



240 S. Illinois Route 59, Bartlett, Illinois 60103

Regular Meeting of the Township Board
September 1st, 2026
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. Presentation – Macade Thorpe, Lauterbach & Amen, LLP
- 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 4, 2026
 - B. Resolution Authorizing the Installation of a Heritage Marker Near Old Lake Street
 - C. Resolution to Approve Change Order No. 1 to the Tiknis Campus Open Space Reserve Project
 - D. Approval of Fiscal Year 2026 Audit
- 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.

DEPARTMENT OF ADMINISTRATIVE SERVICES

Report for July 2026

SERVICE PROVIDED	JULY 2026	JULY 2025	FYTD 2027	FYTD 2026
<i>Passports</i>	297	450	1,323	1,732
Photo Fees	\$6,980	\$4,880	\$19,140	\$18,990
Fee deposits	\$10,395	\$16,390	\$46,305	\$63,495
<i>Fishing/Hunting licenses</i>	0	1	19	27
<i>Handicap Placards</i>	29	33	123	99
<i>Vehicle Sticker Renewals</i>	84	62	324	240
<i>Human Resources Requests</i>	147	136	578	515
<i>New Employee Orientations</i>	3	1	13	19
<i>Technology work orders</i>	65	54	305	283
<i>Resident Contacts</i>	1,484	1,732	6,396	7,245
<i>Percent of Budget Expended (100% of year)</i>	7%	4.6%	23.4%	22.6%
<i>Hanover Landing Client Contacts (Duplicated)</i>	79	79	300	310

Department Highlights

- Human Resources Manager Callahan completed 3 new hire orientations: Lonnie Williams (Aging Services), Steven Harshbarger (Facilities and Road Maintenance), and Kassidy Ferguson (Youth and Family Services).
- Human Resources Manager Callahan participated in first round interviews for the Transportation Manager, Prevention Specialist, Therapist, Grounds and Landscaping Specialist, and Substitute Bus Driver positions with department staff.
- Representatives from Wintrust Bank presented a Lunch ‘n Learn on the Wintrust@Work program on July 15.
- Supportive Housing Services Coordinator Kapadoukakis is coordinating an annual review with each tenant at Hanover Landing (39) to re-evaluate any need for resources or support services to continue to allow tenants to thrive in the independent living environment.
- Deputy Township Administrator Vana and Administrative Services Manager met with ProxIT to discuss future projects and equipment upgrades in the next year. Upgrades will include access point replacement in all Township buildings to allow for better internet connections and replacement of all firewall equipment and software.
- Deputy Township Administrator Vana and Administrative Services Manager Matich attended the Illinois Association of Township Administrators’ meeting at Elia Township on July 8.
- On July 27, Deputy Township Administrator Vana facilitated a Hanover Landing Service Coordination Director meeting with UpHoldings Property Management and Ecker Center for Behavioral Health to discuss onsite support services and programming for residents. The internal Supportive Services Plan was also reviewed and will be revised to reflect each agency’s role at Hanover Landing.

Hanover Township Mission Statement:

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

DEPARTMENT OF AGING SERVICES



Report for July 2026

SERVICE PROVIDED	JULY 2026	JULY 2025	FYTD 2027	FYTD 2026
<i>Programming Division</i>				
Planned programs	318	268	1,238	1,000
Participants	2,426	2,040	9,614	8,246
Participants (unduplicated)	586	639	1,124	926
Wait listed (duplicated)	35	62	190	147
New volunteers	2	9	10	15
Total volunteers (unduplicated)	152	165	197	194
Volunteer hours reported	2,332	2,297	8,779	8,210
<i>Nutrition Division</i>				
Meals served	1,408	2,108	7,001	8,202
Meals delivered by volunteers	2,976	3,271	11,933	12,392
Clients served (unduplicated)	586	712	1,063	1,110
<i>Social Services Division</i>				
Clients served (unduplicated)	144	159	310	541
Clients served (duplicated)	245	234	1,056	1,067
Energy Assistance	19	1	89	50
Prescription drugs & health insurance assistance	71	101	380	461
Social Service programs	17	18	59	50
Social Service program participants	191	264	717	692
Lending Closet transactions	121	170	491	576
Home Services direct care hours	111.5	138	566.5	569.5
Caregiver Resource Center (duplicated)	123	238	587	533
<i>Transportation Division</i>				
One way rides given	1,318	1,511	5,613	5,777
Clients served (unduplicated)	154	187	304	324
New riders	18	40	304	324
Unmet requests for rides	0	0	5	2

Department Highlights

- Substitute Bus Driver Lonnie Williams began on July 7.
- Social Services coordinated a Comfort Keepers sponsored Senior Care Options Panel Lunch and Learn.
- On July 15, Home Delivered Meals (HDM) Client Violet Theil turned 101. The day was declared Violet Thiele Day in the Township and this proclamation along with a cupcake, card, and balloons were delivered to her by Director Stamp, Nutrition Manager Aman, and HDM Volunteer Wayne Ruttenberg.
- Social Services Manager Gomez attended a meeting at Elgin Department of Human Services, updates on Medicaid, SNAP, and best practices were shared.
- The Latino Group went on a Field Trip to Cantigny Park; the group was accompanied by Social Services Manager Gomez and Volunteer & Program Coordinator Murillo.
- Over 20 patrons attended Beginners Line Dancing Class led by Intake Assistant Wisniewski
- New weekly programs of Table Curling and Seated Volleyball were introduced with great attendance and feedback. Both programs are led by volunteers and coordinated by Program Manager Perrone.

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

OFFICE OF THE ASSESSOR



Report for July 2026

SERVICE PROVIDED	JULY 2026	JULY 2025	FYTD 2027	FYTD 2026
<i>Administration</i>				
Office visits	207	252	1,468	1,423
Building permits processed	571	113	1,357	3,143
Change of Name	0	0	0	14
Property tax appeals	1	0	4	0
Certificates of Error	54	35	303	321
Property location updates	0	0	0	28
Sales Recording	0	0	0	0
New owner mailing	0	160	0	160
Notary Services	160	N/A*	306	N/A*
<i>Exemptions</i>				
Homeowner exemptions	5	17	86	104
Senior homeowner exemptions	3	0	84	102
Senior Freeze exemptions	3	0	618	581
Disabled Veteran exemptions	0	0	80	87
Disabled person exemptions	1	0	34	75
Miscellaneous exemptions	0	0	0	4

*Notary Services not previously recorded.

Department Highlights

- On July 8, 60 residents attended the Transfer After Death and Property Fraud Prevention Forum cohosted by the Assessor's Office, Cook County Clerk's Office, and Cook County Commissioner's Office.
- Chief Deputy Assessor Rahim and Assessing Specialist Fragoso attended the Streamwood Celebration on July 24.
- Chief Deputy Assessor Rahim and Assessing Specialist Fragoso participated in the Streamwood Celebration parade on July 25.

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 July 2026

SERVICE PROVIDED	JULY 2026	JULY 2025	FYTD 2027	FYTD 2026
<i>Website Visits (total)</i>	9,744	8,947	36,120	37,094
<i>Website Visits (unique)</i>	8,869	9,934	32,329	30,281
<i>Facebook Followers (new and total FYTD)</i>	86	116	8,625	7,103
<i>Facebook Views*</i>	241,540	N/A	986,909	N/A
<i>LinkedIn Impressions (new and total FYTD)</i>	5,063	5,083	18,596	16,212
<i>Instagram Views (new and total FYTD)</i>	12,957	20,742	46,478	59,282
<i>YouTube Views</i>	331	296	674	845
<i>Media Releases</i>	6	3	16	15

* Facebook recategorized this metric last fiscal year, previously Facebook Reach

Department Highlights

- Director Kuttenberg met with Barrington Township Administrator Jacqueline Stevens on July 1 to discuss Township communications strategies, tools, and best practices.
- Director Kuttenberg coordinated and staffed the Township's shift in the Bartlett 4th of July Fest Beverage Tent on July 2, joining officials and staff from other departments.
- Director Kuttenberg attended the Bartlett Area Chamber of Commerce's Midday Meet Up on July 22.
- Communications Coordinator Smith attended the July 22 meeting of the Elgin Hispanic Network at Elgin Community College.
- Director Kuttenberg staffed the Township Tent at the Streamwood Summer Celebration on July 24. The department coordinated participation from other departments to ensure coverage throughout the weekend.
- Director Kuttenberg co-presented virtually on Township communications plans on July 29 for the Metropolitan Township Association.

Hanover Township Mission Statement:

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

OFFICE OF COMMUNITY HEALTH



Report for July 2026

SERVICE PROVIDED	JULY 2026	JULY 2025	FYTD 2027	FYTD 2026
<i>Appointments</i>				
ProTimes	6	7	22	19
TB skin test	5	10	32	26
Cholesterol	1	2	44	34
Injections*	9	10	30	38
Sharps Disposal*	11	11	54	38
Miscellaneous labs	29	19	135	91
Wellness Screening (BP, diabetes, anemia)	66	25	284	222
Other	77	82	307	310
<i>Clinic Clients</i>				
Senior Center/ home visits	179	162	765	642
Offsite clinics	32	16	170	107
Total clients (unduplicated)	92	59	399	358
<i>Public Education & Health Promotion</i>				
Media coverage	0	0	2	3
Informational seminars/Programs	7	7	19	30
Program Participants	113	182	514	803
<i>Primary Care Provider Support</i>	2	1	5	9

*Previously counted under “other” appointments

Department Highlights

- Director Smith and Community Health Nurse Nichols provided 36 home visits for residents in the month of July.
- Director Smith and Community Health Nurse Nichols provided laboratory services for 13 residents at the Hearthwood Senior Living lab clinic in the month of July.
- Director Smith, Community Health Nurse Nichols, and Community Health Specialist Prestin certified 6 Hanover Township Emergency Services Officers in Basic Life Support CPR on July 1.
- The Office of Community Health hosted the American Red Cross for a blood drive on July 15 and collected 33 units of blood.
- Director Smith certified 6 Hanover Township Emergency Services Officers in Basic Life Support CPR on July 17.
- Community Health Nurse Nichols provided 8 preventive health screenings at the Poplar Creek Library on July 23.
- The Office of Community Health welcomed Dr. Felipe Pacheco, a colorectal surgeon, who presented to 16 residents on colon cancer screening and prevention on July 23.
- Community Health Nurse Nichols provided preventive health screenings at the Centro de Informacion Mental Health Fair on July 31.

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 July 2026

SERVICE PROVIDED	JULY 2026	JULY 2025	FYTD 2027	FYTD 2026
<i>Hours</i>				
Volunteer Detail Hours	1,153	1,516	4,935	3,785
Volunteer Work Hours	1,063	1,614	5,540	6,308
Volunteer Training Hours	177	137	1,186	1,208
<i>Total Volunteer Hours</i>	2,393	3,267	11,653	11,301
<i>Details</i>				
Emergency Call Outs	45	35	143	94
Safety Patrols	29	0	115	0
Township Sponsored Events	0	2	8	5
Other Community Events	13	18	18	28
Miscellaneous	0	0	2	1
<i>Total Details</i>	87	55	286	128

Department Highlights

- HTES Officers responded to a river rescue on July 1 on the Fox River and provided air supply.
- HTES Officers responded to Barrington Hills on July 2 and provided traffic management due to an ongoing fire investigation.
- HTES Officers responded to a vehicle accident in Bartlett on July 2 and provided traffic management.
- HTES Officers responded to a vehicle accident in Streamwood on July 2 and provided traffic management.
- HTES Officers responded to severe weather potential on July 4. During this event, HTES responded to 12 calls for traffic management due to numerous streets flooding throughout Bartlett. HTES also managed a residential pump out along with continual overnight security at the Bartlett 4th of July Fest.
- HTES Officers responded to a vehicle accident in Bartlett on July 8 and provided traffic management.
- HTES Officers responded to a drone request to search for a missing person in Streamwood on July 13.
- HTES Officers responded to a structure fire in Medinah on July 14 and provided large diameter hose rolling.
- HTES Officers responded to a vehicle accident in Bartlett on July 15 and provided traffic management.
- HTES Officers responded to a gas leak in Bartlett on July 15 and provided traffic management.
- HTES Officers responded to wires down in Schaumburg on July 16 and provided traffic management.
- HTES Officers responded to a gas leak in St. Charles on July 16 and provided decontamination.
- HTES Officers responded to a river rescue on July 22 on the Fox River and provided air supply.
- HTES Officers responded to a wire down in Bartlett on July 27 and provided traffic management.
- HTES Officers responded to a structure fire in Hanover Park on July 29 and provided decontamination, hose rolling, and cascade air refills.
- HTES Officers responded to a structure fire in Streamwood on July 30 and provided hose rolling and cascade air refills.

Hanover Township Mission Statement:

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

DEPARTMENT OF FACILITIES & ROAD MAINTENANCE

Report for July 2026

SERVICE PROVIDED	JULY 2026	JULY 2025	FYTD 2027	FYTD 2026
<i>Administration</i>				
Vehicle service calls	0	1	0	6
Work orders	544	579	2,251	2,286
Event set-ups/tear downs	130	225	668	817
<i>Energy Efficiency – Electricity (Kw)</i>				
Astor Avenue Community Center	5,880	4,618	18,889	15,483
Town Hall	11,160	12,360	33,900	38,160
Senior Center	39,689	45,508	142,468	132,789
<i>Energy Efficiency – Gas (Therms)</i>				
Astor Avenue Community Center	1.05	0.00	872.25	306.84
Town Hall	10.50	9.43	707.70	827.40
Senior Center	703.87	497.83	3,798.32	3,473.36
<i>Road Maintenance</i>				
Salt Usage (Tons)	0	0	0	0

Department Highlights

- Director Hanson and Road Maintenance Manager Santangelo met with the U-46 Chief of Staff and his team, Gewalt- Hamilton Engineering, and Gilbane Engineering to address significant damage to the Township Right of Way along Rohrssen Road from stormwater overtopping of the new Middle School project.
- Road Maintenance Associate Crane and Summer Seasonal staff directed and assisted Gewalk-Hamilton and Gilbane Engineering staff with extensive cleanup and restoration within the Rohrssen Road Right of Way. Approximately 10 tons of river stone and gravel was washed down the Right of Way. Renovation of the area has been completed.
- All Facilities and Road Maintenance staff assisted in damage assessment and cleanup duties from the multiple severe weather events experienced during the month of July. Debris clean up included removing branches and leaf litter from Township roadways, monitoring ongoing weather events, and completing the Township wide damage assessment on all Township roads, reserves, and facilities.
- Road and Summer Seasonal staff completed a record breaking Brush Pickup Program in July collecting approximately 118 tons of material bringing the season total to 176 tons. All mulch was distributed to Township residents through the Mulch Request program.
- Director Hanson met with representatives from RVi Planning, and E. Hoffman Construction as the full permit for the Tiknis Campus Open Space Reserve project was issued. E. Hoffman immediately started work within the wetlands and the wetland buffer, previously not allowed until the full issuance of the permit. Trails have been cut with the pavilion delivery expected mid August.
- Director Hanson received notification that Hanover Township had been awarded \$346,000 through the Invest in Cook Grant for the Phase 2 Construction Engineering of the Rohrssen Road Bridge over Poplar Creek Replacement Project, expected to start in the spring of 2027.

Hanover Township Mission Statement:

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

DEPARTMENT OF HUMAN SERVICES



Report for June 2026

SERVICE PROVIDED	JUNE 2026	JUNE 2025	FYTD 2027	FYTD 2026
<i>General Assistance</i>				
General Assistance clients	4	6	15	30
General Assistance appointments	5	7	20	36
Emergency Assistance appointments	6	12	24	43
Emergency Assistance approved	0	4	5	9
Crisis intake clients	156	61	785	579
<i>Veterans' Services</i>				
Office Visits	2	4	52	26
<i>Social Services</i>				
CEDA Applications (LIHEAP, LIWAP, PIPP)	47	21	235	112
Financial assistance applications*	2	3	7	9
<i>Food Pantry</i>				
Served (Households)	1,551	1,352	5,144	5,590
Unduplicated	564	544	2,228	1,798
New applications	50	49	162	159
Food Donations	71	48	855	148
<i>Community Center Walk-Ins</i>	50	60	352	358

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

Department Highlights

- The department held the annual 4th of July special food distribution event with 138 families participating.
- Human Services Case Coordinator Burke attended the Elgin Community College Emergency Services Fair to recruit volunteers for the Home Emergency Response Program.
- The department met with Northern Illinois Food Bank on July 9 to discuss the new reporting website the department will change over to starting September 1.
- The department responded to two Home Emergency Response calls throughout the month. In each case, staff provided immediate support to families in crisis, ensuring they had access to necessities and temporary shelter.
- Throughout July, the department conducted the backpack and school supply donation drive to support students preparing for the upcoming school year.
- Director Dickinson attended the Metropolitan Township Association Human Services Committee meeting at Schaumburg Township on July 14.
- The department hosted the first ever Stock the Sleigh Christmas in July event on July 23 to help kick off the holiday season and begin collecting toys for the annual Holiday Toy Program.
- Department staff met with CEDA July 30 to discuss this year's Low Income Home Energy Assistance Program.
- Case Coordinator Burke began seeing clients at Hanover Landing in July to screen potential clients for Emergency Assistance, General Assistance, and other programs.

Human Services Mission Statement
Empowering Residents to Achieve Self-Sustainability

OFFICE OF THE MENTAL HEALTH BOARD



Report for July 2026

SERVICE PROVIDED	JUNE 2026	JUNE 2025	FYTD 2027	FYTD 2026
<i>Grant Funding</i>				
New clients	147	102	1,650	1,587
Ongoing clients	775	919	1,792	2,062
Closed cases	53	195	104	359
Prevention programming presentations	7	2	15	7
Number in audience	108	29	307	61
<i>TIDE</i>				
Participants	7	7	7	7
Rides	6	58	10	196

*Due to reporting website, statistics are a month behind

Department Highlights

- On July 2, Administrative Services Manager Matich and Administrative Specialist Jagers attended the interdepartmental social services workgroup (Wrap Group) and heard a presentation from Legal Aid Chicago.
- Throughout the month, Administrative Services Manager Matich and Administrative Specialist Jagers met weekly with implementation staff from the Mental Health Board's contract management website, Submittable, to build the Fiscal Year 2028 Annual Funding Application and make adjustments after the application went live.
- On July 15, Fiscal Year 2028 Annual Funding Applications opened on the Mental Health Board's contract management website, Submittable.
- On July 21, Mental Health Board Member McGuire, Administrative Services Manager Matich, and Administrative Specialist Jagers completed a Site Visit at Ecker Center for Behavioral Health.
- On July 27, Administrative Services Manager Matich and Administrative Specialist Jagers met with Hanover Township Youth and Family Services Director Brumfield Grima and Prevention Manager Solis to discuss monthly reporting.
- Administrative Services Manager Matich met with staff from the Parent Alliance Employment Project to introduce the agency to the Mental Health Board and learn more about the agency's program offerings.

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 July 2026

SERVICE PROVIDED	JULY 2026	JULY 2025	FYTD 2027	FYTD 2026
<i>Outreach & Prevention</i>				
Open Gym participants	932	928	2,867	3,137
Open Gym participants (unduplicated)	121	182	342	747
Alternate Support referrals	0	0	1	1
Alternate Support participants	20	52	603	711
Alternate Support participants (unduplicated)	105	20	105	249
<i>Clinical</i>				
Therapy clients	189	318	1,116	1,667
Therapy clients (unduplicated)	67	105	273	521
New clients (unduplicated)	2	2	22	18
Clinical hours	199	341	915	1,254
Group session participants	23	39	266	701
<i>Tutoring Participants</i>				
Total	52	52	242	139
Unduplicated	19	17	98	58

Department Highlights

- Throughout July, the Electronic Health Record (EHR) workgroup participated in demonstrations of Therapy Notes, Opus and Simple Practice to determine the best solution for therapy services.
- Director Brumfield Grima, Manager Solis, Afterschool Coordinator Enciso and Administrative Assistant Herrera reviewed attendance and tracking software Brightwheel, Procure and LineLeader to use for Prevention Services, Open Gym and Tutoring in July.
- On July 8, Director Brumfield Grima attended the webinar, Updates on Illinois' Blueprint for Transformation, which provided insight into current and future changes to Medicaid service array for children and adolescents in Illinois.
- From July 12 through July 15, Manager Solis and Substance Use Prevention Specialist Fergusson accompanied four students to the Cebrine Goodman Teen Institute on the Eastern Illinois University campus.
- July 23, Manager Solis co-chaired another successful Association of Illinois Township Committees on Youth Summer Olympics. Hanover Township's Youth & Family Services team had fun and displayed sportsmanlike behavior towards each other and the other teams.
- Director Brumfield Grima, Managers Solis and Siebert held planning meetings with Glenbrook Elementary, Parkwood Elementary, Sunnysdale Elementary and Huff Elementary Schools in July.
- On July 31, Director Brumfield Grima attended the *Beyond Cultural Competence: Providing Equity-Centered Mental Health Support* training hosted by Kane County Health Department.

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 8/4/26 - 8/31/26

	<u>Total</u>
Total Town Fund	140,111.59
Total Senior Services Fund	69,331.59
Total General Assistance Fund	9,157.10
Total Road Maintenance Fund	672,390.21
Total Committee for Senior Citizens Services	129.07
Total Mental Health Board Fund	16,386.55
Total IMRF Fund	
Total Social Security Fund	
Total Vehicle Fund	496.41
Total Capital Fund	65,735.39
 Total All Funds	 <u><u>973,737.91</u></u>

Supervisor

Town Clerk

Attest

Trustee

Trustee

Trustee

Trustee

Hanover Township Board Audit Report

August 4 - 31, 2026

Type	Date	Num	Name	Memo	Amount
1014 · Town Fund - Expenditures					
101CAP · Capital Expenditures					
1014410 · Equipment Purchases					
Check	08/25/2026	169014	Signs by Tomorrow	Inv# 33139 Event Backdrop	1,755.44
Check	08/26/2026	169036	Alphabet Shop, Inc	Inv #66211 Updates to Downey Hall Award wall	470.00
Total 1014410 · Equipment Purchases					2,225.44
1014430 · Computer Equipment & Software					
Check	08/25/2026	169023	ProxIT Technology Solutions	Inv# 251264 Managed IT Services Fees, Antivirus, Back Up, July	11,345.00
Check	08/28/2026	169070	ProxIT Technology Solutions	Inv# 25223 YFS Laptop	779.50
Check	08/28/2026	169070	ProxIT Technology Solutions	Inv# 25191 IWYC 24 Port Switch/Wireless Management	4,280.03
Check	08/28/2026	169070	ProxIT Technology Solutions	Inv# 25189 Senior Center Firewall Upgrade	8,463.19
Total 1014430 · Computer Equipment & Software					24,867.72
Total 101CAP · Capital Expenditures					27,093.16
101CHN · Community Health					
1014453 · Printing					
Check	08/18/2026	168864	Braden Interact (Sr Ctr DD6308370301-1)	Inv# 1128237 Copier Charges OCH	39.78
Check	08/25/2026	169011	Kwik Print	Inv# 80155 Business Cards - K. Smith	49.64
Total 1014453 · Printing					89.42
1014454 · Travel & Training					
Check	08/12/2026	168820	Jaclyn Nichols.	Mileage Reimbursement July 2026	169.85
Total 1014454 · Travel & Training					169.85
1014456 · Community Affairs					
Check	08/28/2026	169057	The Fun Ones	Fall Food Truck Festival Department Game Rental	130.00
Check	08/28/2026	169057	The Fun Ones	Fall Food Truck Festival Department Game Rental	225.00
Total 1014456 · Community Affairs					355.00
1014457 · Equipment					
Check	08/18/2026	168870	Culligan Quench USA, Inc	Inv# 11249115 Water 8.1.26-10.31.26	87.74
Check	08/25/2026	169012	Leaf (379-002)	Inv# 20756625 LL Copier Lease OCH	12.74
Total 1014457 · Equipment					100.48
1014465 · Medical Supplies					
Check	08/12/2026	168829	McKesson Medical Surgical	Inv #26007373 Sharps, needles	262.49
Check	08/12/2026	168829	McKesson Medical Surgical	Inv #26026963 Glucose tests	165.57
Check	08/12/2026	168839	Stericycle, Inc	Inv# 8015005230 Sharps Disposal	620.85
Check	08/25/2026	169030	McKesson Medical Surgical	Inv# 26094629 TB Skin Test	193.79
Check	08/28/2026	169064	McKesson Medical Surgical	Inv# 26109970 CPR Face Shields	38.82
Total 1014465 · Medical Supplies					1,281.52

Hanover Township Board Audit Report

August 4 - 31, 2026

Type	Date	Num	Name	Memo	Amount
1014466 · Communications					
Check	08/28/2026	169067	Verizon Wireless (00002)	Department Tablet Monthly Fee	36.01
Total 1014466 · Communications					36.01
1014491 · Health Insurance					
Check	08/18/2026	168857	United Healthcare	Inv #292335022236 Medical Premium - Sept 2026	580.94
Total 1014491 · Health Insurance					580.94
1014492 · Dental, Vision & Life Insurance					
Check	08/18/2026	168891	Vision Service Plan	Vision Insurance Premium Sept 2026	14.61
Check	08/25/2026	169005	EM Benefits	Monthly Dental/Life Insurance Premium Sept 2026	152.54
Total 1014492 · Dental, Vision & Life Insurance					167.15
Total 101CHN · Community Health					2,780.37
101CVA · Community Affairs					
101CMA · Community Relations					
1014617 · Equipment & Furniture					
Check	08/28/2026	169067	Verizon Wireless (00002)	Department Tablet Monthly Fee	36.01
Total 1014617 · Equipment & Furniture					36.01
1014619 · Office Supplies					
Check	08/25/2026	169016	Staples	Inv# 6069637684 Ink	84.54
Total 1014619 · Office Supplies					84.54
1014623 · Phone & Intrnt					
Check	08/25/2026	169017	Tom Kутtenberg	July - Sept 2026 Cell Phone Reimbursement	150.00
Total 1014623 · Phone & Intrnt					150.00
1014627 · Community Affairs					
Check	08/28/2026	169057	The Fun Ones	Fall Food Truck Festival Department Game Rental	57.50
Total 1014627 · Community Affairs					57.50
1014631 · Community Festivals					
Check	08/18/2026	168862	Ayre Productions	Fall Food Truck Festival 2026 Stage (Final Payment)	1,300.00
Total 1014631 · Community Festivals					1,300.00
1014636 · Website Services					
Check	08/05/2026	168803	Granicus	Inv #234447 Website design and implementation	2,136.80
Total 1014636 · Website Services					2,136.80
1014691 · Health Insurance					

