools.
- Department staff conducted second round interviews for the Prevention Specialist position on August 29.

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

Hanover Township
Board Audit Report
From 8/15/2023 - 9/11/23

	<u>Total</u>
Total Town Fund	79,018.70
Total Senior Services Fund	38,346.73
Total General Assistance Fund	13,403.26
Total Road Maintenance Fund	20,943.47
Total Committee for Senior Citizens Services	257.38
Total Mental Health Board Fund	36,424.02
Total IMRF Fund	-
Total Social Security Fund	-
Total Vehicle Fund	-
Total Capital Fund	394,721.63
 Total All Funds	 <u><u>583,115.19</u></u>

Supervisor

Town Clerk

Attest

Trustee

Trustee

Trustee

Trustee

Hanover Township Board Audit Report

August 15 through September 8, 2023

Type	Date	Num	Name	Memo	Amount
10A · Town Assets					
1001650 · Prepaid Expense					
Check	09/06/2023	153448	Otis Elevator Company	Inv #F10000106680 Logistics and fuel impact fee	100.00
Total 1001650 · Prepaid Expense					100.00
Total 10A · Town Assets					100.00
1103 · Aging Services - Revenue					
1103500 · Senior Programs					
Check	08/15/2023	153214	Augusto Leonardo	Refund Door County Trip	400.00
Total 1103500 · Senior Programs					400.00
Total 1103 · Aging Services - Revenue					400.00
1014 · Town Fund - Expenditures					
101CAP · Capital Expenditures					
1014430 · Computer Equipment & Software					
Check	08/23/2023	153359	ProxiIT Technology Solutions	Inv #23780 - Laptop for Disability Services Coordinator	1,019.00
Check	08/30/2023	153408	ProxiIT Technology Solutions	Inv #23781 Izaak Walton Youth Center Laptop	679.32
Total 1014430 · Computer Equipment & Software					1,698.32
Total 101CAP · Capital Expenditures					1,698.32
101CHN · Community Health					
1014452 · Office Supplies					
Check	08/29/2023	153366	Accurate Office Supply Co	Inv# 599561 Ink, Folders	208.05
Check	08/29/2023	153366	Accurate Office Supply Co	Inv# 599857 Ink	53.72
Total 1014452 · Office Supplies					261.77
1014453 · Printing					
Check	08/29/2023	153374	COTG	Inv# 4659054 Copy Charges 7/25-8/24	13.55
Total 1014453 · Printing					13.55
1014456 · Community Affairs					
Check	08/22/2023	153247	Zoos Are Us Inc.	Inv# 3127 Balance for Health Expo Petting Zoo	387.50
Total 1014456 · Community Affairs					387.50
1014457 · Furniture and Computer Equip					
Check	08/22/2023	153235	Leaf (379-002)	Inv# 15172423 Copier Lease Lower Level	59.49
Total 1014457 · Furniture and Computer Equip					59.49
1014465 · Medical Supplies					
Check	08/22/2023	153236	McKesson Medical Surgical	Inv# 20986761 Lancets, Specimen Labels	87.85
Check	08/22/2023	153236	McKesson Medical Surgical	Inv# 20987812 Cholesterol Kits	388.95
Check	08/22/2023	153236	McKesson Medical Surgical	Inv# 20995712 Cholesterol Control	27.89

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Type	Date	Num	Name	Memo	Amount
Check	08/29/2023	153386	McKesson Medical Surgical	Inv# 21005375 TB Skin Test, Blood Pressure Cuff	339.37
Total 1014465 · Medical Supplies					844.06
1014492 · Dental, Vision & Life Insurance					
Check	08/23/2023	153350	Euclid Managers	Acct 5641581 September 2023 Monthly Premium	98.37
Check	08/29/2023	153398	Vision Service Plan	Acct# 30070457 Monthly Premium	15.90
Check	08/30/2023	153399	Vision Service Plan	Acct# 30070457 Monthly Premium	15.90
Total 1014492 · Dental, Vision & Life Insurance					130.17
Total 101CHN · Community Health					1,696.54
101CVA · Community Affairs					
101CMA · Community Relations					
1014608 · Salaries					
Check	09/05/2023	153418	Every Creative Graphics Inc	Inv# 105 Graphic Design Consulting	605.00
Total 1014608 · Salaries					605.00
1014614 · Printing					
Check	08/23/2023	153353	Elite Document Solutions	Inv #8582 Copies July 2023	61.40
Total 1014614 · Printing					61.40
1014617 · Equipment & Furniture					
Check	09/06/2023	153453	Verizon Wireless (00002)	Acct 742025529-002 Monthly Charges August 2023	36.01
Total 1014617 · Equipment & Furniture					36.01
1014623 · Phone & Intrnt					
Check	09/06/2023	153427	Tom Kuttentberg	Cell phone reimbursement for July, August, September 2023	150.00
Total 1014623 · Phone & Intrnt					150.00
1014624 · Travel					
Check	08/15/2023	153206	Przybylski, Ashley	Mileage 6/7-8/10	145.28
Check	08/22/2023	153242	Przybylski, Ashley	Mileage 8/10-8/17	9.04
Total 1014624 · Travel					154.32
1014631 · Community Festivals					
Check	09/05/2023	153419	Signs by Tomorrow	Inv# 30396 Parking / Bathroom Signs	542.82
Check	09/06/2023	153430	Euclid Beverage	Inv# W-3708336 Fall Food Truck - Beverage Trailer/Supplies	2,181.20
Total 1014631 · Community Festivals					2,724.02
1014692 · Dental, Vision & Life Insurance					
Check	08/23/2023	153350	Euclid Managers	Acct 5641581 September 2023 Monthly Premium	92.73
Check	08/29/2023	153398	Vision Service Plan	Acct# 30070457 Monthly Premium	10.60
Check	08/30/2023	153399	Vision Service Plan	Acct# 30070457 Monthly Premium	10.60

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Type	Date	Num	Name	Memo	Amount
			Total 1014692 · Dental, Vision & Life Insurance		113.93
			1014701 · Veterans Honor Roll		
Check	08/15/2023	153198	A1 Trophies & Awards	Inv# 18304 Engraving	10.00
			Total 1014701 · Veterans Honor Roll		10.00
			Total 101CMA · Community Relations		3,854.68
			Total 101CVA · Community Affairs		3,854.68
			101ES · ES - Expenditures		
			1014802 · Equipment		
Check	08/29/2023	153367	Air One Equipment, Inc.	Inv# 197147 SCBA Fit Test Adapter	355.00
			Total 1014802 · Equipment		355.00
			1014803 · Uniforms		
Check	08/15/2023	153223	Ray O'herron Co., Inc.	Inv# 2287377 Uniform Pants	97.98
			Total 1014803 · Uniforms		97.98
			1014804 · Printing		
Check	08/23/2023	153353	Elite Document Solutions	Inv #8582 Copies July 2023	61.84
			Total 1014804 · Printing		61.84
			1014809 · Pre-Volunteer Screening		
Check	08/29/2023	153389	Physicians Immediate Care	Drug Screening	689.00
			Total 1014809 · Pre-Volunteer Screening		689.00
			1014812 · Volunteer Appreciation		
Check	08/15/2023	153212	John McGuire	Food for Elgin Early Morning Call Response	9.53
			Total 1014812 · Volunteer Appreciation		9.53
			1014813 · Vehicle Fuel & Maintenance		
Check	08/15/2023	153213	Fornarelli Motorsports	Inv# 14140 Batteries for ATV	780.00
Check	08/16/2023	153228	Village of Hanover Park (Fuel)	Inv# 2023-18017 July 2023 Fuel	1,091.84
			Total 1014813 · Vehicle Fuel & Maintenance		1,871.84
			1014814 · Communications		
Check	08/15/2023	153221	Motorola Solutions Inc	Inv# 770472023073 Monthly Communication Fee Aug	678.00
Check	09/06/2023	153453	Verizon Wireless (00002)	Acct 742025529-002 Monthly Charges August 2023	85.95
			Total 1014814 · Communications		763.95
			1014892 · Dental, Vision & Life Insurance		
Check	08/23/2023	153350	Euclid Managers	Acct 5641581 September 2023 Monthly Premium	127.04
Check	08/29/2023	153398	Vision Service Plan	Acct# 30070457 Monthly Premium	8.48

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Type	Date	Num	Name	Memo	Amount
Check	08/30/2023	153399	Vision Service Plan	Acct# 30070457 Monthly Premium	8.48
Total 1014892 · Dental, Vision & Life Insurance					144.00
Total 101ES · ES - Expenditures					3,993.14
101ISE · Insurance & Employee Benefits					
1014411 · Employee Assistance Program					
Check	09/05/2023	153420	CuraLinc LLC	Inv# 37607 SupportLinc Employee Assistance Program Oct-Dec	648.00
Total 1014411 · Employee Assistance Program					648.00
1014503 · General Insurance					
Check	08/30/2023	153411	Illinois Counties Risk Management Trust	Inv #RBC000000033559 2nd Quarter Unemployment Premium	7,177.00
Check	09/06/2023	153455	Arachas Group LLC	Inv# 31324 Cyber liability Insurance 8/29/23-8/29/24	7,500.00
Total 1014503 · General Insurance					14,677.00
1014513 · Employee Wellness					
Check	08/30/2023	153406	McKesson Medical Surgical	Inv #21027798 Employee flu shots	766.39
Total 1014513 · Employee Wellness					766.39
1014514 · Employee Recognition					
Check	08/23/2023	153348	Big Tent Events	Inv #82836 All Staff Picnic Tables/Chairs Rental	363.60
Check	08/23/2023	153362	Hanover Township Senior Services	Cookies for employee appreciation lunch	42.00
Total 1014514 · Employee Recognition					405.60
Total 101ISE · Insurance & Employee Benefits					16,496.99
101LEA · Legal & Auditing					
1014501 · Auditing					
Check	08/23/2023	153364	Lauterbach & Amen, LLP	Inv #79451 - FY23 Audit Services	11,000.00
Total 1014501 · Auditing					11,000.00
Total 101LEA · Legal & Auditing					11,000.00
101MAIN · Facilities Maintenance					
1014202 · Office Supplies					
Check	08/23/2023	153353	Elite Document Solutions	Inv #8582 Copies July 2023	1.23
Total 1014202 · Office Supplies					1.23
1014205 · Janitorial Supplies					
Check	08/29/2023	153393	State Chemical	Inv# 903019516 Floor Cleaner & Truck Wash	291.50
Check	09/06/2023	153435	Bade Supply	Inv# 75294 Multi-Fold Towels	285.24
Total 1014205 · Janitorial Supplies					576.74
1014209 · Building Contracts					

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Type	Date	Num	Name	Memo	Amount
Check	09/06/2023	153452	TK Elevator Corp	Inv #3007462881 Elevator 9/1/23-8/31/24	3,019.64
Total 1014209 · Building Contracts					3,019.64
1014210 · Building Maintenance - Town					
Check	08/23/2023	153355	Johnson Controls Security Solutions	Inv# 39172663 YFS Security Monitoring Sept-Nov	255.00
Check	08/29/2023	153379	Home Depot, The 7816	Breaker Replacement	21.96
Check	08/29/2023	153379	Home Depot, The 7816	Toggle Bolts	45.72
Total 1014210 · Building Maintenance - Town					322.68
1014211 · Building Maintenance - Senior					
Check	08/15/2023	153205	Midwest Mechanical	Inv# 112143323 Repairs to RTU#2 HVAC	623.15
Check	08/29/2023	153379	Home Depot, The 7816	HDMI Cable, Picture Hardware, Wall Plates	51.39
Check	08/29/2023	153379	Home Depot, The 7816	Toggle Bolts	47.80
Check	09/06/2023	153444	Johnson Controls Security Solutions	Cust# 6838 Inv# 39172926 Security Monitoring Sept-Nov Senior Center	274.13
Total 1014211 · Building Maintenance - Senior					996.47
1014212 · Building Maintenance - Astor					
Check	08/29/2023	153381	Johnson Controls Security Solutions	Cust# 6838 Inv# 39172656 Security Monitoring Sept-Nov Astor Ave	274.13
Total 1014212 · Building Maintenance - Astor					274.13
1014214 · Equipment Maintenance - Senior					
Check	08/29/2023	153379	Home Depot, The 7816	Replacement Fan	39.98
Total 1014214 · Equipment Maintenance - Senior					39.98
1014216 · Equipment Rental					
Check	08/29/2023	153379	Home Depot, The 7816	Tamper Rental for Koi Garden Gravel Installation	150.00
Check	08/29/2023	153379	Home Depot, The 7816	New Carpet Cleaner	575.74
Check	08/29/2023	153379	Home Depot, The 7816	Credit - Rental of Tamper for Koi Garden Gravel Installation	-85.00
Total 1014216 · Equipment Rental					640.74
1014218 · Vehicle Maintenance - Town					
Check	08/29/2023	153394	Suburban Tire Auto Care Centers	Inv# 535310 Brake Repairs to Truck# 336	1,631.13
Total 1014218 · Vehicle Maintenance - Town					1,631.13
1014219 · Vehicle Fuel - Town					
Check	08/16/2023	153228	Village of Hanover Park (Fuel)	Inv# 2023-18017 July 2023 Fuel	1,017.66
Total 1014219 · Vehicle Fuel - Town					1,017.66
1014220 · Seasonal Projects Assistance					
Check	08/29/2023	153389	Physicians Immediate Care	Drug Screening	628.00
Total 1014220 · Seasonal Projects Assistance					628.00
1014221 · Cell Phone/Communications					
Check	08/15/2023	153221	Motorola Solutions Inc	Inv# 770472023073 Monthly Communication Fee Aug	88.00

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Type	Date	Num	Name	Memo	Amount
Check	09/06/2023	153453	Verizon Wireless (00002)	Acct 742025529-002 Monthly Charges August 2023	252.07
Total 1014221 · Cell Phone/Communications					340.07
1014225 · Grounds/Reserve Maintenance					
Check	08/29/2023	153379	Home Depot, The 7816	Top Soil, Trim Kit Culvert Replacement Little John	21.30
Check	08/29/2023	153379	Home Depot, The 7816	Paint, Decking Material Koi Garden	112.03
Check	08/29/2023	153379	Home Depot, The 7816	Lumber, Hardware for Koi Garden Bridge	16.53
Check	08/29/2023	153379	Home Depot, The 7816	Koi Garden Renovation Bridge Deck & Hardware	23.73
Check	09/06/2023	153450	SiteOne Landscape Supply, LLC	Inv #133811833-001 Aquatic liquid algaecide	116.67
Check	09/06/2023	153454	Wood Dale Electrical Const., Inc.	Inv #869 Repairs to site, electrical lighting	2,700.00
Total 1014225 · Grounds/Reserve Maintenance					2,990.26
1014230 · Trash Removal - Izaac					
Check	09/06/2023	153443	Groot, Inc (54379)	Inv #11179553T107 Trash/Recycling Collection - September	5.76
Total 1014230 · Trash Removal - Izaac					5.76
1014292 · Dental, Vision & Life Insurance					
Check	08/23/2023	153350	Euclid Managers	Acct 5641581 September 2023 Monthly Premium	367.63
Check	08/29/2023	153398	Vision Service Plan	Acct# 30070457 Monthly Premium	26.50
Check	08/30/2023	153399	Vision Service Plan	Acct# 30070457 Monthly Premium	26.50
Total 1014292 · Dental, Vision & Life Insurance					420.63
Total 101MAIN · Facilities Maintenance					12,905.12
101THE · Town Hall Expense					
1014402 · Telephone - Town					
Check	08/15/2023	153216	Comcast (185)	Inv# 179477294 Monthly Service Aug 2023	416.10
Check	08/29/2023	153371	AT&T 803	Acct# 630 Z99-0161 803 Monthly Charge 8/16-9/15	44.01
Total 1014402 · Telephone - Town					460.11
1014403 · Utilities - Town					
Check	08/15/2023	153202	Com Ed 006 (Town)	Acct# 7826009006 Monthly Charge/Supply Services 6/30-8/1	423.52
Check	08/15/2023	153210	Village of Bartlett	Acct 51470 Water/Sewer Bill# 741889 7/14	142.38
Check	09/06/2023	153445	Nicor 34	Acct# 34-51-77-1000 9 Monthly Charges 7/18-8/16	345.76
Total 1014403 · Utilities - Town					911.66
1014405 · Internet Access - Town					
Check	08/15/2023	153208	Staples	Inv# 3543145086 Red Pens, Green Pens, Pushpins, Hanging File Folders	103.39
Check	08/15/2023	153215	Comcast (098)	Inv# 179477291 Monthly Ethernet Internet Aug 2023	934.95
Check	08/23/2023	153351	AT&T 824	Acct# 253810824 Back-up Internet 6/28-7/27	53.66
Total 1014405 · Internet Access - Town					1,092.00
1014416 · Equipment Rental - Town					
Check	08/22/2023	153241	Pitney Bowes Global Financial Services	Inv# 3106211417 Postage Machine Lease 6/4-9/3	373.32
Check	08/23/2023	153352	Canteen Rfrsh Svc 05635/002/00002 Admin	Inv# ORD233469 Water Machine Rental	48.10

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Type	Date	Num	Name	Memo	Amount
Check	08/23/2023	153356	Leaf (618-010)	Town Hall Main Copier Lease July	215.42
Check	08/23/2023	153356	Leaf (618-010)	Passport Copier Lease July	15.01
Check	09/06/2023	153436	Canteen Rfrsh Svc 05635/002/00002 Admin	Inv #ORD235417 Admin water cooler filter & sensor replacements	220.00
Check	09/06/2023	153453	Verizon Wireless (00002)	Acct 742025529-002 Monthly Charges August 2023	36.01
Total 1014416 · Equipment Rental - Town					907.86
Total 101THE · Town Hall Expense					3,371.63
101TOE · Town Office Expense					
1014401 · Postage					
Check	08/23/2023	153358	Purchase Power Easy Permit Postage	Acct 8000-9090-0585-2392 Postage	1,568.82
Total 1014401 · Postage					1,568.82
1014406 · Printing					
Check	08/23/2023	153353	Elite Document Solutions	Inv #8582 Copies July 2023	414.43
Check	09/05/2023	153425	Kwik Print	Inv# 74119 Township General Letterhead	671.20
Total 1014406 · Printing					1,085.63
1014412 · Travel Expenses					
Check	09/06/2023	153432	Matich, Hailey	Mileage Reimbursement July & August	41.53
Total 1014412 · Travel Expenses					41.53
1014414 · Memberships, Subs & Publication					
Check	09/06/2023	153429	Township Officials of Cook County	TOCC Annual Dues	2,000.00
Total 1014414 · Memberships, Subs & Publication					2,000.00
1014420 · Pre-Employment Charges					
Check	08/23/2023	153361	Verify (XHANOV)	Inv #1544299 Pre-employment background check (Metsig)	18.00
Total 1014420 · Pre-Employment Charges					18.00
1014530 · Financial Administration					
Check	08/23/2023	153363	Governmental Accounting, Inc	Inv# 59555 Monthly Contract Billing August 2023	5,400.00
Check	09/05/2023	153422	Governmental Accounting, Inc	Inv# 16955 Certificate of Achievement Review Fee FY23	760.00
Check	09/06/2023	153456	Governmental Accounting, Inc	Inv #59584 September 2023 Financial Services	5,400.00
Total 1014530 · Financial Administration					11,560.00
1014531 · Community Affairs					
Check	08/23/2023	153349	Alignment Collaborative for Education	Alignment Collaborative for Education (ACE) Explore 2023 Sponsorship	1,000.00
Total 1014531 · Community Affairs					1,000.00
1014534 · Passport Services					
Check	08/23/2023	153353	Elite Document Solutions	Inv #8582 Copies July 2023	23.91
Total 1014534 · Passport Services					23.91

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Type	Date	Num	Name	Memo	Amount
1014592 · Dental, Vision & Life Insurance					
Check	08/23/2023	153350	Euclid Managers	Acct 5641581 September 2023 Monthly Premium	379.38
Check	08/29/2023	153398	Vision Service Plan	Acct# 30070457 Monthly Premium	71.68
Check	08/30/2023	153399	Vision Service Plan	Acct# 30070457 Monthly Premium	71.68
Total 1014592 · Dental, Vision & Life Insurance					522.74
Total 101TOE · Town Office Expense					17,820.63
104ASR · Assessor's Division					
1044405 · Office Supplies					
Check	08/15/2023	153208	Staples	Inv# 3543741819 One Set of Two Pencil Cups	10.49
Check	08/23/2023	153353	Elite Document Solutions	Inv #8582 Copies July 2023	23.36
Check	08/23/2023	153354	Image Systems & Business Solutions	Inv #385702 - All In One printer ink	36.42
Total 1044405 · Office Supplies					70.27
1044411 · Equipment					
Check	08/29/2023	153392	Sidwell Company	Inv# 5973 Updated Aerial Photography Township Map	325.00
Total 1044411 · Equipment					325.00
1044413 · Travel Expense					
Check	09/06/2023	153433	Silverstein, Simeren	Mileage Reimbursement July & August	60.92
Total 1044413 · Travel Expense					60.92
1044492 · Dental, Vision & Life Insurance					
Check	08/23/2023	153350	Euclid Managers	Acct 5641581 September 2023 Monthly Premium	168.73
Check	08/29/2023	153398	Vision Service Plan	Acct# 30070457 Monthly Premium	19.08
Check	08/30/2023	153399	Vision Service Plan	Acct# 30070457 Monthly Premium	19.08
Total 1044492 · Dental, Vision & Life Insurance					206.89
Total 104ASR · Assessor's Division					663.08
109YFS · Youth & Family Services					
109ADM · Administration & Clinical					
1094617 · Equipment Maintenance					
Check	08/23/2023	153356	Leaf (618-010)	Youth and Family Main Copier Lease July	164.02
Total 1094617 · Equipment Maintenance					164.02
1094618 · Psychiatric Backup					
Check	08/22/2023	153230	Alexian Bros (Psych Bkp) Behavior Health	Psychiatric Backup July 2023	240.00
Total 1094618 · Psychiatric Backup					240.00
1094621 · Recruitment and Pre Employment					
Check	08/29/2023	153388	Next Generation Screen Printing & Embroid	Inv# 20548 Fleeces/Polos	287.55
Check	08/29/2023	153389	Physicians Immediate Care	Drug Screening	639.00

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Type	Date	Num	Name	Memo	Amount
Total 1094621 · Recruitment and Pre Emplment					926.55
1094623 · Travel					
Check	08/29/2023	153375	Diaz, Roxanne	Mileage Reimbursement August	24.24
Check	08/29/2023	153378	Herrera, Marina	Mileage Reimbursement August	62.88
Check	09/06/2023	153434	Munoz, Katia	Mileage Reimbursement August	18.34
Total 1094623 · Travel					105.46
1094624 · Client Mgmt Software					
Check	08/15/2023	153204	Kenneth Young Center	Inv# T014291 CIS Maintenance Support August	300.00
Total 1094624 · Client Mgmt Software					300.00
1094626 · Equipment & Furniture					
Check	08/30/2023	153408	ProxIT Technology Solutions	Inv #23781 Izaak Walton Youth Center Laptop	339.68
Total 1094626 · Equipment & Furniture					339.68
1094692 · Dental, Vision & Life Insurance					
Check	08/23/2023	153350	Euclid Managers	Acct 5641581 September 2023 Monthly Premium	1,047.74
Check	08/29/2023	153398	Vision Service Plan	Acct# 30070457 Monthly Premium Credit	-23.05
Total 1094692 · Dental, Vision & Life Insurance					1,024.69
Total 109ADM · Administration & Clinical					3,100.40
109OUT · Outreach & Prevention					
1094644 · Travel					
Check	08/29/2023	153391	Roehr, Danielle	Mileage Reimbursement July	4.59
Check	08/29/2023	153391	Roehr, Danielle	Mileage Reimbursement Aug	13.10
Total 1094644 · Travel					17.69
1094651 · Cellphones					
Check	09/06/2023	153453	Verizon Wireless (00002)	Acct 742025529-002 Monthly Charges August 2023	196.24
Total 1094651 · Cellphones					196.24
1094656 · Youth Center Equipment					
Check	08/23/2023	153356	Leaf (618-010)	Youth and Family IWYC Copier Lease July	164.02
Check	08/29/2023	153372	Canteen Rfrsh Svc 05637/001/00002 YFS FC	Inv# 233779 Filter Change-Water Filtration	95.00
Check	08/29/2023	153373	Canteen Rfrsh Svc 05637/002/00002 YFS ...	Inv# 233468 Water Machine Rental	48.12
Total 1094656 · Youth Center Equipment					307.14
1094658 · Youth Center Utilities					
Check	08/30/2023	153407	Nicor 78	Acct# 78-11-12-9467 Monthly Charges 7/27-8/25	119.03
Check	09/06/2023	153441	Com Ed 010	Acct# 6997418010 Monthly Charges 7/10-8/8	636.68
Total 1094658 · Youth Center Utilities					755.71

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Type	Date	Num	Name	Memo	Amount
1094792 · Dental, Vision & Life Insurance					
Check	08/23/2023	153350	Euclid Managers	Acct 5641581 September 2023 Monthly Premium	527.19
Check	08/29/2023	153398	Vision Service Plan	Acct# 30070457 Monthly Premium	29.85
Check	08/30/2023	153399	Vision Service Plan	Acct# 30070457 Monthly Premium	84.35
Total 1094792 · Dental, Vision & Life Insurance					641.39
Total 109OUT · Outreach & Prevention					1,918.17
Total 109YFS · Youth & Family Services					5,018.57
Total 1014 · Town Fund - Expenditures					78,518.70
1104 · Aging Services - Expenditures					
1104ADM · Administration					
1104524 · Utilities					
Check	08/15/2023	153210	Village of Bartlett	Acct 62447 Water/Sewer Bill# 747489 7/14	281.28
Check	08/15/2023	153226	Village of Bartlett	Acct 63818 Water/Sewer Bill# 747899 7/14	41.58
Check	09/06/2023	153446	Nicor 53	Acct# 53-90-98-7636 8 Monthly Charges 7/26-8/24	534.97
Total 1104524 · Utilities					857.83
1104525 · Telephone & High Speed Internet					
Check	09/06/2023	153453	Verizon Wireless (00002)	Acct 742025529-002 Monthly Charges August 2023	84.82
Total 1104525 · Telephone & High Speed Internet					84.82
1104527 · Equipment					
Check	08/22/2023	153235	Leaf (379-002)	Inv# 15172423 LL Copier Lease	59.50
Check	08/22/2023	153246	Wells Fargo Financial Leasing Inc	Inv# 5026240420 Main Copier Lease 8/2-9/1	289.85
Total 1104527 · Equipment					349.35
1104528 · Office Supplies					
Check	08/22/2023	153229	Accurate Office Supply Co	Inv# 599293 Labels, Paper, Folders, Markers	456.20
Check	09/05/2023	153414	Accurate Office Supply Co	Inv# 600116 Sheet Protectors	12.63
Total 1104528 · Office Supplies					468.83
1104533 · Printing					
Check	08/15/2023	153220	Kwik Print	Inv# 73978 Business Cards	47.10
Check	08/29/2023	153374	COTG	Inv# 4659054 Copy Charges 7/25-8/24	212.48
Check	08/30/2023	153402	COTG	Inv# IN4675529 Copy Charges 7/25-8/24	54.41
Total 1104533 · Printing					313.99
1104538 · Community Affairs					
Check	09/05/2023	153416	Kwik Print	Inv# 74117 HT SC Postcare Mailer	1,040.60
Total 1104538 · Community Affairs					1,040.60
1104592 · Dental, Vision & Life Insurance					

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August 15 through September 8, 2023

Type	Date	Num	Name	Memo	Amount
Check	08/23/2023	153350	Euclid Managers	Acct 5641581 September 2023 Monthly Premium	181.49
Check	08/29/2023	153398	Vision Service Plan	Acct# 30070457 Monthly Premium	33.20
Check	08/30/2023	153399	Vision Service Plan	Acct# 30070457 Monthly Premium	33.20
Total 1104592 · Dental, Vision & Life Insurance					247.89
Total 1104ADM · Administration					3,363.31
1104NUT · Nutrition					
1105551 · Congregate Food					
Check	08/15/2023	153217	Get Fresh Produce, Inc	Congregate Food	771.71
Check	08/15/2023	153219	Gordon Food Service	Cafe Food	1,146.48
Check	08/22/2023	153232	Get Fresh Produce, Inc	Congregate Food	658.44
Check	08/29/2023	153376	Get Fresh Produce, Inc	Congregate Food	584.04
Check	08/29/2023	153365	Gordon Food Service	Cafe Food	2,802.86
Check	08/30/2023	153403	Get Fresh Produce, Inc	Congregate Food	303.44
Check	08/30/2023	153404	Gordon Food Service	Cafe Food	709.64
Check	09/05/2023	153415	Get Fresh Produce, Inc	Congregate Food	390.82
Total 1105551 · Congregate Food					7,367.43
1105553 · Congregate Supplies					
Check	08/15/2023	153217	Get Fresh Produce, Inc	Congregate Supplies	771.69
Check	08/15/2023	153219	Gordon Food Service	Cafe Supplies	236.98
Check	08/22/2023	153232	Get Fresh Produce, Inc	Congregate Supplies	658.42
Check	08/29/2023	153376	Get Fresh Produce, Inc	Congregate Supplies	584.00
Check	08/29/2023	153365	Gordon Food Service	Cafe Supplies	268.06
Check	08/30/2023	153403	Get Fresh Produce, Inc	Congregate Supplies	97.58
Check	08/30/2023	153404	Gordon Food Service	Cafe Supplies	136.01
Check	09/05/2023	153415	Get Fresh Produce, Inc	Congregate Supplies	390.80
Total 1105553 · Congregate Supplies					3,143.54
1105555 · Travel					
Check	08/22/2023	153234	Lara, Jennifer	Home Delivered Meals Mileage Reimbursement July/Aug 2023	32.10
Check	08/29/2023	153383	Lana Harvey	Home Delivered Meals Mileage Reimbursement August	30.79
Total 1105555 · Travel					62.89
1105558 · Home Delivered Meals Food					
Check	08/15/2023	153217	Get Fresh Produce, Inc	HDM Food	116.16
Check	08/15/2023	153219	Gordon Food Service	HDM Food	1,146.47
Check	08/22/2023	153232	Get Fresh Produce, Inc	HDM Food	117.61
Check	08/29/2023	153376	Get Fresh Produce, Inc	HDM Food	94.08
Check	08/29/2023	153365	Gordon Food Service	HDM Food	2,802.85
Check	08/30/2023	153403	Get Fresh Produce, Inc	HDM Food	303.43
Check	08/30/2023	153404	Gordon Food Service	HDM Food	709.64
Total 1105558 · Home Delivered Meals Food					5,290.24
1105560 · Home Delivered Meals Supplies					