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Type	Date	Num	Name	Memo	Amount
Check	08/18/2026	168857	United Healthcare	Inv #292335022236 Medical Premium - Sept 2026	1,682.85
Total 1014691 · Health Insurance					1,682.85
1014692 · Dental, Vision & Life Insurance					
Check	08/18/2026	168891	Vision Service Plan	Vision Insurance Premium Sept 2026	11.24
Check	08/25/2026	169005	EM Benefits	Monthly Dental/Life Insurance Premium Sept 2026	192.33
Total 1014692 · Dental, Vision & Life Insurance					203.57
Total 101CMA · Community Relations					5,651.27
Total 101CVA · Community Affairs					5,651.27
101ES · ES - Expenditures					
1014802 · Equipment					
Check	08/18/2026	168858	Motorola Solutions Inc	Inv# 8282372062 Power Cords	77.90
Check	08/18/2026	168858	Motorola Solutions Inc	Inv# 8282374177 Mobile Radio ES Unit 9134	8,818.68
Total 1014802 · Equipment					8,896.58
1014803 · Uniforms					
Check	08/18/2026	168882	Ray O'herron Co., Inc.	Inv# 2477877 New Member Uniform Hardware	342.36
Check	08/18/2026	168882	Ray O'herron Co., Inc.	Inv# 2484225 Deputy Hat Badge	117.31
Check	08/26/2026	169051	Ray O'herron Co., Inc.	Inv #2496250 Uniform shirt	177.70
Check	08/26/2026	169051	Ray O'herron Co., Inc.	Inv #2494651 Shirts with patches (2)	129.38
Check	08/26/2026	169051	Ray O'herron Co., Inc.	Inv #2494863 Unifrom pants	80.37
Total 1014803 · Uniforms					847.12
1014804 · Printing					
Check	08/26/2026	169050	JLT Photography	Inv #20260819 Repsonse scene photo	55.00
Total 1014804 · Printing					55.00
1014809 · Pre-Volunteer Screening					
Check	08/12/2026	168841	Verify (XHANEM)	Inv# 1727098 Background & Driver Checks	108.00
Total 1014809 · Pre-Volunteer Screening					108.00
1014811 · Station Utilities					
Check	08/12/2026	168815	Comcast (067)	ESHQ Internet Fee 7.24.26-8.23.26	253.81
Check	08/18/2026	168886	Village of Bartlett	Acct 64107 Inv# 748798 Water/Sewer 6.15.26-7.15.26	52.28
Check	08/26/2026	169048	Com Ed (4635)	Acct 4870734635 HTES Station 7.7.26-8.5.26 balance	689.73
Total 1014811 · Station Utilities					995.82
1014813 · Vehicle Fuel & Maintenance					
Check	08/12/2026	168819	Hopkins Ford	Inv# 719462/3 Preventative Maintenance Unit 9122	71.87
Check	08/12/2026	168819	Hopkins Ford	Inv# 719461/3 Preventative Maintenance Unit 9100	82.47
Check	08/12/2026	168849	Village of Hanover Park (Fuel)	Inv# 2026-00018040 July 2026	2,059.23
Check	08/18/2026	168877	KO Fleet Maintenance, Inc	Inv# 41619 AC Repairs to #9124	558.52

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Type	Date	Num	Name	Memo	Amount
Check	08/26/2026	169049	Hopkins Ford	Inv# 720774/1 Preventative Maintenance Unit 9132	74.15
Check	08/26/2026	169052	United Motorworks	Inv #8036 Repair to steering box #9124	491.64
Total 1014813 · Vehicle Fuel & Maintenance					3,337.88
1014814 · Communications					
Check	08/18/2026	168858	Motorola Solutions Inc	Inv# 10564320260701 Radio Subscription August 2026	1,020.00
Check	08/28/2026	169067	Verizon Wireless (00002)	ES Drone/Tablet Data Service	122.17
Total 1014814 · Communications					1,142.17
1014891 · Health Insurance					
Check	08/18/2026	168857	United Healthcare	Inv #292335022236 Medical Premium - Sept 2026	1,241.49
Total 1014891 · Health Insurance					1,241.49
1014892 · Dental, Vision & Life Insurance					
Check	08/18/2026	168891	Vision Service Plan	Vision Insurance Premium Sept 2026	8.99
Check	08/25/2026	169005	EM Benefits	Monthly Dental/Life Insurance Premium Sept 2026	100.99
Total 1014892 · Dental, Vision & Life Insurance					109.98
Total 101ES · ES - Expenditures					16,734.04
101ISE · Insurance & Employee Benefits					
1014503 · General Insurance					
Check	08/18/2026	168856	Arachas Group LLC	Inv# 57161 Cyber Insurance Coverage - Annual Premium 2026-2027	8,289.00
Total 1014503 · General Insurance					8,289.00
1014514 · Employee Recognition					
Check	08/28/2026	169069	Gordon Food Service	Employee Recognition	41.30
Total 1014514 · Employee Recognition					41.30
Total 101ISE · Insurance & Employee Benefits					8,330.30
101LEA · Legal & Auditing					
1014502 · Legal Services					
Check	08/18/2026	168853	Airdo Werwas LLC	Inv# 190-0001-48584 July Legal Fees	13,791.83
Check	08/18/2026	168853	Airdo Werwas LLC	Inv# 190-0005-48592 July Legal Fees	1,522.50
Check	08/18/2026	168853	Airdo Werwas LLC	Inv# 190-0019-48587 July Legal Fees	4,551.50
Check	08/18/2026	168853	Airdo Werwas LLC	Inv# 190-0030-48588 July Legal Fees	3,675.50
Check	08/18/2026	168853	Airdo Werwas LLC	Inv# 190-0032-48589 July Legal Fees	450.00
Total 1014502 · Legal Services					23,991.33
Total 101LEA · Legal & Auditing					23,991.33
101MAIN · Facilities Maintenance					
1014205 · Janitorial Supplies					
Check	08/12/2026	168809	Bade Supply	Inv #117015 Towels, toilet paper, soap, gloves	436.22

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Type	Date	Num	Name	Memo	Amount
Check	08/12/2026	168809	Bade Supply	Inv #117304 Garbage liners	123.48
Check	08/12/2026	168830	Menards - West Chicago	Inv #46331 Floor cleaner, insect traps and spray	42.26
Check	08/18/2026	168880	Menards - West Chicago	Inv# 46823 Plunger, Paint Brush	35.54
Total 1014205 · Janitorial Supplies					637.50
1014209 · Building Contracts					
Check	08/12/2026	168835	Otis Elevator Company	Inv #CY20948001 Annual contracted elevator testing- Senior Center	550.00
Total 1014209 · Building Contracts					550.00
1014210 · Building Maintenance - Town					
Check	08/18/2026	168873	Home Depot, The 7816	Faucet Town Hall Kitchen	67.08
Total 1014210 · Building Maintenance - Town					67.08
1014211 · Building Maintenance - Senior					
Check	08/18/2026	168871	Elgin Key & Lock Co., Inc.	Inv# 261040 Door Repair & Safe Opening Senior Center	309.00
Check	08/18/2026	168873	Home Depot, The 7816	Stain	9.48
Check	08/25/2026	169029	Johnson Controls Security Solutions	Inv #42690022 Sept-Nov Alarm Monitoring Senior Center	274.13
Check	08/25/2026	169033	Tierra Environmental Industrial Services	Inv# T-26-9353 Senior Center Kitchen Grease Trap Cleaning	173.00
Total 1014211 · Building Maintenance - Senior					765.61
1014212 · Building Maintenance - Astor					
Check	08/25/2026	169031	Menards - Hanover Park	Inv# 70999 Film Installation Supplies Entry Door	42.14
Check	08/28/2026	169063	Johnson Controls Security Solutions	Inv# 42689772 Quarterly Security Monitoring	274.13
Total 1014212 · Building Maintenance - Astor					316.27
1014213 · Equipment Maintenance - Town					
Check	08/18/2026	168888	World Security & Control, Inc	Inv# 35869 Annual Fire Alarm/Inspection Town Hall	430.00
Total 1014213 · Equipment Maintenance - Town					430.00
1014214 · Equipment Maintenance - Senior					
Check	08/12/2026	168814	Chicago Metro Fire Prevention	Inv #IN00491734 Replace bad smoke detector Vet's Hall Senior Center	462.00
Check	08/12/2026	168818	Folding Partition Services	Inv #14888 Dividing wall, game room repairs	380.00
Check	08/12/2026	168845	Wayne P. Leonard Electric Co.	Electrical repairs to RTU #2 supply fan repair	325.00
Total 1014214 · Equipment Maintenance - Senior					1,167.00
1014218 · Vehicle Maintenance - Town					
Check	08/04/2026	168690	Kimberly Tamburrino (v)	Vehicle Repair	88.32
Check	08/12/2026	168810	Bartel's Auto Clinic	Inv #153589 Solenoid replacement van #312	808.06
Check	08/12/2026	168840	Suburban - Hanover Park #9494	Inv #4004890 Diagnostic for old Food Pantry van	45.00
Check	08/12/2026	168840	Suburban - Hanover Park #9494	Inv #4005803 Brake reapiir van #344	804.28
Check	08/18/2026	168872	FTD Auto	Inv# 23171 YFS Van ABS Rings & Wheel Bearings	2,218.54
Total 1014218 · Vehicle Maintenance - Town					3,964.20
1014219 · Vehicle Fuel - Town					

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Type	Date	Num	Name	Memo	Amount
Check	08/12/2026	168849	Village of Hanover Park (Fuel)	Inv# 2026-00018040 July 2026	1,131.31
Total 1014219 · Vehicle Fuel - Town					1,131.31
1014221 · Cell Phone/Communications					
Check	08/18/2026	168858	Motorola Solutions Inc	Inv# 10564320260701 Radio Subscription August 2026	150.00
Check	08/28/2026	169067	Verizon Wireless (00002)	F&M Tablets Data Plan	252.07
Check	08/28/2026	169067	Verizon Wireless (00002)	Director Monthly Phone Plan	58.18
Total 1014221 · Cell Phone/Communications					460.25
1014225 · Grounds/Reserve Maintenance					
Check	08/18/2026	168873	Home Depot, The 7816	Deck Screws	10.97
Check	08/18/2026	168873	Home Depot, The 7816	COY Pond Tubing/Screws	45.42
Total 1014225 · Grounds/Reserve Maintenance					56.39
1014226 · Uniforms					
Check	08/28/2026	169059	Bartlett Sports	Inv# 7265 Township Uniform	138.00
Total 1014226 · Uniforms					138.00
1014233 · Recruitment & pre Employment					
Check	08/25/2026	169018	Verify (XHANOV)	Inv# 1727100 Background Checks July 2026	54.00
Total 1014233 · Recruitment & pre Employment					54.00
1014234 · Building Maintenance ES Station					
Check	08/28/2026	169063	Johnson Controls Security Solutions	Inv# 42689777 Quarterly Fire Alarm Monitoring	255.00
Total 1014234 · Building Maintenance ES Station					255.00
1014291 · Health Insurance					
Check	08/18/2026	168857	United Healthcare	Inv #292335022236 Medical Premium - Sept 2026	5,551.39
Total 1014291 · Health Insurance					5,551.39
1014292 · Dental, Vision & Life Insurance					
Check	08/18/2026	168891	Vision Service Plan	Vision Insurance Premium Sept 2026	58.82
Check	08/25/2026	169005	EM Benefits	Monthly Dental/Life Insurance Premium Sept 2026	560.86
Total 1014292 · Dental, Vision & Life Insurance					619.68
Total 101MAIN · Facilities Maintenance					16,163.68
101THE · Town Hall Expense					
1014402 · Telephone - Town					
Check	08/18/2026	168865	Comcast (185)	Inv #279508352 Monthly Phone Service August 2026	623.59
Total 1014402 · Telephone - Town					623.59
1014403 · Utilities - Town					

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Type	Date	Num	Name	Memo	Amount
Check	08/12/2026	168843	Village of Bartlett	Acct 51470 Water/Sewer 6/15/26 - 7/15/26	156.41
Check	08/18/2026	168869	Com Ed (8000) Town	Acct# 9545328000 Service 7.7.26-8.5.26 Town Hall	1,974.99
Check	08/18/2026	168886	Village of Bartlett	Acct 63818 Inv# 748730 Water/Sewer 6.12.26-7.15.26 Runzel Reserve	32.12
Check	08/26/2026	169043	Nicor 34	Acct# 34-51-77-1000 9 Monthly Charges 7.16.26-8.17.26	185.85
Total 1014403 · Utilities - Town					2,349.37
1014405 · Internet Access - Town					
Check	08/18/2026	168866	Comcast (098)	Inv #279508345 Monthly Internet Charges August 2026	721.00
Check	08/25/2026	169002	Comcast (773 ES)	Acct# 877110083 0226773 Internet Fee 8.18.26-9.17.26	144.98
Total 1014405 · Internet Access - Town					865.98
1014416 · Equipment Rental - Town					
Check	08/05/2026	168804	Leaf (618-012)	Inv# 20670619 Aug 26 Admin Main Copier Lease	143.50
Check	08/28/2026	169061	Canteen Rfrsh Svc 05635/002/00002 Admin	Inv# ORD482347 Water Machine Rental Fee	57.13
Total 1014416 · Equipment Rental - Town					200.63
Total 101THE · Town Hall Expense					4,039.57
101TOE · Town Office Expense					
1014401 · Postage					
Check	08/26/2026	169044	Purchase Power Easy Permit Postage	Postage	4,684.99
Total 1014401 · Postage					4,684.99
1014406 · Printing					
Check	08/05/2026	168806	Safeguard Business Systems	Inv# 9011575705 AP/PR Checks	791.12
Check	08/12/2026	168837	Rydin Decal	Inv #PS-INV142569 Handicap Placard shipping fee	50.30
Total 1014406 · Printing					841.42
1014412 · Travel Expenses					
Check	08/05/2026	168807	Veronica Alanis (v)	Mileage Reibursement July 2026 (CIAO Classes)	241.15
Check	08/26/2026	169040	Hailey Matich (v)	Mileage Reimbursement July/Aug 26	65.66
Check	08/28/2026	169056	Brianna Jagers.	Mileage Reimbursement June-August 2026	61.30
Total 1014412 · Travel Expenses					368.11
1014414 · Memberships, Subs & Publication					
Check	08/26/2026	169045	Township Officials of Cook County	Annual Dues 2026	2,000.00
Check	08/28/2026	169053	Township Officials of Illinois	2026-2027 Annual Township Dues	1,556.12
Total 1014414 · Memberships, Subs & Publication					3,556.12
1014429 · Miscellaneous					
Check	08/26/2026	169037	Bartlett Sports	Inv# 7248 Staff Shirt	24.00
Check	08/28/2026	169057	The Fun Ones	Fall Food Truck Festival Department Game Rental	236.50
Total 1014429 · Miscellaneous					260.50

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Type	Date	Num	Name	Memo	Amount
1014530 · Financial Administration					
Check	08/04/2026	168693	Governmental Accounting, Inc	Inv# 60690 August 2026 Monthly Contract Billing	5,400.00
Total 1014530 · Financial Administration					5,400.00
1014531 · Community Affairs					
Check	08/18/2026	168861	Alignment Collaborative for Education	Inv# 81126A 2026 Sponsorship	2,500.00
Total 1014531 · Community Affairs					2,500.00
1014591 · Health Insurance					
Check	08/18/2026	168857	United Healthcare	Inv #292335022236 Medical Premium - Sept 2026	3,375.24
Total 1014591 · Health Insurance					3,375.24
1014592 · Dental, Vision & Life Insurance					
Check	08/18/2026	168891	Vision Service Plan	Vision Insurance Premium Sept 2026	38.59
Check	08/25/2026	169005	EM Benefits	Monthly Dental/Life Insurance Premium Sept 2026	451.19
Total 1014592 · Dental, Vision & Life Insurance					489.78
Total 101TOE · Town Office Expense					21,476.16
104ASR · Assessor's Division					
1044405 · Office Supplies					
Check	08/25/2026	169000	Bartlett Sports	Inv# 7249 Township Shirts (2)	48.00
Total 1044405 · Office Supplies					48.00
1044411 · Equipment					
Check	08/28/2026	169057	The Fun Ones	Fall Food Truck Festival Department Game Rental	57.50
Total 1044411 · Equipment					57.50
1044413 · Travel Expense					
Check	08/12/2026	168828	Marypaz Fragoso (v)	Mileage Reimbursement August 2026	48.03
Check	08/25/2026	169028	Faiza Rahim (v)	Travel Reimbursement Aug 2026	46.66
Total 1044413 · Travel Expense					94.69
1044491 · Health Insurance					
Check	08/18/2026	168857	United Healthcare	Inv #292335022236 Medical Premium - Sept 2026	1,953.48
Total 1044491 · Health Insurance					1,953.48
1044492 · Dental, Vision & Life Insurance					
Check	08/18/2026	168891	Vision Service Plan	Vision Insurance Premium Sept 2026	14.61
Check	08/25/2026	169005	EM Benefits	Monthly Dental/Life Insurance Premium Sept 2026	152.54
Total 1044492 · Dental, Vision & Life Insurance					167.15

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Type	Date	Num	Name	Memo	Amount
Total 104ASR · Assessor's Division					2,320.82
109YFS · Youth & Family Services					
109ADM · Administration & Clinical					
1094617 · Equipment Maintenance					
Check	08/05/2026	168804	Leaf (618-012)	Inv# 20670619 Aug 26 Youth and Family Copier Lease	118.50
Total 1094617 · Equipment Maintenance					118.50
1094618 · Psychiatric Backup					
Check	08/26/2026	169035	Alexian Bros. Behavior Health Hospital	Office Visit 8.12.26	240.00
Check	08/26/2026	169035	Alexian Bros. Behavior Health Hospital	Office Visit 7.21.26	305.00
Total 1094618 · Psychiatric Backup					545.00
1094620 · Community Affairs					
Check	08/28/2026	169057	The Fun Ones	Fall Food Truck Festival Department Game Rental	115.00
Check	08/28/2026	169057	The Fun Ones	Fall Food Truck Festival Department Game Rental	95.00
Total 1094620 · Community Affairs					210.00
1094621 · Recruitment and Pre Employment					
Check	08/25/2026	169018	Verify (XHANOV)	Inv# 1727100 Background Checks July 2026	18.00
Check	08/25/2026	169020	WestLoopIL WellNow Urgent Care	Statement# 50855 Pre-Employment Screenings	81.00
Total 1094621 · Recruitment and Pre Employment					99.00
1094623 · Travel					
Check	08/12/2026	168813	Cara Siebert.	Mileage Reimbursement July 2026	40.20
Check	08/12/2026	168827	Marina Herrera (v)	Mileage Reimbursement July 2026	43.32
Check	08/25/2026	169004	Erin Brumfield Grima (v)	Mileage Reimbursement July 2026	52.90
Check	08/25/2026	169008	Juan David Molina Cortes.	Mileage Reimbursement June 2026	61.99
Total 1094623 · Travel					198.41
1094624 · Client Mgmt Software					
Check	08/25/2026	169001	CIS Support, Inc.	Inv# HTY2608 CIS Maintenance Aug 2026	420.00
Total 1094624 · Client Mgmt Software					420.00
1094626 · Equipment & Furniture					
Check	08/28/2026	169070	ProxIT Technology Solutions	Inv# 25223 YFS Laptop	389.76
Total 1094626 · Equipment & Furniture					389.76
1094691 · Health Insurance					
Check	08/18/2026	168857	United Healthcare	Inv #292335022236 Medical Premium - Sept 2026	6,892.16
Total 1094691 · Health Insurance					6,892.16
1094692 · Dental, Vision & Life Insurance					
Check	08/18/2026	168891	Vision Service Plan	Vision Insurance Premium Sept 2026	55.45

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Type	Date	Num	Name	Memo	Amount
Check	08/25/2026	169005	EM Benefits	Monthly Dental/Life Insurance Premium Sept 2026	540.70
			Total 1094692 · Dental, Vision & Life Insurance		596.15
			Total 109ADM · Administration & Clinical		9,468.98
			109OUT · Outreach & Prevention		
			1094644 · Travel		
Check	08/25/2026	169009	Kassidy Ferguson (v)	Mileage Reimbursement July 2026	45.22
			Total 1094644 · Travel		45.22
			1094651 · Cellphones		
Check	08/28/2026	169067	Verizon Wireless (00002)	Youth and Family Monthly Fee	301.21
			Total 1094651 · Cellphones		301.21
			1094656 · Youth Center Equipment		
Check	08/05/2026	168804	Leaf (618-012)	Inv# 20670619 Aug 26 IWYC Copier Lease	118.50
Check	08/12/2026	168812	Canteen Rfrsh Svc 05626/001/00001	Inv #ORD456238 Labor, maintenance & repairs	300.00
			Total 1094656 · Youth Center Equipment		418.50
			1094658 · Youth Center Utilities		
Check	08/12/2026	168832	Nicor 78	Acct# 78-11-12-9467 Monthly Charges 6.25.26-7.27.26	72.31
			Total 1094658 · Youth Center Utilities		72.31
			1094791 · Health Insurance		
Check	08/18/2026	168857	United Healthcare	Inv #292335022236 Medical Premium - Sept 2026	1,161.88
			Total 1094791 · Health Insurance		1,161.88
			1094792 · Dental, Vision & Life Insurance		
Check	08/18/2026	168891	Vision Service Plan	Vision Insurance Premium Sept 2026	11.24
Check	08/25/2026	169005	EM Benefits	Monthly Dental/Life Insurance Premium Sept 2026	51.55
			Total 1094792 · Dental, Vision & Life Insurance		62.79
			Total 109OUT · Outreach & Prevention		2,061.91
			Total 109YFS · Youth & Family Services		11,530.89
			Total 1014 · Town Fund - Expenditures		140,111.59
			1104 · Aging Services - Expenditures		
			1104ADM · Administration		
			1104523 · Recruitment		
Check	08/25/2026	169018	Verify (XHANOV)	Inv# 1727100 Background Checks July 2026	54.00
			Total 1104523 · Recruitment		54.00

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Type	Date	Num	Name	Memo	Amount
1104524 · Utilities					
Check	08/18/2026	168886	Village of Bartlett	Acct 62447 Inv# 748318 Water 6.15.26-7.15.26	299.34
Total 1104524 · Utilities					299.34
1104525 · Telephone & High Speed Internet					
Check	08/18/2026	168876	Juna Talbot.	Monthly Phone Reimbursement July	30.00
Check	08/28/2026	169067	Verizon Wireless (00002)	Social Services Phone Monthly Fee	25.47
Total 1104525 · Telephone & High Speed Internet					55.47
1104527 · Equipment					
Check	08/18/2026	168870	Culligan Quench USA, Inc	Inv# 11249115 Water 8.1.26-10.31.26	263.25
Check	08/18/2026	168879	Leaf (379-003)	Inv# 20740949 Copier Lease	226.76
Check	08/25/2026	169012	Leaf (379-002)	Inv# 20756625 LL Copier Lease	12.74
Total 1104527 · Equipment					502.75
1104528 · Office Supplies					
Check	08/25/2026	169019	Warehouse Direct, Inc.	Inv# 6201768-0 Rubber Finger Tip	7.55
Check	08/25/2026	169019	Warehouse Direct, Inc.	Inv# 6150149-1 Copy Paper	219.52
Total 1104528 · Office Supplies					227.07
1104533 · Printing					
Check	08/18/2026	168864	Braden Interact (Sr Ctr DD6308370301-1)	Inv# 1128237 Copier Charges	208.31
Total 1104533 · Printing					208.31
1104535 · Travel					
Check	08/18/2026	168876	Juna Talbot.	Mileage Reimbursement - July 2026	78.81
Check	08/18/2026	168889	Mimi Krall	Mileage Reimbursement July 2026	5.46
Total 1104535 · Travel					84.27
1104538 · Community Affairs					
Check	08/28/2026	169057	The Fun Ones	Fall Food Truck Festival Department Game Rental	215.00
Total 1104538 · Community Affairs					215.00
1104591 · Health Insurance					
Check	08/18/2026	168857	United Healthcare	Inv #292335022236 Medical Premium - Sept 2026	2,263.79
Total 1104591 · Health Insurance					2,263.79
1104592 · Dental, Vision & Life Insurance					
Check	08/18/2026	168891	Vision Service Plan	Vision Insurance Premium Sept 2026	5.62
Check	08/25/2026	169005	EM Benefits	Monthly Dental/Life Insurance Premium Sept 2026	68.25
Total 1104592 · Dental, Vision & Life Insurance					73.87

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Type	Date	Num	Name	Memo	Amount
Total 1104ADM · Administration					3,983.87
1104NUT · Nutrition					
1105551 · Congregate Food					
Check	08/28/2026	169068	Get Fresh Produce, Inc	Congregate Food	2,455.21
Check	08/28/2026	169069	Gordon Food Service	Congregate Food	3,350.64
Total 1105551 · Congregate Food					5,805.85
1105553 · Congregate Supplies					
Check	08/28/2026	169068	Get Fresh Produce, Inc	Congregate Supplies	151.27
Check	08/28/2026	169069	Gordon Food Service	Cafe Supplies	41.52
Total 1105553 · Congregate Supplies					192.79
1105558 · Home Delivered Meals Food					
Check	08/18/2026	168881	Pur Foods LLC dba Mom's Meals	Inv# MM07312026 Special Dietary Meals	2,796.50
Check	08/28/2026	169068	Get Fresh Produce, Inc	HDM Food	3,266.53
Check	08/28/2026	169069	Gordon Food Service	HDM Food	4,506.46
Total 1105558 · Home Delivered Meals Food					10,569.49
1105560 · Home Delivered Meals Supplies					
Check	08/28/2026	169068	Get Fresh Produce, Inc	HDM Supplies	381.94
Check	08/28/2026	169069	Gordon Food Service	HDM Supplies	55.04
Total 1105560 · Home Delivered Meals Supplies					436.98
1105562 · Nutrition Software					
Check	08/25/2026	169013	Orchard Stack LLC	Monthly nutrition Software Subscription 8.18.26-9.18.26	300.00
Total 1105562 · Nutrition Software					300.00
1105791 · Health Insurance					
Check	08/18/2026	168857	United Healthcare	Inv #292335022236 Medical Premium - Sept 2026	580.94
Total 1105791 · Health Insurance					580.94
1105792 · Dental, Vision & Life Insurance					
Check	08/18/2026	168891	Vision Service Plan	Vision Insurance Premium Sept 2026	5.62
Check	08/25/2026	169005	EM Benefits	Monthly Dental/Life Insurance Premium Sept 2026	51.55
Total 1105792 · Dental, Vision & Life Insurance					57.17
Total 1104NUT · Nutrition					17,943.22
1104PRO · Enrichment Programs					
1104515 · Programming					
Check	08/12/2026	168825	Laura Trujillo	Inv# 48 Yoga Instructor September 2026	495.00
Check	08/12/2026	168825	Laura Trujillo	Inv# 49 Yoga Instructor October 2026	585.00
Check	08/18/2026	168890	Steve Cambra	Expense for mixology class supplies	98.45
Check	08/25/2026	169006	Giuseppa Bartolomeo	Chef Pina Class Supplies (11)	98.35

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Type	Date	Num	Name	Memo	Amount
Check	08/25/2026	169006	Giuseppa Bartolomeo	Chef Pina Class Supplies (16)	135.93
Check	08/25/2026	169019	Warehouse Direct, Inc.	Inv# 6201768-0 Water	51.60
Check	08/26/2026	169039	Giuseppa Bartolomeo	Chef Pina Class Supplies (8)	82.75
Check	08/26/2026	169042	Laura Trujillo	Inv# 1 Chair Yoga Instructor September 2026	135.00
Check	08/26/2026	169042	Laura Trujillo	Inv# 2 Chair Yoga Instructor October 2026	225.00
Check	08/26/2026	169047	Yvonne Preston	Exercise Class Instructor Sept/Oct 2026	210.00
Check	08/28/2026	169069	Gordon Food Service	Programming Refreshments	577.81
Total 1104515 · Programming					2,694.89
1104520 · Volunteer Services					
Check	08/04/2026	168688	Joe Cortino	Mileage Reimbursement June/July 2026	123.89
Check	08/04/2026	168689	Kathy Lindahl	Home Delivered Meals Mileage Reimbursement July 2026	74.48
Check	08/04/2026	168691	Maureen Howard	Home Delivered Meals Mileage Reimbursement July 2026	73.80
Check	08/04/2026	168692	Wayne Ruttenburg	Home Delivered Meals Mileage Reimbursement July 2026	79.80
Check	08/12/2026	168817	Don Ullrich	Home Delivered Meals Mileage Reimbursement July 2026	34.96
Check	08/12/2026	168821	James Lemonides	Home Delivered Meals Mileage Reimbursement July 2026	120.08
Check	08/12/2026	168822	Jay Busse	Home Delivered Meals Mileage Reimbursement July 2026	115.52
Check	08/12/2026	168824	Larry Piemonte	Home Delivered Meals Mileage Reimbursement July 2026	41.72
Check	08/12/2026	168826	Marc Goodwin	Home Delivered Meals Mileage Reimbursement Apr-Jun 2026	69.60
Check	08/18/2026	168884	Verify (XHTSSE)	Inv# 1727109 Volunteer Background Checks July 2026	108.00
Total 1104520 · Volunteer Services					841.85
1104526 · Senior Newsletter Postage					
Check	08/18/2026	168850	USPS	Nov/Dec 2026 Club 59	2,056.03
Total 1104526 · Senior Newsletter Postage					2,056.03
1104532 · Visual Arts					
Check	08/18/2026	168863	Blick Art Materials	Inv# 8592972 Art Supplies, Paints, Canvas Palettes	167.75
Check	08/18/2026	168889	Mimi Krall	HT Create Food/Flowers	151.06
Total 1104532 · Visual Arts					318.81
1104566 · Day Trips and Extended Travel					
Check	08/18/2026	168859	Bestway Charter Transportation Inc	Charter Bus - Iowa Trip Sept 16-18 (47)	5,676.00
Check	08/28/2026	169054	WTTW	Annual Subscription	70.00
Check	08/28/2026	169055	The Fireside Theatre	Show and Lunch (38)	3,102.36
Total 1104566 · Day Trips and Extended Travel					8,848.36
1104891 · Health Insurance					
Check	08/18/2026	168857	United Healthcare	Inv #292335022236 Medical Premium - Sept 2026	4,929.26
Total 1104891 · Health Insurance					4,929.26
1104892 · Dental, Vision & Life Insurance					
Check	08/18/2026	168891	Vision Service Plan	Vision Insurance Premium Sept 2026	22.48
Check	08/25/2026	169005	EM Benefits	Monthly Dental/Life Insurance Premium Sept 2026	266.41

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Type	Date	Num	Name	Memo	Amount
Total 1104892 · Dental, Vision & Life Insurance					288.89
Total 1104PRO · Enrichment Programs					19,978.09
1104SOC · Social Services					
1104519 · Senior Assistance					
Check	08/28/2026	169065	Prieto Construction	Senior Resident Roof Repair	300.00
Total 1104519 · Senior Assistance					300.00
1104564 · Senior Health Ins Program					
Check	08/18/2026	168878	Kwik Print	Inv# 80006 Customized Social Svc Message Books (40)	2,161.93
Total 1104564 · Senior Health Ins Program					2,161.93
1104567 · Memory Cafe Grant					
Check	08/25/2026	169015	Soulworks Coaching	Inv# CR1781 Aug Memory Cafe Presenter	190.00
Total 1104567 · Memory Cafe Grant					190.00
1104569 · Senior Home Care License					
Check	08/25/2026	169007	Illinois Department of Public Health	Home Services Agency License Renewal	1,500.00
Total 1104569 · Senior Home Care License					1,500.00
1104572 · Caregivers Resource Respite					
Check	08/05/2026	168805	Right At Home	Inv# 41072 Respite Care 7.28.26 and 7.31.26	189.00
Total 1104572 · Caregivers Resource Respite					189.00
1104991 · Health Insurance					
Check	08/18/2026	168857	United Healthcare	Inv #292335022236 Medical Premium - Sept 2026	4,809.72
Total 1104991 · Health Insurance					4,809.72
1104992 · Dental, Vision & Life Insurance					
Check	08/18/2026	168891	Vision Service Plan	Vision Insurance Premium Sept 2026	46.27
Check	08/25/2026	169005	EM Benefits	Monthly Dental/Life Insurance Premium Sept 2026	609.25
Total 1104992 · Dental, Vision & Life Insurance					655.52
Total 1104SOC · Social Services					9,806.17
1104TRN · Transportation					
1104518 · Vehicle Maintenance					
Check	08/12/2026	168846	Kammes Auto & Truck Repair, Inc.	Inv #152349 Bus 142 rear brakes & oil change	2,791.75
Check	08/12/2026	168846	Kammes Auto & Truck Repair, Inc.	Inv #152342 Bus 150 catclamp installed	703.44
Check	08/12/2026	168846	Kammes Auto & Truck Repair, Inc.	Inv #152470 Bus 149 safety inspection	45.00
Check	08/12/2026	168846	Kammes Auto & Truck Repair, Inc.	Inv #152546 Bus 145 replaced both headlight mounts	1,120.38
Check	08/12/2026	168846	Kammes Auto & Truck Repair, Inc.	Inv #152508 Bus 151 catclamp installed	801.78
Check	08/18/2026	168874	J&R Pressure Washing Service	Inv# 0000539 Bus Wash (8)	196.00
Check	08/25/2026	169034	Ultimate Spray-N-Wash Inc	Inv# 44072 Bus Wash (7)	455.00

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Type	Date	Num	Name	Memo	Amount
Check	08/25/2026	169034	Ultimate Spray-N-Wash Inc	Inv# 43922 Bus Wash (8)	520.00
Check	08/26/2026	169041	Kammes Auto & Truck Repair, Inc.	Inv #152627 Bus 149 door seal, parking sensor, muffler rehang	891.70
Check	08/26/2026	169041	Kammes Auto & Truck Repair, Inc.	Inv #152694 Bus 139 oil change	73.48
Check	08/26/2026	169041	Kammes Auto & Truck Repair, Inc.	Inv #152576 Bus 147 oil change, headlight replacement, check engine reset	405.42
Check	08/26/2026	169046	Valvoline	Inv #87639 Bus 142 headlight replacement	29.74
Total 1104518 · Vehicle Maintenance					8,033.69
1104549 · Employee Screenings					
Check	08/18/2026	168884	Verify (XHTSSE)	Inv# 1727109 Bus Driver Background Checks July 2026	72.00
Check	08/25/2026	169020	WestLoopIL WellNow Urgent Care	Statement# 50855 Pre-Employment Screenings	452.00
Total 1104549 · Employee Screenings					524.00
1104550 · Telephone					
Check	08/28/2026	169066	Verizon Wireless	Inv #6151385374 Transportation phones & tablets 7.19.26-8.18.26	448.55
Total 1104550 · Telephone					448.55
1104552 · Fuel					
Check	08/12/2026	168849	Village of Hanover Park (Fuel)	Inv# 2026-00018040 July 2026	4,960.44
Total 1104552 · Fuel					4,960.44
1104691 · Health Insurance					
Check	08/18/2026	168857	United Healthcare	Inv #292335022236 Medical Premium - Sept 2026	3,166.80
Total 1104691 · Health Insurance					3,166.80
1104692 · Dental, Vision & Life Insurance					
Check	08/18/2026	168891	Vision Service Plan	Vision Insurance Premium Sept 2026	37.28
Check	08/25/2026	169005	EM Benefits	Monthly Dental/Life Insurance Premium Sept 2026	449.48
Total 1104692 · Dental, Vision & Life Insurance					486.76
Total 1104TRN · Transportation					17,620.24
Total 1104 · Aging Services - Expenditures					69,331.59
2024 · Human Services - Expenditures					
2024ADM · Administration					
2024204 · Equipment					
Check	08/05/2026	168804	Leaf (618-012)	Inv# 20670619 Aug 26 Astor Copier Lease	118.50
Check	08/12/2026	168816	Culligan Quench USA, Inc	Inv# 11314544 Water 8/4/26-9/3/26	59.26
Total 2024204 · Equipment					177.76
2024212 · Dues & Publications					
Check	08/25/2026	169010	Kiwanis Club of Streamwood	Annual Membership	250.00
Total 2024212 · Dues & Publications					250.00

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Type	Date	Num	Name	Memo	Amount
2024213 · Community Affairs					
Check	08/28/2026	169057	The Fun Ones	Fall Food Truck Festival Department Game Rental	215.00
Total 2024213 · Community Affairs					215.00
2024507 · Professional Services					
Check	08/12/2026	168842	Verify (XHANGA)	Inv# 1727099 Background Checks June 2026	90.00
Check	08/12/2026	168842	Verify (XHANGA)	Inv# 1722028 Background Checks July 2026	18.00
Check	08/12/2026	168842	Verify (XHANGA)	Credit	-72.00
Total 2024507 · Professional Services					36.00
2024511 · Phone and Internet					
Check	08/28/2026	169067	Verizon Wireless (00002)	Residential Fire Response Phone	111.54
Total 2024511 · Phone and Internet					111.54
2024591 · Health Insurance					
Check	08/18/2026	168857	United Healthcare	Inv #292335022236 Medical Premium - Sept 2026	1,161.88
Total 2024591 · Health Insurance					1,161.88
2024592 · Dental, Vision & Life Insurance					
Check	08/18/2026	168891	Vision Service Plan	Vision Insurance Premium Sept 2026	14.80
Check	08/25/2026	169005	EM Benefits	Monthly Dental/Life Insurance Premium Sept 2026	241.76
Total 2024592 · Dental, Vision & Life Insurance					256.56
Total 2024ADM · Administration					2,208.74
2024COM · Community Health					
2024691 · Health Insurance - CH					
Check	08/18/2026	168857	United Healthcare	Inv #292335022236 Medical Premium - Sept 2026	1,682.85
Total 2024691 · Health Insurance - CH					1,682.85
Total 2024COM · Community Health					1,682.85
2024HOM · Home Relief					
2024102 · Rent					
Check	08/25/2026	6920	Hanover Landings	Sept 2026 Rent	89.00
Check	08/25/2026	6921	Larry Bennett	Sept 2026 Rent	700.00
Total 2024102 · Rent					789.00
2024105 · Personal Essentials					
Check	08/25/2026	6923	Walmart	Sept 2026 Personal Essentials (3)	450.00
Total 2024105 · Personal Essentials					450.00
2024106 · Travel Expenses					

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Type	Date	Num	Name	Memo	Amount
Check	08/25/2026	6922	BP Gas Station	Transportation Assistance - Sept 2026	50.00
Total 2024106 · Travel Expenses					50.00
2024119 · Emergency Assistance					
Check	08/18/2026	6919	Elena Maier	Emergency Assistance	1,517.00
Total 2024119 · Emergency Assistance					1,517.00
Total 2024HOM · Home Relief					2,806.00
202PAN · Pantry					
2024161 · Utilities					
Check	08/12/2026	168844	Village of Hanover Park	Acct 3940-001 Water/Sewer Astor Ave 6.24.26-7.27.26	93.27
Check	08/25/2026	169003	Com Ed (9000)	Service 7.8.26-8.6.26 Astor Ave	1,778.77
Total 2024161 · Utilities					1,872.04
2024191 · Health Insurance					
Check	08/18/2026	168857	United Healthcare	Inv #292335022236 Medical Premium - Sept 2026	580.94
Total 2024191 · Health Insurance					580.94
2024192 · Dental, Vision & Life Insurance					
Check	08/25/2026	169005	EM Benefits	Monthly Dental/Life Insurance Premium Sept 2026	6.53
Total 2024192 · Dental, Vision & Life Insurance					6.53
Total 202PAN · Pantry					2,459.51
Total 2024 · Human Services - Expenditures					9,157.10
3034 · Road Maintenance - Expenditures					
3034ADM · Administration					
3034701 · Legal					
Check	08/18/2026	168853	Airdo Werwas LLC	Inv# 190-0007-48586 Legal Fees Road	2,990.00
Total 3034701 · Legal					2,990.00
3034711 · Utilities					
Check	08/12/2026	168808	AT&T Mobility	Douglas De-Icer 6/20/26-7/19/26	28.57
Check	08/18/2026	168867	Com Ed (8000)	Acct 7029328000 Road Garage 7.7.26-8.5.26	94.99
Check	08/25/2026	169026	Com Ed (8000) ES	Acct 1819128000 Farm HQ 7.7.26-8.5.26	21.03
Check	08/25/2026	169027	Com Ed (6000)	Acct# 0741276000 Douglas Road De-Icer 7.13.26-8.11.26	39.84
Check	08/25/2026	169032	Nicor 44	Acct# 44-51-77-1000 8 Monthly Charges / Balance 7.16.26-8.17.26	336.23
Total 3034711 · Utilities					520.66
3034791 · Health Insurance					
Check	08/18/2026	168857	United Healthcare	Inv #292335022236 Medical Premium - Sept 2026	1,781.24

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Type	Date	Num	Name	Memo	Amount
Total 3034791 · Health Insurance					1,781.24
3034792 · Dental, Vision & Life Insurance					
Check	08/18/2026	168891	Vision Service Plan	Vision Insurance Premium Sept 2026	14.61
Check	08/25/2026	169005	EM Benefits	Monthly Dental/Life Insurance Premium Sept 2026	192.33
Total 3034792 · Dental, Vision & Life Insurance					206.94
Total 3034ADM · Administration					5,498.84
3034BLD · Buildings					
3034613 · Building Maintenance					
Check	08/18/2026	168887	Webmarc Doors	Inv# 51259 Repairs North Overhead Door Sensors	833.00
Total 3034613 · Building Maintenance					833.00
Total 3034BLD · Buildings					833.00
3034BRG · Bridge Maintenance					
3034615 · Bridge Repair & Maintenance					
Check	08/12/2026	168848	V3 Companies, Ltd.	June & July 2026 Phase 1 engineering - Rohrssen Rd. Bridge	32,676.51
Total 3034615 · Bridge Repair & Maintenance					32,676.51
Total 3034BRG · Bridge Maintenance					32,676.51
3034ROD · Road Maintenance					
3034602 · Operating Supplies & Materials					
Check	08/12/2026	168830	Menards - West Chicago	Inv #46254 Pot hole patch for Bridlewood curb repair	57.45
Check	08/12/2026	168836	Russo Power Equipment	Inv #SPI21723588 Gear box grease for Road Garage	13.98
Check	08/18/2026	168858	Motorola Solutions Inc	Inv# 10564320260701 Radio Subscription August 2026	150.00
Check	08/18/2026	168873	Home Depot, The 7816	Washers, Bolts	43.56
Check	08/18/2026	168873	Home Depot, The 7816	Wood Bondo, W-D40	44.84
Check	08/18/2026	168873	Home Depot, The 7816	Screws	1.95
Total 3034602 · Operating Supplies & Materials					311.78
3034603 · Fuel					
Check	08/12/2026	168849	Village of Hanover Park (Fuel)	Inv# 2026-00018040 July 2026	1,369.93
Total 3034603 · Fuel					1,369.93
3034606 · Engineering					
Check	08/18/2026	168852	Thomas Engineering Group LLC	Inv# 23137 Road Resurface Porject July Progress Payment	24,545.80
Total 3034606 · Engineering					24,545.80
3034607 · Contract Work					
Check	08/18/2026	168851	Builders Paving, LLC	Final Payment Bridlewood Resurfacing Project	597,491.39
Total 3034607 · Contract Work					597,491.39

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Type	Date	Num	Name	Memo	Amount
3034610 · Street Lighting					
Check	08/18/2026	168868	Com Ed (5000)	Acct# 0056865000 Street Light - Bridlewood 7.1.26-7.31.26	63.97
Check	08/26/2026	169038	Com Ed (4000)	Acct 434065400 Berner & Dale Street Lights 7/9/26-8/7/26	243.94
Total 3034610 · Street Lighting					307.91
3034614 · Signs, Stripping & Tree Removal					
Check	08/12/2026	168838	Sherwin-Williams	Inv #08261185840726 Road striping paint	1,786.40
Total 3034614 · Signs, Stripping & Tree Removal					1,786.40
Total 3034ROD · Road Maintenance					625,813.21
303EQM · Equipment					
3034609 · Maintenance Vehicles & Equip					
Check	08/12/2026	168834	O'Reilly Auto Parts	Inv #3421-480544 Replacement battery for truck #500	215.58
Check	08/12/2026	168834	O'Reilly Auto Parts	Inv #3421-480555 Core charge credit	-22.00
Check	08/12/2026	168846	Kammes Auto & Truck Repair, Inc.	Inv #151464 Truck 502 preventive maintenance	1,259.26
Check	08/18/2026	168855	Advantage Trailer and Hitches	Inv# 124601 Enclosed Trailer Repairs, Lights, Springs, Cables, Brakes	5,009.63
Check	08/18/2026	168885	Vermeer-Illinois Inc	260791 Replacement Chipper Shoot	288.56
Check	08/25/2026	169024	Advantage Trailer and Hitches	#125020 Repairs to Chipper	817.62
Total 3034609 · Maintenance Vehicles & Equip					7,568.65
Total 303EQM · Equipment					7,568.65
Total 3034 · Road Maintenance - Expenditures					672,390.21
4045 · Comm/SR Citizens Svcs - Expense					
4045175 · Special Projects					
Check	08/12/2026	168831	Naomi Walters-Lenoci	Cookies and coffee for Facilities Staff	129.07
Total 4045175 · Special Projects					129.07
Total 4045 · Comm/SR Citizens Svcs - Expense					129.07
5054 · Mental Health - Expenditures					
5054ADM · Administration					
5054002 · Legal					
Check	08/28/2026	169058	Airdo Werwas LLC	Inv# 237-0001-48590 Legal Fees	635.90
Total 5054002 · Legal					635.90
5054014 · Equip / Database					
Check	08/28/2026	169062	DreamCo Design	Inv #39124 Annual Website Hosting Fee	1,199.40
Total 5054014 · Equip / Database					1,199.40
5054537 · Community Relations					
Check	08/28/2026	169057	The Fun Ones	Fall Food Truck Festival Department Game Rental	135.00

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Type	Date	Num	Name	Memo	Amount
Total 5054537 · Community Relations					135.00
5054592 · Dental, Vision & Life Insurance					
Check	08/18/2026	168857	United Healthcare	Inv #292335022236 Medical Premium - Sept 2026	290.47
Check	08/18/2026	168891	Vision Service Plan	Vision Insurance Premium Sept 2026	5.62
Check	08/25/2026	169005	EM Benefits	Monthly Dental/Life Insurance Premium Sept 2026	55.57
Total 5054592 · Dental, Vision & Life Insurance					351.66
Total 5054ADM · Administration					2,321.96
5054SVC · Service Contracts					
5054130 · Northwest Casa					
Check	08/12/2026	168833	Northwest CASA	FY27 1st Qtr payment for Contracted Services through MHB	2,827.63
Total 5054130 · Northwest Casa					2,827.63
5054166 · PADS of Elgin					
Check	08/12/2026	168847	PADS of Elgin	FY27 1 Qrt payment for Emergency Shelter Program through MHB	11,236.96
Total 5054166 · PADS of Elgin					11,236.96
Total 5054SVC · Service Contracts					14,064.59
Total 5054 · Mental Health - Expenditures					16,386.55
7004 · Vehicle Replcmnt - Expenditures					
7004408 · Vehicle Purchase					
Check	08/12/2026	168823	Jennifer Solis (v)	Vehicle window replacement	496.41
Total 7004408 · Vehicle Purchase					496.41
Total 7004 · Vehicle Replcmnt - Expenditures					496.41
8084 · Capital Projects - Expenditures					
8084401 · Tiknis Campus Expansion					
Check	08/12/2026	168830	Menards - West Chicago	Inv #45952 Metal cut off wheels for plumbing demo at F&RM HQ	24.48
Check	08/12/2026	168830	Menards - West Chicago	Inv #46331 Shims for F&RM HQ renovation	37.28
Check	08/18/2026	168873	Home Depot, The 7816	F&RM Screws	11.94
Check	08/18/2026	168873	Home Depot, The 7816	F&RM Screws	11.94
Check	08/18/2026	168873	Home Depot, The 7816	Green House Door and Hardware for Green House Repairs	1,745.87
Check	08/18/2026	168873	Home Depot, The 7816	Brush, Glue, Dowel Rods - Green House Window Repair	92.21
Check	08/18/2026	168880	Menards - West Chicago	Inv# 46821 PVC - Solarium Window Replacement/Drywall	588.40
Check	08/18/2026	168883	RVi Planning + Landscape Architecture	Inv #0072600386 Tiknis Campus Reserve Design	3,301.25
Check	08/25/2026	169022	Porter Corporation	Inv# 189368 Pavilion Tiknis Campus Open Space Reserve	34,062.00
Check	08/25/2026	169025	Climate Guard	Final Payment FARM HQ Atrium Windows	2,258.87
Check	08/28/2026	169060	Bluestem Ecological Services	Inv #5465 Phase 1 Native Stewardship Contract (3 of 5)	1,925.00
Total 8084401 · Tiknis Campus Expansion					44,059.24
8084420 · Izaac Walton Reserve Improvem					

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Type	Date	Num	Name	Memo	Amount
Check	08/18/2026	168854	RVi Planning + Landscape Architecture	Inv #0072600338 July 2026 Phase 2 IW Reserve	6,271.50
Total 8084420 · Izaak Walton Reserve Improvemen					6,271.50
8084425 · Building & Perm Improvements					
Check	08/12/2026	168811	Black Pearl Sealcoating Inc	Inv# 26-0710 Walton Youth Center - Restriping, Sealcoating	2,640.00
Check	08/12/2026	168811	Black Pearl Sealcoating Inc	Inv# 26-0708 Astor Ave - Sealcoating, Restriping	990.00
Check	08/25/2026	169021	FlyLock Security Solutions	Inv# 077-1907428 Parts & 50% Labor Installation of YFS ADA Door Openers	11,774.65
Total 8084425 · Building & Perm Improvements					15,404.65
Total 8084 · Capital Projects - Expenditures					65,735.39
TOTAL					973,737.91



- 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 Trustees Beattie, Martinez, Noyola, and Essick, and Supervisor McGuire.
Others present were Assessor Khaja Moinuddin, Facilities and Road Maintenance Director Caleb Hanson, Community Health Director Kristen Smith, Emergency Services Director Mike Crews, Youth and Family Services Director Erin Brumfield Grima, Aging Services Director Allison Stamp, Administrator James Barr, Deputy Administrator Kristin Vana, Administrative Services Manager Hailey Match, Attorney Mark Kimzey and Attorney Jacob Sauter, both of Airdo Werewas. Also in attendance were new Facilities and Road Maintenance staff Maintenance Associate for the Senior Center Steven Harshbarger and Grounds and Landscaping Associate Joe Pizzuti, Village of Streamwood Trustee Mike Baumer, and City of Elgin Councilman Cory Dixon.
- 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 McGuire asked if there was anyone in the audience who had comments to make or questions to ask of the Board. Hearing none, Mr. McGuire closed the Town Hall.
- IV. Reports:
 - A. Supervisor's Report: Supervisor McGuire thanked staff and elected officials for participating in the Streamwood Summer Celebration and asked Trustee Baumer to pass on thanks for the good weather to the Mayor!
 - B. Clerk's Report: Clerk Dolan Baumer offered no report this evening.
 - C. Assessor's Report: Assessor Moinuddin reported that the Cook County Board of Review is open for tax appeals for prefiling.
 - D. Trustee Liaison Committee Reports: No reports were offered.
 - E. Department Reports: Reports were submitted for review by the Board during the July 21 meeting; highlights since the report included Director Hanson introducing two new staff: Maintenance Associate for the Senior Center Steven Harshbarger and Grounds and Landscaping Associate Joe Pizzuti. He reported that lot crack sealing is ongoing across the Township facility lots, which is done on a rotating basis either every two or four years. Phase II of the Facilities and Road Maintenance building is ongoing with reestablishment of the electrical service connection. The electric poles may in fact belong to the Township, but that remains to be seen. The plumbing permit will be approved by the Village of Bartlett. Adrian White, Maintenance and Road Associate, has resigned effective August 18 and the position will be posted. Director Crews met with the Fox River Valley Water Reclamation for exercises. The unit participated in Summer Celebration for traffic management. They have been asked to participate in the Medinah 2026 Presidents Cup this September. Vehicle driver training will be held in the coming month. The Supervisor complimented the unit on the many hours of work that they have done so far this year. Director Brumfield Grima began her report by thanking staff and elected officials for participating in the 2026 National Night Out, and special thanks to Facilities and Road Maintenance for the set up and to Emergency Services for bringing a truck. The Prevention Specialist and Therapist positions remain open with first round interviews continuing. Bilingual Therapist Ivonne Gine is retiring in October and the search for her replacement has begun. The Prevention and Volunteer Coordinator position just opened, also to be posted. The application process for Hanover Township Youth and Family Services to become a behavioral health clinic is progressing. The AITCOY Summer Olympics was held on July 23 with Hanover Township

Open Gym participating winning best cheering section, most encouraging Olympian and best team player! Planning for the 2026-2027 school year continues with meetings with principals and administrators to determine partnerships. Deputy Vana reported that Manager Matich has held training for 35 funded agencies. She complimented Manager Matich on the great job on the Annual Operating and Capital Budget that was distributed to all Board members this evening. Mr. McGuire said that it will be up for another award this year due to the fine work she did. Augusts 12 is the annual staff picnic. Director Stamp reported that a search is ongoing for a part-time cook's position. The new Transportation Manager would start on August 10. The HT Creates art exhibit runs from August 1-28. Director Smith reported that she finished her first rotation, with the next one scheduled for the end of August. The Just for the Health of It health fair would be held on October 10. Home visits are on the increase, primarily due to an influx of referrals. Director Kuttentberg reported that the Izaak Walton Reserve music schedule is back on track. The Township Officials of Illinois conference registration has opened for early registration; please let his office know if you would be attending (November 9-11, 2026). He offered thanks to staff from all departments for participation in the Streamwood Summer Celebration booth coverages. Administrator Barr complimented Manager Matich on the Annual Operating and Capital Budget booklet. The Metropolitan Township Association Symposium would be held on September 29 in Oak Brook with more details to come.