Hanover Township Board Audit Report

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Type	Date	Num	Name	Memo	Amount
Check	08/15/2023	153217	Get Fresh Produce, Inc	HDM Supplies	116.14
Check	08/15/2023	153219	Gordon Food Service	HDM Supplies	236.98
Check	08/22/2023	153232	Get Fresh Produce, Inc	HDM Supplies	117.59
Check	08/29/2023	153376	Get Fresh Produce, Inc	HDM Supplies	94.07
Check	08/29/2023	153365	Gordon Food Service	HDM Supplies	268.04
Check	08/30/2023	153403	Get Fresh Produce, Inc	HDM Supplies	97.57
Check	08/30/2023	153404	Gordon Food Service	HDM Supplies	136.01
Total 1105560 · Home Delivered Meals Supplies					1,066.40
1105792 · Dental, Vision & Life Insurance					
Check	08/23/2023	153350	Euclid Managers	Acct 5641581 September 2023 Monthly Premium	43.54
Check	08/29/2023	153398	Vision Service Plan	Acct# 30070457 Monthly Premium	5.30
Check	08/30/2023	153399	Vision Service Plan	Acct# 30070457 Monthly Premium	5.30
Total 1105792 · Dental, Vision & Life Insurance					54.14
Total 1104NUT · Nutrition					16,984.64
1104PRO · Enrichment Programs					
1104515 · Programming					
Check	08/15/2023	153217	Get Fresh Produce, Inc	Programming	23.55
Check	08/15/2023	153218	Giuseppa Bartolomeo	Class Supplies 8/9	57.39
Check	08/22/2023	153229	Accurate Office Supply Co	Inv# 299293 Water, Pop, Sweetener	194.96
Check	08/22/2023	153232	Get Fresh Produce, Inc	Programming	70.65
Check	08/29/2023	153377	Giuseppa Bartolomeo	Class Supplies 8/24	125.93
Check	08/29/2023	153365	Gordon Food Service	Programming	329.77
Check	08/29/2023	153380	James Murrell	Instruction for Computers Made Easy August	200.00
Check	08/29/2023	153380	James Murrell	Instruction for Computers Made Easy October	150.00
Check	08/29/2023	153397	Thomason, Charlene M	Holiday Party Centerpieces and Decoration Supplies	216.74
Check	08/30/2023	153404	Gordon Food Service	Programming	0.00
Check	09/05/2023	153414	Accurate Office Supply Co	Inv# 600116 Cups, Pop, Water	138.76
Check	09/06/2023	153431	Drury Lane Events	Final payment for show on 9/21/23	2,046.93
Total 1104515 · Programming					3,554.68
1104520 · Volunteer Services					
Check	08/22/2023	153240	Phil Roth	Home Delivered Meals Mileage Reimbursement July-Aug	49.13
Check	08/29/2023	153384	Larry Piemonte	Home Delivered Meals Mileage Reimbursement July	31.24
Check	08/29/2023	153385	Lynn Marinelli	Home Delivered Meals Mileage Reimbursement July-August	87.77
Check	08/30/2023	153401	James Lemonides	Home Delivered Meals Mileage Reimbursement August	55.15
Check	09/05/2023	153421	Edward Baus	Home Delivered Meals Mileage Reimbursement Aug	55.54
Check	09/05/2023	153424	Kathy Lindahl	Home Delivered Meals Mileage Reimbursement August	62.23
Check	09/05/2023	153426	Marlies Bellos	Home Delivered Meals Mileage Reimbursement August	141.94
Total 1104520 · Volunteer Services					483.00
1104526 · Senior Newsletter					
Check	08/22/2023	153244	USPS	Club 59 Newsletter Postage Nov/Dec	2,518.56

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Type	Date	Num	Name	Memo	Amount
Total 1104526 · Senior Newsletter					2,518.56
1104892 · Dental, Vision & Life Insurance					
Check	08/23/2023	153350	Euclid Managers	Acct 5641581 September 2023 Monthly Premium	316.39
Check	08/29/2023	153398	Vision Service Plan	Acct# 30070457 Monthly Premium	15.90
Check	08/30/2023	153399	Vision Service Plan	Acct# 30070457 Monthly Premium	15.90
Total 1104892 · Dental, Vision & Life Insurance					348.19
Total 1104PRO · Enrichment Programs					6,904.43
1104SOC · Social Services					
1104519 · Senior Assistance					
Check	08/22/2023	153233	Habitat for Humanity	Replacement Water Heater	200.00
Total 1104519 · Senior Assistance					200.00
1104564 · Senior Health Ins Program					
Check	08/29/2023	153366	Accurate Office Supply Co	Inv# 599564 Printer Toner	395.65
Check	08/29/2023	153382	Kwik Print	Inv# 74064 Business Cards	158.00
Check	09/05/2023	153414	Accurate Office Supply Co	Inv# 600196 Copy Paper	259.15
Total 1104564 · Senior Health Ins Program					812.80
1104569 · Senior Home Care Program					
Check	08/29/2023	153396	Mitchell, Sarece	Mileage Reimbursement 7/19-8/9	46.12
Check	08/29/2023	153396	Mitchell, Sarece	Mileage Reimbursement 8/10-8/23	34.85
Total 1104569 · Senior Home Care Program					80.97
1104992 · Dental, Vision & Life Insurance					
Check	08/23/2023	153350	Euclid Managers	Acct 5641581 September 2023 Monthly Premium	120.83
Check	08/29/2023	153398	Vision Service Plan	Acct# 30070457 Monthly Premium	10.60
Check	08/30/2023	153399	Vision Service Plan	Acct# 30070457 Monthly Premium	10.60
Total 1104992 · Dental, Vision & Life Insurance					142.03
Total 1104SOC · Social Services					1,235.80
1104TRN · Transportation					
1104518 · Vehicle Maintenance					
Check	08/15/2023	153222	Preventative Maintenance Systems, Inc	Inv# 30787 Diagnostic Scan	412.50
Check	08/15/2023	153224	Redmon's Towing	Inv# 520006 Tow to Kammes	303.75
Check	08/15/2023	153225	Ultimate Spray-N-Wash Inc	Inv# 40613 Bus Washes 8	440.00
Check	08/22/2023	153237	Midas Auto Service Experts	Inv# 4274577 Tail Light Bus# 143	60.63
Check	08/22/2023	153245	Valvoline	Inv# 56154 Oil Change Bus# 143	80.72
Check	09/05/2023	153417	Pace	Inv# 624680 Bus Lease	100.00
Check	09/05/2023	153417	Pace	Inv# 624725 Bus Lease	100.00
Check	09/05/2023	153417	Pace	Inv# 624733 Bus Lease	100.00
Check	09/05/2023	153423	Kammes Auto & Truck Repair, Inc.	Inv# 141924 Maintenance 147	2,763.37

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Type	Date	Num	Name	Memo	Amount
			Total 1104518 · Vehicle Maintenance		4,360.97
			1104549 · Employee Screenings		
Check	08/29/2023	153389	Physicians Immediate Care	Drug Screening	682.00
			Total 1104549 · Employee Screenings		682.00
			1104550 · Telephone		
Check	08/30/2023	153410	Verizon Wireless	Inv# 9942338371 Monthly Charges 7/19-8/18	444.17
			Total 1104550 · Telephone		444.17
			1104552 · Fuel		
Check	08/16/2023	153228	Village of Hanover Park (Fuel)	Inv# 2023-18017 July 2023 Fuel	3,735.81
			Total 1104552 · Fuel		3,735.81
			1104692 · Dental, Vision & Life Insurance		
Check	08/23/2023	153350	Euclid Managers	Acct 5641581 September 2023 Monthly Premium	591.78
Check	08/29/2023	153398	Vision Service Plan	Acct# 30070457 Monthly Premium	21.91
Check	08/30/2023	153399	Vision Service Plan	Acct# 30070457 Monthly Premium	21.91
			Total 1104692 · Dental, Vision & Life Insurance		635.60
			Total 1104TRN · Transportation		9,858.55
			Total 1104 · Aging Services - Expenditures		38,346.73
			2024 · Human Services - Expenditures		
			2024ADM · Administration		
			2024202 · Office Supplies		
Check	08/16/2023	153227	Staples	Inv #3543741818 Splenda packets	102.28
Check	08/16/2023	153227	Staples	Inv #3543145085 Yellow toner cartridge	117.86
Check	08/16/2023	153227	Staples	Inv #3543145084 Magenta & cyan toner cartridge	240.50
Check	08/16/2023	153227	Staples	Inv #3542693140 Magenta toner cartridge	120.64
Check	08/16/2023	153227	Staples	Inv #3542693139 Yellow & cyan toner cartridge	237.72
Check	08/16/2023	153227	Staples	Inv #3542273584 Yellow toner cartridge	163.62
Check	08/16/2023	153227	Staples	Inv #3541860208 Folder	95.78
Check	08/23/2023	153360	Staples	Inv #3544895771 Post it, staples, envelope security	295.52
Check	08/23/2023	153360	Staples	Inv #3544895772 Staples	88.98
Check	08/30/2023	153409	Staples	Inv #3545375051 Coffee pot, creamer	90.15
Check	08/30/2023	153409	Staples	Inv #3545375052 Sticky notes, folders	51.86
Check	09/06/2023	153451	Staples	Inv #3546014251 Coffee pot	67.99
Check	09/06/2023	153451	Staples	Inv #3546014254 Pens, paper	77.96
Check	09/06/2023	153451	Staples	Inv #3546014255 Deskpad	93.84
			Total 2024202 · Office Supplies		1,844.70
			2024204 · Equipment		
Check	08/15/2023	153207	Quench USA, Inc.	Inv# 6169617 Water Machine Rental 8/4-9/3	44.32
Check	08/23/2023	153356	Leaf (618-010)	Astor Copier Lease July	164.02

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Type	Date	Num	Name	Memo	Amount
			Total 2024204 · Equipment		208.34
			2024205 · Travel & Training		
Check	08/30/2023	153400	Mary Jo Imperato.	Mileage Reimbursement 6/22, 7/29, 8/24	78.86
			Total 2024205 · Travel & Training		78.86
			2024212 · Dues & Publications		
Check	08/22/2023	153243	Township Officials of Cook Co- Cswkrs Div	Domestic Violence Caseworker 9/28/23	20.00
			Total 2024212 · Dues & Publications		20.00
			2024507 · Professional Services		
Check	08/15/2023	153209	Verify (XHANGA)	Inv# 1538450 Background Checks June	36.00
Check	08/15/2023	153209	Verify (XHANGA)	Inv# 1544298 Background Checks July	54.00
Check	08/29/2023	153389	Physicians Immediate Care	Drug Screening	165.00
			Total 2024507 · Professional Services		255.00
			2024511 · Phone and Internet		
Check	08/15/2023	153200	Comcast (898 WS)	Acct 8771100850097898 Monthly Cable/Internet Charges 7/25-8/24	250.74
Check	09/06/2023	153440	Comcast (898 WS)	Acct 8771100850097898 Monthly Cable/Internet Charges 8/25-9/24	250.74
			Total 2024511 · Phone and Internet		501.48
			2024592 · Dental, Vision & Life Insurance		
Check	08/23/2023	153350	Euclid Managers	Acct 5641581 September 2023 Monthly Premium	127.16
Check	08/29/2023	153398	Vision Service Plan	Acct# 30070457 Monthly Premium	10.60
Check	08/30/2023	153399	Vision Service Plan	Acct# 30070457 Monthly Premium	10.60
			Total 2024592 · Dental, Vision & Life Insurance		148.36
			Total 2024ADM · Administration		3,056.74
			2024HOM · Home Relief		
			2024102 · Rent		
Check	08/31/2023	6366	Nature Homes of the Meadows HOA	September 2023 Rent	275.00
Check	08/31/2023	6367	State Farm Del Vassey	August 2023 Home Insurance Assistance	104.32
Check	08/31/2023	6368	Shellpoint	September Rent 2023	520.75
Check	08/31/2023	6369	Larry Bennett	September 2023 Rent	700.00
Check	08/31/2023	6371	Shellpoint	September Rent 2023	975.00
Check	08/31/2023	6372	Com Ed GA Home Relief	Utilities Assistance	104.90
Check	08/31/2023	6374	Spring Lakes Estates	September 2023 Rent	685.00
Check	08/31/2023	6375	Ruth Elders	September 2023 Rent	450.00
Check	08/31/2023	6376	Com Ed GA Home Relief	Utilities Assistance	103.92
Check	08/31/2023	6377	Michelle Breen	September 2023 Rent	650.00
Check	08/31/2023	6378	3A's Property	September 2023 Rent	975.00
Check	08/31/2023	6379	Spring Lakes Estates	September 2023 Rent	765.00
Check	08/31/2023	6380	Valerie Woodcock	September 2023 Rent	210.00
			Total 2024102 · Rent		6,518.89

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Type	Date	Num	Name	Memo	Amount
2024103 · Utilities					
Check	08/31/2023	6373	NICOR GA Home Relief	Utilities Assistance	29.09
Total 2024103 · Utilities					29.09
2024105 · Personal Essentials					
Check	08/31/2023	6381	Walmart	Personal Essentials September 2023	600.00
Total 2024105 · Personal Essentials					600.00
2024106 · Travel Expenses					
Check	08/31/2023	6367	State Farm Del Vassey	August 2023 Auto Insurance Assistance	74.93
Check	08/31/2023	6370	State Farm Salah, Neal	September Auto Insurance Assistance	29.87
Check	08/31/2023	6382	BP Gas Station	Fuel Assistance	50.00
Total 2024106 · Travel Expenses					154.80
2024119 · Emergency Assistance					
Check	08/25/2023	6365	Home Solutions of IL	Emergency Assistance	2,000.00
Total 2024119 · Emergency Assistance					2,000.00
Total 2024HOM · Home Relief					9,302.78
202PAN · Pantry					
1014161 · Utilities					
Check	08/15/2023	153203	Com Ed 016 (Astor)	Acct# 8584152016 Monthly Charges 7/3-8/2	748.20
Check	08/15/2023	153211	Village of Hanover Park	Acct 3940-001 Water/Sewer 7/26	49.60
Check	09/06/2023	153447	Nicor 65	Acct# 65-08-57-1000 5 (Meter 1) Monthly Charges 7/17-8/15	103.82
Total 1014161 · Utilities					901.62
1014192 · Dental, Vision & Life Insurance					
Check	08/23/2023	153350	Euclid Managers	Acct 5641581 September 2023 Monthly Premium	114.22
Check	08/29/2023	153398	Vision Service Plan	Acct# 30070457 Monthly Premium	13.95
Check	08/30/2023	153399	Vision Service Plan	Acct# 30070457 Monthly Premium	13.95
Total 1014192 · Dental, Vision & Life Insurance					142.12
Total 202PAN · Pantry					1,043.74
Total 2024 · Human Services - Expenditures					13,403.26
3034 · Road Maintenance - Expenditures					
3034ADM · Administration					
3034704 · Telephone					
Check	08/29/2023	153370	AT&T 152	Inv# 847717527308 Monthly Line 7/23-8/22	110.23
Total 3034704 · Telephone					110.23
3034709 · Uniforms & Safety Equipment					

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Type	Date	Num	Name	Memo	Amount
Check	08/29/2023	153379	Home Depot, The 7816	Resperator for Paint	33.24
Total 3034709 · Uniforms & Safety Equipment					33.24
3034711 · Utilities					
Check	08/15/2023	153201	Com Ed 000 & 048 (R&B)	Acct# 0657043000 Monthly Charges 7/7-8/7	18.81
Check	08/22/2023	153238	Nicor 44	Acct# 44-51-77-1000 8 Monthly Charges 7/18-8/15	56.84
Check	08/22/2023	153239	Nicor 91	Monthly Charges 7/18-8/15	26.59
Total 3034711 · Utilities					102.24
3034713 · Recruitment					
Check	08/29/2023	153389	Physicians Immediate Care	Drug Screening	628.00
Total 3034713 · Recruitment					628.00
3034792 · Dental, Vision & Life Insurance					
Check	08/23/2023	153350	Euclid Managers	Acct 5641581 September 2023 Monthly Premium	92.73
Check	08/29/2023	153398	Vision Service Plan	Acct# 30070457 Monthly Premium	10.60
Check	08/30/2023	153399	Vision Service Plan	Acct# 30070457 Monthly Premium	10.60
Total 3034792 · Dental, Vision & Life Insurance					113.93
Total 3034ADM · Administration					987.64
3034ROD · Road Maintenance					
3034602 · Operating Supplies & Materials					
Check	08/15/2023	153199	Allied Asphalt Paving Company	Inv# 247867 Asphalt Disposal Bridlewood Pothole Repairs	610.53
Check	08/15/2023	153221	Motorola Solutions Inc	Inv# 770472023073 Monthly Communication Fee Aug	88.00
Check	08/29/2023	153368	Alta Equipment Company	Inv# SP4/72811 Mower Blades, Hydraulic Oil Grease Fittings	146.22
Check	08/29/2023	153369	American Welding & Power Washing Inc	Inv# 557240 Replacement Mail Box Post Fabrication & Welding Sherwood ...	225.00
Check	08/29/2023	153379	Home Depot, The 7816	Washers, Nuts, Bolts Sign Repair	6.38
Check	08/29/2023	153379	Home Depot, The 7816	Address Numbers for Mailbox Replacement Robinhood Dr	4.65
Check	08/29/2023	153379	Home Depot, The 7816	Screws, Hardware Mailbox Replacement Robinhood Dr	2.76
Check	08/29/2023	153379	Home Depot, The 7816	Rebar for Road Garage Repair	42.74
Check	08/29/2023	153379	Home Depot, The 7816	Shelftrack	191.84
Check	08/29/2023	153379	Home Depot, The 7816	Shelftrack Hang Track	89.94
Check	08/29/2023	153379	Home Depot, The 7816	Road Garage Repairs Rebar	6.87
Check	08/29/2023	153379	Home Depot, The 7816	Refund for Incorrect Rebar	-42.74
Check	08/29/2023	153395	Welch Bros., Inc	Inv# 3221983 PVC Pipe for Culvert Replacement Sherwood Oaks	4,104.24
Check	08/29/2023	153395	Welch Bros., Inc	Inv# 3223639 Flare Ends for Culvert Replacement Sherwood Oaks	671.20
Check	08/30/2023	153405	Menards - Hanover Park	Inv #10443 Cedar Bevel Lap	124.47
Check	09/06/2023	153459	Earth, Inc	Inv# 23906 Topsoil	6,175.00
Total 3034602 · Operating Supplies & Materials					12,447.10
3034603 · Fuel					
Check	08/16/2023	153228	Village of Hanover Park (Fuel)	Inv# 2023-18017 July 2023 Fuel	1,067.17
Total 3034603 · Fuel					1,067.17
3034607 · Contract Work					

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Type	Date	Num	Name	Memo	Amount
Check	09/06/2023	153438	Chicagoland Paving	Additional ditch, restoration, shoulder work	4,500.00
Check	09/06/2023	153439	Chicagoland Paving	Additional RipRap	1,900.00
Total 3034607 · Contract Work					6,400.00
3034610 · Street Lighting					
Check	09/06/2023	153442	Com Ed 051	Acct# 5619024051 Monthly Charges 7/27-8/25	41.56
Total 3034610 · Street Lighting					41.56
Total 3034ROD · Road Maintenance					19,955.83
Total 3034 · Road Maintenance - Expenditures					20,943.47
4045 · Comm/SR Citizens Svcs - Expense					
4045105 · Soda/Snack Vending					
Check	08/22/2023	153231	Conway, Megan A	Vending Machine Supplies	89.88
Total 4045105 · Soda/Snack Vending					89.88
4045115 · Senior Support					
Check	08/22/2023	153233	Habitat for Humanity	Replacement Water Heater	167.50
Total 4045115 · Senior Support					167.50
Total 4045 · Comm/SR Citizens Svcs - Expense					257.38
5054 · Mental Health - Expenditures					
5054ADM · Administration					
5054541 · Printing					
Check	08/23/2023	153353	Elite Document Solutions	Inv #8582 Copies July 2023	12.54
Total 5054541 · Printing					12.54
5054592 · Dental, Vision & Life Insurance					
Check	08/23/2023	153350	Euclid Managers	Acct 5641581 September 2023 Monthly Premium	171.73
Check	08/29/2023	153398	Vision Service Plan	Acct# 30070457 Monthly Premium	13.95
Check	08/30/2023	153399	Vision Service Plan	Acct# 30070457 Monthly Premium	13.95
Total 5054592 · Dental, Vision & Life Insurance					199.63
Total 5054ADM · Administration					212.17
5054SVC · Service Contracts					
5054179 · Challenge Grant Fund					
Check	08/30/2023	153413	Hopeful Beginnings	Challenge Funding awarded 8/22/23	25,000.00
Total 5054179 · Challenge Grant Fund					25,000.00
5054180 · Capital Grant Fund					
Check	08/30/2023	153412	PADS of Elgin	Capital Funding awarded 8/22/23	11,211.85

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Type	Date	Num	Name	Memo	Amount
Total 5054180 · Capital Grant Fund					11,211.85
Total 5054SVC · Service Contracts					36,211.85
Total 5054 · Mental Health - Expenditures					36,424.02
8084 · Capital Projects - Expenditures					
8084414 · Emergency Services Station					
Check	08/29/2023	153390	Quality Roque's Inc	Additional Tree Removal for ADA Sidewalk EMS	2,750.00
Check	09/06/2023	153428	FGM Architects	Inv# 21-3142.01-17 August Progress Payment Emergency Services Project	3,318.13
Check	09/06/2023	153457	Old Republic Surety Company	Progress payment #7 for Phase 1 / EMA Station project	297,585.00
Check	09/06/2023	153458	Old Republic Surety Company	Progress payment #8 for Phase 1 / EMA Station project	82,254.59
Check	09/06/2023	153437	Chicago Communications	Inv #346434 Replace antenna	163.00
Total 8084414 · Emergency Services Station					386,070.72
8084425 · Building & Perm Improvements					
Check	08/23/2023	153357	Prate Roofing and Installations	Inv #T24924 - Material and labor for repairs	4,275.00
Check	08/29/2023	153387	Midwest Mechanical	Inv# 112143113 Replace Failed Variable Frequency Drive for RTU#2	4,090.91
Check	09/06/2023	153449	Service Sanitation, Inc.	Inv #8651832 Sanitation service	285.00
Total 8084425 · Building & Perm Improvements					8,650.91
Total 8084 · Capital Projects - Expenditures					394,721.63
TOTAL					583,115.19



- I. Call to Order/Roll Call: Supervisor McGuire called the Board meeting to order at 7:00 p.m.
Clerk Dolan Baumer called the roll; present were Trustee Beattie, Essick, Martinez, and Supervisor McGuire. Trustee Noyola was absent.
Others present were Assessor Khaja Moinuddin, Facilities and Road Maintenance Director Caleb Hanson, Aging Services Director Megan Conway, Human Services Director Mary Jo Imperato, Community Health Director Kristen Smith, Community Affairs Director Tom Kuttentberg, Emergency Services Director Mike Crews, Youth and Family Services Director Tina Houdek, Mental Health Board Manager Amanda Teachout, Assistant Administrator Kristin Vana, Administrator James Barr, Ms Jeanette Cadillo of the Assessor's office, and Attorney Mike Airdo. Also present were Township resident Joseph Rocha, members of the Emergency Services unit, and Village of Streamwood Trustee Mike Baumer.
- II. Pledge of Allegiance: Supervisor McGuire invited everyone to stand and join him in the Pledge of Allegiance to the Flag.
- III. Town Hall: Supervisor Pro-tem Essick asked if there was anyone in the audience who had comments to make or questions to ask of the Board; there were no responses. Supervisor McGuire closed the Town Hall.
- IV. Presentation:
 - A. The Board welcomed A1C Joseph Rocha of Bartlett to the Hanover Township Veterans Honor Roll. Mr. Rocha served in the U.S. Air Force as Airman First Class from 1955 to 1959.
 - B. Clerk Dolan Baumer administered the oath of office to Ms Geri Wittenberg as she starts with the Emergency Services unit. Welcome Officer Wittenberg.
- V. Reports:
 - A. Supervisor's Report: Supervisor McGuire thanked the Board and staff for reaching out during the loss of his father in law, Ronald Edelmann; it was most appreciated by the McGuire family.
 - B. Clerk's Report: Clerk Dolan Baumer reported that the first Township Officials of Cook County Board meeting of 2023-24 would be held on August 30; it would be held at the Lemont Township Community Center. The Township Officials of Illinois Board meeting would be held on Thursday, after the first annual TOIRMA golf outing. The TOCC Clerks Association meeting would be held in early September. The TOI Clerks Division meeting would be held on September 23.
 - C. Assessor's Report: Assessor Moinuddin introduced Jeanette Cadillo as new staff member in the Assessor's office.
 - D. Trustee Liaison Committee Reports: No reports were offered.
 - E. Department Reports: Written reports were submitted for the Board's review; highlights this period included Director Kuttentberg reporting that he, Supervisor McGuire and Administrator Barr met with state legislators regarding construction project: the message from the legislators was to stay in touch. The department is assisting Emergency Service in recruiting volunteers. The County Sheriff's department is offering a light replacement program for emergency vehicles that he is working on with Director Crews. Congratulations to Communications Coordinator Celeste Smith who delivered a lovely baby. Assistant Administrator reported that the five units at Hanover Landing have been filled, and a wait list has been started. Manager Teachout has been working with case managers on the referral program with UP Development. Manager Teachout reported that the Mental Health Board would meet next week to discuss several requests. Director Conway reported that she attended the Community Care Providers Council. Nutrition

Services has increased to eight the number of Home Delivered Meals routes to serve 120 people each day; the Senior Citizens Services Committee will be covering the expense. Drivers are needed to serve the increased volume. The Township welcomes Danielle Edwards as the new driver. Director Houdek reported that SD U-46 has approved the Open Gym schedule in five schools and the department will also be holding Open Gym at the Izaak Walton Youth Center. Fall tutoring starts on September 22; dodge ball with the Streamwood Park District starts in September with registration open now. Director Imperato reported that 1,260 backpacks were distributed this year. Holiday program registration begins on September 15. Leyden Township representatives will visit to learn about our veteran service programming. Director Smith reported that the Ascension Cancer Institute would be holding prostate cancer screenings this month. The Be Active, an eight week series for adults, runs through October. The annual health expo would be held on September 7. Director Crews reported that five applicants have expressed interest in joining the unit. In July, 1,625 hours of service were recorded by the unit. Director Hanson reported that work on the expansion property and Emergency Service station has resumed; the electrical inspection passed and the reinstallation and installation of items that were incorrect is ongoing. With regard to the Robinhood property, 300 cu yds of topsoil were needed to fill the excavated pool space. This was the final week for the department's seasonal staff for summer, as they headed back to school and other destinations. Administrator Barr reported that the Township gave Alignment Collaborative for Education (ACE) a sponsorship of \$1,000 for two events. The Board concurred with this sponsorship request. He reminded the Board that our next meeting would be held on September 12, 2023. Finally, he asked that reservation requests for the Township Officials of Illinois Annual Conference be made to Assistant Administrator Vana. Attorney Airdo reported that the March 22, 2023 EEOC claim against the Township has expired and is no longer an issue. He has been appointed as the Treasurer for the Illinois Township Attorney's Division. There will be a September 8 seminar in Peoria of the Division.

- VI. Bill Paying: Mr. Barr presented the bills for payment from August 1, 2023 through August 14, 2023 as follows:

a.	Town	\$59,204.24
b.	Senior Services	48,452.37
c.	General Assistance	7,375.55
d.	Road Maintenance	5,456.08
e.	Senior Citizens Services Comm.	326.88
f.	Mental Health Board	9,490.41
g.	Vehicle	200.00
h.	Capital	<u>9,346.29</u>
	Total	<u>\$139,851.82</u>

A motion was made by Trustee Beattie and seconded by Trustee Martinez to approve payment of the bills as presented from August 1, 2023 through August 14, 2023. Roll call: Ayes: Trustees Beattie, Martinez, and Essick. Nays: None. Motion carried and the bills will be paid.

- VII. Unfinished Business: No unfinished business was brought forward.

- VIII. New Business:

- A. Board Meeting Minutes of August 1, 2023: Clerk Dolan Baumer presented the Board meeting minutes of August 1, 2023 for review and approval. Trustee Martinez moved to approve the Board meeting minutes of August 1, 2023 as presented; motion seconded by Trustee Beattie. Roll call: Ayes: Trustees Beattie, Martinez, and Essick. Abstain: Supervisor McGuire. Nays: None. Motion carried.
- B. Resolution Honoring the 34th Anniversary of the Children's Advocacy Center of North and Northwest Cook County: Trustee Beattie moved that the Board approve the resolution honoring

the 34th anniversary of the Children's Advocacy Center of North and Northwest Cook County; Trustee Essick seconded the motion. Roll call: Ayes: Supervisor McGuire, and Trustees Beattie, Martinez, and Essick. Nays: None. Motion carried.

- C. Resolution to Approve an Agreement between Hanover Township and James Barr: The Board concurred that this item VIII.C. be moved to after Executive Session.