- V. Bill Paying: Administrator Barr presented the bills for payment from July 21 through August 3, 2026 as follows.

a.	Town	\$42,414.75
b.	Senior Services	16,502.42
d.	General Assistance	3,736.11
e.	Road Maintenance	17,220.92
f.	Senior Citizens Services Committee	250.00
g.	Mental Health Board	15,495.00
h.	Vehicle	8,150.94
i.	Capital	<u>142,297.22</u>
	Total	<u>\$237,916.42</u>

A motion was made by Trustee Martinez and seconded by Trustee Essick to approve payment of the bills as presented from July 21 through August 3, 2026. Roll call: Ayes: Trustees Noyola, Beattie, Martinez, and Essick, and Supervisor McGuire. Nays: None. Motion carried and the bills will be paid.

- VI. Unfinished Business: No unfinished business was brought forth.

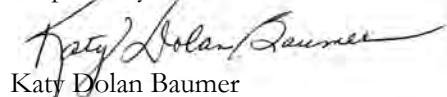
- VII. New Business:

- A. Board Meeting Minutes of July 21, 2026: Trustee Essick moved that the Board approve the Board meeting minutes of July 21, 2026 as presented by Clerk Dolan Baumer; motion seconded by Trustee Noyola. Roll call: Ayes: Trustees Martinez, Noyola, and Essick, and Supervisor McGuire. Abstain: Trustee Beattie. Nays: None. Motion carried.
- B. Executive Session Minutes of July 21, 2026: Trustee Martinez moved that the Board approve the executive session minutes of July 21, 2026 as presented by Clerk Dolan Baumer; motion seconded by Trustee Essick. Roll call: Ayes: Trustees Martinez, Noyola, and Essick, and Supervisor McGuire. Abstain: Trustee Beattie. Nays: None. Motion carried.
- C. Resolution to Approve Amendment No. 1 to the Professional Services Agreement with V3 Companies, Ltd.: Trustee Beattie moved to approve resolution 080426 an amendment number 1 to the professional services agreement with V3 Companies, Ltd. Trustee Noyola seconded the motion. This amendment, explained Administrator Barr, covers additional items to the Phase I Rohrssen Road project, such as the additional alternative analyses for five different configurations, and hydraulic analysis, etc. Roll call: Ayes: Trustees Beattie, Martinez, Noyola,

and Essick, and Supervisor McGuire. Nays: None. Motion carried.

- D. Approval of the 2027 Township Board Meeting Dates: Trustee Beattie moved that the Board approve the 2027 Township Board meeting dates as presented by Clerk Dolan Baumer; Trustee Martinez seconded the motion. Roll call: Ayes: Trustees Beattie, Martinez, Noyola, and Essick, and Supervisor McGuire. Nays: None. Motion carried.
 - E. Approval of the 2027 Township Holiday Closure Dates: Trustee Martinez moved that the Board approve the 2027 Township holiday closure dates as presented by Clerk Dolan Baumer; Trustee Beattie seconded the motion. Roll call: Ayes: Trustees Beattie, Martinez, Noyola, and Essick, and Supervisor McGuire. Nays: None. Motion carried.
 - F. Approval of the Emergency Services Deputy Chief Position: Trustee Beattie moved that the Board approve the Emergency Services Deputy Chief position; Trustee Noyola seconded the motion. Supervisor McGuire noted that this important position is called for to augment the job of the Director and will cover the increase duties we have seen with the Fox River Water contract. This job will be posted for a 32 hour per week position at a salary for \$40,000 to \$50,000. Roll call: Ayes: Trustees Beattie, Martinez, Noyola, and Essick, and Supervisor McGuire. Nays: None. Motion carried.
- VIII. Executive Session: No motion to go into Executive Session was made.
- X. Other Business: No other business was discussed.
- XI. Adjournment: There being no further business to come before this Board, a motion to adjourn at 7:20 p.m. was made by Trustee Martinez and seconded by Trustee Noyola, followed by a roll call vote. Roll call: Ayes: Trustees Beattie, Martinez, Noyola, and Essick, and Supervisor McGuire. Nays: None. Motion carried and the meeting was adjourned.

Respectfully submitted,



Katy Dolan Baumer
Clerk

Copy: Copies made available through distribution prior to Board meetings to the Board, available once approved by the Board on the Township website, and available in the Township Clerk's office.

RESOLUTION _____

**A RESOLUTION
AUTHORIZING THE INSTALLATION AND MAINTENANCE OF
A HANOVER TOWNSHIP HERITAGE MARKER
NEAR THE OLD LAKE STREET AND LAKE STREET INTERSECTION
IN UNINCORPORATED BARTLETT**

WHEREAS, the Township of Hanover (the “Township”) established the Hanover Township Heritage Marker Program in 2011 to recognize and promote locations of historical significance within the community, and heritage markers have been installed at thirteen (13) sites through the Program; and

WHEREAS, following the abolition of the Hanover Township Road District (the “Road District”), the rights, powers, duties, assets, property, liabilities, obligations, and responsibilities of the former Road District vested in and were assumed by the Township pursuant to Section 6-133 of the Illinois Highway Code, 605 ILCS 5/6-133, and the Township, thereafter, exercises the duties and responsibilities formerly exercised by the Highway Commissioner with respect to roads under Township jurisdiction; and

WHEREAS, the Township proposes to install an informational heritage marker near the intersection of Old Lake Street and Lake Street in unincorporated Bartlett, substantially in accordance with the proposed marker text and design presented to the Supervisor and Board of Trustees and at the proposed locations depicted on Exhibit A attached hereto; and

WHEREAS, by written correspondence dated August 3, 2026, the Cook County Department of Transportation and Highways advised the Township that County approval is not required for cultural or historical interest area signs of the type proposed and provided general guidance concerning appropriate sign placement; and

WHEREAS, the Supervisor and Board of Trustees have determined that installation of the proposed heritage marker is appropriate and in furtherance of the purposes of the Hanover Township Heritage Marker Program, subject to verification of the installation location and the conditions set forth herein; and

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

SECTION ONE: INCORPORATION OF RECITALS. The foregoing recitals are incorporated into and made a part of this Resolution as if fully set forth herein.

SECTION TWO: APPROVAL OF HERITAGE MARKER. The installation of an informational Hanover Township heritage marker near the intersection of Old Lake Street and Lake Street in unincorporated Bartlett is hereby approved, substantially in accordance with the proposed marker text and design presented to the Supervisor and Board of Trustees and at the proposed location depicted on Exhibit A, subject to final field verification and the conditions set forth in this Resolution.

SECTION THREE: LOCATION AND INSTALLATION CONDITIONS. Prior to installation, the Township's Department of Facilities and Road Maintenance shall confirm that the heritage marker, its foundation, and the area reasonably necessary for its installation and maintenance will be located entirely within public right-of-way under Township jurisdiction and will not encroach upon private property or the right-of-way of another public authority. The heritage marker shall be located and installed so as not to obstruct or interfere with pedestrian or vehicular travel, required sight distance, drainage, utilities, snow removal, roadway maintenance, or access to adjoining property. If the final installation location extends into or otherwise affects property or right-of-way not under

Township jurisdiction, the Township shall obtain, prior to installation, all permits, approvals, easements, licenses, or other authorizations required from the applicable public authority or property owner.

SECTION FOUR: INSTALLATION, MAINTENANCE, AND IMPLEMENTATION. The Township is authorized to install, maintain, repair, replace, relocate, and remove the heritage marker, as necessary, and to expend funds appropriated and available for those purposes. The Supervisor, Township Administrator, Director of Facilities and Road Maintenance, and their respective designees are authorized to obtain any permits, approvals, or property authorizations required pursuant to Section Three; approve nonmaterial adjustments to the marker design or installation location necessary to address field conditions or applicable agency requirements, provided that such adjustments do not materially alter the historical content of the marker or relocate the marker outside the general **area** depicted on Exhibit A; execute routine permit and application documents that do not impose material additional financial, contractual, or property obligations upon the Township; and take such other administrative actions as are reasonably necessary to implement this Resolution.

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

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

ROLL CALL VOTE:

AYES:

NAYS:

ABSENT:

PASSED: September 1, 2026

APPROVED: September 1, 2026

ATTEST:

Brian P. McGuire, Township Supervisor

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 Clerk of Hanover Township, Cook County, Illinois, and that the foregoing is a true, complete, and exact copy of Resolution No. _____, enacted on September 1, 2026, and approved September 1, 2026, as the same appears from the official records of Hanover Township.

Katy Dolan Baumer, Clerk

Exhibit A



RESOLUTION NO. _____

**A RESOLUTION
TO APPROVE CHANGE ORDER NO. 1 TO
THE HANOVER TOWNSHIP TIKNIS CAMPUS OPEN SPACE RESERVE
PROJECT AGREEMENT**

WHEREAS, by Resolution No. 032426, passed and approved on March 24, 2026, Hanover Township (the “Township”) awarded E. Hoffman, Inc. (the “Contractor”) the contract for the William Tiknis Campus Open Space Reserve Project (the “Project”) in the amount of \$625,583.00 and approved the related Project Agreement dated March 24, 2026 (the “Agreement”); and

WHEREAS, during performance of the Project, the Contractor submitted Change Order No. 1 dated August 13, 2026 (the “Change Order”), requesting certain additional and modified work and an extension of the Contract Time, including a Substantial Completion Date of October 15, 2026 based upon the delay associated with issuance of the applicable project permit; and

WHEREAS, the Township’s project consultant, RVi Planning + Landscape Architecture (“RVi”), reviewed the proposed changes and recommended proceeding at a not-to-exceed increase of \$9,876.00, excluding the potential \$2,200.00 charge for a second asphalt mobilization, for a revised Contract Sum not to exceed \$635,459.00, as more particularly set forth in the Change Order attached hereto as Exhibit A and incorporated herein by reference; and

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

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

SECTION TWO: FINDINGS. The Board finds that the Change Order is germane to the Agreement, the additional and modified work is appropriate to complete the Project as intended, the requested adjustment to the Contract Time is supported by the permitting delay described in the Change Order, and the Change Order is in the best interest of Hanover Township and authorized by law.

SECTION THREE: APPROVAL. Change Order No. 1, substantially in the form attached hereto as Exhibit A, is hereby approved, including a not-to-exceed increase of \$9,876.00, for a revised Contract Sum not to exceed \$635,459.00, and the adjustment of the Contract Time set forth therein, including a Substantial Completion Date of October 15, 2026. The potential \$2,200.00 charge for a second asphalt mobilization is expressly excluded from this approval.

SECTION FOUR: AUTHORIZATION. The Township Supervisor and Township Clerk are authorized to sign and attest, respectively, the Change Order and any related documents on behalf of the Township, subject to final review and approval by the Township Attorney and satisfaction of any applicable OSLAD/IDNR approval requirements. Except as expressly modified by the Change Order, the Agreement shall remain in full force and effect.

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

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

ROLL CALL VOTE:

AYES:

NAYS:

ABSENT:

PASSED: September 1, 2026

APPROVED: September 1, 2026

Brian P. McGuire, Supervisor

ATTEST:

Katy Dolan Baumer, Clerk

CERTIFICATION

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 1, 2026, and approved on September 1, 2026, as the same appears from the official records of Hanover Township.

Katy Dolan Baumer, Township Clerk

E. Hoffman, Inc.

21W448 North Avenue
Lombard, IL 60148
Phone: 630-495-3526
Fax: 630-495-3527
ed@ehoffmaninc.com

August 13, 2026

Eric Hornig
Principal
RVI Planning – Landscape Architecture
22 E Chicago Avenue – Suite 200a
Naperville, IL 60540

RE: Change order #1
William Tiknis Campus Open Space Reserve
300 South Illinois Route 59, Bartlett, IL 60103

Dear Eric

E. Hoffman, Inc. is requesting a change order as follow:

Change Order request for Time Extension and Undercut

1. Start date began on April 15th., Permit issued on July 20th, 13 weeks later. Request for October 15th substantial completion, (weather permitting)
2. Approved undercut of path at bottom of D.G. trail near back of house
6' x 18' x 2' deep = 8 cubic yards @ \$110.00 = \$880.00

Proposed Change Order:

2. Around 2 outcropping circles change from D.G. to concrete
968 Sq. Ft. deduct D.G. @ \$4 Sq. Ft., (\$3,872.00) 968 Sq. Ft. install 5" concrete @ \$13 Sq. Ft.,
\$12,584.00 = \$8,712.00 – Split Cost \$8,712.00 ÷ 2 = **\$4,356.00**
3. If 2nd asphalt mobilization needed extra charge of **\$2,200.00**
4. Installation of Rip Rap under bridge, per RVI Planning drawing.
 - Pump out trench footing from old concrete bridge
 - Let dry or remove mud and soft soil
 - Install dry native wetland soil in lifts
 - Place existing boulders and cobbles in soil
 - Best on a T&M basis estimate \$1,000.00 – \$1,500.00 (Not to exceed 1.5K)
5. Add drainage from drywell, per RVI Planning drawing.
 - 74 LF of 4" PVC @ \$35.00 = **\$2,590.00**
 - One 4" Miter drain installed = **\$150.00**
 - Install 4" PVC pipe into drywell and mortar= **\$400.00**

TOTAL: \$3,140.00

If you have any questions, please feel free to contact me.

Sincerely,
Ed Hoffman, President

Acceptance: _____ Date: _____
Signature



August 19, 2026

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, 2026. 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 to you in our engagement letter. 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, 2026. 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 activities' financial statements are noted below.

Management's estimates of the:

- Depreciation expense on capital assets is based on estimated useful lives of the underlying capital assets
- Net pension related accounts are based on estimated assumptions used by the actuary
- Compensated absences are based on management assumptions and estimates related to benefit time usage

We evaluated the key factors and assumptions used to develop the above estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

Significant Audit Findings - Continued

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.

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 19, 2026.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to the required supplementary information (RSI), as listed in the table of contents, 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 and supplemental schedules, as listed in the table of contents, 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.

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, 2026**

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



August 19, 2026

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, 2026, 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 RECOMMENDATION

1. IT SECURITY AWARENESS AND MONITORING OF EMERGING RISKS

Comment

Recently, we have noted the increasing importance of information technology (IT) security for local governments. While we did not identify a specific security breach during our auditing procedures, we have noted increased risks to local governments in the following areas of IT security:

- Ransomware and Phishing Attacks – Increasingly targeted at local government due to limited IT staffing and valuable public data.
- Multi-Factor Authentication (MFA) – This is now considered a minimum standard of protection for access to email, financial systems and remote logins.
- Vendor and Third-Party Risk – Cloud service providers, software vendors, and contractors may present risks if not adequately monitored.
- Data Backup and Recovery – Secure, tested backups are critical to minimize downtime and financial loss in the event of an incident.
- Staff Awareness and Training – Many breaches in local government occur due to human error; regular training and simulated testing can help reduce exposure.

Recommendation

We recommend that the Township continue to increase awareness around IT security issues by:

- Engaging in ongoing monitoring of cyber security trends affecting local governments.
- Incorporating regular staff training on phishing and other social engineering tactics.
- Periodically reviewing policies for password strength, MFA, and incident response.
- Ensuring vendor contracts address security standards and data protection.
- Testing data backup and recovery plans on at least an annual basis.

By increasing awareness and preparedness, the Township can reduce the likelihood of a security incident, protect sensitive constituent and financial data, and help to ensure continuity of operations.

Management Response

Management acknowledges this comment and will continue to monitor and strengthen IT security efforts.

PRIOR RECOMMENDATIONS

1. FUNDS OVER BUDGET

Comment

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

Fund	2025	2026
General	\$ —	1,045
Senior Citizens Services	28,730	67,526
Illinois Municipal Retirement	15,137	—
Social Security	14,680	—

Recommendation

We recommended the Township investigate the causes of the funds over budget and adopt appropriate future funding measures.

Status

This comment has not been implemented and will be repeated in the future.

Management Response

Demand for senior programming has continued to exceed expectations in the post-COVID environment. The associated programming charges have offset these additional costs, as well as the County's delayed payment of 3% of property tax revenues. Collectively, these factors more than offset the additional amount.

UPCOMING STANDARDS

1. **GASB STATEMENT NO. 103 FINANCIAL REPORTING MODEL IMPROVEMENTS**

In April 2024, the Governmental Accounting Standards Board (GASB) issued Statement No. 103, *Financial Reporting Model Improvements*, which establishes improvements to key components of the financial reporting model to enhance effectiveness in providing information that is essential for decision making and assessing a government's accountability. The Statement addresses application issues related to management's discussion and analysis, unusual or infrequent items, presentation of the proprietary fund statements of revenues, expenses, and changes in fund net position, major component unit information, and budgetary comparison information. GASB Statement No. 103, *Financial Reporting Model Improvements* is applicable to the Township's financial statements for the year ended March 31, 2027.

2. **GASB STATEMENT NO. 104 DISCLOSURE OF CERTAIN CAPITAL ASSETS**

In September 2024, the Governmental Accounting Standards Board (GASB) issued Statement No. 104, *Disclosure of Certain Capital Assets*, which provide users of government financial statements with essential information about certain types of capital assets. This statement establishes requirements for (1) Certain types of capital assets to be disclosed separately in the capital assets note disclosures, and (2) Capital assets held for sale, including additional disclosures for those capital assets. GASB Statement No. 104, *Disclosure of Certain Capital Assets* is applicable to the Township's financial statements for the year ended March 31, 2027.

HANOVER TOWNSHIP, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT



**FOR THE FISCAL YEAR ENDED
MARCH 31, 2026**

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, 2026

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

Township Officials



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

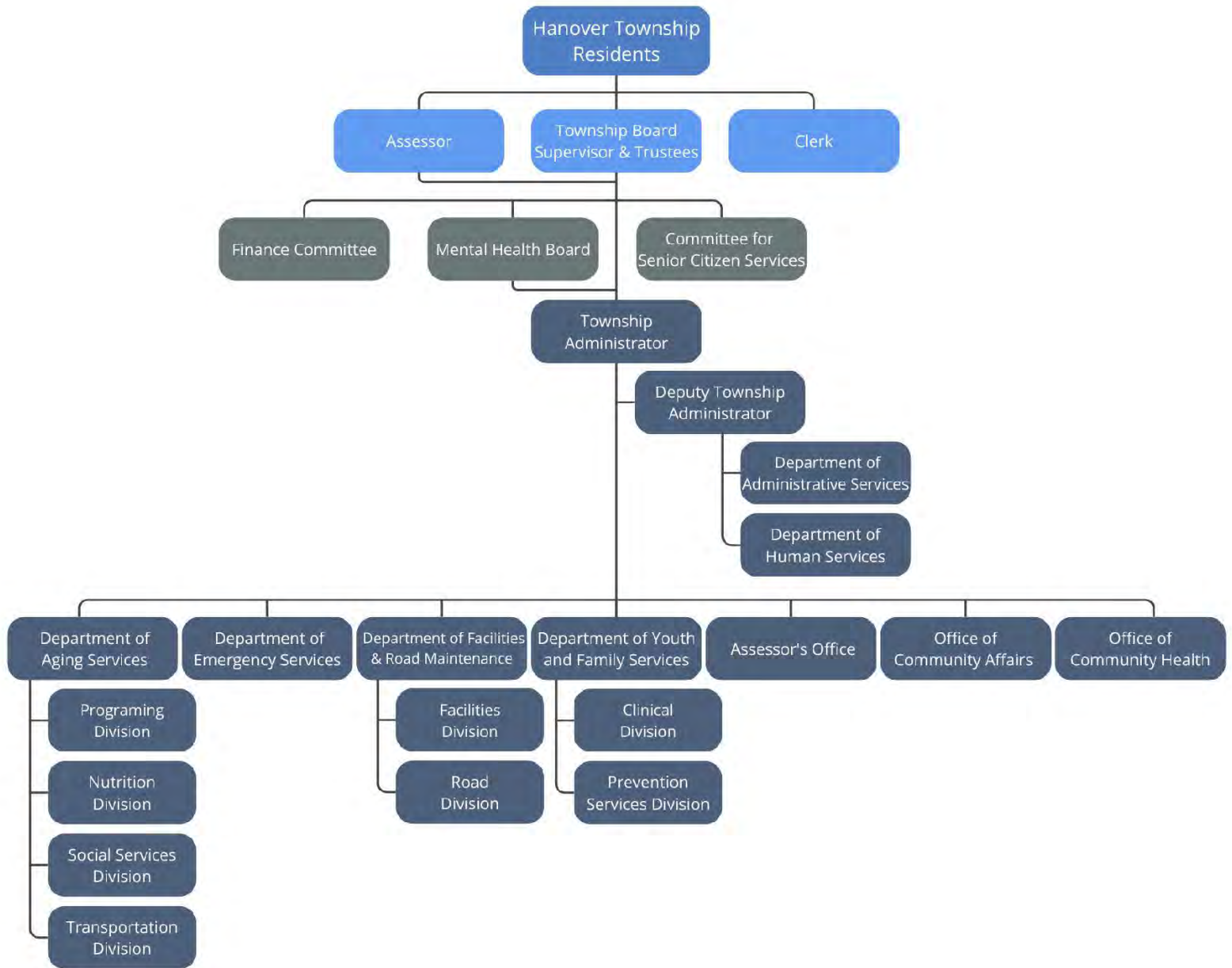
Kristin Vana
Deputy Township Administrator

Hailey Matich
Administrative Services Manager

Accredited by 
National Institute of
Senior Centers



Organizational Chart



***Police** services are provided to Township residents by the individual municipal police departments within the incorporated areas of Bartlett, Elgin, Hanover Park, Hoffman Estates, Schaumburg, and Streamwood. The Cook County Sheriff's Department provides police services for unincorporated areas.

****Fire** services are provided by the municipalities in incorporated areas and by the Bartlett Fire Protection District for unincorporated areas and the Village of Bartlett.

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

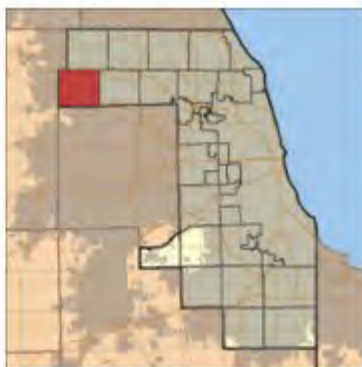
August 19, 2026

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

Honorable Trustees and Citizens of the Township:

The Annual Comprehensive Financial Report (ACFR) of Hanover Township for the fiscal year ending March 31, 2026 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, is located in Cook County, and is approximately 30 miles northwest of downtown Chicago. The Township maintains a total of three 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 the Emergency Services Station at 300 S. Route 59. The Hanover Park location is the Astor Avenue Community Center at 7431 Astor Avenue and the Elgin location is Izaak Walton Youth Center at 899 Jay Street.

The 2026 American Community Survey (ACS) reports a population of 97,757 for Hanover Township. Median household income is \$95,126 and per capita income is \$33,164. 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. The Township's equalized assessed valuation increased to \$3,476,557,159 for tax year 2025, compared with \$2,764,184,619 for tax year 2024.

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
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	\$ 2,258,205,300	0.255%	0.020%	0.076%	0.059%
2021	\$ 2,086,373,004	0.287%	0.022%	0.083%	0.067%
2022	\$ 2,600,462,505	0.244%	0.019%	0.069%	0.057%
2023	\$ 2,756,307,590	0.241%	0.019%	0.067%	0.057%
2024	\$ 2,764,184,619	0.249%	0.019%	0.069%	0.058%
2025	\$ 3,476,557,159	0.209%	0.015%	0.056%	0.048%

According to the 2026 ACS, Hanover Township has approximately 33,420 housing units and 32,952 households, with an average household containing approximately three individuals. Current demographic information indicates that approximately 22.4% of the population is under age 18 and 15.8% is age 65 or older. These demographics continue to support strong demand for community-based older adult and youth services.

MAJOR INITIATIVES/HAPPENINGS FOR THE YEAR

The 2026 budget for operations reflected the Township's continuing focus on maintaining services while addressing inflation and capital needs. During fiscal year 2026, governmental fund expenditures totaled \$12,787,452. The Township transferred \$1,175,000 among funds, including \$880,000 into the Capital Projects Fund and \$140,000 into the Vehicle Replacement Fund. Major capital additions during the year totaled \$482,357 and included construction in progress, building improvements, trucks and equipment, buses, and infrastructure.