- IX. Executive Session: Trustee Essick moved that the Board go into Executive Session pursuant to §2c1 (The appointment, employment, compensation, discipline, performance, or dismissal of specific employees (or volunteers) of the public body or legal counsel for the public body...), of the Illinois Open Meetings Act. Trustee Beattie seconded the motion. Roll call: Ayes: Supervisor McGuire, and Trustees Beattie, Martinez, and Essick. Nays: None. Motion carried. Supervisor McGuire invited staff to leave at this time, and the Board went into closed session at 7:40 p.m.

At 7:51 p.m., the Board reconvened in open session and at the Supervisor's gavel, present by roll call vote were Trustees Beattie, Martinez, and Essick, and Supervisor McGuire.

Item VIII.C. moved from earlier in the meeting by Board concurrence to after the Executive Session:

Resolution to Approve an Agreement between Hanover Township and James Barr: Trustee Martinez moved that the Board approve resolution 081523 approving of an agreement between Hanover Township and James C. Barr, and that the agreement for the employment of Mr. Barr as Township Administrator of Hanover Township for an annual base salary of \$200,000.00 per year, deferred compensation of 5% of annual base salary per year, and a monthly vehicle allowance of \$400.00 per month, as more fully described in the resolution and the agreement attached, and that the Township Supervisor and Township Clerk be authorized to sign and attest the agreement on behalf of the Township. Motion seconded by Trustee Beattie. Roll call: Ayes: Supervisor McGuire, and Trustees Beattie, Martinez, and Essick. Nays: None. Motion carried. Mr. Barr thanked the Board for its continued confidence in him.

- X. Other Business: September 12 – next Board meeting; September 14 – Food Truck Fest; September 28 – MTA Symposium.
- XI. Adjournment: There being no further business to come before this Board, a motion to adjourn at 7:56 p.m. was made by Trustee Martinez and seconded by Trustee Essick, followed by a roll call vote. Ayes: Trustees Beattie, Martinez, and Essick, and Supervisor McGuire. Motion carried and the meeting was adjourned.

Respectfully submitted,



Katy Dolan Baumer
Clerk



August 14, 2023

The Board of Trustees
Hanover Township
Bartlett, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Hanover Township, (the Township), Illinois for the year ended March 31, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), 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 August 14, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Township are described in the Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended March 31, 2023. We noted no transactions entered into by the Township during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Management's estimate of the depreciation expense on capital assets is based on assumed useful lives of the underlying capital assets and the net pension liability is based on estimated assumptions used by the actuary. We evaluated the key factors and assumptions used to develop the depreciation expense and the net pension liability estimates 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. Any material misstatements detected as a result of audit procedures were corrected by management.

Significant Audit Findings - Continued

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 August 14, 2023.

Management Consultations with Other Independent Auditors

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

Other Audit Findings or Issues

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

Other Matters

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

We were engaged to report on the other supplementary information, 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 the accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section and statistical section, 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, and we do not express an opinion or provide any assurance on it.

Hanover Township, Illinois
August 14, 2023
Page 3

Restrictions on Use

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

We wish to express our gratitude to the Board of Trustees and staff (in particular the Finance Department) of the Hanover Township, Illinois for their valuable cooperation throughout the audit engagement.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

HANOVER TOWNSHIP, ILLINOIS

MANAGEMENT LETTER



FOR THE FISCAL YEAR ENDED
MARCH 31, 2023

250 S. Route 59
Bartlett, IL 60103
Phone: 630.837.0301
www.hanover-township.org



August 14, 2023

The Board of Trustees
Hanover Township
Bartlett, Illinois

In planning and performing our audit of the financial statements of the Hanover Township (the Township), Illinois, for the year ended March 31, 2023, we considered its internal control structure 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 structure.

We do not intend to imply that our audit failed to disclose commendable aspects of your system and structure. For your consideration, we herein submit our comments and suggestions which are designed to assist in effecting improvements in internal controls and procedures. Those less-significant matters, if any, which arose during the course of the audit, were reviewed with management as the audit field work progressed.

The accompanying comments and recommendations are intended solely for the information and use of the Board, Township Administrator and senior management of the Hanover Township, Illinois.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Township personnel. We would be pleased to discuss our comments and suggestions in further detail with you at your convenience, to perform any additional study of these matters, or to review the procedures necessary to bring about desirable changes.

We commend the finance department for the well prepared audit package and we appreciate the courtesy and assistance given to us by the entire Township staff.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

CURRENT RECOMMENDATIONS

1. **GASB STATEMENT NO. 94 PRIVATE-PUBLIC AND PUBLIC-PUBLIC PARTNERSHIPS AND AVAILABILITY PAYMENT ARRANGEMENTS**

Comment

In March 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, which provides guidance regarding the information needs of financial statement users by improving the comparability of financial statements among governments that enter into public-private and public-public partnerships (PPPs) and availability payment arrangements (APAs) and by enhancing the understandability, reliability, relevance, and consistency of information about PPPs and APAs. A PPP is an arrangement in which a government (the transferor) contracts with an operator to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definitions Service Concession Arrangements (SCAs) if (a) the operator collects and is compensated by fees from third parties, (b) the transferor (government) determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services, and (c) the transferor (government) is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. An APA is an arrangement in which a government compensates an operator for activities that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* is applicable to the Township's financial statements for the year ended March 31, 2024.

Recommendation

Lauterbach & Amen, LLP will work directly with the Township to review the new criteria associated with PPPs and PPAs to determine the appropriate financial reporting for these activities under GASB Statement No. 94.

Management's Response

Management acknowledges this comment and, if applicable, will work to implement it when required by GASB.

2. **GASB STATEMENT NO. 96 SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS**

Comment

In May 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 96, *Subscription-Based Information Technology Arrangements*, which provides guidance regarding the information needs of financial statement users by improving accounting and financial reporting for Subscription-Based Information Technology Arrangements (SBITAs) by governments. It establishes uniform accounting and financial reporting requirements for SBITAs, improves the comparability of financial statements among governments that have entered into SBITAs, and enhances the understandability, reliability, relevance, and consistency of information about SBITAs. GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* is applicable to the Township's financial statements for the year ended March 31, 2024.

CURRENT RECOMMENDATIONS - Continued

2. GASB STATEMENT NO. 96 SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS - Continued

Recommendation

Lauterbach & Amen, LLP will work directly with the Township to review the new SBITA criteria in conjunction with the Township's current arrangements to determine the appropriate financial reporting for these activities under GASB Statement No. 96.

Management Response

Management acknowledges this comment and, if applicable, will work to implement it when required by GASB.

3. GASB STATEMENT NO. 100 ACCOUNTING CHANGES AND ERROR CORRECTIONS

Comment

In June 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 100, *Accounting Changes and Error Corrections*, which establishes accounting and financial reporting requirements for (a) accounting changes, and (b) the correction of an error in previously issued financial statements (error correction). Accounting changes are (a) changes in accounting principle, (b) changes in accounting estimates, or (c) changes to or within the financial reporting entity. Error corrections are (a) errors from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were issued, or (b) a change from (i) applying an accounting principle that is not generally accepted to transactions or other events that previously were significant to (ii) applying a generally accepted accounting principle to those transactions or other events is an error correction. GASB Statement No. 100 requires that (a) changes in accounting principal and error corrections are reported retroactively, (b) changes in accounting estimates are reported prospectively, and (c) changes to or within the financial reporting entity should be reported by adjusting the current reporting period's beginning net position, fund balance, or fund net position, as applicable, for the effect of the change as if the change occurred as of the beginning of the reporting period. GASB Statement No. 100, *Accounting Changes and Error Corrections* is applicable to the Township's financial statements for the year ended March 31, 2025.

Recommendation

Lauterbach & Amen, LLP will work directly with the Township to review any accounting changes or error corrections to determine the appropriate financial reporting for these activities under GASB Statement No. 100.

Management Response

Management acknowledges this comment and, if applicable, will work to implement it when required by GASB.

CURRENT RECOMMENDATIONS - Continued

4. GASB STATEMENT NO. 101 COMPENSATED ABSENCES

Comment

In June 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 101, *Compensated Absences*, which establishes standards of accounting and financial reporting for (a) compensated absences, and (b) associated salary-related payments, including certain defined contribution pensions and defined contribution other post-employment benefits (OPEB). The statement requires that a liability should be recognized for any type of leave that has not been used at year-end if (a) The leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Examples of leave that should be reviewed, and potentially measured under GASB Statement No. 101 are vacation leave, paid time off leave, holiday leave, and sick leave. Examples of leave that are excluded from GASB Statement No. 101 are parental leave, military leave, and jury duty leave. GASB Statement No. 101, *Compensated Absences* is applicable to the Township's financial statements for the year ended March 31, 2025.

Recommendation

Lauterbach & Amen, LLP will work directly with the Township to review the new compensated absences and associated salary-related payments, including certain defined contribution pensions and defined contribution other post-employment benefits criteria to determine the appropriate financial reporting for these activities under GASB Statement No. 101.

Management Response

Management acknowledges this comment and, if applicable, will work to implement it when required by GASB.

5. OUTSTANDING CHECK WRITE-OFF POLICY

Comment

During our current year-end audit procedures, we noted that the Township does not have a formal policy for following up and processing old outstanding checks, which has resulted in several old outstanding checks being included in the bank reconciliations.

Recommendation

We recommend the Township develop and implement an outstanding check policy that includes procedures to follow-up and subsequently how to process the outstanding checks. This policy should be in written form and should set specific instructions for these procedures including steps to be in compliance with State unclaimed property statutes. State unclaimed property statutes note that all checks that are greater than three years old are to be sent to the State of Illinois Treasurer along with the required forms.

Management Response

Management acknowledges this comment and will work to correct it in the coming year.

CURRENT RECOMMENDATIONS - Continued

6. FUND OVER BUDGET

Comment

During our current year-end audit procedures, we noted that the following fund had an excess of actual expenditures over budget for the fiscal year:

Fund	2023
Senior Citizens Services	\$ 96,622

Recommendation

We recommend the Township investigate the causes of the fund over budget and adopt appropriate future funding measures.

Management Response

Management has identified the cause of the fund to go over budget to be elevated inflation particularly related to food costs as part of the senior nutrition program along with growth in demand for the service. The Township has increased the Fiscal Year 2024 budget for these expenditures and is also researching changes in service delivery methods and vendors

HANOVER TOWNSHIP, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED
MARCH 31, 2023

250 S. Route 59
Bartlett, IL 60103
Phone: 630.837.0301
www.hanover-township.org

HANOVER TOWNSHIP, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED MARCH 31, 2023

Prepared by:
Department of Administrative Services

HANOVER TOWNSHIP, ILLINOIS

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HANOVER TOWNSHIP, ILLINOIS

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INTRODUCTORY SECTION

This section includes miscellaneous data regarding the Township including:

List of Principal Officials

Organizational Chart

Letter of Transmittal

Certificate of Achievement for Excellence in Financial Reporting

HANOVER TOWNSHIP, ILLINOIS

List of Principal Officials

For the Fiscal Year Ended March 31, 2023

Elected Officials

Brian P. McGuire
Supervisor

Katy Dolan Baumer
Clerk

Khaja Moinuddin
Assessor

Alisa “Lee” Beattie
Craig Essick
Eugene N. Martinez
Denise Noyola
Trustees

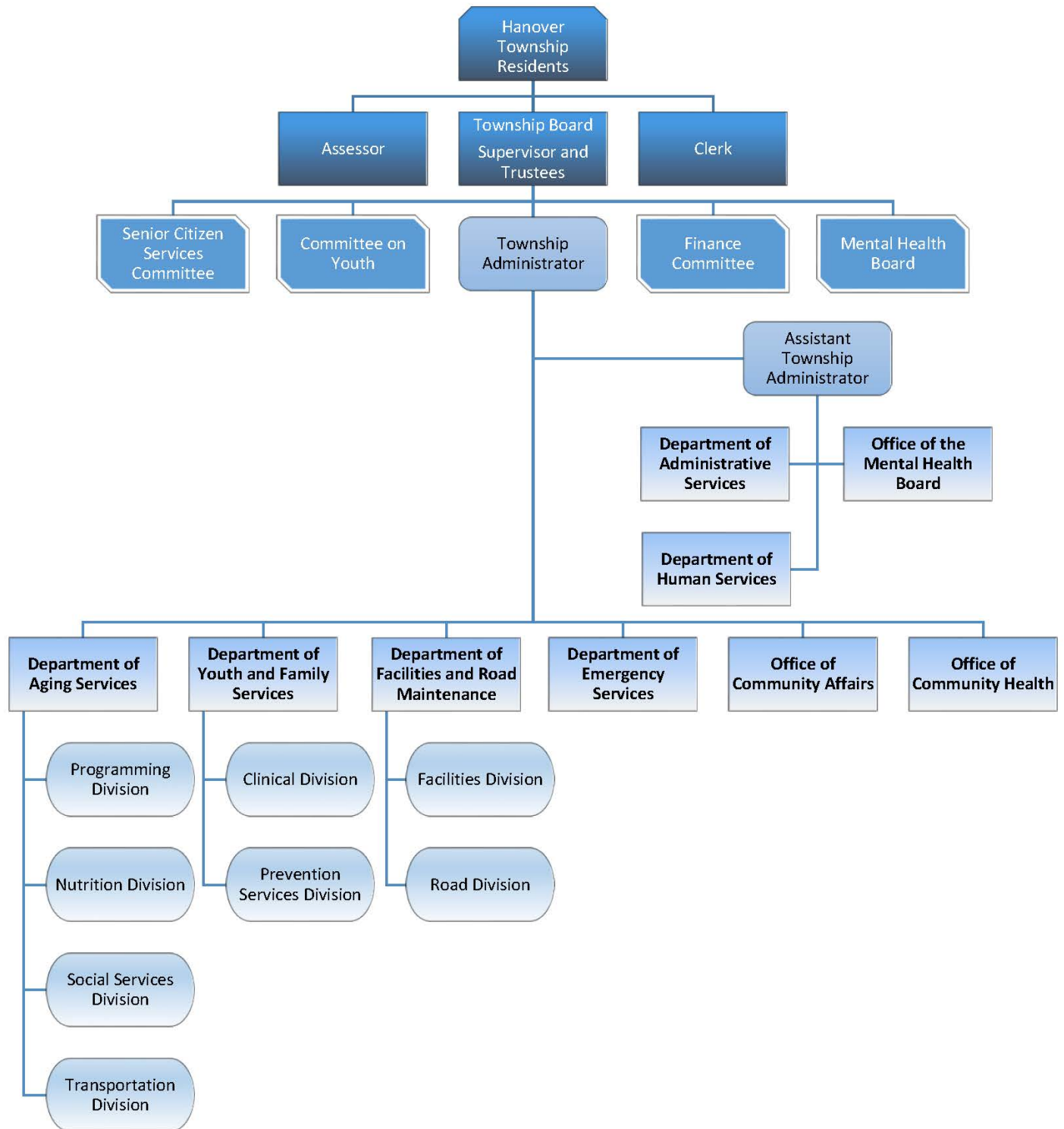
Administrative Staff

James C. Barr
Township Administrator

Kristin Vana
Assistant Township Administrator

Hailey Matich
Administrative Specialist

Organizational Chart



Supervisor
Brian P. McGuire

Clerk
Katy Dolan Baumer

Assessor
Khaja Moinuddin

Trustees
Alisa "Lee" Beattie
Craig Essick
Eugene N. Martinez
Denise Noyola

Administrator
James C. Barr, MPA

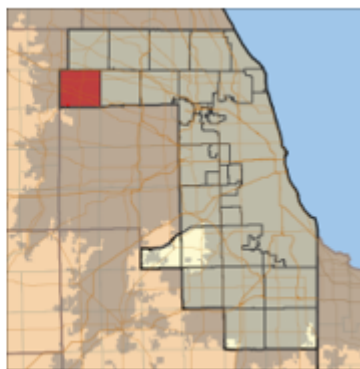
August 14, 2023

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

Honorable Trustees:

The Annual Comprehensive Financial Report (ACFR) of Hanover Township for the fiscal year ending March 31, 2023 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.

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 Aging Services, Department of Youth and Family Services, Department of Human Services, Department of Facilities and Road Maintenance, Office of the Mental Health Board, Assessor's Office, and the Office of Community 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 2020 American Community Survey (ACS), the population of 100,092 for the Township represents almost no increase from the 2010 population of 99,538. The 2020 median household income is \$80,723 and per capita income is \$30,461. 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 ('18 through '20), the Township's equalized assessed valuation has increased by 12.1%.

Cook County has not released the 2022 tax extensions at the issuance of this audit. The Township levies taxes for four agencies. The agencies are the Town of Hanover, General Assistance (Human Services), 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	0.260	0.020	0.086	0.059
2018	1,967,914,991	0.275	0.021	0.087	0.062
2019	2,268,205,300	0.247	0.018	0.075	0.056
2020	2,258,218,530	0.255	0.020	0.076	0.059
2021	2,086,373,004	0.287	0.022	0.083	0.067

According to the 2020 ACS, the total housing units for the Township amounted to 35,007 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 2023 Budget for Operations remained static for the year. The Township's total major funds expenses were up 31% from the prior year. The Township was able to transfer monies into the vehicle and capital projects funds in the amounts of \$90,000 and \$395,000, respectively. These monies in addition to prior years' reserves, funded the following major projects from fiscal year 2023: expansion and development of the property adjacent to the Townships campus for the new Emergency Services Station, Izaak Walton Center Improvements, as well as building/security Improvements.

FUTURE INITIATIVES/FUTURE DIRECTION

Although the Capital Improvement Program anticipates expenditures over a five-year period, the Town Board has allocated up to \$3.8 M to be expended on Fiscal Year 2024 capital improvements. Funding of capital projects will be derived from local property tax revenues, grants/donations, sale of property, and loan proceeds. These funds are to be budgeted on the following projects: emergency services station and campus expansion, Izaak Walton reserve improvements, building improvements, and road resurfacing projects.

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 legal entities 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 84% of the total revenue for the major governmental funds.

At the issuance of the FY23 audit Cook County has not released the 2022 tax extensions. 2021 assessed valuation of \$2,086,373,004 represents a decrease from 2020. As a result, the tax rates for 2021 increased.

Allocation of the property tax levy for 2021 and the preceding tax year are as follows (amounts for each \$100 of assessed value).

Purpose	2021	2020
Town of Hanover	0.287	0.255
General Assistance Fund	0.022	0.020
Road Maintenance Fund	0.083	0.076
Mental Health Fund	0.067	0.059
Total Tax Rate	0.459	0.410

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, 2023 the general capital assets of the Hanover Township amounted to \$10,281,145. The major category of increase results from Construction in Progress totaling 2,052,929.

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 Lauterbach and Amen, LLP has performed the audit for the year ended March 31, 2023. 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 March 31, 2023, in addition to the GFOA’s Award for Reporting Excellence for its ACFR dated March 31, 2022. 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.

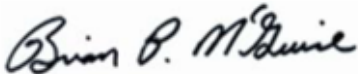
We would like to thank the Hanover Township board and elected officials for their interest and support in planning and conducting the financial operation of the Township in a responsible and progressive manner.

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 Annual Comprehensive
Financial Report
For the Fiscal Year Ended

March 31, 2022

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION

This section includes:

Independent Auditors' Report

Management's Discussion and Analysis

Basic Financial Statements

Required Supplementary Information

Other Supplementary Information

INDEPENDENT AUDITORS' REPORT

This section includes the opinion of the Township's independent auditing firm.



INDEPENDENT AUDITORS' REPORT

August 14, 2023

The Board of Trustees
Hanover Township
Bartlett, Illinois

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Hanover Township (the Township), Illinois, as of and for the year ended March 31, 2023, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

In our opinion, the 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 the Hanover Township, Illinois, as of March 31, 2023, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Township, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and GASB-required pension, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Hanover Township, Illinois' basic financial statements. The other supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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, other supplementary information and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

HANOVER TOWNSHIP, ILLINOIS

Management's Discussion and Analysis

March 31, 2023 (Unaudited)

Our discussion and analysis of the Hanover Township (Township), Illinois' financial performance provides an overview of the Township's financial activities for the fiscal year ended March 31, 2023. Please read it in conjunction with the transmittal letter, which can be found in the introductory section of this report and the Township's financial statements, which can be found in the basic financial statements section of this report.

FINANCIAL HIGHLIGHTS

- The Township's net position decreased by \$1,010,655, or 6.4 percent, as a result of of this year's operations.
- During the year, government-wide revenues totaled \$10,120,563, while expenses totaled \$11,131,218, resulting in a decrease to net position of \$1,010,655.
- The Township's net position totaled \$14,892,571 on March 31, 2023, which includes \$8,242,243 net investment in capital assets, \$4,395,494 subject to external restrictions, and \$2,254,834 unrestricted net position that may be used to meet the ongoing obligations to citizens and creditors.
- The General Fund reported an increase this year of \$239,447 or 8.8 percent, resulting in ending fund balance of \$2,947,885.
- Beginning net position was restated to correct errors in recording of capital assets in the prior year.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Township as a whole and present a longer-term view of the Township's finances. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Township's operations in more detail than the government-wide statements by providing information about the Township's most significant funds. The remaining statements provide financial information about activities for which the Township acts solely as a trustee or agent for the benefit of those outside of the government.

Government-Wide Financial Statements

The government-wide financial statements provide readers with a broad overview of the Township's finances, in a matter similar to a private-sector business.

The Statement of Net Position reports information on all of the Township's assets/deferred outflows and liabilities/deferred inflows, 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 the Township is improving or deteriorating. Consideration of other nonfinancial factors, such as changes in the Township's property tax base and the condition of the Township's infrastructure, is needed to assess the overall health of the Township.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

HANOVER TOWNSHIP, ILLINOIS

Management's Discussion and Analysis

March 31, 2023 (Unaudited)

USING THIS ANNUAL REPORT - Continued

Government-Wide Financial Statements - Continued

The government-wide financial statements display functions of the Township that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the Township include general government, emergency services, youth and family services, community relations, community health, road maintenance, mental health, and senior center.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Township, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Township are considered governmental funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, 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. Such information may be useful in evaluating the Township's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The Township maintains ten individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Senior Citizens Services Fund, Road Maintenance Fund, Mental Health Fund, General Assistance Fund and Capital Projects Fund. Data from the other four governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The Township adopts an annual appropriated budget for all of the governmental funds. A budgetary comparison statement for these funds has been provided to demonstrate compliance with this budget.

Notes to the Financial Statements

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

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Township's I.M.R.F. employee pension obligations and budgetary comparison schedules for the General Fund and major special revenue funds. The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information on pensions.

HANOVER TOWNSHIP, ILLINOIS

Management's Discussion and Analysis

March 31, 2023 (Unaudited)

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. The following tables show that in the case of the Township, assets/deferred outflows exceeded liabilities/deferred inflows by \$14,892,571.

	Net Position	
	2023	2022
Current Assets	\$ 13,730,589	12,124,946
Capital Assets	10,281,145	9,097,063
Other Assets	—	520,870
Total Assets	24,011,734	21,742,879
Deferred Outflows	1,079,745	375,252
Total Assets/Deferred Outflows	25,091,479	22,118,131
Long-Term Liabilities	4,863,296	297,436
Other Liabilities	918,767	532,113
Total Liabilities	5,782,063	829,549
Deferred Inflows	4,416,845	5,355,948
Inflows	10,198,908	6,185,497
Net Position		
Net Investment in Capital Assets	8,242,243	9,097,063
Restricted	4,395,494	4,695,871
Unrestricted	2,254,834	2,139,700
Total Net Position	14,892,571	15,932,634

A large portion of the Township's net position, \$8,242,243, reflects its investment in capital assets (for example, land, construction in progress, buildings, building improvements, office furniture and equipment, trucks and equipment, buses, and infrastructure), less any related debt used to acquire those assets that is still outstanding. The Township uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Township's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion, \$4,395,494, of the Township's net position represents resources that are subject to external restrictions on how they may be used. The remaining \$2,254,834 represents unrestricted net assets and may be used to meet the government's ongoing obligations to citizens and creditors.

HANOVER TOWNSHIP, ILLINOIS

Management's Discussion and Analysis

March 31, 2023 (Unaudited)

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

	Changes in Net Position	
	2023	2022
Revenues		
Program Revenues		
Charges for Services	\$ 519,170	408,200
Operating Grants/Contributions	675,286	438,081
Capital Grants/Contributions	110,000	230,775
General Revenues		
Property Tax	8,504,587	8,322,452
Replacement Tax	211,398	145,282
Investment Income	89,025	12,389
Miscellaneous	11,097	194,488
Total Revenues	10,120,563	9,751,667
Expenses		
General Government	4,039,967	3,496,877
Emergency Services	216,952	—
Youth and Family Services	974,629	888,064
Community Relations	265,297	227,266
Community Health	270,503	—
Home Relief	150,981	99,782
Road Maintenance	1,364,525	636,721
Mental Health	1,370,189	1,297,666
Senior Center	2,392,909	2,071,237
Interest on Long-Term Debt	85,266	—
Total Expenses	11,131,218	8,717,613
Change in Net Position	(1,010,655)	1,034,054
Net Position - Beginning as Restated	15,903,226	14,898,580
Net Position - Ending	14,892,571	15,932,634

Net position of the Township's governmental activities decreased by 6.4 percent (\$14,892,571 in 2023 compared to a restated \$15,903,226 in 2022). Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, totaled \$2,254,834 at March 31, 2023.

HANOVER TOWNSHIP, ILLINOIS

Management's Discussion and Analysis

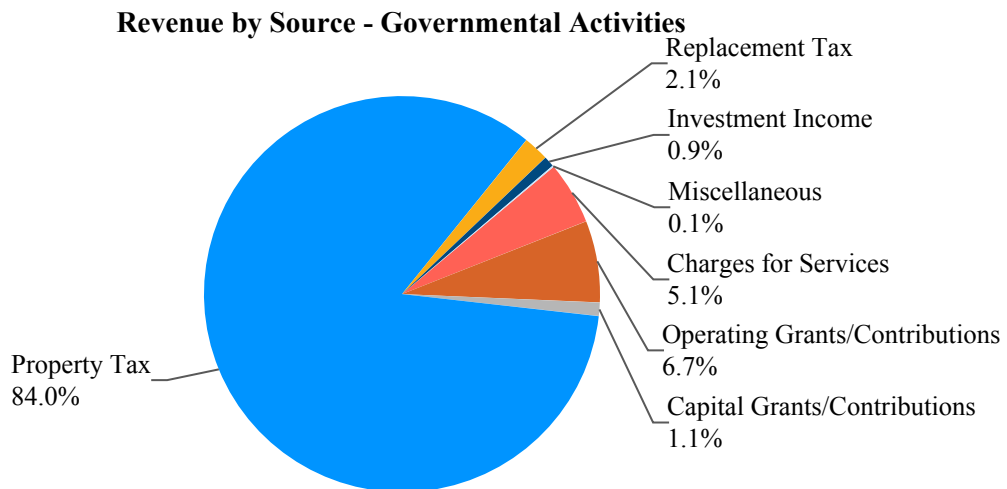
March 31, 2023 (Unaudited)

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

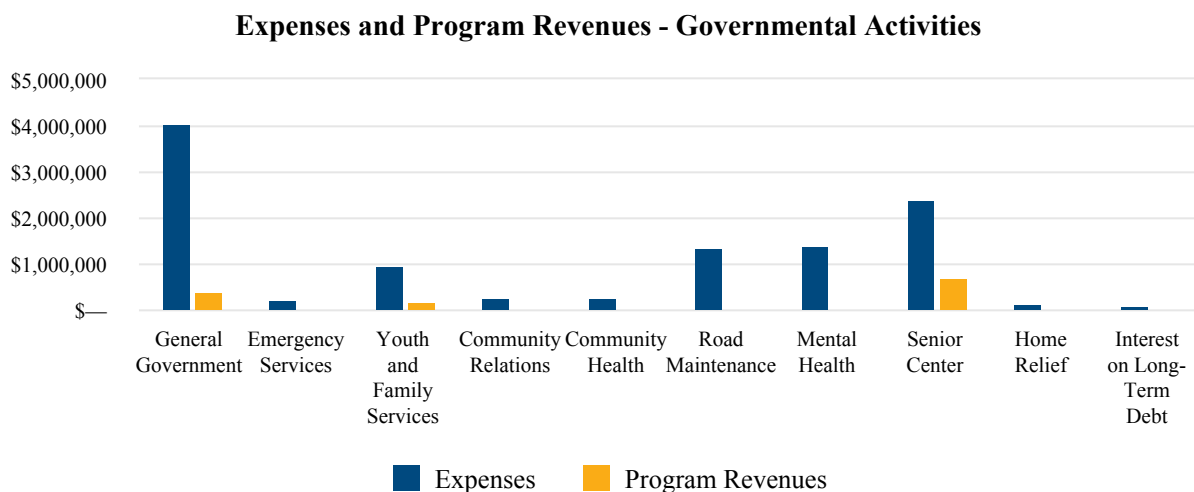
Governmental Activities

Revenues for governmental activities totaled \$10,120,563, while the cost of all governmental functions totaled \$11,131,218, resulting in a decrease of \$1,010,655. In 2022, revenues of \$9,751,667 exceeded expenses of \$8,717,613, resulting in an increase of \$1,034,054. The decrease in 2023 was due to increased General Government expenses as well as Contract work within Road Maintenance.

The following table graphically depicts the major revenue sources of the Township. It depicts very clearly the reliance of property taxes to fund governmental activities. It also clearly identifies the less significant percentage the Township receives from replacement taxes.



The 'Expenses and Program Revenues' Table identifies those governmental functions where program expenses greatly exceed revenues.



HANOVER TOWNSHIP, ILLINOIS

Management's Discussion and Analysis

March 31, 2023 (Unaudited)

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the Township uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the Township's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The Township's governmental funds reported combining ending fund balances of \$8,805,464, which is \$1,013,996, or 13.0 percent, higher than last year's total of \$7,791,468. Of the \$8,805,464 total, \$2,882,261, or approximately 32.7 percent, of the fund balance constitutes unassigned fund balance.

The General Fund is the chief operating fund of the Township. At March 31, 2023, unassigned fund balance in the General Fund was \$2,882,261, which represents 97.8 percent of the total fund balance of the General Fund. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance in the General Fund represents approximately 70.8 percent of total General Fund expenditures.

The fund balance in the General Fund at year-end was \$2,947,885, while the previous fiscal year reported a fund balance of \$2,708,438. This is an increase of \$239,447, or 8.8 percent. The increase is due to higher than anticipated Replacement Tax, Interest, and Charges for Services.

The fund balance in the Senior Citizens Services Fund at year-end was \$1,097,772, while the previous fiscal year reported a fund balance of \$1,182,232. This is a decrease of \$84,460, or 7.1 percent. The decrease is due to increased programs and accompanying program expenditures.

The fund balance in the Road Maintenance Fund at year-end was \$827,367, while the previous fiscal year reported a fund balance of \$1,205,963. This is a decrease of \$378,596, or 31.4 percent. While the Road Maintenance Fund budgeted for a deficit the decrease in Fund Balance wasn't as large as the budgeted deficit because of less than anticipated contracted road projects.

The fund balance in the Mental Health Fund at year-end was \$1,342,006, while the previous fiscal year reported a fund balance of \$1,265,282. This is an increase of \$76,724, or 6.1 percent. The increase is due to increases in Property /Replacement Tax, Interest and fees. The increase was also due to less Administrative and Service Contract costs.

The fund balance in the General Assistance Fund at year-end was \$864,505, while the previous fiscal year reported a fund balance of \$837,779. This is an increase of \$26,726, or 3.2 percent. The increase is due to higher than anticipated Replacement tax and Interest revenue while having lower administrative and home relief costs.

The fund balance in the Capital Projects Fund at year-end was \$988,930, while the previous fiscal year reported a deficit fund balance of \$94,640. This is an increase of \$1,083,570, or 1144.9 percent. The increase is due to Grant Income and Loan Proceeds for the Emergency Services Station construction in progress.

HANOVER TOWNSHIP, ILLINOIS

Management's Discussion and Analysis

March 31, 2023 (Unaudited)

GENERAL FUND BUDGETARY HIGHLIGHTS

The Board of Trustees made no budget amendments to the General Fund during the year. General Fund actual revenues for the year totaled \$4,774,318, compared to budgeted revenues of \$4,561,034. Revenues for all function came in over budget.

The General Fund actual expenditures for the year were \$25,054 less than budgeted (\$4,069,871 actual compared to \$4,094,925 budgeted). Expenditures for youth and family services came in \$140,221 under budget and community relations came in \$11,440 under budget. In comparison, general government came in \$126,607 over budget.

CAPITAL ASSETS

The Township's investment in capital assets for its governmental activities as of March 31, 2023 was \$10,281,145 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings, building improvements, office furniture and equipment, trucks and equipment, buses, and infrastructure.

	Capital Assets - Net of Depreciation	
	2023	2022
Land	\$ 2,329,747	2,569,232
Construction in Progress	2,052,929	—
Buildings	2,533,822	2,548,709
Building Improvements	2,196,428	2,529,637
Office Furniture and Equipment	191,206	226,242
Trucks and Equipment	406,151	525,572
Buses	205,723	183,558
Infrastructure	365,139	484,705
Totals	10,281,145	9,067,655

This year's major additions included:

Construction in Progress	\$ 2,052,929
Buildings	178,976
Buses	58,769
	<u>2,290,674</u>

Additional information regarding the capital assets can be found in Note 3 of this report.

HANOVER TOWNSHIP, ILLINOIS

Management's Discussion and Analysis

March 31, 2023 (Unaudited)

DEBT ADMINISTRATION

At year-end, the Township had total outstanding debt of \$2,870,263 as compared to no debt in the previous year, an increase of 100.0%. The following is a comparative statement of outstanding debt:

	Long-Term Debt Outstanding	
	2023	2022
Debt Certificates Payable	\$ 2,870,263	—

State statutes limit the amount of general obligation debt a non-home rule governmental entity may issue to 2.875 percent of its total assessed valuation. The current debt limit for the Township is \$59,983,224.

Additional information on the Township's long-term debt can be found in Note 3 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The Township's elected and appointed officials considered many factors when setting the fiscal year 2024 budget, including tax rates and fees that will be charged for its various activities. The state of the economy was a major factor, as the Township is faced with a similar economic environment as many other local municipalities are faced with, including inflation, and unemployment rates.

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 the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: Administrator, Hanover Township, 250 S. Route 59, Bartlett, Illinois 60103-1684.

BASIC FINANCIAL STATEMENTS

The basic financial Statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

Government-Wide Financial Statements

Fund Financial Statements

Governmental Funds

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

HANOVER TOWNSHIP, ILLINOIS

Statement of Net Position

March 31, 2023

See Following Page

HANOVER TOWNSHIP, ILLINOIS

Statement of Net Position

March 31, 2023

	<u>Governmental Activities</u>
ASSETS	
Current Assets	
Cash and Investments	\$ 6,688,885
Receivables - Net of Allowances	
Property Taxes	6,955,660
Prepays/Inventories	<u>86,044</u>
Total Current Assets	<u>13,730,589</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	4,382,676
Depreciable	15,941,166
Accumulated Depreciation	<u>(10,042,697)</u>
Total Noncurrent Assets	<u>10,281,145</u>
Total Assets	24,011,734
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - IMRF	<u>1,079,745</u>
Total Assets and Deferred Outflows of Resources	<u>25,091,479</u>

The notes to the financial statements are an integral part of this statement.

	<u>Governmental Activities</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 233,356
Accrued Payroll	143,208
Accrued Interest Payable	28,703
Retainage Payable	142,215
Current Portion of Long-Term Liabilities	371,285
Total Current Liabilities	<u>918,767</u>
Noncurrent Liabilities	
Compensated Absences Payable	423,770
Net Pension Liability - IMRF	1,834,605
Debt Certificates Payable	2,604,921
Total Noncurrent Liabilities	<u>4,863,296</u>
Total Liabilities	<u>5,782,063</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	4,406,346
Deferred Items - IMRF	10,499
Total Deferred Inflows of Resources	<u>4,416,845</u>
Total Liabilities and Deferred Inflows of Resources	<u>10,198,908</u>
NET POSITION	
Net Investment in Capital Assets	8,242,243
Restricted	
Senior Services	1,165,995
Road Maintenance	818,624
Mental Health	1,341,543
General Assistance	864,505
Retirement Benefits	204,827
Unrestricted	<u>2,254,834</u>
Total Net Position	<u>14,892,571</u>

The notes to the financial statements are an integral part of this statement.

HANOVER TOWNSHIP, ILLINOIS

Statement of Activities

For the Fiscal Year Ended March 31, 2023

	Expenses	Program Revenues			Net (Expenses)/ Revenues
		Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions	
Governmental Activities					
General Government	\$ 4,039,967	259,185	11,172	110,000	(3,659,610)
Emergency Services	216,952	—	—	—	(216,952)
Youth and Family Services	974,629	57,761	103,775	—	(813,093)
Community Relations	265,297	17,913	—	—	(247,384)
Community Health	270,503	—	—	—	(270,503)
Home Relief	150,981	—	—	—	(150,981)
Road Maintenance	1,364,525	—	41,377	—	(1,323,148)
Mental Health	1,370,189	23,724	—	—	(1,346,465)
Senior Center	2,392,909	160,587	518,962	—	(1,713,360)
Interest on Long-Term Debt	85,266	—	—	—	(85,266)
Total Governmental Activities	11,131,218	519,170	675,286	110,000	(9,826,762)
General Revenues					
Taxes					
Property Tax					
					8,504,587
Intergovernmental - Unrestricted					
Replacement Tax					
					211,398
Investment Income					
					89,025
Miscellaneous					
					11,097
					<u>8,816,107</u>
Change in Net Position					(1,010,655)
Net Position - Beginning as Restated					<u>15,903,226</u>
Net Position - Ending					<u><u>14,892,571</u></u>

The notes to the financial statements are an integral part of this statement.

HANOVER TOWNSHIP, ILLINOIS

Balance Sheet - Governmental Funds

March 31, 2023

See Following Page

HANOVER TOWNSHIP, ILLINOIS

Balance Sheet - Governmental Funds

March 31, 2023

	<u>General</u>
ASSETS	
Cash and Investments	\$ 1,778,927
Receivables - Net of Allowances	
Property Taxes	3,486,802
Prepays	<u>65,624</u>
Total Assets	<u><u>5,331,353</u></u>
LIABILITIES	
Accounts Payable	129,357
Accrued Payroll	64,739
Retainage Payable	<u>—</u>
Total Liabilities	<u>194,096</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	<u>2,189,372</u>
Total Liabilities and Deferred Inflows of Resources	<u><u>2,383,468</u></u>
FUND BALANCES	
Nonspendable	65,624
Restricted	<u>—</u>
Assigned	<u>—</u>
Unassigned	<u>2,882,261</u>
Total Fund Balances	<u><u>2,947,885</u></u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>5,331,353</u></u>

The notes to the financial statements are an integral part of this statement.

Special Revenue						
Senior Citizens Services	Road Maintenance	Mental Health	General Assistance	Capital Projects	Nonmajor	Totals
803,974	577,408	972,634	740,547	1,157,900	657,495	6,688,885
995,990	691,921	1,117,744	357,900	—	305,303	6,955,660
11,214	8,743	463	—	—	—	86,044
1,811,178	1,278,072	2,090,841	1,098,447	1,157,900	962,798	13,730,589
17,555	18,356	37,158	4,175	26,755	—	233,356
46,584	4,213	2,277	5,955	—	19,440	143,208
—	—	—	—	142,215	—	142,215
64,139	22,569	39,435	10,130	168,970	19,440	518,779
649,267	428,136	709,400	223,812	—	206,359	4,406,346
713,406	450,705	748,835	233,942	168,970	225,799	4,925,125
11,214	8,743	463	—	—	—	86,044
1,086,558	818,624	1,341,543	864,505	—	284,264	4,395,494
—	—	—	—	988,930	452,735	1,441,665
—	—	—	—	—	—	2,882,261
1,097,772	827,367	1,342,006	864,505	988,930	736,999	8,805,464
1,811,178	1,278,072	2,090,841	1,098,447	1,157,900	962,798	13,730,589

The notes to the financial statements are an integral part of this statement.

HANOVER TOWNSHIP, ILLINOIS

Reconciliation of the Total Governmental Fund Balance to the Statement of Net Position - Governmental Activities

March 31, 2023

Total Governmental Fund Balances	\$ 8,805,464
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in Governmental Activities are not financial resources and therefore, are not reported in the funds.	10,281,145
Deferred outflows (inflows) of resources related to the pensions not reported in the funds. Deferred Items - IMRF	1,069,246
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(529,713)
Net Pension Liability - IMRF	(1,834,605)
Debt Certificates Payable	(2,870,263)
Accrued Interest Payable	(28,703)
Net Position of Governmental Activities	<u>14,892,571</u>

The notes to the financial statements are an integral part of this statement.

HANOVER TOWNSHIP, ILLINOIS

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended March 31, 2023**

See Following Page

HANOVER TOWNSHIP, ILLINOIS

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds For the Fiscal Year Ended March 31, 2023

	<u>General</u>
Revenues	
Taxes	\$ 4,235,894
Intergovernmental	197,018
Charges for Services	300,918
Investment Income	33,688
Miscellaneous	6,800
Total Revenues	<u>4,774,318</u>
Expenditures	
General Government	2,342,490
Emergency Services	216,952
Youth and Family Services	974,629
Community Relations	265,297
Community Health	270,503
Home Relief	—
Road Maintenance	—
Mental Health	—
Senior Center	—
Capital Outlay	—
Debt Service	
Principal Retirement	—
Interest and Fiscal Charges	—
Total Expenditures	<u>4,069,871</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>704,447</u>
Other Financing Sources (Uses)	
Debt Issuance	—
Disposal of Capital Assets	—
Transfers In	—
Transfers Out	<u>(465,000)</u>
	<u>(465,000)</u>
Net Change in Fund Balances	239,447
Fund Balances - Beginning	<u>2,708,438</u>
Fund Balances - Ending	<u><u>2,947,885</u></u>

The notes to the financial statements are an integral part of this statement.

Special Revenue						
Senior Citizens Services	Road Maintenance	Mental Health	General Assistance	Capital Projects	Nonmajor	Totals
1,211,431	876,506	1,367,829	441,585	—	371,342	8,504,587
518,962	109,803	37,297	23,604	110,000	—	996,684
160,587	—	23,724	—	—	33,941	519,170
11,379	10,184	13,790	11,092	—	8,892	89,025
1,288	2,985	—	24	—	—	11,097
1,903,647	999,478	1,442,640	476,305	110,000	414,175	10,120,563
—	—	—	303,598	—	391,921	3,038,009
—	—	—	—	—	—	216,952
—	—	—	—	—	—	974,629
—	—	—	—	—	—	265,297
—	—	—	—	—	—	270,503
—	—	—	150,981	—	—	150,981
—	1,198,074	—	—	—	—	1,198,074
—	—	1,365,916	—	—	—	1,365,916
2,143,107	—	—	—	—	—	2,143,107
—	—	—	—	2,490,745	61,669	2,552,414
—	—	—	—	129,737	—	129,737
—	—	—	—	56,563	—	56,563
2,143,107	1,198,074	1,365,916	454,579	2,677,045	453,590	12,362,182
(239,460)	(198,596)	76,724	21,726	(2,567,045)	(39,415)	(2,241,619)
—	—	—	—	3,000,000	—	3,000,000
—	—	—	—	255,615	—	255,615
155,000	—	—	5,000	395,000	90,000	645,000
—	(180,000)	—	—	—	—	(645,000)
155,000	(180,000)	—	5,000	3,650,615	90,000	3,255,615
(84,460)	(378,596)	76,724	26,726	1,083,570	50,585	1,013,996
1,182,232	1,205,963	1,265,282	837,779	(94,640)	686,414	7,791,468
1,097,772	827,367	1,342,006	864,505	988,930	736,999	8,805,464

The notes to the financial statements are an integral part of this statement.

HANOVER TOWNSHIP, ILLINOIS

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the Governmental Funds to the Statement of Activities - Governmental Activities For the Fiscal Year Ended March 31, 2023

Net Change in Fund Balances - Total Governmental Funds	\$ 1,013,996
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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.

Capital Outlays	2,290,674
Depreciation Expense	(837,699)
Disposals - Cost	(239,485)

The net effect of deferred outflows (inflows) of resources related
to the pensions not reported in the funds.

Change in Deferred Items - IMRF	2,066,277
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The issuance of long-term debt provides current financial resources to
governmental funds, while the repayment of the principal on long-term
debt consumes the current financial resources of the governmental funds.

Change in Compensated Absences Payable	(49,977)
Change in Net Pension Liability/(Asset) - IMRF	(2,355,475)
Issuance of Debt	(3,000,000)
Retirement of Debt	129,737

Changes to accrued interest on long-term debt in the Statement of Activities
does not require the use of current financial resources and, therefore, are not
reported as expenditures in the governmental funds.

(28,703)

Changes in Net Position of Governmental Activities

<u>(1,010,655)</u>

HANOVER TOWNSHIP, ILLINOIS

Notes to the Financial Statements

March 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Hanover Township (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 government-wide financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the Township's accounting policies established in GAAP and used by the Township are described below.

REPORTING ENTITY

In determining the financial reporting entity, the Township complies with the provisions of GASB Statement No. 61, "the Financial Reporting Omnibus - an Amendment of GASB Statements No. 14 and No. 34," and includes all component units that have a significant operational or financial relationship with the Township. Based upon the criteria set forth in the GASB Statement No. 61, there are no component units included in the reporting entity.

BASIS OF PRESENTATION

Government-Wide Statements

The Township's basic financial statements include both government-wide (reporting the Township as a whole) and fund financial statements (reporting the Township's major funds). The Township's general assistance, road maintenance, assessment of properties, general administrative services, services for youth and seniors, community health, emergency services and mental health are classified as governmental activities.

In the government-wide Statement of Net Position, the governmental activities column is (a) presented on a consolidated basis by column, and (b) reported on a full accrual, economic resource basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term debt/deferred inflows and obligations. The Township's net position is reported in three parts: net investment in capital assets; restricted; and unrestricted. The Township first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Township's functions (general government, youth and family services, community relations, home relief, road maintenance, mental health, senior center, etc.) The functions are supported by general government revenues (property and replacement taxes, charges for services, investment income, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (general government, youth and family services, community relations, home relief, road maintenance, mental health, senior center, etc.). Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function) are normally covered by general revenue (property and replacement taxes, charges for services, investment income, etc.).

HANOVER TOWNSHIP, ILLINOIS

Notes to the Financial Statements

March 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Government-Wide Statements - Continued

The Township does not allocate indirect costs. An administrative service fee is charged by the General Fund to the other operating funds that is eliminated like a reimbursement (reducing the revenue and expense in the General Fund) to recover the direct costs of General Fund services provided (finance, personnel, purchasing, legal, technology management, etc.).

This government-wide focus is more on the sustainability of the Township as an entity and the change in the Township's net position resulting from the current year's activities.

Fund Financial Statements

The financial transactions of the Township are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories.

GASB Statement No. 34 sets forth minimum criteria (percentage of the assets/deferred outflows, liabilities/deferred inflows, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements.

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

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and

Total assets/deferred outflows, liabilities/deferred inflows, 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.

The various funds are reported by generic classification within the financial statements. The following fund types are used by the Township:

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Township:

General 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. The General Fund is a major fund.

HANOVER TOWNSHIP, ILLINOIS

Notes to the Financial Statements

March 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Governmental Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Township maintains three major special revenue funds. The Senior Citizens Services Fund is used to account for revenues restricted for services and programs for seniors. The Road Maintenance Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified road maintenance activity. The Mental Health Fund is used to account for revenues restricted for services and programs in the areas of mental health, developmental disabilities and alcohol and substance abuse. Additionally, the Township maintains four nonmajor special revenue funds.

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds). The Capital Projects Fund, a major fund, is used to account for revenues assigned for the acquisition and/or construction of capital assets.. Additionally, The Township maintains one nonmajor capital projects fund.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus as defined below.

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate.

All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets/deferred outflows and liabilities/deferred inflows are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

The accounting objectives of the “economic resources” measurement focus is the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows, liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability/deferred inflow is incurred or economic asset used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

HANOVER TOWNSHIP, ILLINOIS

Notes to the Financial Statements

March 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Basis of Accounting - Continued

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. The Township recognizes property taxes when they become both measurable and available in accordance with GASB Codification Section P70. A sixty-day availability period is used for revenue recognition for all other governmental fund revenues. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due.

In applying the susceptible to accrual concept under the modified accrual basis, those revenues susceptible to accrual are property taxes, replacement taxes, charges for services, and investment income. All other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY

Cash and Investments

For the purpose of the Statement of Net Position, cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with fiscal agent.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the Township categorizes its fair value measurements within 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 the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The Township has no investments at year-end.

Receivables

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivables balances for governmental activities include property taxes, sales and use taxes, income taxes, utility taxes and grants. Business-type activities report utility charges as their major receivables.

Interfund Receivables, Payables and Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Internal service fund services provided and used are not eliminated in the process of consolidation. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

HANOVER TOWNSHIP, ILLINOIS

Notes to the Financial Statements

March 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Prepays

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in both the government-wide and fund financial statements. Prepaids/inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund-type prepaids/inventories are recorded as expenditures when consumed rather than when purchased.

Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents a consumption/acquisition of net assets that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

Capital Assets

Capital assets purchased or acquired with an original cost of \$2,500, depending on asset class, or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the Township as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. Infrastructure such as streets, traffic signals and signs are capitalized. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. The valuation basis for proprietary fund capital assets are the same as those used for the general capital assets.

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

Buildings	30 Years
Building Improvements	5 - 20 Years
Office Furniture and Equipment	5 - 10 Years
Trucks and Equipment	7 - 20 Years
Buses	7 - 20 Years
Infrastructure	7 - 20 Years

Notes to the Financial Statements

March 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses at the time of issuance.

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

Compensated Absences

The Township accrues accumulated unpaid vacation and associated employee-related costs when earned (or estimated to be earned) by the employee. In accordance with GASB Statement No. 16, no liability is recorded for nonvesting accumulation rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulated sick leave that is estimated to be taken as “terminal leave” prior to retirement.

All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Net Position

In the government-wide financial statements, equity is classified as net position and displayed in three components:

Net Investment in Capital Assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislations.

Unrestricted - All other net position balances that do not meet the definition of “restricted” or “net investment in capital assets.”

HANOVER TOWNSHIP, ILLINOIS

Notes to the Financial Statements

March 31, 2023

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

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 2022-2023 budget and appropriation ordinances were adopted by the Board on March 22, 2022.

EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN AN INDIVIDUAL FUND

The following fund had an excess of actual expenditures over budget as of the date of this report:

Fund	Excess
Senior Citizens Services	\$ 96,622

HANOVER TOWNSHIP, ILLINOIS

Notes to the Financial Statements

March 31, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

The Township maintains a cash and investment pool that is available for use by all funds except the pension trust funds. Each fund type's portion of this pool is displayed on the financial statements as "cash and investments." In addition, investments are separately held by several of the Township's funds. The deposits and investments of the pension trust funds are held separately from those of other funds.

Permitted Deposits and 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. Agencies, 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,.

Deposits. At year-end, the carrying amount of the Township's deposits for governmental and business-type activities totaled \$6,688,885 and the bank balances totaled \$6,880,183.

Interest Rate Risk. 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 risk by structuring the portfolio to provide liquidity for short and long-term cash flows needs while providing a reasonable rate of return based on the current market.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Township limits its exposure to credit risk by requiring investments primarily in negotiable certificates of deposit.

Custodial Credit Risk - Deposits. In the case of deposits, this is the risk that in the event of a 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 Town, an independent third party, or the Federal Reserve Bank of Chicago. At year-end, the entire amount of the bank balance of deposits was covered by collateral, federal depository or equivalent insurance.

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

Concentration Risk. This is the risk of loss attributed to the magnitude of the Township's investment in a single issuer. The Township's investment policy requires diversification of investments to avoid unreasonable risk. No financial institution shall hold more than 33% of the Town's investment portfolio, exclusive of any securities held in safekeeping.

HANOVER TOWNSHIP, ILLINOIS

Notes to the Financial Statements

March 31, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

PROPERTY TAXES

Property taxes for 2022 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and are payable in two installments, on or about March 1 and September 1. The County collect such taxes and remits them periodically.

INTERFUND TRANSFERS

Interfund transfers for the fiscal year consisted of the following:

Transfer In	Transfer Out	Amount
Senior Citizen Services	Road Maintenance	\$ 155,000 (1)
General Assistance	General	5,000 (2)
Capital Projects	General	395,000 (2)
Nonmajor Governmental	General	65,000 (2)
Nonmajor Governmental	Road Maintenance	<u>25,000 (1)</u>
		<u>645,000</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and (2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

CAPITAL ASSETS

Governmental Activities

Depreciation expense was charged to governmental activities as follows:

General Government	\$ 417,173
Road Maintenance	166,451
Mental Health	4,273
Senior Center	<u>249,802</u>
	<u>837,699</u>

HANOVER TOWNSHIP, ILLINOIS

Notes to the Financial Statements

March 31, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS - Continued

Governmental Activities - Continued

Governmental capital asset activity for the fiscal year was as follows:

	Beginning Balances as Restated	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 2,569,232	—	239,485	2,329,747
Construction in Progress	—	2,052,929	—	2,052,929
	2,569,232	2,052,929	239,485	4,382,676
Depreciable Capital Assets				
Buildings	5,722,786	178,976	—	5,901,762
Building Improvements	4,225,440	—	—	4,225,440
Office Furniture and Equipment	1,161,670	—	—	1,161,670
Trucks and Equipment	1,592,351	—	—	1,592,351
Buses	548,705	58,769	—	607,474
Infrastructure	2,452,469	—	—	2,452,469
	15,703,421	237,745	—	15,941,166
Less Accumulated Depreciation				
Buildings	3,174,077	193,863	—	3,367,940
Building Improvements	1,695,803	333,209	—	2,029,012
Office Furniture and Equipment	935,428	35,036	—	970,464
Trucks and Equipment	1,066,779	119,421	—	1,186,200
Buses	365,147	36,604	—	401,751
Infrastructure	1,967,764	119,566	—	2,087,330
	9,204,998	837,699	—	10,042,697
Total Net Depreciable Capital Assets	6,498,423	(599,954)	—	5,898,469
Total Net Capital Assets	9,067,655	1,452,975	239,485	10,281,145

HANOVER TOWNSHIP, ILLINOIS

Notes to the Financial Statements

March 31, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT

Debt Certificates Payable

The Township issues debt certificates to provide funds for the acquisition and construction of major capital facilities. Debt certificates payable are direct obligations and pledge the full faith and credit of the Town. Debt certificates currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
\$3,000,000 Debt Certificates of 2022, due in semiannual installments of \$174,737 including interest at 3.00% through June 1, 2032.	Capital Projects	\$ —	3,000,000	129,737	2,870,263

Long-Term Liabilities Activity

Changes in long-term liabilities during the fiscal year were as follows:

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due Within One Year
Governmental Activities					
Compensated Absences	\$ 479,736	99,954	49,977	529,713	105,943
Net Pension Liability/(Asset) - IMRF	(520,870)	2,355,475	—	1,834,605	—
Debt Certificates Payable	—	3,000,000	129,737	2,870,263	265,342
	(41,134)	5,455,429	179,714	5,234,581	371,285

For the governmental activities, the General Fund makes payments on the compensated absences and the net pension liability/(asset). The debt certificates payable are liquidated by the Capital Projects Fund.

HANOVER TOWNSHIP, ILLINOIS

Notes to the Financial Statements

March 31, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Debt Service Requirements to Maturity

The annual debt service requirements to maturity, including principal and interest, are as follows:

Fiscal Year	Debt Certificates Payable	
	Principal	Interest
2024	\$ 265,342	84,132
2025	273,362	76,112
2026	281,624	67,850
2027	290,136	59,338
2028	298,906	50,568
2029	307,940	41,534
2030	317,247	32,227
2031	326,836	22,638
2032	336,715	12,759
2033	172,155	2,586
Totals	<u>2,870,263</u>	<u>449,744</u>

Legal Debt Margin

Chapter 50, Section 405/1 of the Illinois Compiled Statutes provides "...no county having a population of less than 500,000 and no township, school Village or other municipal corporation having a population of less than 300,000 shall become indebted in any manner or for any purpose, to an amount, including existing indebtedness in the aggregate exceeding 2.875% on the value of the taxable property therein, to be ascertained by the last assessment for state and county purposes, previous to the incurring of the indebtedness or, until January 1, 1983, if greater, the sum that is produced by multiplying the governmental unit's 1978 equalized assessed valuation by the debt limitation percentage in effect on January 1, 1979."

Assessed Valuation - 2021*	\$ 2,086,373,004
Legal Debt Limit - 2.875% of Assessed Value	<u>59,983,224</u>
Legal Debt Margin	<u>59,983,224</u>

*County Cook has not released 2022 tax extensions as of issuance of audit.

HANOVER TOWNSHIP, ILLINOIS

Notes to the Financial Statements

March 31, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

NET POSITION CLASSIFICATIONS

Net investment in capital assets was comprised of the following as of March 31, 2023:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 10,281,145
Plus: Unspent Bond Proceeds	831,361
Less Capital Related Debt:	
Debt Certificates Payable	<u>(2,870,263)</u>
Net Investment in Capital Assets	<u><u>8,242,243</u></u>

FUND BALANCE CLASSIFICATIONS

In the governmental fund financial statements, the Township considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The Township first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

Nonspendable Fund Balance. Consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.

Restricted Fund Balance. Consists of resources that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance. Consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority, the Board of Trustees; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

Assigned Fund Balance. Consists of amounts that are constrained by the Board of Trustees' intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the Board of Trustees itself or b) a body or official to which the Board of Trustees has delegated the authority to assign amounts to be used for specific purposes. The Township's highest level of decision-making authority is the Board of Trustees, who is authorized to assign amounts to a specific purpose.

Unassigned Fund Balance. Consists of residual net resources of a fund that has not been restricted, committed, or assigned within the General Fund and deficit fund balances of other governmental funds.

Minimum Fund Balance Policy. The Township's policy manual states that the General Fund should maintain a minimum fund balance equal to two months of budgeted operating expenditures to provide financing for unanticipated expenditures and revenue shortfalls.

HANOVER TOWNSHIP, ILLINOIS

Notes to the Financial Statements

March 31, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS - Continued

The following is a schedule of fund balance classifications for the governmental funds as of the date of this report:

	Special Revenues						Nonmajor	Totals
	General	Senior Citizens Services	Road Maintenance	Mental Health	General Assistance	Capital Projects		
Fund Balances								
Nonspendable								
Prepays	\$ 65,624	11,214	8,743	463	—	—	—	86,044
Restricted								
Senior Services	—	1,086,558	—	—	—	—	79,437	1,165,995
Road Maintenance	—	—	818,624	—	—	—	—	818,624
Mental Health	—	—	—	1,341,543	—	—	—	1,341,543
General Assistance	—	—	—	—	864,505	—	—	864,505
Retirement Benefits	—	—	—	—	—	—	204,827	204,827
	—	1,086,558	818,624	1,341,543	864,505	—	284,264	4,395,494
Assigned								
Capital Projects	—	—	—	—	—	988,930	452,735	1,441,665
Unassigned	2,882,261	—	—	—	—	—	—	2,882,261
Total Fund Balances	2,947,885	1,097,772	827,367	1,342,006	864,505	988,930	736,999	8,805,464

NET POSITION RESTATEMENT

Beginning net position was restated to correct errors in recording of capital assets in the prior year. The following is a summary of the net position as originally reported and as restated:

Net Position	As Reported	As Restated	(Decreases)
Governmental Activities	\$ 15,932,634	15,903,226	(29,408)

HANOVER TOWNSHIP, ILLINOIS

Notes to the Financial Statements

March 31, 2023

NOTE 4 - OTHER INFORMATION

RISK MANAGEMENT

The Township is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; natural disasters; and injuries to the Township's employees. The Township has purchased insurance from private insurance companies. Risks covered included certain types of liabilities and bonds. Premiums have been displayed as expenditures/expenses in appropriate funds. There were no significant changes in insurance coverages from the prior year and settlements did not exceed insurance coverage in any of the past three fiscal years.