FUTURE INITIATIVES/FUTURE DIRECTION

The Township's elected and appointed officials considered many factors when setting the fiscal year 2027 budget, including tax rates, fees, inflation, unemployment rates, and the continuing capital needs of the Township. The Township will continue to use its Capital Improvement Program to guide future capital spending and to evaluate available funding sources, including property tax revenues, fund reserves, grants, and donations.

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. For fiscal year 2026, property tax revenue totaled \$9,403,950 and represented approximately 77.3%% of total governmental activities revenue.

Allocation of the property tax levy for 2025 and the preceding tax year are as follows (amounts for each \$100 of assessed value).

Purpose	2025	2024
Town of Hanover	0.209%	0.249%
General Assistance Fund	0.015%	0.019%
Road Maintenance Fund	0.056%	0.069%
Mental Health Fund	0.048%	0.058%
Total Tax Rate	0.328%	0.395%

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 Senior Services and Mental Health Fund is .1500.

Capital Assets Additions - As of March 31, 2026, the general capital assets of Hanover Township amounted to \$10,204,939, net of accumulated depreciation. Capital additions during fiscal year 2026 totaled \$482,357, building improvements of \$143,984, trucks and equipment of \$186,589, buses of \$117,413, and infrastructure of \$34,371.

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, 2026. Their unmodified opinion on the Township's financial statements is presented in this report.

OTHER INFORMATION

Awards & Acknowledgments – The government received the GFOA's Distinguished Budget Presentation Award for its annual budget document dated April 1, 2024, the GFOA's Certificate of Achievement for Excellence in Financial Reporting for its Annual Comprehensive Financial Report for the fiscal year ended March 31, 2025, and the GFOA's Popular Annual Financial Reporting Award for the fiscal year ended March 31, 2024. To qualify for these awards, the Township's reports must meet applicable program standards for financial reporting and public communication. 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.

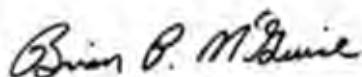
We would like to thank the Hanover Township board and elected officials for their interest and support in planning and conducting the financial operation of the Township in a responsible and progressive manner.

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, 2025

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION

This section includes:

Independent Auditor's Report

Management's Discussion and Analysis

Basic Financial Statements

Required Supplementary Information

Other Supplementary Information

INDEPENDENT AUDITOR'S REPORT

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



INDEPENDENT AUDITOR'S REPORT

August 19, 2026

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, 2026, 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, 2026, and the respective changes in financial position and, where applicable, cash flows thereof 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, the budgetary comparison schedules, and supplementary pension schedules, 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 are 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, the other supplementary information is 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, 2026 (Unaudited)

Our discussion and analysis of the Hanover Township (the Township), Illinois' financial performance provides an overview of the Township's financial activities for the fiscal year ended March 31, 2026. 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 increased by \$104, or 0.0 percent, as a result of this year's operations.
- During the year, government-wide revenues totaled \$12,172,172, while expenses totaled \$12,172,068, resulting in an increase to net position of \$104.
- The Township's net position totaled \$17,809,554 on March 31, 2026, which includes \$9,301,771 net investment in capital assets, \$4,778,019 subject to external restrictions, and \$3,729,764 unrestricted net position that may be used to meet the ongoing obligations to citizens and creditors.
- The General Fund reported a decrease this year of \$219,831 or 6.2 percent, resulting in ending fund balance of \$3,298,591.

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, 2026 (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, 2026 (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 \$17,809,554.

	Net Position	
	2026	2025
Current Assets	\$ 19,889,287	15,768,466
Capital Assets	10,204,939	10,383,909
Total Assets	30,094,226	26,152,375
Deferred Outflows	315,950	587,613
Total Assets/Deferred Outflows	30,410,176	26,739,988
Long-Term Liabilities	992,052	2,808,761
Other Liabilities	1,268,265	1,142,855
Total Liabilities	2,260,317	3,951,616
Deferred Inflows	10,340,305	4,978,922
Inflows	12,600,622	8,930,538
Net Position		
Net Investment in Capital Assets	9,301,771	8,574,459
Restricted	4,778,019	4,873,964
Unrestricted	3,729,764	4,361,027
Total Net Position	17,809,554	17,809,450

A large portion of the Township's net position, \$9,301,771 or 52.3 percent, 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, \$4,778,019 or 26.8 percent, of the Township's net position represents resources that are subject to external restrictions on how they may be used. The remaining \$3,729,764 or 20.9 percent, represents unrestricted net position 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, 2026 (Unaudited)

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

	Changes in Net Position	
	2026	2025
Revenues		
Program Revenues		
Charges for Services	\$ 709,477	612,761
Operating Grants/Contributions	1,063,109	849,665
Capital Grants/Contributions	109,673	390,000
General Revenues		
Property Tax	9,403,950	9,436,837
Replacement Tax	90,652	101,737
American Rescue Plan	391,124	—
Investment Income	245,147	423,561
Miscellaneous	159,040	76,044
Total Revenues	12,172,172	11,890,605
Expenses		
General Government	4,275,353	4,224,225
Emergency Services	301,631	277,119
Youth and Family Services	1,180,740	1,128,745
Community Relations	334,340	293,713
Community Health	217,075	198,630
Home Relief	105,194	139,225
Road Maintenance	1,194,485	1,112,296
Mental Health	1,585,361	1,552,938
Senior Center	2,935,134	2,672,888
Interest on Long-Term Debt	42,755	65,627
Total Expenses	12,172,068	11,665,406
Change in Net Position	104	225,199
Net Position - Beginning	17,809,450	17,584,251
Net Position - Ending	17,809,554	17,809,450

Net position of the Township's governmental activities increased by — percent (\$17,809,554 in 2026 compared to \$17,809,450 in 2025). Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, totaled \$3,729,764 at March 31, 2026.

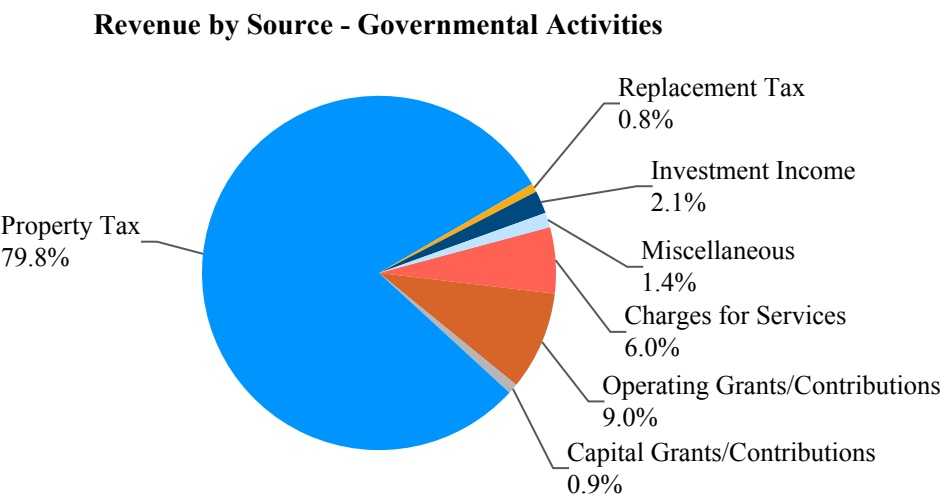
Management's Discussion and Analysis
March 31, 2026 (Unaudited)

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

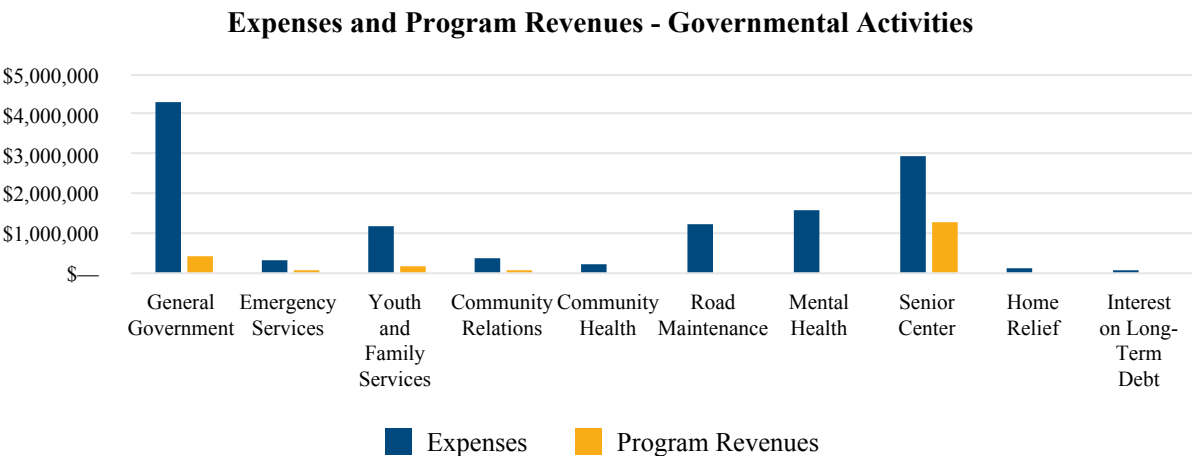
Governmental Activities

Revenues for governmental activities totaled \$12,172,172, while the cost of all governmental functions totaled \$12,172,068, resulting in an increase of \$104. In 2025, revenues of \$11,890,605 exceeded expenses of \$11,665,406, resulting in an increase of \$225,199. The increase in 2026 was mostly due to increased charges for services in the passport office and programs offered at the Senior Center. Operating grants and contributions also increased from AgeOptions support in the areas of Caregivers Resource and Home Delivered Meals funding. Property taxes increased 4% from the prior year and miscellaneous income increased as a result of a new IGA from FRWRD.

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, 2026 (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 \$9,458,868, which is \$615,280, or 6.1 percent, lower than last year's total of \$10,074,148. Of the \$9,458,868 total, \$3,198,682, or approximately 33.8 percent, of the fund balance constitutes unassigned fund balance.

The General Fund is the chief operating fund of the Township. At March 31, 2026, unassigned fund balance in the General Fund was \$3,198,682, which represents 97.0 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 67.3 percent of total General Fund expenditures.

The fund balance in the General Fund at year-end was \$3,298,591, while the previous fiscal year reported a fund balance of \$3,518,422. This is a decrease of \$219,831, or 6.2 percent. The decrease is primarily attributable to delays in property tax payments received from Cook County. Over the past several years, Cook County has been implementing a new technology system to modernize and streamline the property tax billing and collection process. The transition to the new system has resulted in delays and errors in the processing and distribution of property tax revenues to local taxing districts, including the Township. As a result, property tax revenues that would typically have been received during the current reporting period were delayed and received later than normal, creating a temporary decrease in reported revenues. The decrease also reflects the planned utilization of funds previously transferred to support capital projects, as well as the Township's continued efforts to reduce its outstanding bank loan balance.

The fund balance in the Senior Citizens Services Fund at year-end was \$1,233,230, while the previous fiscal year reported a fund balance of \$1,221,576. This is an increase of \$11,654, or 1.0 percent. The increase is due to increased grant funding from AgeOptions to support the Home Delivered Meals and Nutrition programs. The additional grant funding reflects increased resources available to support these programs and contributed to the overall change in revenue.

The fund balance in the Road Maintenance Fund at year-end was \$917,221, while the previous fiscal year reported a fund balance of \$792,671. This is an increase of \$124,550, or 15.7 percent. This increase was primarily an overpayment of property tax revenues to the Township resulting from an error in Cook County's distribution of the municipal portion of property tax funds. The County's miscalculation resulted in the Township receiving a greater amount of tax revenue than anticipated during the reporting period, which contributed to the overall increase in reported revenues. This error likely occurred due to the County's difficulties with the implementation of a new technology system. It is anticipated the County will hold back offsetting funds in the next fiscal year.

The fund balance in the Mental Health Fund at year-end was \$1,530,910, while the previous fiscal year reported a fund balance of \$1,563,764. This is a decrease of \$32,854, or 2.1 percent. The decrease is due to increases in current year service contracts and due to delays in property tax payments received from Cook County.

HANOVER TOWNSHIP, ILLINOIS

Management's Discussion and Analysis

March 31, 2026 (Unaudited)

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS - Continued

Governmental Funds - Continued

The fund balance in the General Assistance Fund at year-end was \$858,067, while the previous fiscal year reported a fund balance of \$1,044,098. This is a decrease of \$186,031, or 17.8 percent. The decrease is due to higher administrative and pantry costs and one-time capital expenditures incurred during the year, including the purchase of a Food Pantry van and renovations to the Food Pantry storage building.

The fund balance in the Capital Projects Fund at year-end was \$572,796, while the previous fiscal year reported a fund balance of \$900,792. This is a decrease of \$327,996, or 36.4 percent. The decrease is primarily attributable to the Township's efforts to pay down a bank loan ahead of schedule. Additionally, expenditures related to the Tiknis Campus open space reserve design and engineering, as well as the Senior Center fire alarm system upgrades, contributed to the overall decrease.

Property tax revenues were impacted during the fiscal year by delays in the Cook County property tax billing and collection process, which affected the timing of receipts and resulted in collections being lower than budgeted in several Township funds. In addition, the Road and Bridge District received property tax revenues in excess of the amount anticipated in the budget. These timing and allocation issues contributed to variances between budgeted and actual property tax revenues and were primarily attributable to the County's billing, collection, and distribution process rather than changes in the Township's underlying property tax levy.

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 \$5,498,814, compared to budgeted revenues of \$5,403,600. Total charges for services came in over budget, offset by property taxes and intergovernmental revenues. Miscellaneous revenues were over budget by \$120,438 due to the new intergovernmental agreement with the Fox River Water Reclamation District (FRWRD) for emergency operations and patrolling that was not anticipated to be received before the beginning of the fiscal year.

The General Fund actual expenditures for the year were \$1,045 more than budgeted (\$4,753,645 actual compared to \$4,752,600 budgeted). This is attributed to lower youth and family services expenditures in the current year.

HANOVER TOWNSHIP, ILLINOIS

Management's Discussion and Analysis

March 31, 2026 (Unaudited)

CAPITAL ASSETS

The Township's investment in capital assets for its governmental activities as of March 31, 2026 was \$10,204,939 (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	
	2026	2025
Land	\$ 2,329,747	2,329,747
Construction in Progress	—	3,330,988
Buildings	5,237,855	2,115,852
Building Improvements	1,728,507	1,831,293
Office Furniture and Equipment	136,366	165,103
Trucks and Equipment	355,632	249,862
Buses	227,984	141,212
Infrastructure	188,848	219,852
Totals	10,204,939	10,383,909

This year's major additions included:

Building Improvements	\$ 143,984
Trucks and Equipment	186,589
Buses	117,413
Infrastructure	34,371
	<u>482,357</u>

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

DEBT ADMINISTRATION

At year-end, the Township had total outstanding debt of \$624,009 as compared to \$1,530,291 in the previous year, a decrease of 59.2 percent. The following is a comparative statement of outstanding debt:

	Long-Term Debt Outstanding	
	2026	2025
Debt Certificates Payable	\$ 624,009	1,530,291

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 \$99,951,018.

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

HANOVER TOWNSHIP, ILLINOIS

Management's Discussion and Analysis

March 31, 2026 (Unaudited)

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The Township's elected and appointed officials considered many factors when setting the fiscal year 2027 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, 2026

See Following Page

HANOVER TOWNSHIP, ILLINOIS

Statement of Net Position

March 31, 2026

	Governmental Activities
ASSETS	
Current Assets	
Cash and Investments	\$ 7,893,705
Receivables - Net of Allowances	11,856,303
Prepays	139,279
Total Current Assets	<u>19,889,287</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	2,329,747
Depreciable	19,929,220
Accumulated Depreciation	<u>(12,054,028)</u>
Total Noncurrent Assets	<u>10,204,939</u>
Total Assets	<u>30,094,226</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - IMRF	<u>315,950</u>
Total Assets and Deferred Outflows of Resources	<u>30,410,176</u>

	<u>Governmental Activities</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 327,765
Accrued Payroll	236,755
Accrued Interest Payable	10,877
Retainage Payable	279,159
Current Portion of Long-Term Liabilities	413,709
Total Current Liabilities	<u>1,268,265</u>
Noncurrent Liabilities	
Compensated Absences Payable	335,799
Net Pension Liability - IMRF	362,003
Debt Certificates Payable	294,250
Total Noncurrent Liabilities	<u>992,052</u>
Total Liabilities	<u>2,260,317</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	9,586,740
Deferred Items - IMRF	<u>753,565</u>
Total Deferred Inflows of Resources	<u>10,340,305</u>
Total Liabilities and Deferred Inflows of Resources	<u>12,600,622</u>
NET POSITION	
Net Investment in Capital Assets	9,301,771
Restricted	
Senior Services	1,284,950
Road Maintenance	909,709
Mental Health	1,530,447
General Assistance	856,778
Retirement Benefits	196,135
Unrestricted	<u>3,729,764</u>
Total Net Position	<u>17,809,554</u>

HANOVER TOWNSHIP, ILLINOIS

Statement of Activities

For the Fiscal Year Ended March 31, 2026

	Expenses	Program Revenues			Net (Expenses)/ Revenues
		Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions	
Governmental Activities					
General Government	\$ 4,275,353	286,588	5,583	109,673	(3,873,509)
Emergency Services	301,631	35,629	—	—	(266,002)
Youth and Family Services	1,180,740	40,773	116,965	—	(1,023,002)
Community Relations	334,340	37,702	—	—	(296,638)
Community Health	217,075	—	—	—	(217,075)
Home Relief	105,194	—	—	—	(105,194)
Road Maintenance	1,194,485	—	—	—	(1,194,485)
Mental Health	1,585,361	1,843	—	—	(1,583,518)
Senior Center	2,935,134	306,942	940,561	—	(1,687,631)
Interest on Long-Term Debt	42,755	—	—	—	(42,755)
Total Governmental Activities	12,172,068	709,477	1,063,109	109,673	(10,289,809)
General Revenues					
Taxes					
Property Tax					9,403,950
Intergovernmental - Unrestricted					
Replacement Tax					90,652
American Rescue Plan					391,124
Investment Income					245,147
Miscellaneous					159,040
					<u>10,289,913</u>
Change in Net Position					104
Net Position - Beginning					<u>17,809,450</u>
Net Position - Ending					<u><u>17,809,554</u></u>

HANOVER TOWNSHIP, ILLINOIS

Balance Sheet - Governmental Funds

March 31, 2026

See Following Page

HANOVER TOWNSHIP, ILLINOIS

Balance Sheet - Governmental Funds

March 31, 2026

	<u>General</u>
ASSETS	
Cash and Investments	\$ 1,788,674
Receivables - Net of Allowances	
Property Taxes	5,977,858
Accounts	—
Other	—
Prepays	<u>99,909</u>
Total Assets	<u><u>7,866,441</u></u>
LIABILITIES	
Accounts Payable	269,631
Accrued Payroll	108,657
Retainage Payable	<u>—</u>
Total Liabilities	<u>378,288</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	<u>4,189,562</u>
Total Liabilities and Deferred Inflows of Resources	<u><u>4,567,850</u></u>
FUND BALANCES	
Nonspendable	99,909
Restricted	—
Assigned	—
Unassigned	<u>3,198,682</u>
Total Fund Balances	<u><u>3,298,591</u></u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>7,866,441</u></u>

Special Revenue						
Senior Citizens Services	Road Maintenance	Mental Health	General Assistance	Capital Projects	Nonmajor	Totals
771,536	2,009,227	969,488	687,100	743,842	923,838	7,893,705
1,702,408	914,533	1,898,342	614,068	—	524,342	11,631,551
—	—	—	—	108,113	—	108,113
—	116,639	—	—	—	—	116,639
30,106	7,512	463	1,289	—	—	139,279
2,504,050	3,047,911	2,868,293	1,302,457	851,955	1,448,180	19,889,287
6,968	50,056	231	879	—	—	327,765
70,725	9,991	2,846	11,892	—	32,644	236,755
—	—	—	—	279,159	—	279,159
77,693	60,047	3,077	12,771	279,159	32,644	843,679
1,193,127	2,070,643	1,334,306	431,619	—	367,483	9,586,740
1,270,820	2,130,690	1,337,383	444,390	279,159	400,127	10,430,419
30,106	7,512	463	1,289	—	—	139,279
1,203,124	909,709	1,530,447	856,778	—	277,961	4,778,019
—	—	—	—	572,796	770,092	1,342,888
—	—	—	—	—	—	3,198,682
1,233,230	917,221	1,530,910	858,067	572,796	1,048,053	9,458,868
2,504,050	3,047,911	2,868,293	1,302,457	851,955	1,448,180	19,889,287

HANOVER TOWNSHIP, ILLINOIS

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

March 31, 2026

Total Governmental Fund Balances	\$ 9,458,868
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.	10,204,939
Deferred outflows (inflows) of resources related to the pensions not reported in the funds. Deferred Items - IMRF	(437,615)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(419,749)
Net Pension Liability - IMRF	(362,003)
Debt Certificates Payable	(624,009)
Accrued Interest Payable	(10,877)
Net Position of Governmental Activities	<u>17,809,554</u>

HANOVER TOWNSHIP, ILLINOIS

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended March 31, 2026**

See Following Page

HANOVER TOWNSHIP, ILLINOIS

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds For the Fiscal Year Ended March 31, 2026

	<u>General</u>
Revenues	
Taxes	\$ 4,762,291
Intergovernmental	154,082
Charges for Services	358,960
Investment Income	98,043
Miscellaneous	125,438
Total Revenues	<u>5,498,814</u>
Expenditures	
General Government	2,719,859
Emergency Services	301,631
Youth and Family Services	1,180,740
Community Relations	334,340
Community Health	217,075
Home Relief	—
Road Maintenance	—
Mental Health	—
Senior Center	—
Capital Outlay	—
Debt Service	
Principal Retirement	—
Interest and Fiscal Charges	—
Total Expenditures	<u>4,753,645</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>745,169</u>
Other Financing Sources (Uses)	
Transfers In	—
Transfers Out	(965,000)
	<u>(965,000)</u>
Net Change in Fund Balances	(219,831)
Fund Balances - Beginning	<u>3,518,422</u>
Fund Balances - Ending	<u><u>3,298,591</u></u>

Special Revenue						
Senior Citizens Services	Road Maintenance	Mental Health	General Assistance	Capital Projects	Nonmajor	Totals
1,339,576	917,150	1,496,435	475,902	—	412,596	9,403,950
940,561	424,863	14,847	10,532	109,673	—	1,654,558
306,942	—	1,843	—	—	41,732	709,477
29,880	26,740	36,009	29,125	2,001	23,349	245,147
2,621	3,876	—	27,105	—	—	159,040
2,619,580	1,372,629	1,549,134	542,664	111,674	477,677	12,172,172
—	—	—	623,501	—	473,304	3,816,664
—	—	—	—	—	—	301,631
—	—	—	—	—	—	1,180,740
—	—	—	—	—	—	334,340
—	—	—	—	—	—	217,075
—	—	—	105,194	—	—	105,194
—	1,063,079	—	—	—	—	1,063,079
—	—	1,581,988	—	—	—	1,581,988
2,737,926	—	—	—	—	—	2,737,926
—	—	—	—	362,668	129,145	491,813
—	—	—	—	906,282	—	906,282
—	—	—	—	50,720	—	50,720
2,737,926	1,063,079	1,581,988	728,695	1,319,670	602,449	12,787,452
(118,346)	309,550	(32,854)	(186,031)	(1,207,996)	(124,772)	(615,280)
155,000	—	—	—	880,000	140,000	1,175,000
(25,000)	(185,000)	—	—	—	—	(1,175,000)
130,000	(185,000)	—	—	880,000	140,000	—
11,654	124,550	(32,854)	(186,031)	(327,996)	15,228	(615,280)
1,221,576	792,671	1,563,764	1,044,098	900,792	1,032,825	10,074,148
1,233,230	917,221	1,530,910	858,067	572,796	1,048,053	9,458,868

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, 2026

Net Change in Fund Balances - Total Governmental Funds	\$ (615,280)
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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	482,357
Depreciation Expense	(661,327)

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

Change in Deferred Items - IMRF	(1,021,425)
---------------------------------	-------------

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	72,626
Change in Net Pension Liability - IMRF	828,906
Retirement of Debt	906,282

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.

7,965

Changes in Net Position of Governmental Activities

104

Notes to the Financial Statements

March 31, 2026

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Hanover Township (the Township) operates under a Board of Trustees form of government, and provides the following services: general assistance, road 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

The Township is a municipal corporation governed by an elected Board of a Township Supervisor and four Township Trustees. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is both legally and substantively separate from the government. Management has determined that there are no fiduciary component units that are required to be included in the financial statements of the Township as pension trust funds and there are no discretely component units to include 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, 2026

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Governmental Funds - Continued

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 four 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. The General Assistance Fund is used to account for the proceeds of specific revenue sources related to local public aid for the Township's residents. Property taxes are the major source of revenue for the General Assistance Fund. Additionally, the Township maintains three 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, 2026

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/ FUND BALANCE

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, 2026

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION/ FUND BALANCE - 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.

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, 2026

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

**ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION/
FUND BALANCE - 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

Accrued paid vacation days will not carry over from the current calendar year to the next. Full-time employees must use their accrued paid vacation days prior to the expiration of the current anniversary date or forfeit the paid vacation. In certain circumstances, a request may be made to the Township Administrator to extend unused vacation days up to two (2) months past the employee's anniversary date.

The only exception to vacation day accrual is that any vacation days accrued prior to December, 31, 2001 by eligible employees may continue to accrue on an annual basis.

All vacation pay is accrued when incurred in the government-wide 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 legislation.

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, 2026

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION/ FUND BALANCE - Continued

Use of Estimates

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

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 2025-2026 budget and appropriation ordinances were adopted by the Board on March 25, 2025.

EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS

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

Fund	Excess
General	\$ 1,045
Senior Citizens Services	67,526

HANOVER TOWNSHIP, ILLINOIS

Notes to the Financial Statements

March 31, 2026

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 activities totaled \$7,893,705 and the bank balances totaled \$8,297,176.

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, 2026

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

PROPERTY TAXES

Property taxes for 2025 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. The allowance for uncollectible taxes has been stated at 0.5% of the tax levy, to reflect actual collection experience.

INTERFUND TRANSFERS

Interfund transfers for the fiscal year consisted of the following:

Transfer In	Transfer Out	Amount
Senior Citizens Services	Road Maintenance	\$ 155,000 (1)
Capital Project	General	855,000 (2)
Capital Project	Senior Citizens Services	25,000 (1)
Nonmajor Governmental	General	110,000 (2)
Nonmajor Governmental	Road Maintenance	<u>30,000 (1)</u>
		<u>1,175,000</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	\$ 329,340
Road Maintenance	131,406
Mental Health	3,373
Senior Center	<u>197,208</u>
	<u>661,327</u>

HANOVER TOWNSHIP, ILLINOIS

Notes to the Financial Statements

March 31, 2026

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	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 2,329,747	—	—	2,329,747
Construction in Progress	3,330,988	—	3,330,988	—
	<u>5,660,735</u>	<u>—</u>	<u>3,330,988</u>	<u>2,329,747</u>
Depreciable Capital Assets				
Buildings	5,901,762	3,330,988	—	9,232,750
Building Improvements	4,340,449	143,984	—	4,484,433
Office Furniture and Equipment	1,194,753	—	—	1,194,753
Trucks and Equipment	1,613,351	186,589	—	1,799,940
Buses	607,474	117,413	—	724,887
Infrastructure	2,458,086	34,371	—	2,492,457
	<u>16,115,875</u>	<u>3,813,345</u>	<u>—</u>	<u>19,929,220</u>
Less Accumulated Depreciation				
Buildings	3,785,910	208,985	—	3,994,895
Building Improvements	2,509,156	246,770	—	2,755,926
Office Furniture and Equipment	1,029,650	28,737	—	1,058,387
Trucks and Equipment	1,363,489	80,819	—	1,444,308
Buses	466,262	30,641	—	496,903
Infrastructure	2,238,234	65,375	—	2,303,609
	<u>11,392,701</u>	<u>661,327</u>	<u>—</u>	<u>12,054,028</u>
Total Net Depreciable Capital Assets	<u>4,723,174</u>	<u>3,152,018</u>	<u>—</u>	<u>7,875,192</u>
Total Net Capital Assets	<u>10,383,909</u>	<u>3,152,018</u>	<u>3,330,988</u>	<u>10,204,939</u>

HANOVER TOWNSHIP, ILLINOIS

Notes to the Financial Statements

March 31, 2026

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM OBLIGATIONS

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 Township. 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 annual installments of \$243,385 to \$337,448 including interest at 3.25% through June 1, 2029.	Capital Projects	\$ 1,530,291	—	906,282	624,009

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	\$ 492,375	—	72,626	419,749	83,950
Net Pension Liability - IMRF	1,190,909	—	828,906	362,003	—
Debt Certificates Payable	1,530,291	—	906,282	624,009	329,759
	3,213,575	—	1,807,814	1,405,761	413,709

For the governmental activities, the General Fund makes payments on the net pension liability. The debt certificates payable are liquidated by the Capital Projects Fund.

Compensated absences are reported as the net change amount for the fiscal year.

HANOVER TOWNSHIP, ILLINOIS

Notes to the Financial Statements

March 31, 2026

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM OBLIGATIONS - 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
2027	\$ 329,759	23,847
2028	294,250	6,768
Totals	624,009	30,615

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 - 2025	<u>\$ 3,476,557,159</u>
Legal Debt Limit - 2.875% of Assessed Value	99,951,018
Amount of Debt Applicable to Limit	
None	<u>—</u>
Legal Debt Margin	<u>99,951,018</u>

HANOVER TOWNSHIP, ILLINOIS

Notes to the Financial Statements

March 31, 2026

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, 2026:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 10,204,939
Less Capital Related Debt:	
Debt Certificates Payable	(624,009)
Retainage Payable	<u>(279,159)</u>
Net Investment in Capital Assets	<u>9,301,771</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 operating expenditures to provide financing for unanticipated expenditures and revenue shortfalls.

HANOVER TOWNSHIP, ILLINOIS

Notes to the Financial Statements

March 31, 2026

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	\$ 99,909	30,106	7,512	463	1,289	—	—	139,279
Restricted								
Senior Services	—	1,203,124	—	—	—	—	81,826	1,284,950
Road Maintenance	—	—	909,709	—	—	—	—	909,709
Mental Health	—	—	—	1,530,447	—	—	—	1,530,447
General Assistance	—	—	—	—	856,778	—	—	856,778
Retirement Benefits	—	—	—	—	—	—	196,135	196,135
	—	1,203,124	909,709	1,530,447	856,778	—	277,961	4,778,019
Assigned								
Capital Projects	—	—	—	—	—	572,796	770,092	1,342,888
Unassigned	3,198,682	—	—	—	—	—	—	3,198,682
Total Fund Balances	3,298,591	1,233,230	917,221	1,530,910	858,067	572,796	1,048,053	9,458,868

HANOVER TOWNSHIP, ILLINOIS

Notes to the Financial Statements

March 31, 2026

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

From time to time, the Township is party to various pending claims and legal proceedings with respect to employment, civil rights, property taxes and other matters. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the Township attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Township's financial position or results of operations.

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, 2026

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, 2025, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	60
Inactive Plan Members Entitled to but not yet Receiving Benefits	113
Active Plan Members	<u>80</u>
Total	<u><u>253</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, 2026, the Township's contribution was 8.61% of covered payroll.

Net Pension Liability. The Township's net pension liability was measured as of December 31, 2025. 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, 2026

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, 2025, 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 non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. 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-2021. 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-2021.

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, 2026

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	24.00%	4.75%
Domestic Equities	32.50%	7.35%
International Equities	18.00%	7.45%
Real Estate	10.50%	6.25%
Blended	14.00%	3.90% - 8.50%
Cash and Cash Equivalents	1.00%	3.00%

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/(asset) to changes in the discount rate. The table below presents the net pension liability/(asset) of the Township calculated using the discount rate as well as what the Township's net pension liability/(asset) 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/(Asset)	\$ 2,176,074	362,003	(1,039,845)

HANOVER TOWNSHIP, ILLINOIS

Notes to the Financial Statements

March 31, 2026

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

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2024	\$ 14,517,031	13,326,122	1,190,909
Changes for the Year:			
Service Cost	339,091	—	339,091
Interest on the Total Pension Liability	1,039,526	—	1,039,526
Difference Between Expected and Actual Experience of the Total Pension Liability	281,730	—	281,730
Changes of Assumptions	—	—	—
Contributions - Employer	—	378,154	(378,154)
Contributions - Employees	—	195,595	(195,595)
Net Investment Income	—	2,079,126	(2,079,126)
Benefit Payments, Including Refunds of Employee Contributions	(696,580)	(696,580)	—
Other (Net Transfer)	—	(163,622)	163,622
Net Changes	963,767	1,792,673	(828,906)
Balances at December 31, 2025	15,480,798	15,118,795	362,003

HANOVER TOWNSHIP, ILLINOIS

Notes to the Financial Statements

March 31, 2026

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, 2026, the Township recognized pension expense of \$562,964. At March 31, 2026, 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	\$ 232,756	—	232,756
Change in Assumptions	—	(316)	(316)
Net Difference Between Projected and Actual			
Earnings on Pension Plan Investments	—	(753,249)	(753,249)
Total Pension Expense to be Recognized in Future Periods	232,756	(753,565)	(520,809)
Pension Contributions Made Subsequent to the Measurement Date	83,194	—	83,194
Total Deferred Amounts Related to IMRF	315,950	(753,565)	(437,615)

\$83,194 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, 2027. 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/ (Inflows) of Resources
2027	\$ 281,136
2028	(290,678)
2029	(286,593)
2030	(224,674)
2031	—
Thereafter	—
Totals	(520,809)

HANOVER TOWNSHIP, ILLINOIS

Notes to the Financial Statements

March 31, 2026

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, 2026.

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 - Last Ten Fiscal Years
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Ten Measurement Years
Illinois Municipal Retirement Fund
- Budgetary Comparison Schedules
General Fund
Senior Citizens Services - Special Revenue Fund
Road Maintenance - Special Revenue Fund
Mental Health - Special Revenue Fund
General Assistance - Special Revenue Fund

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 - Last Ten Fiscal Years

March 31, 2026

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
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%
2024	324,864	324,864	—	3,807,717	8.53%
2025	342,432	342,432	—	4,031,453	8.49%
2026	370,445	370,445	—	4,300,437	8.61%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	18 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	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2023 valuation pursuant to an experience study of the period 2020-2022.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. 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-2021. 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-2021.

HANOVER TOWNSHIP, ILLINOIS

Illinois Municipal Retirement Fund

Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Ten Measurement Years

March 31, 2026

	12/31/2016	12/31/2017	12/31/2018
Total Pension Liability			
Service Cost	\$ 325,505	315,610	280,866
Interest	563,944	605,509	631,579
Differences Between Expected and Actual Experience	(69,502)	(8,135)	(25,522)
Change of Assumptions	(11,127)	(268,697)	277,354
Benefit Payments, Including Refunds of Member Contributions	(254,992)	(264,421)	(294,218)
Net Change in Total Pension Liability	553,828	379,866	870,059
Total Pension Liability - Beginning	7,494,037	8,047,865	8,427,731
Total Pension Liability - Ending	8,047,865	8,427,731	9,297,790
Plan Fiduciary Net Position			
Contributions - Employer	\$ 314,918	295,280	275,455
Contributions - Members	140,815	136,846	143,653
Net Investment Income	437,086	1,168,658	(368,679)
Benefit Payments, Including Refunds of Member Contributions	(254,992)	(264,421)	(294,218)
Other (Net Transfer)	(32,850)	(116,191)	36,908
Net Change in Plan Fiduciary Net Position	604,977	1,220,172	(206,881)
Plan Net Position - Beginning	6,294,864	6,899,841	8,120,013
Plan Net Position - Ending	6,899,841	8,120,013	7,913,132
Employer's Net Pension Liability/(Asset)	\$ 1,148,024	307,718	1,384,658
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	85.74%	96.35%	85.11%
Covered Payroll	\$ 3,124,267	3,041,003	3,060,065
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	36.75%	10.12%	45.25%

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2015 through 2018 and 2020. Changes in assumptions related to the demographics were made in 2017.

12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	12/31/2025
298,948	287,739	310,212	315,321	316,789	327,711	339,091
669,086	767,355	817,152	866,284	915,562	979,719	1,039,526
852,910	262,027	75,338	62,998	273,623	182,158	281,730
—	(144,524)	—	—	(10,777)	—	—
(436,993)	(482,810)	(511,152)	(543,982)	(587,307)	(644,146)	(696,580)
1,383,951	689,787	691,550	700,621	907,890	845,442	963,767
9,297,790	10,681,741	11,371,528	12,063,078	12,763,699	13,671,589	14,517,031
10,681,741	11,371,528	12,063,078	12,763,699	13,671,589	14,517,031	15,480,798
243,585	287,540	383,588	327,299	322,928	332,142	378,154
199,766	150,457	150,230	160,092	169,965	176,462	195,595
1,377,454	1,332,313	1,794,275	(1,516,009)	1,184,306	1,196,702	2,079,126
(436,993)	(482,810)	(511,152)	(543,982)	(587,307)	(644,146)	(696,580)
182,397	62,994	(62,828)	(82,254)	323,376	(77,400)	(163,622)
1,566,209	1,350,494	1,754,113	(1,654,854)	1,413,268	983,760	1,792,673
7,913,132	9,479,341	10,829,835	12,583,948	10,929,094	12,342,362	13,326,122
9,479,341	10,829,835	12,583,948	10,929,094	12,342,362	13,326,122	15,118,795
1,202,400	541,693	(520,870)	1,834,605	1,329,227	1,190,909	362,003
88.74%	95.24%	104.32%	85.63%	90.28%	91.80%	97.66%
3,071,527	3,343,475	3,338,452	3,557,608	3,777,746	3,921,385	4,328,826
39.15%	16.20%	(15.60%)	51.57%	35.19%	30.37%	8.36%

HANOVER TOWNSHIP, ILLINOIS

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended March 31, 2026

	Original Budget	Final Budget	Actual
Revenues			
Taxes	\$ 4,844,600	4,844,600	4,762,291
Intergovernmental	184,000	184,000	154,082
Charges for Services	310,000	310,000	358,960
Investment Income	60,000	60,000	98,043
Miscellaneous	5,000	5,000	125,438
Total Revenues	5,403,600	5,403,600	5,498,814
Expenditures			
General Government			
Administration	1,780,640	1,780,640	1,809,483
Office of the Assessor	162,600	162,600	146,626
Facilities Maintenance	751,310	751,310	763,750
Emergency Services	245,750	245,750	301,631
Youth and Family Services			
Administration and Clinical	782,750	782,750	745,195
Outreach and Prevention	498,650	498,650	435,545
Community Relations			
Community Affairs	307,750	307,750	334,340
Community Health	223,150	223,150	217,075
Total Expenditures	4,752,600	4,752,600	4,753,645
Excess (Deficiency) of Revenues Over (Under) Expenditures	651,000	651,000	745,169
Other Financing (Uses)			
Transfers Out	(965,000)	(965,000)	(965,000)
Net Change in Fund Balance	(314,000)	(314,000)	(219,831)
Fund Balance - Beginning			3,518,422
Fund Balance - Ending			3,298,591

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, 2026

	Original Budget	Final Budget	Actual
Revenues			
Taxes			
Property Tax	\$ 1,379,680	1,379,680	1,339,576
Intergovernmental			
Grants	717,120	717,120	787,172
Donations	133,500	133,500	153,389
Charges for Services	279,500	279,500	306,942
Investment Income	23,600	23,600	29,880
Miscellaneous	7,000	7,000	2,621
Total Revenues	2,540,400	2,540,400	2,619,580
Expenditures			
Senior Center			
Administration	347,875	347,875	331,792
Enrichment Programs	614,125	614,125	677,502
Nutrition	486,800	486,800	494,458
Social Services	583,500	583,500	590,105
Transportation	638,100	638,100	644,069
Total Expenditures	2,670,400	2,670,400	2,737,926
Excess (Deficiency) of Revenues Over (Under) Expenditures	(130,000)	(130,000)	(118,346)
Other Financing Sources (Uses)			
Transfers In	155,000	155,000	155,000
Transfers Out	(25,000)	(25,000)	(25,000)
	130,000	130,000	130,000
Net Change in Fund Balance	—	—	11,654
Fund Balance - Beginning			1,221,576
Fund Balance - Ending			1,233,230

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, 2026

	Original Budget	Final Budget	Actual
Revenues			
Taxes			
Property Tax	\$ 917,150	917,150	917,150
Intergovernmental			
Replacement Tax	56,000	56,000	33,739
Grants	500,000	500,000	391,124
Investment Income	20,000	20,000	26,740
Miscellaneous	3,000	3,000	3,876
Total Revenues	1,496,150	1,496,150	1,372,629
Expenditures			
Road Maintenance			
Administration	112,050	112,050	117,496
Road Maintenance	508,500	508,500	435,221
Bridge Maintenance	500,000	500,000	346,036
Buildings	35,000	35,000	5,330
Equipment	252,000	252,000	158,996
Total Expenditures	1,407,550	1,407,550	1,063,079
Excess (Deficiency) of Revenues Over (Under) Expenditures	88,600	88,600	309,550
Other Financing (Uses)			
Transfers Out	(185,000)	(185,000)	(185,000)
Net Change in Fund Balance	(96,400)	(96,400)	124,550
Fund Balance - Beginning			792,671
Fund Balance - Ending			917,221

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, 2026

	Original Budget	Final Budget	Actual
Revenues			
Taxes			
Property Tax	\$ 1,553,951	1,553,951	1,496,435
Intergovernmental			
Replacement Tax	18,000	18,000	14,847
Charges for Services	11,000	11,000	1,843
Investment Income	20,000	20,000	36,009
Miscellaneous	1,000	1,000	—
Total Revenues	1,603,951	1,603,951	1,549,134
Expenditures			
Mental Health			
Administration	145,200	145,200	108,133
Service Contracts	1,725,500	1,725,500	1,473,855
Total Expenditures	1,870,700	1,870,700	1,581,988
Net Change in Fund Balance	(266,749)	(266,749)	(32,854)
Fund Balance - Beginning			1,563,764
Fund Balance - Ending			1,530,910

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, 2026

	Original Budget	Final Budget	Actual
Revenues			
Taxes			
Property Tax	\$ 502,600	502,600	475,902
Intergovernmental			
Replacement Tax	7,000	7,000	4,949
Grants	10,000	10,000	5,583
Investment Income	18,000	18,000	29,125
Miscellaneous	10,000	10,000	27,105
Total Revenues	547,600	547,600	542,664
Expenditures			
General Government			
Administration	305,656	305,656	306,321
Community Health	100,850	100,850	100,998
Pantry	278,538	278,538	216,182
Home Relief	299,600	299,600	105,194
Total Expenditures	984,644	984,644	728,695
Net Change in Fund Balance	(437,044)	(437,044)	(186,031)
Fund Balance - Beginning			1,044,098
Fund Balance - Ending			858,067

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, 2026

	Original Budget	Final Budget	Actual
Taxes			
Property Tax	\$ 4,844,600	4,844,600	4,762,291
Intergovernmental			
Replacement Tax	62,000	62,000	37,117
Grants	122,000	122,000	116,965
	184,000	184,000	154,082
Charges for Services			
Rental Income	3,000	3,000	2,630
Office Charges	4,500	4,500	4,500
Therapy Charges	32,000	32,000	34,116
Disability Services	34,000	34,000	34,500
Emergency Services	1,500	1,500	1,129
Tutoring Fees	6,000	6,000	6,657
Community Health	18,000	18,000	23,276
Community Affairs	11,000	11,000	14,426
Passport Fees	200,000	200,000	237,726
	310,000	310,000	358,960
Investment Income	60,000	60,000	98,043
Miscellaneous	5,000	5,000	125,438
Total Revenues	5,403,600	5,403,600	5,498,814

HANOVER TOWNSHIP, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual

For the Fiscal Year Ended March 31, 2026

	Original Budget	Final Budget	Actual
General Government			
Administration			
Compensation of Officials	\$ 91,250	91,250	91,474
Postage	4,190	4,190	(328)
Telephone - Town	8,000	8,000	7,470
Utilities - Town	21,500	21,500	25,243
Office Supplies	6,750	6,750	6,776
Internet Access - Town	12,800	12,800	13,099
Printing	7,500	7,500	10,136
Salaries	611,000	611,000	599,750
Equipment Purchases	20,000	20,000	8,274
Employee Assistance Program	2,350	2,350	1,939
Travel Expenditures	5,250	5,250	6,116
Memberships, Subscriptions and Publications	12,500	12,500	8,607
Equipment Rental - Town	7,000	7,000	6,112
Pre-Employment Charges	1,500	1,500	789
Education and Training	40,000	40,000	12,768
Miscellaneous	10,000	10,000	21,507
Computer Equipment and Software	180,000	180,000	195,490
Auditing	15,000	15,000	15,700
Legal Services	200,000	200,000	276,042
General Insurance	204,000	204,000	200,471
Dental, Vision and Life Insurance	4,200	4,200	6,625
Health Insurance	58,000	58,000	56,844
Flex Plan and 457 Plan	3,000	3,000	900
Employee Wellness	8,000	8,000	5,949
Employee Recognition	5,000	5,000	23,548
Consulting	20,000	20,000	12,450
Financial Administration	68,000	68,000	64,800
Community Affairs	6,000	6,000	5,696
Committee on Youth	3,000	3,000	—
Passport Services	15,000	15,000	21,139
Legal Notices	1,000	1,000	31,042
Facility Lease	11,100	11,100	15,000
Emergency Contingency Fund	50,000	50,000	—

HANOVER TOWNSHIP, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended March 31, 2026

	Original Budget	Final Budget	Actual
General Government - Continued			
Administration - Continued			
Employee Referral Program	\$ 6,000	6,000	—
Unemployment	3,150	3,150	5,209
IMRF Expenditure	24,600	24,600	17,461
FICA Expenditure	18,700	18,700	20,072
Ancillary Benefits	15,300	15,300	15,313
	1,780,640	1,780,640	1,809,483
Office of the Assessor			
Office Supplies	3,000	3,000	1,997
Printing	650	650	225
Salaries	120,000	120,000	109,060
Equipment	3,000	3,000	1,241
Travel Expenditure	4,000	4,000	1,448
Dues, Subscriptions and Publications	3,000	3,000	4,219
Training	4,000	4,000	4,614
Miscellaneous	1,000	1,000	1,067
Professional Services	250	250	—
Health Insurance	11,700	11,700	11,354
Dental, Vision and Life Insurance	1,400	1,400	785
Unemployment	700	700	1,216
IMRF Expenditure	5,200	5,200	3,691
FICA Expenditure	3,700	3,700	3,971
Communications	1,000	1,000	1,738
	162,600	162,600	146,626
Facilities Maintenance			
Salaries	421,000	421,000	416,292
Office Supplies	400	400	606
Janitorial Supplies	12,000	12,000	10,706
Building Contracts	20,000	20,000	19,333
Building Maintenance - Town	7,000	7,000	7,250
Building Maintenance - Senior	8,000	8,000	11,326
Building Maintenance - Astor	4,000	4,000	4,154
Equipment Maintenance - Town	5,000	5,000	10,826

HANOVER TOWNSHIP, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended March 31, 2026

	Original Budget	Final Budget	Actual
General Government - Continued			
Facilities Maintenance - Continued			
Equipment Maintenance - Senior	20,000	20,000	32,898
Equipment Maintenance - Astor	\$ 2,200	2,200	1,417
Equipment Rental	3,000	3,000	1,376
Education and Training	1,500	1,500	1,051
Vehicle Maintenance - Town	5,000	5,000	6,294
Vehicle Fuel - Town	9,000	9,000	7,002
Seasonal Projects Assistance	28,000	28,000	22,652
Cell Phone and Communications	5,000	5,000	5,529
Trash Removal - Town	7,000	7,000	3,239
Trash Removal - Senior	8,000	8,000	4,093
Grounds and Reserve Maintenance	28,000	28,000	30,348
Uniforms	1,500	1,500	1,714
Miscellaneous	1,000	1,000	2,179
Building Maintenance - Izaac	3,000	3,000	4,524
Equipment Maintenance - Izaac	2,000	2,000	2,079
Trash Removal - Izaac	3,500	3,500	1,232
Dues and Subscriptions	600	600	630
Work Order Software	6,500	6,500	8,100
Recruitment and Pre-Employment	1,000	1,000	1,339
Health Insurance	89,200	89,200	86,335
Dental, Vision and Life Insurance	5,700	5,700	8,369
Unemployment	4,260	4,260	6,963
Building Maintenance ES Station	2,000	2,000	4,189
Equipment Maint ES Station	2,500	2,500	9,836
IMRF Expenditure	19,550	19,550	13,876
FICA Expenditure	14,900	14,900	15,993
	751,310	751,310	763,750

HANOVER TOWNSHIP, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended March 31, 2026

	Original Budget	Final Budget	Actual
General Government - Continued			
Emergency Services			
Salaries	\$ 92,950	92,950	95,013
Equipment	39,000	39,000	54,345
Uniforms	7,500	7,500	12,943
Printing	1,500	1,500	1,875
Postage	100	100	101
Office Supplies	1,500	1,500	886
Miscellaneous	1,000	1,000	1,751
Education and Training	5,000	5,000	9,840
Pre-Volunteer Screening	5,000	5,000	5,397
Travel	1,000	1,000	2,394
Volunteer Appreciation	8,500	8,500	11,463
Vehicle Fuel and Maintenance	26,000	26,000	37,841
Communications	24,000	24,000	24,957
Health Insurance	15,400	15,400	17,012
Dental, Vision and Life Insurance	690	690	1,320
Station Utilities	10,000	10,000	18,528
Unemployment	350	350	573
IMRF Expenditure	3,650	3,650	2,591
FICA Expenditure	2,610	2,610	2,801
	245,750	245,750	301,631
Youth and Family Services			
Administration and Clinical			
Salaries	596,000	596,000	541,590
Education and Training	6,000	6,000	5,517
Answering Service	1,200	1,200	1,200
Printing	1,000	1,000	1,566
Postage	250	250	322
Books and Journals	400	400	329
Equipment Maintenance	2,600	2,600	1,968
Psychiatric Backup	9,000	9,000	4,625
Office Supplies	4,000	4,000	5,032
Community Affairs	3,500	3,500	3,934
Recruitment and Pre-Employment	4,000	4,000	6,572

HANOVER TOWNSHIP, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended March 31, 2026

	Original Budget	Final Budget	Actual
Youth and Family Services - Continued			
Administration and Clinical - Continued			
Miscellaneous	\$ 500	500	424
Travel	3,000	3,000	4,777
Client Management Software	4,200	4,200	4,350
Equipment and Furniture	3,000	3,000	2,966
Tutoring	27,500	27,500	26,383
Dues and Subscriptions	500	500	839
Health Insurance	60,000	60,000	77,565
Dental, Vision and Life Insurance	5,500	5,500	6,822
Unemployment	5,900	5,900	9,724
IMRF Expenditure	25,550	25,550	18,135
FICA Expenditure	19,150	19,150	20,555
	782,750	782,750	745,195
Outreach and Prevention			
Open Gym Program	10,000	10,000	5,867
Open Gym Salaries	173,000	173,000	143,556
Salaries	212,500	212,500	196,173
Education and Training	2,000	2,000	1,939
Travel	3,800	3,800	5,435
Printing	500	500	228
Professional Services	1,200	1,200	—
Program Supplies	2,000	2,000	1,458
Cellphones	3,000	3,000	2,875
Substance Abuse Prevention Program	3,200	3,200	12,944
Transportation	300	300	304
Youth Center Equipment	3,000	3,000	2,929
Youth Center Programs	2,000	2,000	1,015
Youth Center Utilities	7,200	7,200	9,357
Youth Center Phone and internet	3,500	3,500	2,003
Health Insurance	40,225	40,225	19,146
Dental, Vision and Life Insurance	3,450	3,450	2,021
Unemployment	4,525	4,525	7,466

HANOVER TOWNSHIP, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended March 31, 2026