CONTINGENT LIABILITIES

Litigation

The Township is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the Township's attorneys, the resolution of these matters will not have a material adverse effect on the financial condition of the Township.

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Township expects such amounts, if any, to be immaterial.

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN

The Township contributes to one defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained online at www.imrf.org. The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

Illinois Municipal Retirement Fund (IMRF)

Plan Descriptions

Plan Administration. All employees (other than those covered by the Police and Firefighters' Pension Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources' measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

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).

HANOVER TOWNSHIP, ILLINOIS

Notes to the Financial Statements

March 31, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

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

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

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

Plan Membership. As of December 31, 2022, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	52
Inactive Plan Members Entitled to but not yet Receiving Benefits	91
Active Plan Members	<u>66</u>
Total	<u><u>209</u></u>

Contributions. As set by statute, the Township's Regular Plan Members are required to contribute 4.50% 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. For the fiscal year-ended March 31, 2023, the Township's contribution was 9.05% of covered payroll.

Net Pension Liability. The Township's net pension liability was measured as of December 31, 2022. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

HANOVER TOWNSHIP, ILLINOIS

Notes to the Financial Statements

March 31, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Actuarial Assumptions. The total pension liabilities were determined by an actuarial valuation performed, as of December 31, 2022, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	2.85% to 13.75%
Cost of Living Adjustments	2.75%
Inflation	2.25%

For nondisabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

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.

HANOVER TOWNSHIP, ILLINOIS

Notes to the Financial Statements

March 31, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Actuarial Assumptions - Continued. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	25.50%	4.90%
Domestic Equities	35.50%	6.50%
International Equities	18.00%	7.60%
Real Estate	10.50%	6.20%
Blended	9.50%	6.25% - 9.90%
Cash and Cash Equivalents	1.00%	4.00%

Discount Rate

The discount rate used to measure the total pension liability was 7.25%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Township contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of the Township calculated using the discount rate as well as what the Township's net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability	\$ 3,406,823	1,834,605	652,990

HANOVER TOWNSHIP, ILLINOIS

Notes to the Financial Statements

March 31, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Changes in the Net Pension Liability/(Asset)

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/ (Asset) (A) - (B)
Balances at December 31, 2021	\$ 12,063,078	12,583,948	(520,870)
Changes for the Year:			
Service Cost	315,321	—	315,321
Interest on the Total Pension Liability	866,284	—	866,284
Difference Between Expected and Actual Experience of the Total Pension Liability	62,998	—	62,998
Changes of Assumptions	—	—	—
Contributions - Employer	—	327,299	(327,299)
Contributions - Employees	—	160,092	(160,092)
Net Investment Income	—	(1,516,009)	1,516,009
Benefit Payments, Including Refunds of Employee Contributions	(543,982)	(543,982)	—
Other (Net Transfer)	—	(82,254)	82,254
Net Changes	700,621	(1,654,854)	2,355,475
Balances at December 31, 2022	12,763,699	10,929,094	1,834,605

HANOVER TOWNSHIP, ILLINOIS

Notes to the Financial Statements

March 31, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

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

For the fiscal year ended March 31, 2023, the Township recognized pension expense of \$612,773. At March 31, 2023, the Township reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 94,608	—	94,608
Change in Assumptions	—	(10,499)	(10,499)
Net Difference Between Projected and Actual			
Earnings on Pension Plan Investments	915,166	—	915,166
Total Pension Expense to be Recognized in Future Periods	1,009,774	(10,499)	999,275
Pension Contributions Made Subsequent to the Measurement Date	69,971	—	69,971
Total Deferred Amounts Related to IMRF	1,079,745	(10,499)	1,069,246

\$69,971 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the reporting year ended March 31, 2024. 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:

Fiscal Year	Net Deferred Outflows of Resources
2024	\$ 44,038
2025	184,050
2026	286,523
2027	484,664
2028	—
Thereafter	—
Totals	999,275

HANOVER TOWNSHIP, ILLINOIS

Notes to the Financial Statements

March 31, 2023

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS

The Township has evaluated its potential other post-employment benefits liability. Former employees who choose to retain their rights to health insurance through the Township are required to pay 100% of the current premium. Based upon a review of census data and plan provisions, as well as minimal utilization rates, it has been determined that any liability is immaterial to the financial statements in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*. Additionally, the Township provides no explicit benefit. Therefore, the Township has not recorded a liability as of March 31, 2023.

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule Employer Contributions
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Net Pension Liability/(Asset)
Illinois Municipal Retirement Fund
- Budgetary Comparison Schedules
General Fund
Major Special Revenue Funds

Notes to the Required Supplementary Information

Budgetary Information - Budgets are adopted on a basis consistent with generally accepted accounting principles.

HANOVER TOWNSHIP, ILLINOIS

Illinois Municipal Retirement Fund **Schedule of Employer Contributions** **March 31, 2023**

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 296,161	\$ 311,833	\$ 15,672	\$ 2,875,349	10.85%
2016	314,133	313,656	(477)	3,055,773	10.26%
2017	314,926	314,918	(8)	3,124,267	10.08%
2018	285,593	285,593	—	3,004,283	9.51%
2019	260,716	260,716	—	3,072,407	8.49%
2020	239,147	249,297	10,150	3,106,484	8.03%
2021	314,672	314,672	—	3,368,436	9.34%
2022	368,569	368,569	—	3,367,214	10.95%
2023	323,575	323,575	—	3,575,813	9.05%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	21 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.25%
Salary Increases	2.85% to 13.75%, Including Inflation
Investment Rate of Return	7.25%
Retirement Age	See the Notes to the Financial Statements
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

HANOVER TOWNSHIP, ILLINOIS**Illinois Municipal Retirement Fund****Schedule of Changes in the Employer's Net Pension Liability/(Asset)****March 31, 2023**

	12/31/2014	12/31/2015
Total Pension Liability		
Service Cost	\$ 347,401	310,457
Interest	467,444	522,203
Differences Between Expected and Actual Experience	(86,141)	(25,587)
Change of Assumptions	246,418	10,434
Benefit Payments, Including Refunds of Member Contributions	(191,193)	(261,885)
Net Change in Total Pension Liability	783,929	555,622
Total Pension Liability - Beginning	6,154,486	6,938,415
Total Pension Liability - Ending	6,938,415	7,494,037
Plan Fiduciary Net Position		
Contributions - Employer	\$ 311,833	313,656
Contributions - Members	137,626	137,914
Net Investment Income	352,872	31,852
Benefit Payments, Including Refunds of Member Contributions	(191,193)	(261,885)
Other (Net Transfer)	8,852	(202,323)
Net Change in Plan Fiduciary Net Position	619,990	19,214
Plan Net Position - Beginning	5,655,660	6,275,650
Plan Net Position - Ending	6,275,650	6,294,864
Employer's Net Pension Liability/(Asset)	\$ 662,765	1,199,173
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	90.45%	84.00%
Covered Payroll	\$ 2,875,349	3,055,773
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	23.05%	39.24%

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2014 through 2018 and 2020. Changes in assumptions related to the demographics were made in 2014 and 2017.

12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022
325,505	315,610	280,866	298,948	287,739	310,212	315,321
563,944	605,509	631,579	669,086	767,355	817,152	866,284
(69,502)	(8,135)	(25,522)	852,910	262,027	75,338	62,998
(11,127)	(268,697)	277,354	—	(144,524)	—	—
(254,992)	(264,421)	(294,218)	(436,993)	(482,810)	(511,152)	(543,982)
553,828	379,866	870,059	1,383,951	689,787	691,550	700,621
7,494,037	8,047,865	8,427,731	9,297,790	10,681,741	11,371,528	12,063,078
8,047,865	8,427,731	9,297,790	10,681,741	11,371,528	12,063,078	12,763,699
314,918	295,280	275,455	243,585	287,540	383,588	327,299
140,815	136,846	143,653	199,766	150,457	150,230	160,092
437,086	1,168,658	(368,679)	1,377,454	1,332,313	1,794,275	(1,516,009)
(254,992)	(264,421)	(294,218)	(436,993)	(482,810)	(511,152)	(543,982)
(32,850)	(116,191)	36,908	182,397	62,994	(62,828)	(82,254)
604,977	1,220,172	(206,881)	1,566,209	1,350,494	1,754,113	(1,654,854)
6,294,864	6,899,841	8,120,013	7,913,132	9,479,341	10,829,835	12,583,948
6,899,841	8,120,013	7,913,132	9,479,341	10,829,835	12,583,948	10,929,094
1,148,024	307,718	1,384,658	1,202,400	541,693	(520,870)	1,834,605
85.74%	96.35%	85.11%	88.74%	95.24%	104.32%	85.63%
3,124,267	3,041,003	3,060,065	3,071,527	3,343,475	3,338,452	3,557,608
36.75%	10.12%	45.25%	39.15%	16.20%	(15.60%)	51.57%

HANOVER TOWNSHIP, ILLINOIS

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended March 31, 2023

	Original Budget	Final Budget	Actual
Revenues			
Taxes	\$ 4,189,534	4,189,534	4,235,894
Intergovernmental	149,000	149,000	197,018
Charges for Services	207,500	207,500	300,918
Investment Income	10,000	10,000	33,688
Miscellaneous	5,000	5,000	6,800
Total Revenues	4,561,034	4,561,034	4,774,318
Expenditures			
General Government			
Administration	1,448,675	1,448,675	1,519,855
Office of the Assessor	210,450	210,450	229,801
Facilities Maintenance	578,250	578,250	592,834
Emergency Services	195,460	195,460	216,952
Youth and Family Services			
Administration and Clinical	671,050	671,050	605,057
Outreach and Prevention	443,800	443,800	369,572
Community Relations			
Community Affairs	266,270	266,270	265,297
Community Health	280,970	280,970	270,503
Total Expenditures	4,094,925	4,094,925	4,069,871
Excess (Deficiency) of Revenues Over (Under) Expenditures	466,109	466,109	704,447
Other Financing (Uses)			
Transfers Out	(465,000)	(465,000)	(465,000)
Net Change in Fund Balance	1,109	1,109	239,447
Fund Balance - Beginning			2,708,438
Fund Balance - Ending			2,947,885

HANOVER TOWNSHIP, ILLINOIS

Senior Citizens Services - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended March 31, 2023

	Original Budget	Final Budget	Actual
Revenues			
Taxes			
Property Tax	\$ 1,217,292	1,217,292	1,211,431
Intergovernmental			
Grants	407,350	407,350	409,268
Donations	86,000	86,000	109,694
Charges for Services	167,500	167,500	160,587
Investment Income	2,500	2,500	11,379
Miscellaneous	11,000	11,000	1,288
Total Revenues	1,891,642	1,891,642	1,903,647
Expenditures			
Senior Center			
Administration	399,935	399,935	354,111
Enrichment Programs	454,900	454,900	494,484
Nutrition	337,585	337,585	414,647
Social Services	257,805	257,805	271,579
Transportation	596,260	596,260	608,286
Total Expenditures	2,046,485	2,046,485	2,143,107
Excess (Deficiency) of Revenues Over (Under) Expenditures	(154,843)	(154,843)	(239,460)
Other Financing Sources			
Transfers In	155,000	155,000	155,000
Net Change in Fund Balance	157	157	(84,460)
Fund Balance - Beginning			1,182,232
Fund Balance - Ending			1,097,772

HANOVER TOWNSHIP, ILLINOIS**Road Maintenance - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended March 31, 2023**

	Original Budget	Final Budget	Actual
Revenues			
Taxes			
Property Tax	\$ 856,500	856,500	876,506
Intergovernmental			
Replacement Tax	30,000	30,000	68,426
Grants	—	—	41,377
Investment Income	1,000	1,000	10,184
Miscellaneous	3,000	3,000	2,985
Total Revenues	890,500	890,500	999,478
Expenditures			
Road Maintenance			
Administration	115,750	115,750	95,081
Road Maintenance	1,295,000	1,295,000	1,026,649
Bridge Maintenance	5,000	5,000	—
Buildings	35,000	35,000	17,837
Equipment	61,500	61,500	58,507
Total Expenditures	1,512,250	1,512,250	1,198,074
Excess (Deficiency) of Revenues Over (Under) Expenditures	(621,750)	(621,750)	(198,596)
Other Financing (Uses)			
Transfers Out	(180,000)	(180,000)	(180,000)
Net Change in Fund Balance	(801,750)	(801,750)	(378,596)
Fund Balance - Beginning			1,205,963
Fund Balance - Ending			827,367

HANOVER TOWNSHIP, ILLINOIS

Mental Health - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended March 31, 2023

	Original Budget	Final Budget	Actual
Revenues			
Taxes			
Property Tax	\$ 1,332,439	1,332,439	1,367,829
Intergovernmental			
Replacement Tax	12,000	12,000	37,297
Charges for Services	14,500	14,500	23,724
Investment Income	1,000	1,000	13,790
Miscellaneous	1,000	1,000	—
Total Revenues	1,360,939	1,360,939	1,442,640
Expenditures			
Mental Health			
Administration	139,600	139,600	122,248
Community Resource Center	34,000	34,000	31,327
Service Contracts	1,457,000	1,457,000	1,212,341
Total Expenditures	1,630,600	1,630,600	1,365,916
Net Change in Fund Balance	(269,661)	(269,661)	76,724
Fund Balance - Beginning			1,265,282
Fund Balance - Ending			1,342,006

HANOVER TOWNSHIP, ILLINOIS

General Assistance - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended March 31, 2023

	Original Budget	Final Budget	Actual
Revenues			
Taxes			
Property Tax	\$ 442,611	442,611	441,585
Intergovernmental			
Replacement Tax	5,000	5,000	12,432
Grants	5,000	5,000	11,172
Investment Income	1,500	1,500	11,092
Miscellaneous	16,000	16,000	24
Total Revenues	470,111	470,111	476,305
Expenditures			
General Government			
Administration	264,250	264,250	197,358
Pantry	101,470	101,470	106,240
Home Relief	281,100	281,100	150,981
Total Expenditures	646,820	646,820	454,579
Excess (Deficiency) of Revenues Over (Under) Expenditures	(176,709)	(176,709)	21,726
Other Financing Sources			
Transfers In	5,000	5,000	5,000
Net Change in Fund Balance	(171,709)	(171,709)	26,726
Fund Balance - Beginning			837,779
Fund Balance - Ending			864,505

OTHER SUPPLEMENTARY INFORMATION

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Budgetary Comparison Schedules - Major Governmental Funds
- Combining Statements - Nonmajor Governmental Funds
- Budgetary Comparison Schedules - Nonmajor Governmental Funds

INDIVIDUAL FUND SCHEDULES

GENERAL FUND

The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds of specific revenue sources (other than fiduciary funds or capital project funds) that are legally restricted to expenditure for specified purposes.

Senior Citizens Services Fund

The Senior Citizens Services Fund is used to account 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 used 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 is used to account 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 account for the proceeds of specific revenue sources related to local public aid for the Township's residents. Property taxes are the major source of revenue for the General Assistance Fund.

Illinois Municipal Retirement Fund

The Illinois Municipal Retirement Fund (IMRF) Fund is used to account for the Town's participation in the Illinois Municipal Retirement Fund. Financing is provided by a specific annual property tax levy.

Social Security Fund

The Social Security Fund is used to account for the Town's portion of Social Security and Medicare paid on behalf of its employees. Financing is provided by a specific annual property tax levy.

INDIVIDUAL FUND SCHEDULES - Continued

SPECIAL REVENUE FUNDS - Continued

Committee for Senior Citizen Services Fund

The Committee for Senior Citizen Service Fund is used to account for proceeds of specific revenue sources to fund the activities of the older adult community.

CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for financial resources used for the acquisition or construction of major capital assets (other than those financed by business-type/proprietary funds).

Capital Projects Fund

The Capital Projects Fund is used to account for revenues assigned for the acquisition and/or construction of capital assets.

Vehicle Replacement Fund

The Vehicle Replacement Fund is used to account for revenues assigned for the acquisition of vehicles.

HANOVER TOWNSHIP, ILLINOIS

General Fund

Schedule of Revenues - Budget and Actual

For the Fiscal Year Ended March 31, 2023

	Original Budget	Final Budget	Actual
Taxes			
Property Tax	\$ 4,189,534	4,189,534	4,235,894
Intergovernmental			
Replacement Tax	40,000	40,000	93,243
Grants	109,000	109,000	103,775
	149,000	149,000	197,018
Charges for Services			
Rental Income	10,000	10,000	11,295
Office Charges	4,500	4,500	4,500
Therapy Charges	24,000	24,000	51,733
Tutoring Fees	6,000	6,000	6,028
Community Health	11,000	11,000	13,451
Community Affairs	2,000	2,000	4,462
Passport Fees	150,000	150,000	209,449
	207,500	207,500	300,918
Investment Income	10,000	10,000	33,688
Miscellaneous	5,000	5,000	6,800
Total Revenues	4,561,034	4,561,034	4,774,318

HANOVER TOWNSHIP, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual

For the Fiscal Year Ended March 31, 2023

	Original Budget	Final Budget	Actual
General Government			
Administration			
Compensation of Officials	\$ 82,750	82,750	81,651
Postage	3,500	3,500	3,228
Telephone - Town	9,000	9,000	8,765
Utilities - Town	19,000	19,000	20,996
Office Supplies	6,500	6,500	8,705
Internet Access - Town	12,000	12,000	11,508
Printing	7,500	7,500	5,218
Salaries	456,000	456,000	454,037
Equipment Purchases	20,000	20,000	16,080
Employee Assistance Program	2,600	2,600	2,592
Travel Expenses	5,000	5,000	5,339
Memberships, Subscriptions and Publications	12,000	12,000	11,149
Equipment Rental - Town	6,500	6,500	6,093
Pre-Employment Charges	1,000	1,000	290
Education and Training	18,000	18,000	15,454
Miscellaneous	10,000	10,000	17,043
Computer Equipment and Software	140,000	140,000	163,240
Auditing	13,000	13,000	12,865
Legal Services	160,000	160,000	326,319
General Insurance	170,000	170,000	126,958
Dental, Vision and Life Insurance	3,850	3,850	4,750
Health Insurance	50,650	50,650	43,155
Flex Plan and 457 Plan	4,000	4,000	1,850
Employee Wellness	8,000	8,000	6,098
Employee Recognition	5,000	5,000	5,716
Consulting	10,000	10,000	2,119
Financial Administration	65,000	65,000	65,775
Community Affairs	5,000	5,000	7,072
Committee on Youth	3,000	3,000	1,723
Passport Services	16,000	16,000	17,614
Legal Notices	1,000	1,000	659
Facility Lease	21,100	21,100	22,100
Emergency Contingency Fund	50,000	50,000	192
Unemployment	3,900	3,900	3,470
IMRF Expenditures	20,450	20,450	13,528
FICA Expenditures	13,925	13,925	13,072
Ancillary Benefits	13,450	13,450	13,432
	1,448,675	1,448,675	1,519,855

HANOVER TOWNSHIP, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended March 31, 2023

	Original Budget	Final Budget	Actual
General Government - Continued			
Office of the Assessor			
Office Supplies	\$ 3,300	3,300	2,965
Printing	650	650	835
Salaries	147,500	147,500	168,217
Equipment	3,000	3,000	1,223
Travel Expense	1,500	1,500	1,739
Dues, Subscriptions and Publications	2,700	2,700	2,943
Training	1,400	1,400	6,664
Miscellaneous	450	450	292
Equipment Rental	—	—	34
Professional Services	250	250	18
Health Insurance	34,600	34,600	32,164
Dental, Vision and Life Insurance	1,900	1,900	2,665
Unemployment	1,375	1,375	1,296
IMRF Expenditures	6,800	6,800	4,498
FICA Expenditures	4,525	4,525	4,248
Communications	500	500	—
	210,450	210,450	229,801
Facilities Maintenance			
Salaries	325,000	325,000	312,347
Office Supplies	400	400	72
Janitorial Supplies	12,500	12,500	8,261
Building Contracts	18,000	18,000	17,405
Building Maintenance - Town	6,000	6,000	8,139
Building Maintenance - Senior	7,000	7,000	9,036
Building Maintenance - Astor	2,000	2,000	3,285
Equipment Maintenance - Town	4,000	4,000	6,178
Equipment Maintenance - Senior	17,000	17,000	20,981
Equipment Maintenance - Astor	1,200	1,200	2,840
Equipment Rental	3,000	3,000	1,650
Education and Training	1,500	1,500	1,330
Vehicle Maintenance - Town	4,000	4,000	4,515
Vehicle Fuel - Town	8,000	8,000	12,679
Seasonal Projects Assistance	28,000	28,000	17,771
Cell Phone and Communications	4,000	4,000	4,561
Trash Removal - Town	4,000	4,000	4,729
Trash Removal - Senior	4,800	4,800	6,284
Grounds and Reserve Maintenance	13,000	13,000	21,372

HANOVER TOWNSHIP, ILLINOIS**General Fund****Schedule of Expenditures - Budget and Actual - Continued****For the Fiscal Year Ended March 31, 2023**

	Original Budget	Final Budget	Actual
General Government - Continued			
Facilities Maintenance - Continued			
Uniforms	\$ 1,500	1,500	1,170
Miscellaneous	1,000	1,000	1,590
Building Maintenance - Izaak	3,000	3,000	2,069
Equipment Maintenance - Izaak	2,000	2,000	3,075
Trash Removal - Izaak	1,800	1,800	2,017
Dues and Subscriptions	300	300	—
Work Order Software	5,500	5,500	5,460
Recruitment and Pre-Employment	1,000	1,000	3,754
Health Insurance	62,700	62,700	79,103
Dental, Vision and Life Insurance	4,500	4,500	6,312
Unemployment	3,450	3,450	2,934
IMRF Expenditures	16,100	16,100	10,650
FICA Expenditures	12,000	12,000	11,265
	578,250	578,250	592,834
Total General Government	2,237,375	2,237,375	2,342,490
Emergency Services			
Salaries	73,500	73,500	73,494
Equipment	32,000	32,000	28,411
Uniforms	6,000	6,000	10,320
Printing	500	500	1,327
Postage	200	200	269
Office Supplies	1,500	1,500	745
Miscellaneous	1,000	1,000	825
Education and Training	8,000	8,000	11,348
Pre-Volunteer Screening	1,500	1,500	2,322
Travel	1,000	1,000	347
Volunteer Appreciation	5,000	5,000	10,615
Vehicle Fuel and Maintenance	20,000	20,000	35,737
Communications	25,000	25,000	23,072
Health Insurance	13,365	13,365	12,424
Dental, Vision and Life Insurance	635	635	891
Unemployment	610	610	444
IMRF Expenditures	3,400	3,400	2,249
FICA Expenditures	2,250	2,250	2,112
Total Emergency Services	195,460	195,460	216,952

HANOVER TOWNSHIP, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended March 31, 2023

	Original Budget	Final Budget	Actual
Youth and Family Services			
Administration and Clinical			
Salaries	\$ 495,000	495,000	447,943
Education and Training	6,000	6,000	3,179
Consulting Fees	3,600	3,600	1,500
Answering Service	1,200	1,200	1,200
Printing	2,000	2,000	1,448
Postage	300	300	464
Books and Journals	400	400	270
Equipment Maintenance	2,600	2,600	1,851
Psychiatric Backup	9,000	9,000	7,230
Office Supplies	4,000	4,000	3,554
Community Affairs	3,800	3,800	2,759
Recruitment and Pre-Employment	1,500	1,500	11,183
Miscellaneous	500	500	326
Travel	3,000	3,000	2,516
Client Management Software	3,600	3,600	3,300
Equipment and Furniture	3,000	3,000	1,794
Tutoring	27,500	27,500	18,661
Dues and Subscriptions	500	500	459
Health Insurance	55,700	55,700	51,779
Dental, Vision and Life Insurance	5,100	5,100	7,154
Unemployment	4,450	4,450	6,770
IMRF Expenditures	22,500	22,500	14,884
FICA Expenditures	15,800	15,800	14,833
	671,050	671,050	605,057
Outreach and Prevention			
Open Gym Program	8,000	8,000	4,316
Open Gym Salaries	147,000	147,000	87,510
Salaries	193,000	193,000	193,156
Education and Training	2,000	2,000	910
Travel	3,000	3,000	4,151
Printing	1,000	1,000	25
Professional Services	1,200	1,200	1,000
Program Supplies	2,000	2,000	1,763
Cellphones	3,000	3,000	2,360
Substance Abuse Prevention Program	3,200	3,200	1,190
Transportation	500	500	256
Youth Center Equipment	1,500	1,500	2,598

HANOVER TOWNSHIP, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended March 31, 2023

	Original Budget	Final Budget	Actual
Youth and Family Services - Continued			
Outreach and Prevention - Continued			
Youth Center Programs	\$ 2,000	2,000	1,334
Youth Center Utilities	8,500	8,500	6,804
Youth Center Phone and internet	5,000	5,000	2,241
Health Insurance	36,000	36,000	33,466
Dental, Vision and Life Insurance	3,200	3,200	4,489
Unemployment	2,400	2,400	5,030
IMRF Expenditures	10,900	10,900	7,210
FICA Expenditures	10,400	10,400	9,763
	443,800	443,800	369,572
 Total Youth and Family Services	 1,114,850	 1,114,850	 974,629
 Community Relations			
Community Affairs			
Salaries	144,500	144,500	142,371
Education and Training	2,200	2,200	1,591
Printing	700	700	740
Postage	550	550	487
Equipment and Furniture	1,300	1,300	706
Office Supplies	1,300	1,300	1,125
Phone and Internet	600	600	450
Travel	2,000	2,000	1,729
Communications	48,600	48,600	46,561
Community Service Award	2,200	2,200	1,444
Community Affairs	5,000	5,000	7,597
Historical Marker Program	2,400	2,400	—
Dues and Subscriptions	500	500	1,987
Community Festivals	7,500	7,500	12,660
Miscellaneous	1,000	1,000	18
Social Media Archive/Dist	4,000	4,000	2,587
Software	3,000	3,000	2,673
Consulting	1,000	1,000	1,290
Website Services	9,000	9,000	8,934
Health Insurance	11,700	11,700	10,877
Dental, Vision and Life Insurance	1,270	1,270	1,781
Unemployment	1,400	1,400	1,209

HANOVER TOWNSHIP, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended March 31, 2023

	Original Budget	Final Budget	Actual
Community Relations - Continued			
Community Affairs - Continued			
IMRF Expenditures	\$ 6,050	6,050	4,002
FICA Expenditures	4,500	4,500	4,224
Veterans Honor Roll	4,000	4,000	8,254
Total Community Relations	266,270	266,270	265,297
Community Health			
Salaries	214,000	214,000	212,184
Postage	300	300	231
Office Supplies	1,250	1,250	1,199
Printing	1,200	1,200	865
Travel and Training	2,000	2,000	1,668
Dues, Subscriptions and Publications	400	400	360
Community Affairs	2,250	2,250	1,997
Furniture and Computer Equipment	4,000	4,000	3,470
Professional Services	3,500	3,500	2,871
Miscellaneous	1,000	1,000	578
License and Professional Insurance	200	200	—
Medical Supplies	10,000	10,000	9,297
Communications	1,000	1,000	341
Health Insurance	19,800	19,800	18,406
Dental, Vision and Life Insurance	1,925	1,925	2,721
Unemployment	1,845	1,845	1,730
IMRF Expenditures	9,800	9,800	6,483
FICA Expenditures	6,500	6,500	6,102
Total Community Health	280,970	280,970	270,503
Total Expenditures	4,094,925	4,094,925	4,069,871

HANOVER TOWNSHIP, ILLINOIS

Senior Citizens Services - Special Revenue Fund

Schedule of Expenditures - Budget and Actual

For the Fiscal Year Ended March 31, 2023

	Original Budget	Final Budget	Actual
Senior Center			
Administration			
Salaries	\$ 150,500	150,500	148,661
Recruitment	2,000	2,000	6,099
Utilities	55,000	55,000	59,889
Telephone and High Speed Internet	1,000	1,000	723
Equipment	12,000	12,000	13,160
Office Supplies	8,000	8,000	6,044
Postage	2,000	2,000	1,890
Printing	4,000	4,000	4,284
Dues, Subscriptions and Publications	3,500	3,500	1,913
Travel	1,000	1,000	1,374
Education and Training	1,000	1,000	1,182
Custodial Services	16,000	16,000	17,478
Community Affairs	1,000	1,000	379
Miscellaneous	1,000	1,000	1,041
Senior Home Care Pilot Program	100,000	100,000	72,790
Health Insurance	28,200	28,200	26,215
Dental, Vision and Life Insurance	710	710	(18,804)
Unemployment	1,500	1,500	894
IMRF Expenditures	6,925	6,925	4,581
FICA Expenditures	4,600	4,600	4,318
	399,935	399,935	354,111
Enrichment Programs			
Programming	81,000	81,000	103,482
Volunteer Services	16,000	16,000	21,998
Senior Newsletter	10,000	10,000	8,812
Visual Arts	9,000	9,000	11,475
Program Training	1,000	1,000	1,225
Program Staff Travel	500	500	182
Program Salaries	256,000	256,000	268,639
Health Insurance	58,000	58,000	57,517
Dental, Vision and Life Insurance	2,625	2,625	3,682
Unemployment	2,200	2,200	3,015
IMRF Expenditures	10,750	10,750	7,111
FICA Expenditures	7,825	7,825	7,346
	454,900	454,900	494,484

HANOVER TOWNSHIP, ILLINOIS**Senior Citizens Services - Special Revenue Fund****Schedule of Expenditures - Budget and Actual - Continued****For the Fiscal Year Ended March 31, 2023**

	Original Budget	Final Budget	Actual
Senior Center - Continued			
Nutrition			
Congregate Salaries	\$ 74,225	74,225	69,518
Congregate Food	67,000	67,000	85,597
Congregate Equipment	1,500	1,500	1,462
Congregate Supplies	7,000	7,000	12,150
Training	500	500	—
Travel	500	500	118
Home Deliver Meals Salaries	75,000	75,000	78,857
Home Delivered Meals Food	85,000	85,000	137,399
Home Delivered Meals Equipment	2,000	2,000	1,977
Home Delivered Meals Supplies	7,000	7,000	12,399
Event Catering	1,000	1,000	64
Health Insurance	3,600	3,600	3,346
Dental, Vision and Life Insurance	635	635	891
Unemployment	1,300	1,300	2,109
IMRF Expenditures	6,750	6,750	4,465
FICA Expenditures	4,575	4,575	4,295
	337,585	337,585	414,647
Social Services			
Social Services	1,000	1,000	1,615
Senior Assistance	3,000	3,000	2,425
Psychiatric Services	500	500	—
Social Services Salaries	196,500	196,500	202,968
Training	1,000	1,000	708
Travel	500	500	46
Senior Health Ins Program	7,000	7,000	7,216
Memory Cafe Grant	5,000	5,000	9,763
Health Insurance	24,000	24,000	29,510
Dental, Vision and Life Insurance	2,540	2,540	3,563
Unemployment	1,700	1,700	2,129
IMRF Expenditures	9,040	9,040	5,980
FICA Expenditures	6,025	6,025	5,656
	257,805	257,805	271,579

HANOVER TOWNSHIP, ILLINOIS

Senior Citizens Services - Special Revenue Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended March 31, 2023

	Original Budget	Final Budget	Actual
Senior Center - Continued			
Transportation			
Travel	\$ 500	500	557
Alternative Transportation	4,000	4,000	1,176
Vehicle Maintenance	43,000	43,000	77,746
Salaries	378,000	378,000	353,513
Dispatch Software	18,550	18,550	17,280
Employee Screenings	2,000	2,000	3,191
Telephone	5,500	5,500	5,785
Training	1,000	1,000	1,500
Fuel	30,000	30,000	41,035
Uniforms	1,000	1,000	991
Health Insurance	76,700	76,700	73,258
Dental, Vision and Life Insurance	5,080	5,080	7,126
Unemployment	3,475	3,475	3,854
IMRF Expenditures	16,230	16,230	10,736
FICA Expenditures	11,225	11,225	10,538
	596,260	596,260	608,286
Total Expenditures	2,046,485	2,046,485	2,143,107

HANOVER TOWNSHIP, ILLINOIS

Road Maintenance - Special Revenue Fund

Schedule of Expenditures - Budget and Actual

For the Fiscal Year Ended March 31, 2023

	Original Budget	Final Budget	Actual
Road Maintenance			
Administration			
Postage	\$ 1,000	1,000	282
Legal	20,000	20,000	19,232
Insurance	30,000	30,000	13,814
Telephone	1,000	1,000	233
Dues, Subscriptions and Publications	1,000	1,000	1,100
Travel	1,000	1,000	—
Printing	500	500	37
Training and Conferences	1,000	1,000	342
Uniforms and Safety Equipment	1,500	1,500	499
Community Affairs	2,500	2,500	3,758
Utilities	6,000	6,000	5,454
Miscellaneous	1,000	1,000	316
Recruitment	1,000	1,000	1,651
Office Supplies	500	500	460
Health Insurance	18,200	18,200	21,737
Dental, Vision and Life Insurance	1,500	1,500	2,104
Unemployment	1,550	1,550	3,066
IMRF Expenditures	14,000	14,000	9,261
FICA Expenditures	12,500	12,500	11,735
	115,750	115,750	95,081
Road Maintenance			
Controlled Substance Testing	1,500	1,500	1,006
Salaries	206,000	206,000	184,150
Operating Supplies and Materials	25,000	25,000	19,500
Fuel	20,000	20,000	14,659
Engineering	90,000	90,000	106,715
Contract Work	850,000	850,000	614,339
Street Lighting	10,000	10,000	4,917
Signs, Stripping and Tree Removal	12,500	12,500	13,203
Salt	80,000	80,000	68,160
	1,295,000	1,295,000	1,026,649
Bridge Maintenance			
Bridge Repair and Maintenance	5,000	5,000	—

HANOVER TOWNSHIP, ILLINOIS

Road Maintenance - Special Revenue Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended March 31, 2023

	Original Budget	Final Budget	Actual
Road Maintenance - Continued			
Buildings			
Building and Permanent Improvements	\$ 25,000	25,000	12,854
Building Maintenance	10,000	10,000	4,983
	35,000	35,000	17,837
Equipment			
Machine Rental	1,500	1,500	398
Equipment Purchase	30,000	30,000	14,758
Maintenance Vehicles and Equipment	30,000	30,000	43,351
	61,500	61,500	58,507
Total Expenditures	1,512,250	1,512,250	1,198,074

HANOVER TOWNSHIP, ILLINOIS

Mental Health - Special Revenue Fund

Schedule of Expenditures - Budget and Actual

For the Fiscal Year Ended March 31, 2023

	Original Budget	Final Budget	Actual
Mental Health			
Administration			
Hanover Township Services	\$ 4,500	4,500	4,500
Legal	4,000	4,000	9,614
Training	1,000	1,000	336
Travel	1,000	1,000	353
Subscriptions and Publications	150	150	—
Salaries	64,100	64,100	63,612
Office Supplies	2,000	2,000	295
Postage	8,000	8,000	2,288
Equip / Database	3,500	3,500	3,445
Community Relations	3,000	3,000	2,031
Miscellaneous	500	500	340
Dues	4,500	4,500	6,943
Special Events	1,000	1,000	355
Printing	8,000	8,000	764
Consultants	4,000	4,000	—
Health Insurance	18,400	18,400	17,105
Dental, Vision and Life Insurance	650	650	912
Unemployment	300	300	513
IMRF Expenditures	6,000	6,000	4,148
FICA Expenditures	5,000	5,000	4,694
	139,600	139,600	122,248
Community Resource Center			
Utilities	7,000	7,000	10,849
Janitorial	5,500	5,500	4,554
Rent	10,000	10,000	10,000
Capital Improvements	1,000	1,000	1,269
Building Maintenance	4,000	4,000	3,703
Agency Support Services	6,500	6,500	952
	34,000	34,000	31,327

HANOVER TOWNSHIP, ILLINOIS**Mental Health - Special Revenue Fund****Schedule of Expenditures - Budget and Actual - Continued****For the Fiscal Year Ended March 31, 2023**

	Original Budget	Final Budget	Actual
Mental Health - Continued			
Service Contracts			
CAC CASI	\$ 20,000	20,000	20,000
CAC Family Support	12,000	12,000	16,719
CAC Safe from the Start	25,000	25,000	25,000
CCC Domestic Violence Shelter	22,400	22,400	22,400
CCC Domestic Violence Counsel	31,200	31,200	31,200
Aid Supportive Employment	41,375	41,375	41,375
Aid Case Management	8,000	8,000	8,000
Clearbrook Day Services	8,000	8,000	8,000
Easter Seals	75,000	75,000	81,303
Northwest Casa	10,000	10,000	5,099
AID Transportation	30,000	30,000	27,500
Ecker Therapy Services	90,600	90,600	90,600
Ecker PEP	17,500	17,500	17,500
Ecker Center Substance	62,800	62,800	62,800
HTYFS Psychiatric Back-up	9,000	9,000	1,770
HTYFS Alt. to Suspension	25,000	25,000	25,000
Contract Support Services	100,000	100,000	74,600
HTYFS Interventionist	50,000	50,000	50,000
Shelter Inc Healthy Families	8,500	8,500	8,500
Centro De Informacion	32,500	32,500	32,500
Bridge YFS Crisis Intervention	3,500	3,500	3,500
FSA Therapy Services	43,000	43,000	32,250
FSA Adult	—	—	10,750
Summitt Center	14,000	14,000	13,000
Tide Transportation	22,000	22,000	25,862
Amita Alexian	12,500	12,500	12,501
PADS of Elgin	35,000	35,000	35,000
HTSS - Senior MH	52,000	52,000	52,000
WINGS Transitional Shelter	6,600	6,600	6,600
Staff Development Grant Fund	20,000	20,000	14,450
Challenge Grant Fund	50,000	50,000	28,000
Capital Grant Fund	145,000	145,000	61,412
CCC SA Counseling	15,900	15,900	15,900
Little City Foundation	5,900	5,900	5,900
Maryville Academy	20,000	20,000	20,000

HANOVER TOWNSHIP, ILLINOIS**Mental Health - Special Revenue Fund****Schedule of Expenditures - Budget and Actual - Continued****For the Fiscal Year Ended March 31, 2023**

	Original Budget	Final Budget	Actual
Mental Health - Continued			
Service Contracts - Continued			
Leyden FS - Detox/Rehab	\$ 12,500	12,500	—
Boys and Girls Club	3,425	3,425	3,425
Kenneth Young Center - SASS	10,000	10,000	10,000
Journeys Hope Center	2,500	2,500	2,500
Clearbrook - Residential	10,000	10,000	10,000
Easter Seals Family Support	15,000	15,000	10,125
Mental Health Housing	90,000	90,000	—
Girl Scouts of N. IL - Outreach	12,700	12,700	12,700
HTSS Home Delivered Meals	20,000	20,000	20,000
HTYFS Bilingual Therapist	25,000	25,000	25,000
Marklund	24,100	24,100	24,100
Community Alternatives Unlimited	10,500	10,500	10,500
Fellowship Housing Corp	5,000	5,000	5,000
AARA	40,000	40,000	40,000
HTAS in Home Care	40,000	40,000	40,000
Partners for Our Communities	12,000	12,000	12,000
	1,457,000	1,457,000	1,212,341
Total Expenditures	1,630,600	1,630,600	1,365,916

HANOVER TOWNSHIP, ILLINOIS

General Assistance - Special Revenue Fund Schedule of Expenditures - Budget and Actual For the Fiscal Year Ended March 31, 2023

	Original Budget	Final Budget	Actual
General Government			
Administration			
Salaries	\$ 198,000	198,000	116,002
Office Supplies	4,000	4,000	6,037
Equipment	4,000	4,000	18,810
Travel and Training	3,000	3,000	4,229
Postage	200	200	54
Printing	1,500	1,500	2,065
Dues and Publications	500	500	325
Community Affairs	1,000	1,000	2,272
Professional Services	4,000	4,000	3,540
Volunteer Appreciation	2,000	2,000	50
Miscellaneous	500	500	2,582
Phone and Internet	2,400	2,400	3,120
Health Insurance	24,250	24,250	22,543
Dental, Vision and Life Insurance	1,900	1,900	2,665
Unemployment	1,800	1,800	1,318
IMRF Expenditures	9,100	9,100	6,020
FICA Expenditures	6,100	6,100	5,726
	264,250	264,250	197,358
Pantry			
Salaries	48,300	48,300	49,210
Utilities	8,750	8,750	9,594
Custodial Services	16,000	16,000	17,477
Trash Removal	8,500	8,500	11,880
Health Insurance	14,900	14,900	13,851
Dental, Vision and Life Insurance	635	635	891
Unemployment	635	635	441
IMRF Expenditures	2,250	2,250	1,488
FICA Expenditures	1,500	1,500	1,408
	101,470	101,470	106,240
Total General Government	365,720	365,720	303,598

HANOVER TOWNSHIP, ILLINOIS

General Assistance - Special Revenue Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended March 31, 2023

	Original Budget	Final Budget	Actual
Home Relief			
Rent	\$ 100,000	100,000	64,780
Utilities	20,000	20,000	2,996
Personal Essentials	18,000	18,000	9,609
Travel Expenditures	8,000	8,000	2,317
Medical	25,000	25,000	—
Burial	1,500	1,500	—
Catastrophic Insurance Premium	3,500	3,500	3,175
Miscellaneous	100	100	—
Emergency Assistance	105,000	105,000	68,104
Total Home Relief	281,100	281,100	150,981
Total Expenditures	646,820	646,820	454,579

HANOVER TOWNSHIP, ILLINOIS**Capital Projects Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended March 31, 2023**

	Original Budget	Final Budget	Actual
Revenues			
Taxes			
Property Tax	\$ —	—	—
Intergovernmental			
Grants	2,200,000	2,200,000	110,000
Total Revenues	2,200,000	2,200,000	110,000
Expenditures			
Capital Outlay	5,665,000	5,665,000	2,490,745
Debt Service			
Principal Retirement	129,737	129,737	129,737
Interest and Fiscal Charges	185,263	185,263	56,563
Total Expenditures	5,980,000	5,980,000	2,677,045
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,780,000)	(3,780,000)	(2,567,045)
Other Financing Sources			
Debt Issuance	3,000,000	3,000,000	3,000,000
Disposal of Capital Assets	260,000	260,000	255,615
Transfers In	395,000	395,000	395,000
	3,655,000	3,655,000	3,650,615
Net Change in Fund Balance	(125,000)	(125,000)	1,083,570
Fund Balance - Beginning			(94,640)
Fund Balance - Ending			988,930

HANOVER TOWNSHIP, ILLINOIS
Nonmajor Governmental Funds
Combining Balance Sheet
March 31, 2023

	Special Revenue				
	Illinois Municipal Retirement	Social Security	Committee for Senior Citizen Services	Capital Projects Vehicle Replacement	Totals
ASSETS					
Cash and Investments	\$ 79,191	46,132	79,437	452,735	657,495
Receivables - Net of Allowances					
Property Taxes	168,500	136,803	—	—	305,303
Total Assets	247,691	182,935	79,437	452,735	962,798
LIABILITIES					
Accrued Payroll	10,042	9,398	—	—	19,440
DEFERRED INFLOWS OF RESOURCES					
Property Taxes	113,774	92,585	—	—	206,359
Total Liabilities and Deferred Inflows of Resources	123,816	101,983	—	—	225,799
FUND BALANCES					
Restricted	123,875	80,952	79,437	—	284,264
Assigned	—	—	—	452,735	452,735
Total Fund Balances	123,875	80,952	79,437	452,735	736,999
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	247,691	182,935	79,437	452,735	962,798

HANOVER TOWNSHIP, ILLINOIS**Nonmajor Governmental Funds****Combining Statement of Revenues, Expenditures and Changes in Fund Balances****For the Fiscal Year Ended March 31, 2023**

	Special Revenue			Capital Projects Vehicle Replacement	Totals
	Illinois Municipal Retirement	Social Security	Committee for Senior Citizen Services		
Revenues					
Taxes	\$ 204,948	166,394	—	—	371,342
Charges for Services	—	—	25,782	8,159	33,941
Investment Income	1,030	532	1,184	6,146	8,892
Total Revenues	205,978	166,926	26,966	14,305	414,175
Expenditures					
General Government	206,281	166,411	19,229	—	391,921
Capital Outlay	—	—	—	61,669	61,669
Total Expenditures	206,281	166,411	19,229	61,669	453,590
Excess (Deficiency) of Revenues Over (Under) Expenditures	(303)	515	7,737	(47,364)	(39,415)
Other Financing Sources					
Transfers In	—	—	—	90,000	90,000
Net Change in Fund Balances	(303)	515	7,737	42,636	50,585
Fund Balances - Beginning	124,178	80,437	71,700	410,099	686,414
Fund Balances - Ending	123,875	80,952	79,437	452,735	736,999

HANOVER TOWNSHIP, ILLINOIS

Illinois Municipal Retirement - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended March 31, 2023

	Original Budget	Final Budget	Actual
Revenues			
Taxes			
Property Tax	\$ 206,918	206,918	204,948
Investment Income	200	200	1,030
Total Revenues	207,118	207,118	205,978
Expenditures			
General Government			
Illinois Municipal Retirement	207,118	207,118	206,281
Net Change in Fund Balance	—	—	(303)
Fund Balance - Beginning			124,178
Fund Balance - Ending			123,875

HANOVER TOWNSHIP, ILLINOIS

Social Security - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended March 31, 2023

	Original Budget	Final Budget	Actual
Revenues			
Taxes			
Property Tax	\$ 167,295	167,295	166,394
Investment Income	100	100	532
Total Revenues	167,395	167,395	166,926
Expenditures			
General Government			
Social Security	167,395	167,395	166,411
Net Change in Fund Balance	—	—	515
Fund Balance - Beginning			80,437
Fund Balance - Ending			80,952

HANOVER TOWNSHIP, ILLINOIS

Committee for Senior Citizen Services - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended March 31, 2023

	Original Budget	Final Budget	Actual
Revenues			
Charges for Services	\$ 15,700	15,700	25,782
Investment Income	50	50	1,184
Total Revenues	15,750	15,750	26,966
Expenditures			
General Government			
Senior Citizen Services			
Gift Shop	1,400	1,400	2,103
Soda and Snack	1,500	1,500	1,032
Gift Cards	200	200	775
Senior Support	2,000	2,000	250
Donations	1,000	1,000	—
Entertainment	100	100	—
Raffle Expenditures	300	300	1,304
Bingo Expenditures	500	500	—
Beading Club	100	100	—
Special Events	1,500	1,500	2,389
Contingency	100	100	—
Computer	200	200	—
Scholarship	15,000	15,000	10,426
Community	1,000	1,000	950
Miscellaneous	100	100	—
Total Expenditures	25,000	25,000	19,229
Net Change in Fund Balance	(9,250)	(9,250)	7,737
Fund Balance - Beginning			71,700
Fund Balance - Ending			79,437

HANOVER TOWNSHIP, ILLINOIS

Vehicle Replacement - Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended March 31, 2023

	Original Budget	Final Budget	Actual
Revenues			
Charges for Services	\$ 9,000	9,000	8,159
Investment Income	1,000	1,000	6,146
Total Revenues	10,000	10,000	14,305
Expenditures			
Capital Outlay	120,000	120,000	61,669
Excess (Deficiency) of Revenues Over (Under) Expenditures	(110,000)	(110,000)	(47,364)
Other Financing Sources			
Transfers In	90,000	90,000	90,000
Net Change in Fund Balance	(20,000)	(20,000)	42,636
Fund Balance - Beginning			410,099
Fund Balance - Ending			452,735

STATISTICAL SECTION (Unaudited)

This part of the annual comprehensive 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.

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.

Revenue Capacity

These schedules contain information to help the reader assess the Township's most significant local revenue sources.

Debt Capacity

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

Demographic and Economic Information

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

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.

HANOVER TOWNSHIP, ILLINOIS

Net Position by Component - Last Ten Fiscal Years
March 31, 2023 (Unaudited)

See Following Page

HANOVER TOWNSHIP, ILLINOIS

Net Position by Component - Last Ten Fiscal Years March 31, 2023 (Unaudited)

	2014	2015	2016
Governmental Activities			
Net Investment in Capital Assets	\$ 8,289,515	8,109,980	8,014,537
Restricted	4,237,762	3,939,448	3,474,467
Unrestricted Net Position	3,519,818	3,420,170	2,583,962
Total Primary Government Net Position	16,047,095	15,469,598	14,072,966

Data Source: Audited Financial Statements

2017	2018	2019	2020	2021	2022	2023
8,475,175	8,021,596	7,491,622	7,066,056	8,433,574	9,097,063	8,242,243
3,586,024	3,862,804	4,154,407	4,080,488	4,301,724	4,695,871	4,395,494
2,230,849	2,213,185	2,696,048	3,006,328	2,163,282	2,139,700	2,254,834
14,292,048	14,097,585	14,342,077	14,152,872	14,898,580	15,932,634	14,892,571

HANOVER TOWNSHIP, ILLINOIS

Changes in Net Position - Last Ten Fiscal Years March 31, 2023 (Unaudited)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenses										
Governmental Activities										
General Government	\$ 2,634,442	3,215,384	3,037,861	3,719,525	3,421,876	3,484,594	3,591,872	3,515,592	3,496,877	4,039,967
Emergency Services	—	—	—	—	—	—	—	—	—	216,952
Youth and Family Services	997,654	981,019	1,040,049	1,030,959	952,776	950,210	889,762	871,123	888,064	974,629
Community Relations	248,210	227,708	234,461	236,826	244,552	227,149	237,417	199,106	227,266	265,297
Community Health	—	—	—	—	—	—	—	—	—	270,503
Home Relief	214,668	206,667	193,289	119,100	117,714	213,478	115,265	164,520	99,782	150,981
Road Maintenance	551,346	1,000,223	966,389	366,785	839,800	564,061	1,082,577	566,848	636,721	1,364,525
Mental Health	1,009,693	978,779	1,232,181	1,071,377	1,135,964	1,173,344	1,272,143	1,140,602	1,297,666	1,370,189
Senior Center	1,681,954	1,789,715	2,028,082	1,396,310	1,912,311	1,855,746	2,079,493	1,964,839	2,071,237	2,392,909
Interest on Long-Term Debt	90,961	42,020	—	—	—	—	—	—	—	85,266
Total Governmental Activities	7,428,928	8,441,515	8,732,312	7,940,882	8,624,993	8,468,582	9,268,529	8,422,630	8,717,613	11,131,218
Program Revenues										
Governmental Activities										
Charges for Services										
General Government	82,421	79,671	111,195	148,837	156,763	166,367	171,852	83,904	205,658	259,185
Youth and Family Services	120,872	33,098	29,461	30,071	27,944	30,301	24,723	18,542	46,259	57,761
Community Relations	—	—	—	—	—	—	—	—	—	17,913
Mental Health	10,110	11,400	12,000	11,800	11,700	11,600	13,820	11,850	7,800	23,724
Senior Center	197,031	181,939	169,667	165,086	190,499	269,290	237,347	71,669	148,483	160,587
Operating Grants and Contributions	—	203,306	213,128	259,188	289,768	345,914	399,359	425,870	438,081	675,286
Capital Grants and Contributions	—	59,088	31,099	43,141	49,189	45,854	46,892	236,946	230,775	110,000
Total Governmental Activities	410,434	568,502	566,550	658,123	725,863	869,326	893,993	848,781	1,077,056	1,304,456

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Net (Expense) Revenue										
Governmental Activities	\$ (7,018,494)	(7,873,013)	(8,165,762)	(7,282,759)	(7,899,130)	(7,599,256)	(8,374,536)	(7,573,849)	(7,640,557)	(9,826,762)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property Taxes	6,875,494	7,108,640	7,170,336	7,254,750	7,462,378	7,550,729	7,841,281	8,065,931	8,322,452	8,504,587
Intergovernmental										
Replacement Taxes	66,445	66,144	66,824	64,971	60,348	60,958	72,566	74,489	145,282	211,398
Investment Income	18,873	16,616	14,841	17,471	37,178	107,676	148,829	49,673	12,389	89,025
Miscellaneous	77,253	104,116	109,545	164,649	144,763	124,385	122,655	129,464	194,488	11,097
Total Governmental Activities	7,038,065	7,295,516	7,361,546	7,501,841	7,704,667	7,843,748	8,185,331	8,319,557	8,674,611	8,816,107
Total Primary Government Changes in Net Position	19,571	(577,497)	(804,216)	219,082	(194,463)	244,492	(189,205)	745,708	1,034,054	(1,010,655)

Data Source: Audited Financial Statements

HANOVER TOWNSHIP, ILLINOIS

Fund Balances of Governmental Funds - Last Ten Fiscal Years March 31, 2023 (Unaudited)

	2014	2015	2016*
General Fund			
Nondisposable	\$ —	—	—
Unassigned	2,611,717	2,816,412	2,876,626
Total General Fund	2,611,717	2,816,412	2,876,626
All Other Governmental Funds			
Nondisposable	—	—	—
Restricted	4,237,762	3,939,448	3,474,467
Assigned	1,248,980	921,562	719,730
Unassigned	—	—	—
Total All Other Governmental Funds	5,486,742	4,861,010	4,194,197
Total Governmental Funds	8,098,459	7,677,422	7,070,823

Data Source: Audited Financial Statements

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

2017	2018	2019	2020	2021	2022	2023
44,226	76,003	39,730	47,485	49,981	67,965	65,624
2,015,304	2,141,258	2,546,407	2,889,608	2,162,556	2,640,473	2,882,261
2,059,530	2,217,261	2,586,137	2,937,093	2,212,537	2,708,438	2,947,885
—	10,024	22,797	32,098	24,772	23,666	20,420
3,571,347	3,852,780	4,131,610	4,048,390	4,277,002	4,672,205	4,395,494
1,308,580	1,211,096	1,345,041	1,301,937	1,107,631	481,799	1,441,665
—	—	—	—	—	(94,640)	—
4,879,927	5,073,900	5,499,448	5,382,425	5,409,405	5,083,030	5,857,579
6,939,457	7,291,161	8,085,585	8,319,518	7,621,942	7,791,468	8,805,464

HANOVER TOWNSHIP, ILLINOIS

Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years March 31, 2023 (Unaudited)

	2014	2015	2016
Revenues			
Taxes	\$ 6,941,939	7,174,784	7,237,160
Intergovernmental	295,299	180,539	403,277
Charges for Services	338,135	387,963	163,272
Investment Income	18,873	16,616	14,841
Miscellaneous	77,253	104,116	109,545
Total Revenues	7,671,499	7,864,018	7,928,095
Expenditures			
General Government	2,551,941	2,551,719	2,663,799
Emergency Services	—	—	—
Youth and Family Services	1,000,458	980,582	1,035,023
Community Relations	244,699	226,078	234,266
Community Health	—	—	—
Home Relief	214,668	206,667	193,289
Road Maintenance	620,300	818,793	798,311
Mental Health	1,005,347	975,658	1,226,644
Senior Center	1,498,995	1,612,244	1,640,958
Nonmajor Funds	90,961	42,020	—
Capital Outlay	800,293	871,294	742,404
Debt Service			
Principal Retirement	—	—	—
Interest and Fiscal Charges	—	—	—
Total Expenditures	8,027,662	8,285,055	8,534,694
Excess (Deficiency) of Revenues Over (Under) Expenditures	(356,163)	(421,037)	(606,599)
Other Financing Sources (Uses)			
Debt Issuance	—	—	—
Disposal of Capital Assets	—	—	—
Transfers In	726,208	660,000	640,000
Transfers Out	(726,208)	(660,000)	(640,000)
Net Change in Fund Balances	(356,163)	(421,037)	(606,599)
Debt Service as a Percentage of Noncapital Expenditures	0.00%	0.00%	0.00%

Data Source: Audited Financial Statements

2017	2018	2019	2020	2021	2022	2023
7,319,721	7,522,726	7,611,687	7,913,847	8,140,420	8,467,734	8,504,587
220,684	338,957	391,768	446,251	662,816	668,856	996,684
437,438	386,906	477,558	447,742	185,965	408,200	519,170
17,471	37,178	107,676	148,829	49,673	12,389	89,025
164,649	144,763	124,385	122,655	129,464	194,488	11,097
8,159,963	8,430,530	8,713,074	9,079,324	9,168,338	9,751,667	10,120,563
2,690,781	2,795,646	2,637,579	2,892,108	3,030,649	3,097,757	3,038,009
—	—	—	—	—	—	216,952
1,027,257	960,745	944,685	921,023	871,123	888,064	974,629
239,620	226,438	227,639	222,947	199,106	227,266	265,297
—	—	—	—	—	—	270,503
119,100	118,956	215,678	115,552	164,520	99,782	—
564,210	603,557	343,343	827,003	374,576	489,544	1,198,074
1,080,189	1,132,156	1,169,349	1,268,381	1,136,607	1,293,888	1,365,916
1,627,438	1,657,856	1,795,432	1,845,122	1,731,273	1,850,360	2,143,107
—	—	—	—	—	—	—
942,734	583,472	584,945	753,255	2,358,110	1,635,430	2,552,414
—	—	—	—	—	—	129,737
—	—	—	—	—	—	56,563
8,291,329	8,078,826	7,918,650	8,845,391	9,865,964	9,582,091	12,362,182
(131,366)	351,704	794,424	233,933	(697,626)	169,576	(2,241,619)
—	—	—	—	—	—	3,000,000
—	—	—	—	—	—	255,615
1,465,000	370,000	602,000	550,000	1,780,000	565,000	645,000
(1,465,000)	(370,000)	(602,000)	(550,000)	(1,780,000)	(565,000)	(645,000)
—	—	—	—	—	—	3,255,615
(131,366)	351,704	794,424	233,933	(697,626)	169,576	1,013,996
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.85%

HANOVER TOWNSHIP, ILLINOIS

Assessed Value and Actual Value of Taxable Property - Last Ten Tax Levy Years March 31, 2023 (Unaudited)

Tax Levy Year	Total Taxable Assessed Value	Estimated Actual Taxable Value	Total Direct Tax Rate (1)
2013	\$ 1,750,808,883	\$ 5,252,426,649	0.4504
2014	1,775,681,535	5,327,044,605	0.4535
2015	1,719,228,781	5,157,686,343	0.4747
2016	2,002,214,061	6,006,642,183	0.4180
2017	2,014,457,752	6,043,373,256	0.4251
2018	1,967,914,991	5,903,744,973	0.4449
2019	2,268,205,300	6,804,615,900	0.3958
2020	2,258,205,300	6,774,615,900	0.4103
2021	2,086,373,004	6,259,119,012	0.4587
2022	N/A	N/A	N/A

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.

N/A - Not Available. County Cook has not released 2022 tax extensions as of issuance of audit.