	Original Budget	Final Budget	Actual
Youth and Family Services - Continued			
Outreach and Prevention - Continued			
IMRF Expenditure	\$ 11,350	11,350	8,056
FICA Expenditure	11,900	11,900	12,773
	498,650	498,650	435,545
Community Relations			
Community Affairs			
Salaries	167,100	167,100	176,754
Education and Training	2,200	2,200	2,818
Printing	700	700	643
Postage	550	550	90
Equipment and Furniture	1,300	1,300	2,138
Office Supplies	1,300	1,300	1,282
Phone and Internet	600	600	600
Travel	2,400	2,400	3,534
Communications	50,000	50,000	49,694
Community Service Award	2,200	2,200	3,570
Community Affairs	6,500	6,500	6,250
Historical Marker Program	1,600	1,600	1,459
Dues and Subscriptions	750	750	2,913
Community Festivals	22,500	22,500	25,643
Miscellaneous	1,000	1,000	136
Social Media Archive/Dist	4,000	4,000	3,137
Software	11,000	11,000	10,150
Website Services	10,550	10,550	10,834
Health Insurance	7,200	7,200	18,795
Dental, Vision and Life Insurance	1,400	1,400	1,880
Unemployment	1,050	1,050	1,736
IMRF Expenditure	6,700	6,700	4,756
FICA Expenditure	5,150	5,150	5,528
	307,750	307,750	334,340

HANOVER TOWNSHIP, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended March 31, 2026

	Original Budget	Final Budget	Actual
Community Health			
Salaries	\$ 151,000	151,000	156,903
Postage	350	350	326
Office Supplies	1,500	1,500	677
Printing	1,200	1,200	508
Travel and Training	2,000	2,000	1,863
Dues, Subscriptions and Publications	500	500	315
Community Affairs	2,950	2,950	2,304
Furniture and Computer Equipment	7,550	7,550	5,920
Professional Services	4,000	4,000	5,373
Miscellaneous	1,000	1,000	1,270
License and Professional Insurance	200	200	82
Medical Supplies	12,300	12,300	14,433
Communications	800	800	1,285
Health Insurance	16,100	16,100	7,102
Dental, Vision and Life Insurance	2,100	2,100	688
Unemployment	1,400	1,400	2,344
IMRF Expenditures	10,600	10,600	7,524
FICA Expenditures	7,600	7,600	8,158
	223,150	223,150	217,075
Total Expenditures	4,752,600	4,752,600	4,753,645

HANOVER TOWNSHIP, ILLINOIS

Senior Citizens Services - Special Revenue Fund

Schedule of Expenditures - Budget and Actual

For the Fiscal Year Ended March 31, 2026

	Original Budget	Final Budget	Actual
Aging Services			
Administration			
Salaries	\$ 179,565	179,565	172,876
Recruitment	2,500	2,500	1,529
Utilities	76,000	76,000	69,085
Telephone and High Speed Internet	1,050	1,050	1,043
Equipment	15,100	15,100	10,805
Office Supplies	7,000	7,000	4,840
Postage	2,500	2,500	2,686
Printing	4,500	4,500	7,898
Dues, Subscriptions and Publications	2,000	2,000	1,436
Travel	2,100	2,100	1,180
Education and Training	1,400	1,400	1,769
Custodial Services	18,350	18,350	18,316
Community Affairs	2,000	2,000	717
Miscellaneous	1,000	1,000	713
Health Insurance	19,000	19,000	23,320
Dental, Vision and Life Insurance	160	160	705
Unemployment	700	700	1,719
IMRF Expenditure	7,550	7,550	5,359
FICA Expenditure	5,400	5,400	5,796
	347,875	347,875	331,792
Enrichment Programs			
Programming	186,000	186,000	223,864
Volunteer Services	20,000	20,000	31,201
Senior Newsletter	16,000	16,000	8,553
Visual Arts	10,000	10,000	13,811
Program Training	1,000	1,000	181
Program Staff Travel	500	500	134
Program Salaries	295,500	295,500	312,074
Health Insurance	59,000	59,000	64,268
Dental, Vision and Life Insurance	2,825	2,825	643
Unemployment	2,500	2,500	5,527
IMRF Expenditure	11,700	11,700	8,305
FICA Expenditure	9,100	9,100	8,941
	614,125	614,125	677,502

HANOVER TOWNSHIP, ILLINOIS

Senior Citizens Services - Special Revenue Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended March 31, 2026

	Original Budget	Final Budget	Actual
Aging Services - Continued			
Nutrition			
Congregate Salaries	\$ 184,000	184,000	177,215
Congregate Food	105,000	105,000	102,336
Congregate Equipment	5,600	5,600	3,170
Congregate Supplies	15,000	15,000	14,247
Training	500	500	45
Travel	500	500	—
Home Delivered Meals Food	135,000	135,000	158,649
Home Delivered Meals Equipment	2,000	2,000	297
Home Delivered Meals Supplies	14,000	14,000	15,608
Event Catering	1,000	1,000	310
Health Insurance	8,100	8,100	5,991
Dental, Vision and Life Insurance	700	700	821
Unemployment	2,100	2,100	3,430
IMRF Expenditure	7,600	7,600	5,394
FICA Expenditure	5,700	5,700	6,945
	486,800	486,800	494,458
Social Services			
Social Services	1,000	1,000	1,994
Senior Assistance	3,000	3,000	4,332
Psychiatric Services	500	500	—
Social Services Salaries	318,000	318,000	325,284
Training	3,500	3,500	1,033
Travel	1,500	1,500	313
Senior Health Ins Program	5,000	5,000	3,045
Memory Cafe Grant	5,000	5,000	5,088
Health Insurance	71,200	71,200	67,797
Dental, Vision and Life Insurance	5,500	5,500	7,933
Client Software	13,500	13,500	13,500
Senior Home Care Program	123,000	123,000	131,469
Unemployment	2,800	2,800	2,479
IMRF Expenditure	17,500	17,500	12,421
FICA Expenditure	12,500	12,500	13,417
	583,500	583,500	590,105

HANOVER TOWNSHIP, ILLINOIS

Senior Citizens Services - Special Revenue Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended March 31, 2026

	Original Budget	Final Budget	Actual
Aging Services - Continued			
Transportation			
Travel	\$ 500	500	1,127
Alternative Transportation	1,000	1,000	—
Vehicle Maintenance	60,000	60,000	89,492
Salaries	405,000	405,000	401,541
Dispatch Software	18,200	18,200	21,743
Employee Screenings	2,600	2,600	3,651
Telephone	5,500	5,500	6,260
Training	1,000	1,000	961
Fuel	42,000	42,000	40,082
Uniforms	1,200	1,200	515
Health Insurance	64,350	64,350	43,092
Dental, Vision and Life Insurance	5,500	5,500	6,149
Unemployment	3,150	3,150	5,148
IMRF Expenditure	16,100	16,100	11,428
FICA Expenditure	12,000	12,000	12,880
	638,100	638,100	644,069
Total Expenditures	2,670,400	2,670,400	2,737,926

HANOVER TOWNSHIP, ILLINOIS

Road Maintenance - Special Revenue Fund

Schedule of Expenditures - Budget and Actual

For the Fiscal Year Ended March 31, 2026

	Original Budget	Final Budget	Actual
Road Maintenance			
Administration			
Postage	\$ 1,000	1,000	491
Legal	20,000	20,000	26,213
Insurance	32,000	32,000	22,301
Telephone	1,500	1,500	—
Dues, Subscriptions and Publications	1,000	1,000	300
Travel	500	500	250
Printing	500	500	—
Training and Conferences	1,000	1,000	2,219
Uniforms and Safety Equipment	1,500	1,500	575
Community Affairs	4,000	4,000	4,328
Utilities	6,000	6,000	9,743
Miscellaneous	1,000	1,000	292
Recruitment	1,000	1,000	1,086
Office Supplies	500	500	54
Health Insurance	20,000	20,000	28,471
Dental, Vision and Life Insurance	1,900	1,900	2,483
Unemployment	3,050	3,050	5,036
IMRF Expenditure	8,500	8,500	6,033
FICA Expenditure	7,100	7,100	7,621
	112,050	112,050	117,496
Road Maintenance			
Controlled Substance Testing	1,500	1,500	804
Salaries	232,000	232,000	236,129
Operating Supplies and Materials	30,000	30,000	20,697
Fuel	20,000	20,000	10,770
Engineering	50,000	50,000	63,862
Contract Work	52,000	52,000	41,225
Street Lighting	8,000	8,000	4,577
Signs, Stripping and Tree Removal	25,000	25,000	28,462
Salt	90,000	90,000	28,695
	508,500	508,500	435,221
Bridge Maintenance			
Bridge Repair and Maintenance	500,000	500,000	346,036

HANOVER TOWNSHIP, ILLINOIS

Road Maintenance - Special Revenue Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended March 31, 2026

	Original Budget	Final Budget	Actual
Road Maintenance - Continued			
Buildings			
Building and Permanent Improvements	\$ 25,000	25,000	1,798
Building Maintenance	10,000	10,000	3,532
	35,000	35,000	5,330
Equipment			
Machine Rental	2,000	2,000	945
Equipment Purchase	200,000	200,000	111,306
Maintenance Vehicles and Equipment	50,000	50,000	46,745
	252,000	252,000	158,996
Total Expenditures	1,407,550	1,407,550	1,063,079

HANOVER TOWNSHIP, ILLINOIS

Mental Health - Special Revenue Fund Schedule of Expenditures - Budget and Actual For the Fiscal Year Ended March 31, 2026

	Original Budget	Final Budget	Actual
Mental Health			
Administration			
Hanover Township Services	\$ 4,500	4,500	4,500
Legal	10,000	10,000	8,564
Training	1,000	1,000	20
Travel	1,000	1,000	700
Subscriptions and Publications	150	150	—
Salaries	74,000	74,000	65,533
Office Supplies	2,500	2,500	55
Postage	1,000	1,000	142
Equip / Database	4,500	4,500	2,272
Community Relations	2,500	2,500	1,840
Miscellaneous	500	500	589
Dues	4,000	4,000	3,734
Special Events	1,000	1,000	1,000
Printing	4,000	4,000	544
Consultants	3,000	3,000	—
Health Insurance	18,500	18,500	6,213
Dental, Vision and Life Insurance	700	700	1,230
Unemployment	350	350	607
IMRF Expenditure	6,300	6,300	4,472
FICA Expenditure	5,700	5,700	6,118
	145,200	145,200	108,133

HANOVER TOWNSHIP, ILLINOIS

Mental Health - Special Revenue Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended March 31, 2026

	Original Budget	Final Budget	Actual
Mental Health - Continued			
Service Contracts			
CAC CASI	\$ 20,000	20,000	20,000
CAC Family Support	10,000	10,000	10,000
CAC Safe from the Start	25,000	25,000	25,000
CCC Domestic Violence Shelter	20,000	20,000	20,000
CCC Domestic Violence Counsel	20,000	20,000	20,000
Aid Supportive Employment	35,000	35,000	35,000
Clearbrook Day Services	10,000	10,000	10,000
Easter Seals	90,000	90,000	84,700
Northwest Casa	7,500	7,500	7,741
AID Transportation	32,500	32,500	35,204
Ecker Therapy Services	55,500	55,500	55,500
Ecker PEP	80,000	80,000	80,000
Ecker Center Substance	45,000	45,000	45,000
HTYFS Psychiatric Back-up	9,000	9,000	3,965
HTYFS Alt. to Suspension	28,000	28,000	28,000
Contract Support Services	140,000	140,000	40,150
HTYFS Interventionist	52,500	52,500	52,500
Shelter Inc Healthy Families	7,500	7,500	7,500
Centro De Informacion	40,000	40,000	40,000
Bridge YFS Crisis Intervention	5,000	5,000	5,000
FSA Therapy Services	48,000	48,000	48,000
Community Crisis Economic Srvc	7,500	7,500	7,500
Summitt Center	17,000	17,000	17,000
Tide Transportation	28,000	28,000	450
Amita Alexian	27,000	27,000	27,000
PADS of Elgin	20,000	20,000	20,000
HTSS - Senior MH	58,000	58,000	58,000
WINGS Transitional Shelter	6,000	6,000	6,000
Staff Development Grant Fund	30,000	30,000	6,563
Challenge Grant Fund	50,000	50,000	72,000
Capital Grant Fund	160,000	160,000	59,325
Community Crisis Center Childen	6,000	6,000	6,000
Little City Foundation	10,000	10,000	10,000
Maryville Academy	21,000	21,000	21,000

HANOVER TOWNSHIP, ILLINOIS

Mental Health - Special Revenue Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended March 31, 2026

	Original Budget	Final Budget	Actual
Mental Health - Continued			
Service Contracts - Continued			
Kenneth Young Center - SASS	\$ 10,000	10,000	8,650
Kenneth Young Center MCR	8,000	8,000	10,500
Journeys Hope Center	1,000	1,000	1,000
Clearbrook - Residential	12,500	12,500	12,500
Easter Seals Family Support	30,000	30,000	18,445
Mental Health Housing	135,000	135,000	132,912
Girl Scouts of N. IL - Outreach	18,000	18,000	18,000
Gigis Playhouse	18,000	18,000	18,000
HTSS Home Delivered Meals	27,500	27,500	27,500
HTYFS Bilingual Therapist	32,500	32,500	32,500
Marklund	26,000	26,000	26,000
Community Alternatives Unlimited	15,000	15,000	15,000
Fellowship Housing Corp	5,000	5,000	5,000
AARA	20,000	20,000	20,000
HTAS in Home Care	42,000	42,000	42,000
About Change Recovery	17,500	17,500	17,500
Ray Graham Assoc	42,000	42,000	42,000
Partners for Our Communities	15,000	15,000	15,000
Haymarket	4,500	4,500	2,250
Hopeful Beginnings	20,000	20,000	20,000
Consumer Credit Counseling	5,000	5,000	5,000
	1,725,500	1,725,500	1,473,855
Total Expenditures	1,870,700	1,870,700	1,581,988

HANOVER TOWNSHIP, ILLINOIS

General Assistance - Special Revenue Fund Schedule of Expenditures - Budget and Actual For the Fiscal Year Ended March 31, 2026

	Original Budget	Final Budget	Actual
Administration			
Salaries	\$ 221,700	221,700	232,797
Office Supplies	5,500	5,500	5,885
Equipment	4,000	4,000	3,140
Travel and Training	5,000	5,000	4,611
Postage	200	200	156
Printing	1,500	1,500	1,028
Dues and Publications	750	750	776
Community Affairs	1,500	1,500	5,438
Professional Services	4,500	4,500	5,120
Volunteer Appreciation	2,500	2,500	7,193
Miscellaneous	500	500	377
Veterans Services	10,000	10,000	6,055
Phone and Internet	4,500	4,500	4,814
Health Insurance	24,121	24,121	10,101
Dental, Vision and Life Insurance	2,058	2,058	3,069
Unemployment	1,043	1,043	1,736
IMRF Expenditure	9,500	9,500	6,743
FICA Expenditure	6,784	6,784	7,282
	305,656	305,656	306,321
Community Health			
Salaries	97,250	97,250	86,609
Health Insurance	3,600	3,600	14,389
	100,850	100,850	100,998

HANOVER TOWNSHIP, ILLINOIS

General Assistance - Special Revenue Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended March 31, 2026

	Original Budget	Final Budget	Actual
Pantry			
Salaries	\$ 57,000	57,000	20,276
Utilities	10,000	10,000	9,516
Custodial Services	18,250	18,250	18,256
Trash Removal	15,000	15,000	9,310
Health Insurance	8,040	8,040	6,585
Dental, Vision and Life Insurance	700	700	1,374
Equipment	25,000	25,000	15,708
Pantry Refrigerated Vehicle	80,000	80,000	82,697
Pantry Storage Facility	60,000	60,000	48,270
Unemployment	348	348	573
IMRF Expenditure	2,450	2,450	1,739
FICA Expenditure	1,750	1,750	1,878
	278,538	278,538	216,182
Home Relief			
Rent	110,000	110,000	35,357
Utilities	20,000	20,000	1,004
Personal Essentials	20,000	20,000	7,500
Travel Expenditures	8,000	8,000	1,154
Medical	25,000	25,000	—
Burial	1,500	1,500	—
Emergency Assistance	115,100	115,100	60,179
	299,600	299,600	105,194
Total Expenditures	984,644	984,644	728,695

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, 2026

	Original Budget	Final Budget	Actual
Revenues			
Intergovernmental			
Grants	\$ 600,000	600,000	109,673
Investment Income	—	—	2,001
Total Revenues	600,000	600,000	111,674
Expenditures			
Capital Outlay	1,625,000	1,625,000	362,668
Debt Service			
Principal Retirement	877,535	877,535	906,282
Interest and Fiscal Charges	77,465	77,465	50,720
Total Expenditures	2,580,000	2,580,000	1,319,670
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,980,000)	(1,980,000)	(1,207,996)
Other Financing Sources			
Transfers In	880,000	880,000	880,000
Net Change in Fund Balance	(1,100,000)	(1,100,000)	(327,996)
Fund Balance - Beginning			900,792
Fund Balance - Ending			572,796

HANOVER TOWNSHIP, ILLINOIS
Nonmajor Governmental Funds
Combining Balance Sheet
March 31, 2026

	Special Revenue				
	Illinois Municipal Retirement	Social Security	Committee for Senior Citizen Services	Capital Projects Vehicle Replacement	Totals
ASSETS					
Cash and Investments	\$ 52,102	19,818	81,826	770,092	923,838
Receivables - Net of Allowances					
Property Taxes	289,410	234,932	—	—	524,342
Total Assets	341,512	254,750	81,826	770,092	1,448,180
LIABILITIES					
Accrued Payroll	17,126	15,518	—	—	32,644
DEFERRED INFLOWS OF RESOURCES					
Property Taxes	202,832	164,651	—	—	367,483
Total Liabilities and Deferred Inflows of Resources	219,958	180,169	—	—	400,127
FUND BALANCES					
Restricted	121,554	74,581	81,826	—	277,961
Assigned	—	—	—	770,092	770,092
Total Fund Balances	121,554	74,581	81,826	770,092	1,048,053
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	341,512	254,750	81,826	770,092	1,448,180

HANOVER TOWNSHIP, ILLINOIS

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Year Ended March 31, 2026

	Special Revenue			Capital Projects Vehicle Replacement	Totals
	Illinois Municipal Retirement	Social Security	Committee for Senior Citizen Services		
Revenues					
Taxes	\$ 227,732	184,864	—	—	412,596
Charges for Services	—	—	34,401	7,331	41,732
Investment Income	2,703	1,395	3,110	16,141	23,349
Total Revenues	230,435	186,259	37,511	23,472	477,677
Expenditures					
General Government	236,400	191,400	45,504	—	473,304
Capital Outlay	—	—	—	129,145	129,145
Total Expenditures	236,400	191,400	45,504	129,145	602,449
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,965)	(5,141)	(7,993)	(105,673)	(124,772)
Other Financing Sources					
Transfers In	—	—	—	140,000	140,000
Net Change in Fund Balances	(5,965)	(5,141)	(7,993)	34,327	15,228
Fund Balances - Beginning	127,519	79,722	89,819	735,765	1,032,825
Fund Balances - Ending	121,554	74,581	81,826	770,092	1,048,053

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, 2026

	Original Budget	Final Budget	Actual
Revenues			
Taxes			
Property Tax	\$ 234,540	234,540	227,732
Investment Income	1,860	1,860	2,703
Total Revenues	236,400	236,400	230,435
Expenditures			
General Government			
Illinois Municipal Retirement	236,400	236,400	236,400
Net Change in Fund Balance	—	—	(5,965)
Fund Balance - Beginning			127,519
Fund Balance - Ending			121,554

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, 2026

	Original Budget	Final Budget	Actual
Revenues			
Taxes			
Property Tax	\$ 190,390	190,390	184,864
Investment Income	1,010	1,010	1,395
Total Revenues	191,400	191,400	186,259
Expenditures			
General Government			
Social Security	191,400	191,400	191,400
Net Change in Fund Balance	—	—	(5,141)
Fund Balance - Beginning			79,722
Fund Balance - Ending			74,581

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, 2026

	Original Budget	Final Budget	Actual
Revenues			
Charges for Services	\$ 23,700	23,700	34,401
Investment Income	1,500	1,500	3,110
Total Revenues	25,200	25,200	37,511
Expenditures			
General Government			
Senior Citizen Services			
Gift Shop	2,500	2,500	1,258
Soda and Snack	2,000	2,000	2,265
Gift Cards	3,500	3,500	927
Senior Support	1,000	1,000	508
Entertainment	1,000	1,000	—
Raffle Expenditures	100	100	—
Bingo Expenditures	1,000	1,000	540
Beading Club	3,000	3,000	14,178
Special Events	2,000	2,000	3,309
Computer	500	500	30
Community	3,000	3,000	1,570
Special Projects	28,600	28,600	20,675
Miscellaneous	2,000	2,000	244
Total Expenditures	50,200	50,200	45,504
Net Change in Fund Balance	(25,000)	(25,000)	(7,993)
Fund Balance - Beginning			89,819
Fund Balance - Ending			81,826

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, 2026

	Original Budget	Final Budget	Actual
Revenues			
Charges for Services	\$ 8,000	8,000	7,331
Investment Income	12,000	12,000	16,141
Total Revenues	20,000	20,000	23,472
Expenditures			
Capital Outlay	215,000	215,000	129,145
Excess (Deficiency) of Revenues Over (Under) Expenditures	(195,000)	(195,000)	(105,673)
Other Financing Sources			
Transfers In	140,000	140,000	140,000
Net Change in Fund Balance	(55,000)	(55,000)	34,327
Fund Balance - Beginning			735,765
Fund Balance - Ending			770,092

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, 2026 (Unaudited)

See Following Page

HANOVER TOWNSHIP, ILLINOIS

Net Position by Component - Last Ten Fiscal Years* March 31, 2026 (Unaudited)

	2017	2018	2019
Governmental Activities			
Net Investment in Capital Assets	\$ 8,475,175	8,021,596	7,491,622
Restricted	3,586,024	3,862,804	4,154,407
Unrestricted Net Position	2,230,849	2,213,185	2,696,048
Total Primary Government Net Position	14,292,048	14,097,585	14,342,077

Data Source: Audited Financial Statements

*Accrual Basis of Accounting

2020	2021	2022	2023	2024	2025	2026
7,066,056	8,433,574	9,097,063	8,242,243	8,478,205	8,574,459	9,301,771
4,080,488	4,301,724	4,695,871	4,395,494	4,914,408	4,873,964	4,778,019
3,006,328	2,163,282	2,139,700	2,254,834	4,191,638	4,361,027	3,729,764
14,152,872	14,898,580	15,932,634	14,892,571	17,584,251	17,809,450	17,809,554

HANOVER TOWNSHIP, ILLINOIS

Changes in Net Position - Last Ten Fiscal Years* March 31, 2026 (Unaudited)

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Expenses										
Governmental Activities										
General Government	\$ 3,719,525	3,421,876	3,484,594	3,591,872	3,515,592	3,496,877	4,039,967	3,135,577	4,224,225	4,275,353
Emergency Services	—	—	—	—	—	—	216,952	244,997	277,119	301,631
Youth and Family Services	1,030,959	952,776	950,210	889,762	871,123	888,064	974,629	980,323	1,128,745	1,180,740
Community Relations	236,826	244,552	227,149	237,417	199,106	227,266	265,297	270,604	293,713	334,340
Community Health	—	—	—	—	—	—	270,503	285,337	198,630	217,075
Home Relief	119,100	117,714	213,478	115,265	164,520	99,782	150,981	128,585	139,225	105,194
Road Maintenance	366,785	839,800	564,061	1,082,577	566,848	636,721	1,364,525	915,625	1,112,296	1,194,485
Mental Health	1,071,377	1,135,964	1,173,344	1,272,143	1,140,602	1,297,666	1,370,189	1,497,261	1,552,938	1,585,361
Senior Center	1,396,310	1,912,311	1,855,746	2,079,493	1,964,839	2,071,237	2,392,909	2,613,410	2,672,888	2,935,134
Interest on Long-Term Debt	—	—	—	—	—	—	85,266	88,648	65,627	42,755
Total Governmental Activities	7,940,882	8,624,993	8,468,582	9,268,529	8,422,630	8,717,613	11,131,218	10,160,367	11,665,406	12,172,068
Program Revenues										
Governmental Activities										
Charges for Services										
General Government	148,837	156,763	166,367	171,852	83,904	205,658	259,185	250,004	275,966	286,588
Emergency Services	—	—	—	—	—	—	—	—	33,426	35,629
Youth and Family Services	30,071	27,944	30,301	24,723	18,542	46,259	57,761	47,261	33,948	40,773
Community Relations	—	—	—	—	—	—	17,913	22,239	34,584	37,702
Mental Health	11,800	11,700	11,600	13,820	11,850	7,800	23,724	12,569	5,574	1,843
Senior Center	165,086	190,499	269,290	237,347	71,669	148,483	160,587	264,818	229,263	306,942
Operating Grants and Contributions	259,188	289,768	345,914	399,359	425,870	438,081	675,286	795,849	849,665	1,063,109
Capital Grants and Contributions	43,141	49,189	45,854	46,892	236,946	230,775	448,227	1,052,100	390,000	109,673
Total Governmental Activities	658,123	725,863	869,326	893,993	848,781	1,077,056	1,642,683	2,444,840	1,852,426	1,882,259

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Net (Expense) Revenue										
Governmental Activities	\$ (7,282,759)	(7,899,130)	(7,599,256)	(8,374,536)	(7,573,849)	(7,640,557)	(9,488,535)	(7,715,527)	(9,812,980)	(10,289,809)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property Taxes	7,254,750	7,462,378	7,550,729	7,841,281	8,065,931	8,322,452	8,504,587	9,541,660	9,436,837	9,403,950
Intergovernmental										
Replacement Taxes	64,971	60,348	60,958	72,566	74,489	145,282	211,398	173,686	101,737	90,652
American Rescue Plan	—	—	—	—	—	—	—	—	—	391,124
Investment Income	17,471	37,178	107,676	148,829	49,673	12,389	89,025	266,520	423,561	245,147
Miscellaneous	164,649	144,763	124,385	122,655	129,464	194,488	11,097	50,973	76,044	159,040
Total Governmental Activities	7,501,841	7,704,667	7,843,748	8,185,331	8,319,557	8,674,611	8,816,107	10,032,839	10,038,179	10,289,913
Total Primary Government Changes in Net Position	219,082	(194,463)	244,492	(189,205)	745,708	1,034,054	(672,428)	2,317,312	225,199	104

Data Source: Audited Financial Statements

*Accrual Basis of Accounting

HANOVER TOWNSHIP, ILLINOIS

Fund Balances of Governmental Funds - Last Ten Fiscal Years* March 31, 2026 (Unaudited)