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

HANOVER TOWNSHIP, ILLINOIS

Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years
March 31, 2023 (Unaudited)

See Following Page

HANOVER TOWNSHIP, ILLINOIS

Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years March 31, 2023 (Unaudited)

	2013	2014	2015
Direct Rates			
Corporate Fund	0.1991	0.1996	0.2129
IMRF	0.0099	0.0100	0.0106
Social Security	0.0080	0.0080	0.0085
Senior Citizens Services	0.0588	0.0589	0.0627
General Assistance	0.0205	0.0210	0.0230
Mental Health	0.0938	0.0610	0.0580
Road and Bridge	0.0603	0.0950	0.0990
Total Direct Rate	0.4504	0.4535	0.4747
Overlapping Governments (2):			
Bartlett Fire Protection District	0.6980	0.7340	0.7760
Bartlett Park District	0.7930	0.8240	0.8770
Bartlett Public Library	0.3310	0.3400	0.3400
Community College District #509	0.6380	0.6380	0.6540
Cook County	0.5600	0.5680	0.5520
Metropolitan Water Reclamation Dist.	0.4170	0.4300	0.4260
Unit School Districts #46	7.5800	7.6680	7.9470
Village of Bartlett	1.0670	1.1110	1.1300
Total Overlapping Tax Rates	12.0840	12.3130	12.7020
Total Direct and Overlapping Rates (1)	12.5344	12.7665	13.1767

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

*Not Available. County Cook has not released 2022 tax extensions as of issuance of audit.

2016	2017	2018	2019	2020	2021	2022
0.1842	0.1880	0.1990	0.1785	0.1851	0.2085	N/A
0.0092	0.0094	0.0099	0.0089	0.0092	0.0101	N/A
0.0074	0.0076	0.0080	0.0072	0.0074	0.0082	N/A
0.0542	0.0553	0.0583	0.0521	0.0539	0.0597	N/A
0.0200	0.0198	0.0205	0.0182	0.0197	0.0222	N/A
0.0570	0.0860	0.0622	0.0563	0.0590	0.0670	N/A
0.0860	0.0590	0.0870	0.0746	0.0760	0.0830	N/A
0.4180	0.4251	0.4449	0.3958	0.4103	0.4587	N/A
0.6780	0.6930	0.8630	0.8100	0.8278	0.6795	N/A
0.7660	0.7840	0.7680	0.7040	0.7153	0.7970	N/A
0.3140	0.3120	0.3140	0.3030	0.3030	0.3140	N/A
0.5700	0.5620	0.6120	0.5440	0.5263	0.5520	N/A
0.5330	0.4960	0.4890	0.4540	0.4531	0.7428	N/A
0.4060	0.4020	0.3960	0.3890	0.3776	0.1733	N/A
6.8370	6.9320	7.1200	6.4390	6.5746	0.4012	N/A
1.1120	1.1530	1.2010	1.1050	1.1150	1.2200	N/A
11.2160	11.3340	11.7630	10.7480	10.8927	4.8798	N/A
11.6340	11.7591	12.2079	11.1438	11.3030	5.3385	N/A

HANOVER TOWNSHIP, ILLINOIS

Principal Property Tax Payers - Current Tax Levy Year and Nine Tax Levy Years Ago March 31, 2023 (Unaudited)

Taxpayer	2022			2013		
	Taxable Assessed Value	Rank	Percentage of Total Township Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Township Taxable Assessed Value
Walmart Stores	\$ 12,400,790	1	1.44%	\$ 4,797,341	1	0.55%
Property Valuation Services	11,749,296	2	1.37%	3,408,633	2	0.39%
Target Corp.	9,683,090	3	1.13%	3,313,499	3	0.38%
TA 10 Falcon Court	6,781,295	4	0.79%			
Streamwood Property Ho	6,577,383	5	0.77%	1,725,026	7	0.20%
Core Mr Wetview LLC	5,828,130	6	0.68%			
Streamwood Loczko	4,486,293	7	0.52%			
IRC Woodland Heights	3,708,825	8	0.43%	2,582,134	5	0.30%
Ace Coffee Bar, Inc	2,974,379	9	0.35%			
Randolph Packing Co.	2,847,007	10	0.35%			
Bradley Real Estate				3,220,493	4	0.37%
Heidner Property Management				2,096,638	6	0.24%
Sutton Park Developers				1,224,759	8	0.14%
Kamin Realty Company				1,151,999	9	0.13%
Stag Capital Partners				835,270	10	0.13%
Total	<u>67,036,488</u>		<u>7.83%</u>	<u>24,355,792</u>		<u>2.83%</u>

Data Source: Assessor's Office and Village of Streamwood

Note:

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.

2021 Equalized Assessed Valuation of the District is \$2,086,373,004

HANOVER TOWNSHIP, ILLINOIS

Property Tax Levies and Collections - Last Ten Tax Levy Years March 31, 2023 (Unaudited)

Tax Levy Year	Taxes Levied for the Fiscal Year		Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2013	\$	7,119,220	\$ 2,982,980	41.90%	\$ 4,041,692	\$ 7,024,672	98.67%
2014		7,254,876	3,560,964	49.08%	3,618,242	7,179,206	98.96%
2015		7,349,616	3,793,923	51.62%	3,586,407	7,380,330	100.42%
2016		7,534,893	3,595,246	47.71%	3,867,932	7,463,178	99.05%
2017		7,702,869	3,877,027	50.33%	3,762,094	7,639,121	99.17%
2018		7,926,363	3,835,052	48.38%	4,009,774	7,844,826	98.97%
2019		8,185,054	4,017,876	49.09%	4,036,107	8,053,983	98.40%
2020		8,423,353	4,058,668	48.18%	4,106,532	8,165,200	96.94%
2021		9,548,378	4,106,532	43.01%	4,032,701	8,139,233	85.24%
2022		9,724,167	4,471,886	45.99%	*	*	*

Data Source: Township Records

*Taxes are collected in two installments due in June and September of the following year.

Note: The percentage collected may exceed 100% due to the use of a weighted average of taxes levied by two counties.

HANOVER TOWNSHIP, ILLINOIS

Ratios of Outstanding Debt by Type - Last Ten Fiscal Years March 31, 2023 (Unaudited)

Fiscal Year	Debt Certificates	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
2014	\$ —	\$ —	—%	\$ —
2015	—	—	—%	—
2016	—	—	—%	—
2017	—	—	—%	—
2018	—	—	—%	—
2019	—	—	—%	—
2020	—	—	—%	—
2021	—	—	—%	—
2022	—	—	—%	—
2023	2,870,263	2,870,263	0.09%	29

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, ILLINOIS

Ratio of General Bonded Debt Outstanding - Last Ten Fiscal Years

March 31, 2023 (Unaudited)

Fiscal Year	Gross General Obligation Bonds	Debt Payable From Other Sources	Net General Obligation Bonds	Total Estimated Actual Value of Taxable Property	Percentage of Estimated Actual Value of Taxable Property (1)	Per Capita (2)
2014	\$ —	\$ —	\$ —	\$ 5,252,426,649	0.00%	\$ —
2015	—	—	—	5,327,044,605	0.00%	—
2016	—	—	—	5,157,686,343	0.00%	—
2017	—	—	—	6,006,642,183	0.00%	—
2018	—	—	—	6,043,373,256	0.00%	—
2019	—	—	—	5,903,744,973	0.00%	—
2020	—	—	—	6,804,615,900	0.00%	—
2021	—	—	—	6,774,615,900	0.00%	—
2022	—	—	—	6,259,119,012	0.00%	—
2023	—	—	—	N/A	N/A	N/A

Data Source: Township Records

Notes:

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

(1) See the Schedule of Assessed Value and Actual Value of Taxable Property for property value data.

(2) See the Schedule of Demographic and Economic Statistics for population data.

N/A - Not Available. County Cook has not released 2022 tax extensions as of issuance of audit.

HANOVER TOWNSHIP, ILLINOIS

Schedule of Direct and Overlapping Bonded Debt March 31, 2023 (Unaudited)

Overlapping Agencies	Outstanding Obligations	Applicable to District	
		(1) Percent	(2) Amount
Hanover Township	\$ —	100.00%	\$ —
Cook County	2,989,281,750	0.57%	17,038,906
Cook County Forest Preserve	140,011,723	0.57%	798,067
Metropolitan Water Reclamation District	2,787,033	0.58%	16,165
Bartlett Park District	17,660,000	0.08%	14,128
Schaumburg Park District	11,627,747	0.59%	68,604
Hanover Park District	5,690,609	6.94%	394,928
Streamwood Park District	9,098,000	100.00%	9,098,000
Poplar Creek Public Library District	11,007,319	73.00%	8,035,343
Elgin Community College #509	153,860,200	6.83%	10,508,652
School District #46	202,457,389	15.08%	30,530,574
Total Overlapping Debt	3,543,481,770		76,503,366
Total Direct and Overlapping Debt	3,543,481,770		76,503,366

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 Townships'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, ILLINOIS

Schedule of Legal Debt Margin - Last Ten Fiscal Years

March 31, 2023 (Unaudited)

See Following Page

HANOVER TOWNSHIP, ILLINOIS

Schedule of Legal Debt Margin - Last Ten Fiscal Years March 31, 2023 (Unaudited)

	2014	2015	2016
Legal Debt Limit	\$ 59,381,071	50,335,755	51,050,844
Legal Net Debt Applicable to Limit	—	—	—
Legal Debt Margin	59,381,071	50,335,755	51,050,844
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	— %	— %	— %

2017	2018	2019	2020	2021	2022	2023
49,427,827	57,563,654	57,915,660	56,577,556	65,210,902	64,923,783	59,983,224
—	—	—	—	—	—	—
49,427,827	57,563,654	57,915,660	56,577,556	65,210,902	64,923,783	59,983,224
— %	— %	— %	— %	— %	— %	— %

HANOVER TOWNSHIP, ILLINOIS

Demographic and Economic Statistics - Last Ten Fiscal Years March 31, 2023 (Unaudited)

Fiscal Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
2014	100,878	\$ 2,984,374,752	\$ 29,584	6.60%
2015	101,304	2,867,705,131	28,308	5.70%
2016	100,597	3,049,396,861	30,313	5.30%
2017	100,495	3,056,856,910	30,418	5.80%
2018	99,623	3,034,616,203	30,461	5.00%
2019	99,623	3,034,616,203	30,461	5.30%
2020	98,887	3,398,638,645	34,369	5.10%
2021	100,196	3,373,530,005	33,669	5.90%
2022	100,196	3,319,451,088	33,130	5.40%
2023	97,874	3,245,933,336	35,830	6.60%

Data Source: US Census Bureau and Department of Labor Statistics and American Community Survey

HANOVER TOWNSHIP, ILLINOIS

**Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago
March 31, 2023 (Unaudited)**

	2023				2014			
	Employer	Product/Service	Employees	Rank	Percentage of Total Township Employment	Employees	Rank	Percentage of Total Township Employment
	Fresh Express	Food Processing	650	1	3.07%	700	1	5.77%
	Streamwood Behavioral Health Ctr.	Medical	400	2	1.89%	230	5	1.90%
	School District 46	Education	395	3	1.87%	225	6	1.86%
	Super Target Stores, Inc.	Retailer	310	4	1.46%	300	2	2.47%
	Wal-Mart Stores, Inc.	Retailer	275	5	1.30%	275	3	2.27%
	Bob Loquerion Autogroup	Car Sales	210	6	0.99%			
	Village of Streamwood	Education	205	7	0.97%	175	8	1.44%
	Bella Terra	Government	148	8	0.70%	165	9	1.36%
	Jewel Osco	Retailer	110	9	0.52%			
	Rose Paving	Contractor	100	10	0.47%			
	Ace Coffee Services	Food Processing				240	4	1.98%
	Sam's Warehouse Club	Wholesaler				220	7	1.81%
	Awana Club International	Christian Ministry				190	10	1.57%
	Total		2,803		13.24%	2,720		22.43%

Data Source: Village of Streamwood

HANOVER TOWNSHIP, ILLINOIS

Full-Time Equivalent Township Government Employees by Function/Program - Last Ten Fiscal Years March 31, 2023 (Unaudited)

Function	2014	2015	2016
General Government			
Administrative Services	5.50	5.50	5.50
Assessor's Office	2.75	2.75	2.75
Community Health	3.50	3.50	3.50
Emergency Services	0.80	0.80	0.80
Facilities and Road Maintenance	6.00	5.00	5.00
Highway Department	3.00	3.00	3.00
Mental Health Board	1.00	1.00	1.00
Aging Services	21.15	21.15	22.55
Community and Veterans Affairs	2.25	2.60	2.60
Human Services	7.25	3.50	3.50
Youth and Family Services	18.90	18.20	18.20
Totals	72.10	67.00	68.40

Data Source: Township Budget

2017	2018	2019	2020	2021	2022	2023
5.50	5.50	5.30	5.50	6.50	6.50	5.50
2.75	2.75	2.75	2.55	2.55	2.55	2.75
3.50	3.50	3.50	3.50	3.50	3.50	3.50
0.80	0.80	0.80	1.00	1.00	1.00	0.80
5.00	7.50	7.50	7.50	7.50	10.50	6.00
3.00	—	—	—	—	—	3.00
0.80	0.80	0.80	1.00	1.00	1.00	1.00
22.30	21.90	22.40	22.70	23.40	25.70	21.15
2.60	2.60	3.00	2.80	2.80	2.00	2.25
3.00	3.00	2.80	3.80	3.80	3.00	7.25
18.20	17.70	17.80	17.80	17.80	17.80	18.90
67.45	66.05	66.65	68.15	69.85	73.55	72.10

HANOVER TOWNSHIP, ILLINOIS

Operating Indicators by Function/Program - Last Ten Fiscal Years March 31, 2023 (Unaudited)

Function/Program	2014	2015	2016
General Government			
Assessors Office			
Administration			
Office Visits	4,485	4,380	4,708
Building Permits Processed	4,316	4,525	5,418
Sales Recording	N/A	N/A	N/A
Change of Name	158	148	177
Property Tax Appeals	1,227	814	983
Certificate of Errors	400	501	779
Property Location Updates	12	23	18
New Owner Mailings	N/A	N/A	N/A
Exemptions			
Home Owner Exemptions	87	88	272
Senior Home Owner Exemptions	445	534	869
Senior Freeze Exemptions	711	739	896
Miscellaneous	242	234	335
Disabled Veteran Exemptions	N/A	N/A	N/A
Disabled Person Exemptions	N/A	N/A	N/A
Foreclosures	N/A	N/A	N/A
Township Office			
Passports	2,265	2,648	4,099
Photo Fees	6,780	9,611	15,105
Fee Deposits	54,099	59,800	83,800
Cook County Vehicle Stickers	247	414	259
Fishing/Hunting Licenses	108	91	69
Handicap Placards	177	181	206
Community Health			
Appointments			
Pro Times	263	280	275
TB Skin Test	87	85	88
Cholesterol	85	132	87
Other	943	444	418
Clinic Clients			
Senior Center	1,204	1,089	1,188
Izaak Walton Center - Elgin	66	81	48
Astor Avenue	163	138	158
Offsite Visits	143	183	160
Total (Unduplicated)	1,576	1,491	1,554
Public Education and Health Promotion			
Media Coverage	58	58	52
Informational Seminars	132	124	75
Program Participants	1,386	1,920	1,635
Primary Care Provider Support	190	146	107
Youth and Family Services			
Outreach & Prevention			
Open Gym Participants	12,519	13,344	14,188
Open Gym Part. (Unduplicated)	1,150	1,167	1,044
Alt. to Suspension Referrals	145	92	89
Alt. to Suspension Participants	N/A	N/A	N/A
Alt. to Suspension (Unduplicated)	147	150	152

Data Source: Township Budget

N/A - Not Available. Table will be updated prospectively

*The coronavirus pandemic that began in March 2020 has resulted in reduced numbers in the operating data

2017	2018	2019	2020	2021*	2022	2023
6,179	5,060	4,829	5,909	2,104	2,125	2,426
5,389	5,574	5,457	8,352	5,511	4,857	4,890
N/A	N/A	1,282	2,901	2,538	3,211	551
168	97	98	125	23	52	30
2,001	1,238	813	1,375	776	487	855
945	1,025	742	1,842	686	549	3,001
9	17	5	33	4	2	0
N/A	N/A	1,136	2,184	1,524	1,769	1,617
343	389	331	573	305	196	158
939	846	805	617	192	170	207
825	1,112	1,065	1,118	298	239	165
63	37	36	54	25	47	25
N/A	N/A	111	126	67	27	52
N/A	N/A	196	285	70	36	21
N/A	N/A	N/A	N/A	N/A	N/A	N/A
6,043	5,786	4,870	4,325	1,459	4,074	4,485
21,935	39,000	35,950	35,250	15,960	40,800	45,290
120,000	103,960	122,150	119,785	53,550	157,195	167,575
255	258	299	5	N/A	N/A	N/A
88	80	85	62	44	57	41
213	228	254	214	143	205	279
288	205	134	103	104	66	71
85	116	106	94	23	25	43
84	103	121	122	39	93	128
464	501	460	517	380	732	931
1,057	1,098	1,045	1,117	627	1,045	1,276
80	48	43	41	12	2,187	N/A
117	132	109	96	29	57	231
141	137	155	160	0	87	204
555	576	595	537	310	506	598
51	46	50	27	1	8	11
72	68	48	61	28	44	60
2,056	1,902	1,828	1,991	1,366	2,187	2,636
139	116	84	42	12	14	25
14,165	14,533	14,031	12,297	700	68	1,420
1,306	1,110	1,187	1,286	69	53	329
120	102	90	161	172	339	315
N/A	N/A	2,089	1,741	859	2,142	2,275
181	175	190	220	207	257	279

HANOVER TOWNSHIP, ILLINOIS

Operating Indicators by Function/Program - Last Ten Fiscal Years - Continued March 31, 2023 (Unaudited)

Function/Program	2014	2015	2016
Clinical			
Therapy Clients (Total Attended)	3,031	3,316	3,921
Therapy Clients (Unduplicated)	443	1,499	1,659
New Clients (Unduplicated)	N/A	N/A	N/A
Clinical Hours	3,420	2,903	2,827
Group Session Participants	7,097	5,386	1,947
Tutoring Participants			
Total	1,622	1,764	1,943
Unduplicated	235	245	274
General Assistance			
General Assistance Clients	255	272	279
General Assistance Appointments	654	567	590
Emergency Assist. Appointments	311	276	214
LIHEAP Applications			
Office	1,090	764	411
Social Services			
ComEd Hardships	86	40	39
Weatherization	3	17	4
Financial Assistance Applications	N/A	N/A	N/A
Food Pantry			
Served (Households)	10,921	9,837	9,407
New Applications	1,109	601	473
Food Donations	760	732	737
Community Center Walk-Ins	4,216	2,782	2,366
Mental Health			
Grant Funding			
New Clients	4,222	3,817	2,788
Prevention Prog. Presentations	386	301	353
TIDE			
Participants	7	8	12
Organizations Providing Serv.	5	5	1,128
Clients Served	576	949	1,034
Road & Bridge			
Salt (Tons)	1,780	838	571
Senior Services			
Programming Division			
Planned Programs	2,240	2,459	2,483
Participants	20,477	28,606	26,225
Participants (Unduplicated)	784	546	597
Art and Computer Classes	509	698	771
Art and Computer Class Part.	3,764	4,770	5,044
New Volunteers	71	103	60
Total Volunteers (Unduplicated)	271	307	409
Total Volunteer Hours	18,764	21,903	21,864
Meals Delivered by Volunteers	9,928	10,946	11,859
Social Services Division			
Clients Served (Unduplicated)	1,156	1,267	1,364
Energy Assistance	560	4,595	4,334
Prescription Drug and Health Ins.	1,041	591	481
Social Service Programs	127	113	131
Social Service Program Part.	1,282	950	1,093
Lending Closet Transactions	937	1,006	1,224
Transportation Division			
One Way Rides Given	19,764	21,273	19,291
Individuals Served (Unduplicated)	740	731	826
New Riders	229	298	592
Unmet Requests for Rides	439	290	377

2017	2018	2019	2020	2021*	2022	2023
3,992	4,614	5,238	4,161	4,226	5,112	5,347
1,898	1,792	2,120	1,530	1,494	1,283	1,699
N/A	166	88	23	24	86	47
3,277	2,862	3,336	2,888	3,036	4,098	3,671
2,585	2,080	2,819	1,198	1,204	925	1,241
1,566	1,452	1,408	965	479	765	712
244	236	218	354	228	319	334
149	142	135	132	119	79	97
314	283	273	293	250	159	153
202	203	245	289	278	264	241
500	522	437	379	388	449	916
29	67	109	62	42	34	N/A
7	1	7	0	2	9	N/A
N/A	N/A	N/A	N/A	N/A	N/A	44
8,329	9,090	8,989	9,576	9,981	9,413	12,814
362	315	395	434	166	389	280
649	628	729	604	1,002	1,021	990
2,764	2,596	2,171	2,297	394	1,087	2,179
2,651	2,819	3,377	2,454	1,577	2,610	1,929
414	208	549	336	241	216	171
18	17	19	25	26	26	28
6	6	6	6	6	4	3
1,119	1,051	1,107	1,165	110	218	331
501	710	501	865	1,122	747	643
2,366	2,700	3,009	2,836	1,024	1,819	2,393
31,005	36,033	37,170	38,479	5,994	8,863	13,625
870	819	2,066	1,902	467	741	1,611
662	633	728	833	365	429	361
4,585	3,946	3,826	4,366	1,667	2,167	2,407
70	79	69	52	24	51	43
268	284	289	264	101	189	204
28,330	27,907	27,142	27,526	5,981	12,228	18,972
12,182	16,895	25,185	27,805	34,118	32,513	35,591
1,234	1,251	1,226	1,295	1,218	1,221	1,329
448	432	447	377	388	405	733
1,280	1,537	1,370	1,872	1,662	1,664	1,400
121	131	142	138	105	135	131
1,493	1,512	1,376	2,077	978	1,378	1,685
1,223	1,285	1,397	1,523	902	1,370	1,479
18,871	20,559	18,585	16,496	7,342	10,742	11,263
713	669	644	427	177	369	318
713	669	644	427	177	265	318
636	391	604	935	111	241	311

HANOVER TOWNSHIP, ILLINOIS

Capital Asset Statistic by Function/Program - Last Ten Calendar Years March 31, 2023 (Unaudited)

	2014	2015	2016
General Government			
Building Facilities Maintained	9	9	9

Data Source: Township Records

2017	2018	2019	2020	2021	2022	2023
9	9	9	9	12	12	11

RESOLUTION NO. _____

**A RESOLUTION ESTABLISHING THE
HANOVER TOWNSHIP SOCIAL MEDIA POLICY**

WHEREAS, the Supervisor and Board of Trustees of Hanover Township (collectively, the “Township Board”) deem it necessary and appropriate to establish guidelines and enforceable rules for the use of Township social media as a limited-public forum by Township officers and employees when engaged in Township business by adopting the “Hanover Township Social Media Policy,” a copy of which is attached hereto and incorporated herein;

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

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

SECTION TWO: ADOPTION. The “Hanover Township Social Media Policy” is hereby adopted as the rules and regulations of the Township regarding the Township social media accounts, as provided herein.

SECTION THREE: SCOPE. The “Hanover Township Social Media Policy” shall apply to and shall be enforced with all official Township social media accounts.

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: EFFECTIVE DATE. This Ordinance shall become effective upon its passage and approval as provided by law.

ROLL CALL VOTE:

AYES:

NAYS:

ABSENT:

PASSED: September 12, 2023

APPROVED: September 12, 2023

Brian P. McGuire, Township Supervisor

ATTEST:

Katy Dolan Baumer, Township Clerk

C E R T I F I C A T I O N

I, the undersigned, do hereby certify that I am the Township Clerk of Hanover Township, Cook County, Illinois, and that the foregoing is a true, complete and exact copy of Resolution _____, enacted on September 12, 2023, and approved on September 12, 2023, as the same appears from the official records of Hanover Township.

Katy Dolan Baumer, Township Clerk



Hanover Township Social Media Policy

I. Goals

It is the goal of Hanover Township, Cook County, Illinois (the "Township") to:

- A.** use the Township website to convey Township-related information and matters of public concern to its residents, employees, and visitors; and
- B.** use popular social media platforms such as Facebook, X (formerly Twitter), YouTube, LinkedIn, and Instagram as a means to supplement the Township's website in providing information on Township business and matters of public concern to users of those platforms.

II. Purpose

The purpose of this social media policy is to establish guidelines and enforceable rules for the use of social media by Township officers and employees when engaged in Township business. The Township has an overriding interest and expectation in deciding what is "spoken" on behalf of the Township on its social media sites.

The Township's website and social media platforms are intended as limited-public forums and shall be implemented to be primarily informative and only expository on issues of Township policy established by its Board of Trustees.

For purposes of this policy, "social media" is understood to be content created by individuals, using accessible, expandable, and upgradable publishing technologies, through and on the Internet. Specific examples of social media platforms include Facebook, X (formerly Twitter), YouTube, LinkedIn, and Instagram. For purposes of this policy, "comments" include information, articles, and pictures, and direct messages will be treated like comments.

Rules are necessary to assure:

- A.** that communications made on behalf of the Township are properly authorized and in correct form;
- B.** that communications to the Township by means of social media which can be viewed by the public are appropriate and pertinent;
- C.** that all communications to the Township are related to the posted Township information; and
- D.** that the sender is clearly and fully informed that a message received by means of social media is not a substitute for any official Township reporting procedure as required by any law, ordinance, or rule.

III. Scope

This policy shall apply to all Township offices and departments, as well as any affiliated government or non-government agency, official, commission, board, or council permitted by the Township to post on Township social media sites.

IV. Limited-Public Forum Status

The Township's social media accounts are limited public forums as that term is defined by federal law. The Township does not make its social media accounts available for general public discourse, but rather reserves and limits the topics that may be discussed on the social media accounts. The public may submit comments on Township social media, subject to the rules herein. As such, employees are prohibited from deleting any comments without the prior approval of the Township Administrator, to be given after consultation with the Township Attorney when practicable.

V. General Policy

The objective of the use of social media by the Township or its departments is to expand and facilitate the dissemination of information from the Township to its residents, taxpayers, and the general public.

A. The Township shall only establish and operate the social media sites indicated below. No other social media sites are authorized. No Township social media site shall be established without prior approval of the Township Administrator, or his designee. The following social media sites are approved by the Township Administrator:

1. Facebook:
 - i. Hanover Township: www.facebook.com/HanoverTwsp
 - ii. Hanover Township Youth and Family Services: www.facebook.com/HTYFS/
 - iii. Hanover Township Emergency Services: www.facebook.com/HanoverTownshipEmergencyServices
 - iv. Hanover Township Aging Services: <https://www.facebook.com/HTASIL>
2. X (formerly Twitter): @HanoverTownship
3. YouTube: Hanover Township: www.youtube.com/user/HanoverTownship
4. LinkedIn: Hanover Township: <https://www.linkedin.com/company/hanover-township/>
5. Instagram:
 - i. Hanover Township: https://www.instagram.com/hanover_township/
 - ii. Hanover Township Youth and Family Services: https://www.instagram.com/hanovertownshipyfs_os/

- B.** The Township social media sites shall clearly set forth that they are maintained by the Township and that they follow this Township Social Media Policy.
- C.** Wherever possible, the Township social media sites should link back to the official Township website for forms, documents, online services, and other information necessary to conduct business with the Township.
- D.** The Township website at www.hanover-township.org will remain the Township's primary and predominant internet presence.
- E.** The Township social media sites are not to be used for making any official communications to the Township, for example, requesting a construction permit, reporting code enforcement violations, reporting dangerous conditions, or requesting emergency assistance. Prominent notice of this paragraph shall be displayed on every Township social media site, along with the appropriate contact information for submitting official communications.
- F.** All Township presence and activity on social media are an integral part of the Township's information networks and must comply with all rules and policies governing the Township's computers and electronic media, including but not limited to the applicable Township Technology Use policies.
- G.** The Township will approach the use of social media tools as consistently as possible, Township-wide.
- H.** The Township, in its use of social media, is responsible for complying with applicable federal, state, and county laws, regulations, and policies. This includes adherence to established laws and policies regarding copyright, Freedom of Information Act (FOIA), Open Meetings Act (OMA), Local Records Act (LRA), First Amendment, privacy laws, sunshine laws, and information security policies established by the Township, when applicable.
- I.** Each social media account is operated by a third party separate from the Township, and social media sites occasionally become inoperable. The Township reserves the right to disable its social media accounts either temporarily or permanently at any time. There is no guarantee of "uptime."
- J.** The Director of Community & Government Affairs has the authority to make determinations on all aspects of the Township social media accounts, including but not limited to social media connections, posts, and comments.
- K.** The Township Director of Community & Government Affairs shall monitor Township social media sites to ensure adherence to both this Township Social Media Policy and the interests and goals of the Township.
- L.** This Social Media Policy may be revised at any time by the Township Administrator, or his designee.
- M.** Whenever possible, the social media accounts should state that the opinions expressed by visitors to the accounts do not reflect the opinions of the Township.
- N.** The Township has the right and will restrict or remove any content that is deemed in violation of this Township Social Media Policy or any applicable law. Any content removed

based on these guidelines will be retained by the Township Administrator, or his designee, pursuant to the applicable Township retention policy, including the time, date, and identity of the poster, when available.

- O. Employees representing the Township's government via its social media sites should normally disclose that they are a representative of the Township.
- P. All Township policies are applicable to interactions on social media sites when acting in an official capacity and representing the Township.
- Q. This social media policy shall be displayed to users or made available by hyperlink on the Township website and all Township social media sites.
- R. This policy governs all social media use by or on behalf of the Township and its departments.
- S. Employees are prohibited from "friending," "following," or making other connections between a Township social media account and another social media profile or page without approval from the Director of Community & Government Affairs.

VI. Comment Policy

- A. As a public entity the Township must abide by certain standards to serve all its constituents in a civil and unbiased manner.
- B. The intended purpose behind establishing Township social media sites is to disseminate relevant, accurate, and appropriate information from the Township about the Township to its residents, employees, and visitors.
- C. Comments posted on official social media accounts are subject to disclosure as public records, in accordance with applicable laws and regulations.
- D. In cases where comments violate local, state, or federal laws, Hanover Township may report the user to the appropriate authorities.
- E. A comment posted by a member of the public on any Township social media site is the opinion of the commentator or poster only, and publication of a comment does not imply endorsement of, or agreement by, the Township, nor do such comments necessarily reflect the opinions or policies of the Township.
- F. Any attempt to hack or otherwise compromise the Township's internet or social media sites will be reported to law enforcement and the perpetrator will be denied access to the sites.
- G. The Township reserves the right to deny access to its social media sites for any individual who violates the Township Social Media Policy at any time and without prior notice.
- H. All comments posted to any Township sites are bound by any applicable terms and conditions of Facebook's Statement of Rights and Responsibilities, located at <http://www.facebook.com/terms.php>, and the Township reserves the right to report any violation of Facebook's Statement of Rights and Responsibilities to Facebook with the intent of Facebook taking appropriate and reasonable responsible action. All Township

policies are applicable to interactions on social media sites when acting in an official capacity and representing the Township.

- I. All comments posted to any Township sites are bound by any applicable terms and conditions of X's (formerly Twitter's) Terms of Service, located at <https://twitter.com/tos>, and the Township reserves the right to report any violation of X's Terms of Service to X with the intent of X taking appropriate and reasonable responsible action. All Township policies are applicable to interactions on social media sites when acting in an official capacity and representing the Township.
- J. All comments posted to any Township sites are bound by any applicable terms and conditions of YouTube's Terms of Service, located at <https://www.youtube.com/t/terms>, and the Township reserves the right to report any violation of YouTube's Terms of Service to YouTube with the intent of YouTube taking appropriate and reasonable responsible action. All Township policies are applicable to interactions on social media sites when acting in an official capacity and representing the Township.
- K. All comments posted to any Township sites are bound by any applicable terms and conditions of LinkedIn's Terms of Service, located at <https://www.linkedin.com/legal//service-terms>, and the Township reserves the right to report any violation of LinkedIn's Terms of Service to LinkedIn with the intent of LinkedIn taking appropriate and reasonable responsible action. All Township policies are applicable to interactions on social media sites when acting in an official capacity and representing the Township.
- L. All comments posted to any Instagram sites are bound by any applicable terms and conditions of Instagram Terms of Service, located at help.instagram.com/581066165581870, and the Township reserves the right to report any violation of Instagram Terms of Service to Instagram with the intent of Instagram taking appropriate and reasonable responsible action. All Township policies are applicable to interactions on social media sites when acting in an official capacity and representing the Township.
- M. Persons posting prohibited content are subject to being barred from posting comments on Township social media.

VII. Prohibited Content

- A. Since the Township's social media constitute limited public forums, the Township reserves the right to remove and investigate user content posted to or transmitted via the Township's website or any of its authorized social media as well as any other actions which the Township determines, in its sole judgment, to be offensive, illegal, might violate the rights of, harm, or threaten the safety of others, or otherwise violate this Township Social Media Policy.
- B. However, the Township shall not remove any content based solely on the viewpoint expressed therein. Rather, content that is deemed not suitable for posting by the Township Director of Community & Government Affairs because it is not topically related to the particular subject being commented upon or is deemed prohibited content based on the criteria defined below, is subject to removal by the Township.
- C. However, to the extent any removed content constitutes a "public record" under state law,

it shall be retained pursuant to the Township's records retention schedule along with a description of the reason the specific content was deleted.

D. The following is a partial list of the kind of user content that is prohibited from transmission through the Township's social media. Comments containing any of the following inappropriate forms of content shall not be permitted on the Township's social media sites and are subject to removal and restriction by the Township Director of Community & Government Affairs, Township Administrator, or his designee.

1. Comments unrelated to the particular post being commented upon;
2. Profane, obscene, violent, or pornographic content or language, or sexually suggestive or explicit content links to such materials. Any image or link containing minors or suspected minors in sexual or provocative situations will be reported to law enforcement;
3. Content that promotes, fosters, or perpetuates discrimination on the basis of race, creed, color, age, religion, sex, gender, national origin, ancestry, marital status, physical or mental disability, sexual orientation, order of protection status, military status, pregnancy, citizenship status, parental status, source of income, or housing status;
4. Defamatory attacks and potentially libelous statements or material;
5. Threats, personal attacks, harassment, or advocating the harassment of another person or organization;
6. Solicitation of commerce, including but not limited to advertising of any business or product for sale;
7. Impersonating or falsely misrepresenting your affiliation with the Township or any Township personnel;
8. Conduct in violation of any federal, state or local law;
9. Posts or comments which reveal an individual's or entity's private information which was not intended for public disclosure;
10. Promoting or proving information you know to be false or misleading;
11. Promotion of or providing information about illegal activity, encouragement of illegal activity, or illegal activity;
12. Content that violates a legal ownership interest, such as a copyright, trademark, service mark, trade secret, or other propriety right of any party. The Township does not permit or allow copyright infringing activities or infringement of intellectual property rights on its website or social media sites and will remove any and all content and submissions if properly notified that such content or submission infringes on another's intellectual property rights;
13. Private contact information such as names, addresses, and phone numbers no matter how easily obtained elsewhere, including personal information of a person other than the poster;

14. Spamming or repetitive content;
 15. Charitable solicitations or political campaigning;
 16. Any action which disrupts the operation of the service, including cyber-attacks. Cyber-attacks include malware, phishing, spam, viruses, man-in-the-middle attack (MithM), denial-of-service attack (DoS), structured query language (SQL), zero-day exploit, or any other form of cyber-attack;
 17. Comments from children under 13 cannot be posted in order to comply with the Children's Online Privacy Protection Act. By posting on a Township media site, users acknowledge that they are at least 13 years old. Parents are responsible for any minor child's posting or comments;
 18. Content that incites violence;
 19. Content that is in violation of the Illinois Stalking (720 ILCS 5/12-7.3 *et seq.*), Cyberstalking (720 ILCS 5/12-7.5 *et seq.*), Threatening a Public Official (720 ILCS 5/12-9 *et seq.*), or Disorderly Conduct (720 ILCS 5/26-1 *et seq.*) laws or any other similar laws;
 20. Information that may tend to compromise or interfere with ongoing investigations of law enforcement, police tactics, or the safety or security of the public or public systems; and
 21. Comments containing vulgar, offensive, threatening, or harassing language, personal attacks, or unsupported accusations.
- E. Persons posting prohibited content are subject to being barred from posting comments on Township social media.
- F. Only content approved by the Township Director of Community & Government Affairs or Township Administrator, or his designee, for public release is allowed to be posted. Content of a sensitive nature shall not be allowed to be posted.
- G. A "designee" or a person appointed by the Township Administrator or Director of Community & Government Affairs is never to be allowed to transfer their social media account information or allow someone access to their account on their behalf without prior written authorization from the Township Administrator or Director of Community & Government Affairs.

VIII. Breach of Policy

- A. The Township Director of Community & Government Affairs may be required to remove internet postings on Township social media sites which are deemed to constitute a breach of policy, as determined by the Township Director of Community & Government Affairs or Administrator, subject to applicable archiving and retention requirements.
- B. Any social media account created by the Township remains the property of the Township, including all the followers and friends generated by the account. If the person who created the account leaves the employment of the Township, the person must relinquish everything related to the account including usernames, passwords, access codes, or other relevant information.

IX. Accessibility

The Township website is intended to be accessible to people with disabilities. Requests for reasonable accommodations relating to equal access to communication, or other issues relating to Township Website accessibility, should be directed to:

Hanover Township
Attn: Township Administrator
250 S. IL Route 59
Bartlett, IL 60103
(630) 837-0301/1092
info@hanover-township.org

X. Policy Review

This policy will be reviewed annually by the Hanover Township Office of Community Affairs and updated as needed to reflect changes in technology, best practices, and legal requirements.

XI. Terms of Use Disclosure (To be posted on all Township Social Media Sites)

A. Information Disclaimer: By visiting this Hanover Township social media site, you understand and agree that this site is provided "AS IS". Hanover Township makes every effort to provide accurate and complete information on its social media sites. The information contained herein is not official nor in any way shall it be deemed to constitute legal notice where such legal notice is required by law. The information contained in this site is provided as a service and convenience to people needing information about Hanover Township. Hanover Township online accounts are not monitored 24/7. Portions of the information on this site may be incorrect or not current. Hanover Township, its officers, employees, or agents shall not be liable for damages or losses of any kind arising out of or in connection with the use or performance of information, including but not limited to, damages or losses caused by reliance upon the accuracy or timeliness of any such information, or damages incurred from the viewing, distributing, or copying of those materials.

B. Linking Policy - Links to External Sites: The Hanover Township social media site contains links to outside websites. These websites are not owned, operated, controlled, or reviewed by Hanover Township. These links are provided solely as a courtesy and convenience to you, the visitor.

Hanover Township and its employees exercise no control over the outside organizations' views, accuracy, copyright or trademark compliance, or the legality of the material contained in these outside websites. Hanover Township and its employees do not sponsor, endorse, or approve the information, content, proceeds, materials, opinions, or services contained on such outside websites. The visitor proceeds to these outside websites at the visitor's own risk. Hanover Township specifically disclaims any and all liability from damages which may result from the access to a third-party site linked to the Hanover Township website or from reliance upon only such information.

C. Endorsement Disclaimer: Reference in this website to any specific commercial products, processes, or services, or the use of any trade firm or corporation name is for the information and convenience of the public, and does not constitute endorsement, recommendation, or favoring by Hanover Township, its Trustees, or its employees.

- D. Copyright and Trademark Limitations:** Hanover Township makes no warranty that materials contained herein are free of copyright or trademark claims or other restrictions or limitations on free use or display. Making a copy of such material may be subject to copyright or trademark laws.
- E. Use of material from this site:** Hanover Township has made the content of these pages available to the public and anyone may view, copy, or distribute Hanover Township information found here without obligation to Hanover Township for non-commercial, personal use only, unless otherwise stated on particular material or information to which a restriction on free use may apply.

The design of this site, original graphics, and original content are all copyrighted by Hanover Township and may not be re-engineered, distributed, modified, transmitted, re-used, reposted, or duplicated without the express written permission of Hanover Township in each instance. All requests to use any part of the original design, code, graphics, or content of this site should be made via e-mail to the Township Administrator.

- F. Unauthorized Modifications:** Unauthorized attempts to modify or otherwise alter any information or image stored on any Hanover Township website may result in criminal prosecution.
- G. Corrections and Updates:** If you wish to suggest or update any information on our website or social media accounts, please send an email to info@hanover-township.org.

RESOLUTION NO. _____

**A RESOLUTION TO APPROVE THE TOWNSHIP
EMPLOYEE SOCIAL MEDIA POLICY**

WHEREAS, the Supervisor and Board of Trustees of Hanover Township (the “Board”) sets the personnel policy for the employees of Hanover Township; and

WHEREAS, the Board has adopted the “Hanover Township Personnel Policy,” as amended by Hanover Township Resolution #121512-2, to codify the personnel policy for the employees of Hanover Township; and

WHEREAS, the Board deems it appropriate from time-to-time to conduct an analysis of the Hanover Township Personnel Policy and revise the Hanover Township Personnel Policy, *inter alia*, to comply with current employment laws, statutes, regulations, and ordinances; and

WHEREAS, the Board has reviewed the Hanover Township Personnel Policy and deems it necessary and appropriate to approve the Township Employee Social Media Policy policy contained therein to outline the rules and procedures related to Township employees’ personal use of social media as well as guidelines for work related to official Township social media; and

NOW, THEREFORE, BE IT RESOLVED by the Supervisor and Board of Town 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: ADOPTION. The Employee Social Media Policy contained in the Hanover Township Personnel Policy, as provided herein, is hereby adopted and approved.

SECTION THREE: DIRECTION TO STAFF. The Township Administrator, or his designee, is hereby directed to delete the stricken text (indicated textually in the same manner

as the following example: “~~stricken text~~”) from, and to add the underlined text (indicated textually in the same manner as the following example: “underlined text”) to, the Hanover Township Personnel Policy, as follows.

A. With respect to Article XII, Section C, of the Hanover Township Personnel Policy:

C. Employee Social Media Policy

The following policy outlines the rules and procedures related to Hanover Township (the “Township”) employees’ personal use of social media as well as official Township social media guidelines. This policy may be changed or updated at any time at the discretion of the Township without notice and applies to all employees as well as auxiliary workers and Township volunteers.

1.) Employee Use Guidelines

The Township understands that social media can be a fun and rewarding way to share your life and opinions with family, friends and co-workers around the world. However, use of social media also presents certain risks and carries with it certain responsibilities. To assist you in making responsible decisions about your use of social media, we have established these guidelines for appropriate use of social media. This policy applies to all Township employees.

In the rapidly expanding world of electronic communication, social media can mean many things. “Social media” includes but is not limited to all means of communicating or posting information or content of any sort on the Internet, including to your own or someone else’s web log or blog, journal or diary, personal web site, social networking or affinity web site, web bulletin board or a chat room, whether or not associated or affiliated with the Township, as well as any other form of electronic communication. Specific examples of social media platforms include Facebook, X (formerly Twitter), YouTube, LinkedIn, Snapchat, Instagram, and TikTok.

The same principles and guidelines found in Township policies apply to your activities online. Ultimately, you are solely responsible for what you post online. Before creating online content, consider some of the risks and rewards that are involved. Keep in mind that any of your conduct which violates any provision of this policy or that adversely affects your job performance, the performance of fellow employees, or otherwise adversely affects other employees, clients, residents, suppliers, people who work on behalf of the Township, or the Township’s legitimate business interests may result in disciplinary action up to and including termination.

Nothing in the Township’s Employee Social Media Policy is designed to interfere with, restrain, or prevent employee communications regarding wages, hours, or other terms and conditions of employment, any other Section 7 rights under the National Labor Relations Act, or any rights under

the Illinois Labor Relations Act. Employees have the right to engage in or refrain from such activities.

- a. **Know and follow the rules:** Carefully read these guidelines, the Township Anti-Harassment Policy, Anti-Retaliation Policy, and Computer, Telephone, Electronic Equipment and Network Usage Policy. Ensure your postings are consistent with these policies. Inappropriate postings that may include discriminatory remarks, harassment, threats of violence, or similar inappropriate or unlawful conduct will not be tolerated and may subject you to disciplinary action up to and including termination.
- b. **Be respectful**
 - i. Always be fair and courteous to fellow employees, clients, residents, suppliers, or people who work on behalf of the Township.
 - ii. Keep in mind that you are more likely to resolve work-related complaints by speaking directly with your coworkers or by utilizing an open-door policy than by posting complaints to social media.
 - iii. Nevertheless, if you decide to post complaints or criticism, avoid using statements, photographs, video, or audio that reasonably could be viewed as malicious, obscene, threatening, or intimidating, that disparage employees, clients, residents, suppliers, or people working on behalf of the Township, or that might constitute harassment or bullying.
 - 1. Examples of such conduct might include offensive posts meant to intentionally harm someone's reputation or posts that could contribute to a hostile work environment on the basis of race, sex, disability, religion, or any other status protected by law or Township policy.
- c. **Be honest and accurate**
 - i. Make sure you are always honest and accurate when posting information or news, and if you make a mistake, correct it quickly.
 - ii. Be open about any previous posts you have altered.
 - iii. Remember that the Internet archives almost everything; therefore, even deleted postings can be searched.
 - iv. Never post any information or rumors that you know to be false about the Township, coworkers, clients, residents, suppliers, or people working on behalf of the Township.
- d. **Post only appropriate and respectful content**

- i. Maintain the confidentiality of the Township's private or confidential information. Do not post internal reports, policies, procedures, or other internal business-related confidential communications.
 - ii. Do not create a link from your blog, website, or other social media site to a Township website without identifying yourself as a Township employee.
 - iii. Express only your personal opinions. Never represent yourself as a spokesperson for the Township.
 - iv. If the Township is a subject of the content you are creating, be clear and open about the fact that you are an employee and make it clear that your views do not represent those of the Township, coworkers, clients, residents, suppliers or people working on behalf of the Township.
 - v. If you do publish a blog or post online related to the work you do or subjects associated with the Township, make it clear that you are not speaking on behalf of the Township. It is best to include a disclaimer such as "The postings on this site are my own and do not necessarily reflect the views of Hanover Township."
- e. **Using social media at work**
 - i. Refrain from using social media while on work time or on equipment the Township provides unless it is work-related as authorized by your manager or consistent with the Township Technology Use policies.
 - ii. Do not use Township email addresses to register on social networks, blogs, or other online tools utilized for personal use.
- f. **Retaliation is prohibited**
 - i. The Township prohibits taking negative action against any employee for reporting a possible deviation from this policy or for cooperating in an investigation.
 - ii. Any employee who retaliates against another employee for reporting a possible deviation from this policy or for cooperating in an investigation will be subject to disciplinary action, up to and including termination.
- g. **Media contacts:** If contacted by media through an employee's own personal social media account or other means, employees should not speak to the media on the Township's behalf without contacting the Director of Community & Government Affairs. All media inquiries should be directed to the Director of Community & Government Affairs.

- h. **For more information:** If you have questions or need further guidance, please contact the Township Administrator.

2.) Official Township Social Media Guidelines

- a. Hanover Township is permitted to maintain social media accounts consistent with the Hanover Township Social Media Policy in order to convey information on Township business and matters of public concern. The Township Director of Community & Government Affairs is responsible for approval for all content posted on the Township's social media accounts. The Township will comply with all aspects of the Township Social Media Policy.
 - i. The Township Administrator has the power to interpret any provision of or exercise any right under the Township's Social Media Policies.
- b. **Township Website:** Any employee or department who wishes to have information posted on the Township website shall submit the information to their department's designated employee responsible for posting.
 - i. The Township Administrator and Director of Community & Government Affairs has the right to modify or refuse to post any information he deems objectionable or contrary to the interests of the Township.
 - ii. The Township Administrator and Director of Community & Government Affairs has the right to delete or withdraw any information posted on its website at any time and for any reason.
- c. **Township Social Media Administration:** The Township will have a single presence on each social media site approved for use. Any pages or sites created or maintained by an individual department or instrumentality of the Township require prior approval from the Township Administrator and will comply with all Township policies.
 - i. The Director of Community & Government Affairs will monitor content on all social media sites to ensure adherence to the Social Media Policies for appropriate use, message, and branding consistent with the goals of the Township.
 - ii. Consistent with the Removal of Speech Protocol, the Director of Community & Government Affairs will remove any prohibited content from any Township social media site at any time, subject to archiving and retention requirements.
 - iii. Photographs of employees be posted on official social media accounts without written permission.

- iv. Employees must report any inappropriate or unauthorized activity on official social media accounts to their department head or the Office of Community Affairs.
- v. No social media account password may be changed without the prior approval of the Director of Community & Government Affairs or Township Administrator.

d. Removal of Speech Protocol

- i. The Director of Community & Government Affairs will remove or cause to be removed any content from the Township's page which the Director of Community & Government Affairs feels violates the Township Social Media Policy or is otherwise inappropriate.
- ii. Any user content that is to be considered for removal will be sent to the Township Administrator for determination. The Township Administrator will consult, when practical, with the Township Attorney on each case believed to qualify for removal.
- iii. In the event of a dispute or disagreement as between the Director of Community & Government Affairs and the Township Administrator on the interpretation or application of any clause or the exercise of any right under the Township's Social Media Policies, the decision of Township Administrator is final.
- iv. Any speech removed will be communicated to the Board of Trustees at the next Board meeting or as soon as is practicable.
- v. Blocking or removing social media users from Township social media is considered the same as removing user content under this policy.
- vi. In case of dispute over content of the removed speech, the Township will keep a record of its decisions. This should include, at minimum, a screenshot or similar copy of the speech being removed and a memo that explains how the speech in question violated the Township's policy.
- vii. Records of removed speech will be retained and destroyed by the Township Administrator pursuant to Township retention policies, the Illinois Record Retention law, and any other law dictating retention and destruction of the record.

- e. **Township Social Media Communication Responses:** Content posted on Township social media accounts can be conversational. Employees tasked with monitoring the Township social media accounts and responding will abide by the following provisions:

- i. Utilize Township resources and training materials when making the decision to respond. Not every comment necessitates a Township response.
- ii. Always remain professional, particularly if responding to a comment. Respond in a tone that reflects positively on the Township.
- iii. Obey all privacy protection laws and protect sensitive and confidential Township information.
- iv. Forward requests for Township-related service received on the Township's social media accounts through proper channels.
- v. Comments or responses on Township social media accounts should be limited to:
 - 1. Providing a factual response to a question posed, such as identifying which road is closed for construction;
 - 2. Providing the information for the appropriate agency which would be most helpful; or
 - 3. Encouraging or directing persons interacting with the Township's social media accounts to use appropriate resources.
- vi. Disclose your Township affiliation.
- vii. Cite your sources by including hyperlinks, video, images, or other reasonable content.
- viii. No employee should comment on litigation involving the Township on the Township's social media accounts without prior approval of the Township's Attorney.
- ix. Any questions regarding this policy should be directed to the Township Administrator.
- f. **Township Social Media Post Corrections, Updates, and Edits:**
It is acceptable to update, correct, or edit a post on a Township social media account on an as needed basis.
 - i. The post should clearly indicate that it has been changed and when possible, how it was edited or altered.
 - ii. Any deleted posts should be retained consistent with the Removal of Speech provisions.
- g. **Training:** All Township employees who are responsible for, work on, or have access to the Township's social media accounts are

required to complete training annually regarding the Township's social media policies and procedures.

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 12, 2023

APPROVED: September 12, 2023

Brian P. McGuire, Township Supervisor

ATTEST:

Katy Dolan Baumer, Township Clerk

C E R T I F I C A T I O N

I, the undersigned, do hereby certify that I am the Township Clerk of Hanover Township, Cook County, Illinois, and that the foregoing is a true, complete and exact copy of Resolution _____, enacted on September 12, 2023, and approved on September 12, 2023, as the same appears from the official records of Hanover Township.

Katy Dolan Baumer, Township Clerk



Hanover Township Employee Social Media Policy

The following policy outlines the rules and procedures related to Hanover Township (the “Township”) employees’ personal use of social media as well as official Township social media guidelines. This policy may be changed or updated at any time at the discretion of the Township without notice and applies to all employees as well as auxiliary workers and Township volunteers.

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The same principles and guidelines found in Township policies apply to your activities online. Ultimately, you are solely responsible for what you post online. Before creating online content, consider some of the risks and rewards that are involved. Keep in mind that any of your conduct which violates any provision of this policy or that adversely affects your job performance, the performance of fellow employees, or otherwise adversely affects other employees, clients, residents, suppliers, people who work on behalf of the Township, or the Township’s legitimate business interests may result in disciplinary action up to and including termination.

Nothing in the Township’s Employee Social Media Policy is designed to interfere with, restrain, or prevent employee communications regarding wages, hours, or other terms and conditions of employment, any other Section 7 rights under the National Labor Relations Act, or any rights under the Illinois Labor Relations Act. Employees have the right to engage in or refrain from such activities.

- a. **Know and follow the rules:** Carefully read these guidelines, the Township Anti-Harassment Policy, Anti-Retaliation Policy, and Computer, Telephone, Electronic Equipment and Network Usage Policy. Ensure your postings are consistent with these policies. Inappropriate postings that may include discriminatory remarks, harassment, threats of violence, or similar inappropriate or unlawful conduct will not be tolerated and may subject you to disciplinary action up to and including termination.
- b. **Be respectful**
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- ii. Keep in mind that you are more likely to resolve work-related complaints by speaking directly with your coworkers or by utilizing an open-door policy than by posting complaints to social media.
- iii. Nevertheless, if you decide to post complaints or criticism, avoid using statements, photographs, video, or audio that reasonably could be viewed as malicious, obscene, threatening, or intimidating, that disparage employees, clients, residents, suppliers, or people working on behalf of the Township, or that might constitute harassment or bullying.
 - 1. Examples of such conduct might include offensive posts meant to intentionally harm someone's reputation or posts that could contribute to a hostile work environment on the basis of race, sex, disability, religion, or any other status protected by law or Township policy.

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- iii. Photographs of employees be posted on official social media accounts without written permission.
- iv. Employees must report any inappropriate or unauthorized activity on official social media accounts to their department head or the Office of Community Affairs.
- v. No social media account password may be changed without the prior approval of the Director of Community & Government Affairs or Township Administrator.

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- iv. Any speech removed will be communicated to the Board of Trustees at the next Board meeting or as soon as is practicable.
- v. Blocking or removing social media users from Township social media is considered the same as removing user content under this policy.
- vi. In case of dispute over content of the removed speech, the Township will keep a record of its decisions. This should include, at minimum, a screenshot or similar copy of the speech being removed and a memo that explains how the speech in question violated the Township's policy.
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 - 1. Providing a factual response to a question posed, such as identifying which road is closed for construction;
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 - 3. Encouraging or directing persons interacting with the Township's social media accounts to use appropriate resources.
 - vi. Disclose your Township affiliation.
 - vii. Cite your sources by including hyperlinks, video, images, or other reasonable content.
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 - i. The post should clearly indicate that it has been changed and when possible, how it was edited or altered.
 - ii. Any deleted posts should be retained consistent with the Removal of Speech provisions.
- g. **Training:** All Township employees who are responsible for, work on, or have access to the Township's social media accounts are required to complete training annually regarding the Township's social media policies and procedures.



RESOLUTION

Declaring September 2023 Senior Center Month in Hanover Township

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

WHEREAS, older Americans are significant members of our society, investing their wisdom and experience to help enrich and strengthen our community; and

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

WHEREAS, the Hanover Township Senior Center served 3,614 older adults last year and continues to support people through nutritious lunches, benefit assistance, engaging programs, supportive in-home care, and reliable transportation; and

WHEREAS, the Hanover Township Senior Center has been a community partner in ensuring that our seniors – people aged 55 and older, many with underlying medical conditions – are cared for and able to stay connected, safe, and healthy; and

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

WHEREAS, the mission of Hanover Township Aging Services is *Enriching Lives, Fostering Friendships, Promoting Independence*.

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Hanover Township Board of Trustees, Cook County, Illinois, that the month of September 2023 is declared Senior Center Month in Hanover Township.

Dated: September 12, 2023

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

Trustee Alisa “Lee” Beattie

Supervisor Brian P. McGuire

Trustee Craig Essick

Clerk Katy Dolan Baumer

Trustee Eugene N. Martinez

Trustee Denise Noyola

*Seal of
Hanover
Township*



RESOLUTION

Proclaiming September 15, 2023, to October 15, 2023 **HISPANIC HERITAGE MONTH IN HANOVER TOWNSHIP**

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

WHEREAS, National Hispanic Heritage Week, was first observed in 1968 under President Lyndon Johnson, and was expanded to National Hispanic Heritage Month by President Ronald Reagan and enacted into law as an annual proclamation in 1988, to a month-long period, starting September 15; and

WHEREAS, the Census Bureau estimates the Hispanic population living in the continental United States at over 60,000,000, plus an additional 3,300,000 living in the Commonwealth of Puerto Rico, making Hispanic Americans 18 percent of the total population of the United States and the largest racial or ethnic minority group in the United States; and

WHEREAS, Hispanic residents comprise 37 percent of the population of Hanover Township; and

WHEREAS, the day of September 15 is significant because it is the anniversary of independence for Latin American countries Costa Rica, El Salvador, Guatemala, Honduras and Nicaragua. In addition, Mexico and Chile celebrate their independence days on September 16 and September 18, respectively. Also, Columbus Day or Día de la Raza, which is October 12, falls within this 30-day period; and

WHEREAS, throughout history and into the current day, Hispanic people have made significant contributions in fields such as education, government, science, law, medicine, entertainment, literature, sports, and the military, thereby enhancing and shaping the vibrancy of the United States with centuries-old traditions that reflect the multiethnic and multicultural customs of their communities; and

WHEREAS, Hanover Township officials, staff and volunteers are committed to continuing efforts to conduct outreach to Hispanic communities of the Township and urges all residents to observe National Hispanic Heritage Month with appropriate programs and activities that celebrate the contributions of Hispanic peoples.

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Hanover Township Board of Trustees, Cook County, Illinois, that September 15, 2023, to October 15, 2023, is Hispanic Heritage Month in Hanover Township.

Dated: September 12, 2023

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

Trustee Alisa "Lee" Beattie

Supervisor Brian P. McGuire

Trustee Craig Essick

Clerk Katy Dolan Baumer

Trustee Eugene N. Martinez

Trustee Denise Noyola

*Seal of
Hanover
Township*



RESOLUTION

Proclaiming September 18 to 24, 2023 **RAIL SAFETY WEEK IN HANOVER TOWNSHIP**

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

WHEREAS, Rail Safety Week is to be held across the U.S. from September 18 to 24, 2023; and

WHEREAS, 2,194 rail grade crossing collisions resulted in 803 personal injuries and were responsible for 274 fatalities in the United States during 2022; and

WHEREAS, 1,208 pedestrian trespassing casualties have occurred in the United States resulting in 658 pedestrians being killed and another 550 injured while trespassing on railroad property rights of way during 2022; and

WHEREAS, educating and informing the public about rail safety (reminding the public that railroad right of ways are private property, enhancing public awareness of the dangers associated with highway rail grade crossings, ensuring pedestrians and motorists are looking and listening while near railways, and obeying established traffic laws) will reduce the number of avoidable fatalities and injuries cause by incidents involving trains and citizens; and

WHEREAS, the International Association of Chiefs of Police, National Operation Lifesaver, United States Department of Transportation, and all local, state, county, and railroad law enforcement officers, first responders, and railroad corporations commit to partnering together to educate at a national level all aspects of railroad safety, to enforce applicable laws in support of National Rail Safety Week.

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Hanover Township Board of Trustees, Cook County, Illinois, that September 18 to 24, 2023, is Rail Safety Week in Hanover Township.

Dated: September 12, 2023

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

Trustee Alisa "Lee" Beattie

Supervisor Brian P. McGuire

Trustee Craig Essick

Clerk Katy Dolan Baumer

Trustee Eugene N. Martinez

Trustee Denise Noyola

*Seal of
Hanover
Township*