	2017	2018	2019
General Fund			
Nonspendable	\$ 44,226	76,003	39,730
Unassigned	2,015,304	2,141,258	2,546,407
Total General Fund	2,059,530	2,217,261	2,586,137
All Other Governmental Funds			
Nonspendable	—	10,024	22,797
Restricted	3,571,347	3,852,780	4,131,610
Assigned	1,308,580	1,211,096	1,345,041
Unassigned	—	—	—
Total All Other Governmental Funds	4,879,927	5,073,900	5,499,448
Total Governmental Funds	6,939,457	7,291,161	8,085,585

Data Source: Audited Financial Statements

*Modified Accrual Basis of Accounting

2020	2021	2022	2023	2024	2025	2026
47,485	49,981	67,965	65,624	61,506	41,869	99,909
2,889,608	2,162,556	2,640,473	2,882,261	3,124,165	3,476,553	3,198,682
2,937,093	2,212,537	2,708,438	2,947,885	3,185,671	3,518,422	3,298,591
32,098	24,772	23,666	20,420	9,588	45,205	39,370
4,048,390	4,277,002	4,672,205	4,395,494	4,914,408	4,873,964	4,778,019
1,301,937	1,107,631	481,799	1,441,665	1,631,373	1,636,557	1,342,888
—	—	(94,640)	—	—	—	—
5,382,425	5,409,405	5,083,030	5,857,579	6,555,369	6,555,726	6,160,277
8,319,518	7,621,942	7,791,468	8,805,464	9,741,040	10,074,148	9,458,868

HANOVER TOWNSHIP, ILLINOIS

Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years* March 31, 2026 (Unaudited)

	2017	2018	2019
Revenues			
Taxes	\$ 7,319,721	7,522,726	7,611,687
Intergovernmental	220,684	338,957	391,768
Charges for Services	437,438	386,906	477,558
Investment Income	17,471	37,178	107,676
Miscellaneous	164,649	144,763	124,385
Total Revenues	8,159,963	8,430,530	8,713,074
Expenditures			
General Government	2,690,781	2,795,646	2,637,579
Emergency Services	—	—	—
Youth and Family Services	1,027,257	960,745	944,685
Community Relations	239,620	226,438	227,639
Community Health	—	—	—
Home Relief	119,100	118,956	215,678
Road Maintenance	564,210	603,557	343,343
Mental Health	1,080,189	1,132,156	1,169,349
Senior Center	1,627,438	1,657,856	1,795,432
Capital Outlay	942,734	583,472	584,945
Debt Service			
Principal Retirement	—	—	—
Interest and Fiscal Charges	—	—	—
Total Expenditures	8,291,329	8,078,826	7,918,650
Excess (Deficiency) of Revenues Over (Under) Expenditures	(131,366)	351,704	794,424
Other Financing Sources (Uses)			
Debt Issuance	—	—	—
Disposal of Capital Assets	—	—	—
Transfers In	1,465,000	370,000	602,000
Transfers Out	(1,465,000)	(370,000)	(602,000)
	—	—	—
Net Change in Fund Balances	(131,366)	351,704	794,424
Debt Service as a Percentage of Noncapital Expenditures	0.00%	0.00%	0.00%

Data Source: Audited Financial Statements

*Modified Accrual Basis of Accounting

2020	2021	2022	2023	2024	2025	2026
7,913,847	8,140,420	8,467,734	8,504,587	9,541,660	9,436,837	9,403,950
446,251	662,816	668,856	996,684	2,021,635	1,341,402	1,654,558
447,742	185,965	408,200	519,170	596,891	612,761	709,477
148,829	49,673	12,389	89,025	266,520	423,561	245,147
122,655	129,464	194,488	11,097	50,973	76,044	159,040
9,079,324	9,168,338	9,751,667	10,120,563	12,477,679	11,890,605	12,172,172
2,892,108	3,030,649	3,097,757	3,038,009	3,108,331	3,381,038	3,816,664
—	—	—	216,952	244,997	277,119	301,631
921,023	871,123	888,064	974,629	980,323	1,128,745	1,180,740
222,947	199,106	227,266	265,297	270,604	293,713	334,340
—	—	—	270,503	285,337	198,630	217,075
115,552	164,520	99,782	150,981	128,585	139,225	—
827,003	374,576	489,544	1,198,074	779,218	980,457	1,063,079
1,268,381	1,136,607	1,293,888	1,365,916	1,493,759	1,549,554	1,581,988
1,845,122	1,731,273	1,850,360	2,143,107	2,408,696	2,475,030	2,737,926
753,255	2,358,110	1,635,430	2,552,414	1,463,015	383,484	491,813
—	—	—	129,737	662,437	677,535	906,282
—	—	—	56,563	91,169	72,967	50,720
8,845,391	9,865,964	9,582,091	12,362,182	11,916,471	11,557,497	12,787,452
233,933	(697,626)	169,576	(2,241,619)	561,208	333,108	(615,280)
—	—	—	3,000,000	—	—	—
—	—	—	255,615	—	—	—
550,000	1,780,000	565,000	645,000	1,125,000	875,000	1,175,000
(550,000)	(1,780,000)	(565,000)	(645,000)	(1,125,000)	(875,000)	(1,175,000)
—	—	—	3,255,615	—	—	—
233,933	(697,626)	169,576	1,013,996	561,208	333,108	(615,280)
0.00%	0.00%	0.00%	1.70%	7.15%	6.54%	7.78%

HANOVER TOWNSHIP, ILLINOIS

Assessed Value and Actual Value of Taxable Property - Last Ten Tax Levy Years March 31, 2026 (Unaudited)

Tax Levy Year	Total Taxable Assessed Value	Estimated Actual Taxable Value	Total Direct Tax Rate (1)
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	2,600,462,505	7,801,387,515	0.3887
2023	2,756,307,590	8,268,922,770	0.3835
2024	2,764,184,619	8,292,553,857	0.3953
2025	3,476,557,159	10,429,671,477	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.

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

N/A - Not Available

HANOVER TOWNSHIP, ILLINOIS

Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years
March 31, 2026 (Unaudited)

See Following Page

HANOVER TOWNSHIP, ILLINOIS

Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years March 31, 2026 (Unaudited)

	2016	2017	2018
Direct Rates			
Corporate Fund	0.1842	0.1880	0.1990
IMRF	0.0092	0.0094	0.0099
Social Security	0.0074	0.0076	0.0080
Senior Citizens Services	0.0542	0.0553	0.0583
General Assistance	0.0200	0.0198	0.0205
Mental Health	0.0570	0.0860	0.0622
Road and Bridge	0.0860	0.0590	0.0870
Total Direct Rate	0.4180	0.4251	0.4449
Overlapping Governments (2):			
Bartlett Fire Protection District	0.6780	0.6930	0.8630
Bartlett Park District	0.7660	0.7840	0.7680
Bartlett Public Library	0.3140	0.3120	0.3140
Community College District #509	0.5700	0.5620	0.6120
Cook County	0.5330	0.4960	0.4890
Metropolitan Water Reclamation Dist.	0.4060	0.4020	0.3960
Unit School Districts #46	6.8370	6.9320	7.1200
Village of Bartlett	1.1120	1.1530	1.2010
Total Overlapping Tax Rates	11.2160	11.3340	11.7630
Total Direct and Overlapping Rates (1)	11.6340	11.7591	12.2079

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

N/A - Not Available

2019	2020	2021	2022	2023	2024	2025
0.1785	0.1851	0.2085	0.1783	0.1757	0.1817	N/A
0.0089	0.0092	0.0101	0.0085	0.0084	0.0088	N/A
0.0072	0.0074	0.0082	0.0069	0.0068	0.0071	N/A
0.0521	0.0539	0.0597	0.0500	0.0496	0.0517	N/A
0.0182	0.0197	0.0222	0.0190	0.0190	0.0189	N/A
0.0563	0.0590	0.0670	0.0570	0.0570	0.0583	N/A
0.0746	0.0760	0.0830	0.0690	0.0670	0.0688	N/A
0.3958	0.4103	0.4587	0.3887	0.3835	0.3953	N/A
0.8100	0.8278	0.6795	0.7710	0.8040	0.7750	N/A
0.7040	0.7153	0.7970	0.0652	0.6700	0.6360	N/A
0.3030	0.3030	0.3140	0.2990	0.2960	0.2800	N/A
0.5440	0.5263	0.5520	0.4660	0.4510	0.4630	N/A
0.4540	0.4531	0.7428	0.4310	0.3860	0.3900	N/A
0.3890	0.3776	0.1733	0.3740	0.3450	0.3510	N/A
6.4390	6.5746	6.4012	6.0220	6.0380	6.1690	N/A
1.1050	1.1150	1.2200	0.9670	1.0010	0.9200	N/A
10.7480	10.8927	10.8798	9.3952	9.9910	9.9840	N/A
11.1438	11.3030	11.3385	9.7839	10.3745	10.3793	N/A

HANOVER TOWNSHIP, ILLINOIS

Principal Property Tax Payers - Current Tax Levy Year and Nine Tax Levy Years Ago March 31, 2026 (Unaudited)

Taxpayer	2025			2016		
	Taxable Assessed Value	Rank	Percentage of Total Township Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Township Taxable Assessed Value
Property Valuation Services	\$ 15,904,909	1	1.57%	\$ 8,871,503	2	1.11%
Target Corp.	9,042,445	2	0.89%	8,516,560	3	1.06%
TA 10 Falcon Court	8,706,105	3	0.86%			
Walmart Stores	6,922,342	4	0.68%	12,527,196	1	1.56%
SCM Streamwood Westview	5,425,443	5	0.54%	4,705,160	6	0.59%
Streamwood Loczko	5,215,839	6	0.52%			
Phoenix Lake LLC	4,320,621	7	0.43%			
Ace Coffee Bar, Inc	4,064,298	8	0.40%			
Fresh Express Incorp	3,598,940	9	0.36%			
BRF II Woodland Heights	3,492,637	10	0.35%	6,486,108	4	0.81%
Newplan Excel Realty				5,952,985	5	0.74%
Kamin Realty Company				2,483,424	7	0.31%
Sutton Park Developers				2,361,094	8	0.29%
National Shopping Plaza				2,099,402	9	0.26%
Nicholas Nouvelle				1,921,740	10	0.24%
Total	<u>66,693,579</u>		<u>6.60%</u>	<u>54,003,432</u>		<u>6.97%</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.

HANOVER TOWNSHIP, ILLINOIS

Property Tax Levies and Collections - Last Ten Tax Levy Years March 31, 2026 (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
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%	5,185,497	9,657,383	99.31%
2023		10,526,828	6,045,568	57.43%	4,187,790	10,233,358	97.21%
2024		10,540,286	5,962,935	56.57%	4,577,351	10,540,286	100.00%
2025		11,408,496	2,927,169	25.66%	*	*	*

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, 2026 (Unaudited)

Fiscal Year	Debt Certificates	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
2016	\$ —	\$ —	—%	\$ —
2017	—	—	—%	—
2018	—	—	—%	—
2019	—	—	—%	—
2020	—	—	—%	—
2021	—	—	—%	—
2023	2,870,263	2,870,263	0.09%	29
2024	2,207,826	2,207,826	0.05%	23
2025	1,530,291	1,530,291	0.05%	16
2026	624,009	624,009	0.02%	6

Data Source: Township Records

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, 2026 (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)
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	—	—	—	7,801,387,515	0.00%	—
2024	—	—	—	8,268,922,770	0.00%	—
2025	—	—	—	8,292,553,857	0.00%	—
2026	—	—	—	10,429,671,477	N/A	—

Data Source: Township Records

Notes:

Details regarding the Township'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

HANOVER TOWNSHIP, ILLINOIS

Schedule of Direct and Overlapping Bonded Debt March 31, 2026 (Unaudited)

Overlapping Agencies	Outstanding Obligations	Applicable to Township	
		(1) Percent	(2) Amount
Hanover Township	\$ 624,009	100.00%	\$ 624,009
Cook County	1,930,661,750	0.57%	11,004,772
Cook County Forest Preserve	83,326,530	0.57%	474,961
Metropolitan Water Reclamation District	2,565,241,988	0.58%	14,878,404
Bartlett Park District	13,212,176	0.08%	10,570
Schaumburg Park District	7,000,000	0.59%	41,300
Hanover Park District	5,690,609	6.94%	394,928
Streamwood Park District	7,676,000	100.00%	7,676,000
Poplar Creek Public Library District	5,840,000	73.00%	4,263,200
Elgin Community College #509	127,385,000	6.83%	8,700,396
School District #46	204,735,000	15.08%	30,874,038
Total Overlapping Debt	4,950,769,053		78,318,568
Total Direct and Overlapping Debt	4,951,393,062		78,942,577

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, 2026 (Unaudited)

See Following Page

HANOVER TOWNSHIP, ILLINOIS

Schedule of Legal Debt Margin - Last Ten Fiscal Years March 31, 2026 (Unaudited)

	2017	2018	2019
Legal Debt Limit	\$ 49,427,827	57,563,654	57,915,660
Legal Net Debt Applicable to Limit	—	—	—
Legal Debt Margin	49,427,827	57,563,654	57,915,660
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	— %	— %	— %

Data Source: Audited Financial Statements

*2026 Assessed Valuation not currently available.

2020	2021	2022	2023	2024	2025	2026*
56,577,556	65,210,902	64,923,783	59,983,224	79,243,843	79,470,308	N/A
—	—	—	—	—	—	N/A
56,577,556	65,210,902	64,923,783	59,983,224	79,243,843	79,470,308	N/A
— %	— %	— %	— %	— %	— %	N/A

HANOVER TOWNSHIP, ILLINOIS

Demographic and Economic Statistics - Last Ten Fiscal Years March 31, 2026 (Unaudited)

Fiscal Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
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	33,164	6.60%
2024	96,759	4,161,217,554	43,006	5.20%
2025	97,874	3,245,933,336	33,164	6.60%
2026	97,757	3,242,013,148	33,164	5.10%

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, 2026 (Unaudited)

Employer	Product/Service	2026			2017		
		Employees	Rank	Percentage of Total Township Employment	Employees	Rank	Percentage of Total Township Employment
Fresh Express	Food Processing	600	1	2.84%	700	1	3.08%
School District 46	Education	395	2	1.72%	220	6	0.97%
Wal-Mart Stores, Inc.	Retailer	364	3	1.30%	275	3	1.21%
Pelton Shepherd Industries	Retailer	275	4	1.87%			
Streamwood Behavioral Health Ctr.	Medical	275	5	1.30%	235	5	1.04%
Super Target Stores, Inc.	Retailer	216	6	1.02%	310	2	1.37%
Village of Streamwood	Government	202	7	0.96%	186	8	0.82%
Bob Loquerion Autogroup	Car Sales	199	8	0.94%			
Jewel Osco	Retailer	112	9	0.53%			
Bella Terra Streamwood	Health Care	110	10	0.52%	160	9	0.71%
Ace Coffee Services	Food Processing				250	4	1.10%
Sam's Warehouse Club	Wholesaler				220	7	0.97%
Awana Club International	Christian Ministry				150	10	0.66%
Total		2,748		13.00%	2,706		11.93%

Data Source: Village of Streamwood

HANOVER TOWNSHIP, ILLINOIS

Full-Time Equivalent Township Government Employees by Function/Program - Last Ten Fiscal Years March 31, 2026 (Unaudited)

Function	2017	2018	2019
General Government			
Administrative Services	5.50	5.50	5.30
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	5.00	7.50	7.50
Highway Department	3.00	—	—
Mental Health Board	0.80	0.80	0.80
Aging Services	22.30	21.90	22.40
Community and Veterans Affairs	2.60	2.60	3.00
Human Services	3.00	3.00	2.80
Youth and Family Services	18.20	17.70	17.80
Totals	67.45	66.05	66.65

Data Source: Township Budget

2020	2021	2022	2023	2024	2025	2026
5.50	6.50	6.50	5.50	7.30	7.30	7.30
2.55	2.55	2.55	2.75	2.00	2.00	2.00
3.50	3.50	3.50	3.50	3.50	3.50	3.50
1.00	1.00	1.00	0.80	1.00	1.00	1.00
7.50	7.50	10.50	6.00	10.50	10.50	12.60
—	—	—	3.00	—	—	—
1.00	1.00	1.00	1.00	1.00	1.00	1.00
22.70	23.40	25.70	21.15	24.90	24.90	27.30
2.80	2.80	2.00	2.25	2.40	2.40	2.40
3.80	3.80	3.00	7.25	3.80	3.80	3.80
17.80	17.80	17.80	18.90	17.70	17.70	17.70
68.15	69.85	73.55	72.10	74.10	74.10	78.60

HANOVER TOWNSHIP, ILLINOIS

Operating Indicators by Function/Program - Last Ten Fiscal Years March 31, 2026 (Unaudited)

Function/Program	2017	2018	2019
General Government			
Assessors Office			
Administration			
Office Visits	6,179	5,060	4,829
Building Permits Processed	5,389	5,574	5,457
Sales Recording	N/A	N/A	1,282
Change of Name	168	97	98
Property Tax Appeals	2,001	1,238	813
Certificate of Errors	945	1,025	742
Property Location Updates	9	17	5
New Owner Mailings	N/A	N/A	1,136
Exemptions			
Home Owner Exemptions	343	389	331
Senior Home Owner Exemptions	939	846	805
Senior Freeze Exemptions	825	1,112	1,065
Miscellaneous	63	37	36
Disabled Veteran Exemptions	N/A	N/A	111
Disabled Person Exemptions	N/A	N/A	196
Foreclosures	N/A	N/A	N/A
Township Office			
Passports	6,043	5,786	4,870
Photo Fees	21,935	39,000	35,950
Fee Deposits	120,000	103,960	122,150
Cook County Vehicle Stickers	255	258	299
Fishing/Hunting Licenses	88	80	85
Handicap Placards	213	228	254
Vehicle Sticker Renewals	—	—	—
Community Health			
Appointments			
Pro Times	288	205	134
TB Skin Test	85	116	106
Cholesterol	84	103	121
Other	464	501	460
Clinic Clients			
Senior Center	1,057	1,098	1,045
Izaak Walton Center - Elgin	80	48	43
Astor Avenue	117	132	109
Offsite Visits	141	137	155
Total (Unduplicated)	555	576	595
Public Education and Health Promotion			
Media Coverage	51	46	50
Informational Seminars	72	68	48
Program Participants	2,056	1,902	1,828
Primary Care Provider Support	139	116	84
Youth and Family Services			
Outreach & Prevention			
Open Gym Participants	14,165	14,533	14,031
Open Gym Part. (Unduplicated)	1,306	1,110	1,187
Alt. to Suspension Referrals	120	102	90
Alt. to Suspension Participants	N/A	N/A	2,089
Alt. to Suspension (Unduplicated)	181	175	190

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

2020	2021*	2022	2023	2024	2025	2026
5,909	2,104	2,125	2,426	3,924	4,723	6,043
8,352	5,511	4,857	4,890	2,310	3,803	5,616
2,901	2,538	3,211	551	676	0	164
125	23	52	30	51	46	14
1,375	776	487	855	385	786	2,310
1,842	686	549	3,001	959	959	952
33	4	2	0	1	3	28
2,184	1,524	1,769	1,617	650	419	250
573	305	196	158	559	221	125
617	192	170	207	472	242	206
1,118	298	239	165	1,432	857	1,051
54	25	47	25	16	4	—
126	67	27	52	157	183	137
285	70	36	21	78	35	75
N/A	N/A	N/A	N/A	N/A	N/A	N/A
4,325	1,459	4,074	4,485	4,546	4,810	4,992
35,250	15,960	40,800	45,290	48,090	53,220	56,090
119,785	53,550	157,195	167,575	165,615	172,772	175,710
5	N/A	N/A	N/A	N/A	N/A	N/A
62	44	57	41	52	42	71
214	143	205	279	200	241	344
—	—	—	—	444	589	701
103	104	66	71	75	77	77
94	23	25	43	57	122	150
122	39	93	128	115	159	127
517	380	732	931	935	1,068	1,037
1,117	627	1,045	1,276	1,417	1,813	2,161
41	12	2,187	N/A	N/A	N/A	N/A
96	29	57	231	186	44	N/A
160	0	87	204	136	182	354
537	310	506	598	645	734	803
27	1	8	11	4	3	5
61	28	44	60	55	57	86
1,991	1,366	2,187	2,636	2,556	2,556	2,182
42	12	14	25	13	15	28
12,297	700	68	1,420	6,091	8,072	7,772
1,286	69	53	329	570	568	702
161	172	339	315	202	238	69
1,741	859	2,142	2,275	1,649	2,369	1,164
220	207	257	279	202	206	194

HANOVER TOWNSHIP, ILLINOIS

Operating Indicators by Function/Program - Last Ten Fiscal Years - Continued March 31, 2026 (Unaudited)

Function/Program	2017	2018	2019
Clinical			
Therapy Clients (Total Attended)	3,992	4,614	5,238
Therapy Clients (Unduplicated)	1,898	1,792	2,120
New Clients (Unduplicated)	N/A	166	88
Clinical Hours	3,277	2,862	3,336
Group Session Participants	2,585	2,080	2,819
Tutoring Participants			
Total	1,566	1,452	1,408
Unduplicated	244	236	218
General Assistance			
General Assistance Clients	149	142	135
General Assistance Appointments	314	283	273
Emergency Assist. Appointments	202	203	245
Veterans' Services Office Visits	—	—	—
LIHEAP Applications			
Office	500	522	437
Social Services			
ComEd Hardships	29	67	109
Weatherization	7	1	7
Financial Assistance Applications	N/A	N/A	N/A
Food Pantry			
Served (Households)	8,329	9,090	8,989
New Applications	362	315	395
Food Donations	649	628	729
Community Center Walk-Ins	2,764	2,596	2,171
Mental Health			
Grant Funding			
New Clients	2,651	2,819	3,377
Prevention Prog. Presentations	414	208	549
TIDE			
Participants	18	17	19
Organizations Providing Serv.	6	6	6
Clients Served	1,119	1,051	1,107
Road & Bridge			
Salt (Tons)	501	710	501
Senior Services			
Programming Division			
Planned Programs	2,366	2,700	3,009
Participants	31,005	36,033	37,170
Participants (Unduplicated)	870	819	2,066
Art and Computer Classes	662	633	728
Art and Computer Class Part.	4,585	3,946	3,826
New Volunteers	70	79	69
Total Volunteers (Unduplicated)	268	284	289
Total Volunteer Hours	28,330	27,907	27,142
Meals Delivered by Volunteers	12,182	16,895	25,185
Social Services Division			
Clients Served (Unduplicated)	1,234	1,251	1,226
Energy Assistance	448	432	447
Prescription Drug and Health Ins.	1,280	1,537	1,370
Social Service Programs	121	131	142
Social Service Program Part.	1,493	1,512	1,376
Lending Closet Transactions	1,223	1,285	1,397
Transportation Division			
One Way Rides Given	18,871	20,559	18,585
Individuals Served (Unduplicated)	713	669	644
New Riders	713	669	644
Unmet Requests for Rides	636	391	604

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

2020	2021*	2022	2023	2024	2025	2026
4,161	4,226	5,112	5,347	3,133	4,033	4,427
1,530	1,494	1,283	1,699	920	1,277	1,316
23	24	86	47	43	53	24
2,888	3,036	4,098	3,671	2,594	3,088	3,151
1,198	1,204	925	1,241	625	1,327	2,210
965	479	765	712	774	694	713
354	228	319	334	367	292	305
132	119	79	97	105	113	70
293	250	159	153	175	161	97
289	278	264	241	256	258	94
—	—	—	—	171	164	66
379	388	449	916	433	657	545
62	42	34	N/A	N/A	N/A	N/A
0	2	9	N/A	N/A	N/A	N/A
N/A	N/A	N/A	44	81	29	38
9,576	9,981	9,413	12,814	15,598	17,134	16,182
434	166	389	280	497	562	629
604	1,002	1,021	990	526	550	1,676
2,297	394	1,087	2,179	1,907	1,691	1,035
2,454	1,577	2,610	1,929	2,996	3,506	2,584
336	241	216	171	107	51	38
25	26	26	28	30	8	7
6	6	4	3	0	—	—
1,165	110	218	331	0	—	—
865	1,122	747	643	367	360	594
2,836	1,024	1,819	2,393	2,882	2,822	3,166
38,479	5,994	8,863	13,625	20,174	21,269	25,668
1,902	467	741	1,611	1,878	1,987	1,762
833	365	429	361	N/A	N/A	N/A
4,366	1,667	2,167	2,407	N/A	N/A	N/A
52	24	51	43	51	33	44
264	101	189	204	227	229	232
27,526	5,981	12,228	18,972	22,479	23,981	24,713
27,805	34,118	32,513	35,591	36,124	37,460	37,513
1,295	1,218	1,221	1,329	1,247	1,353	1,419
377	388	405	733	541	503	502
1,872	1,662	1,664	1,400	1,266	1,191	1,226
138	105	135	131	127	127	165
2,077	978	1,378	1,685	1,711	1,898	2,429
1,523	902	1,370	1,479	1,647	1,509	1,538
16,496	7,342	10,742	11,263	13,228	13,415	17,583
427	177	369	318	514	470	482
427	177	265	318	514	470	482
935	111	241	311	369	299	10

HANOVER TOWNSHIP, ILLINOIS

Capital Asset Statistic by Function/Program - Last Ten Fiscal Years
March 31, 2026 (Unaudited)

	2017	2018	2019
General Government			
Building Facilities Maintained	9	9	9

Data Source: Township Records

2020	2021	2022	2023	2024	2025	2026
9	12	12	11	11	11	11



INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

August 19, 2026

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, as of and for the year ended March 31, 2026, and the related notes to the financial statements, which collectively comprise Township's basic financial statements. We issued our report thereon dated August 19, 2026, which contained unmodified opinions on those financial statements.

Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The Consolidated Year-End Financial Report 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, the Consolidated Year-End Financial Report is fairly stated in all material respects, in relation to the basic financial statements as a whole.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

HANOVER TOWNSHIP, ILLINOIS

**Consolidated Year-End Financial Report
For the Fiscal Year Ended March 31, 2026**

CSFA #	Program Name	State	Federal	Other	Total
420-00-1771	Construction and/or Renovation to Buildings, Additions, or Structures	\$ 109,673	—	—	109,673
	Other Grant Programs and Activities	103,795	432,685	—	536,480
		213,468	432,685	—	646,153