

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

COMPLIANCE REPORT

OF

HANOVER TOWNSHIP

LAKE COUNTY, INDIANA

January 1, 2013 to December 31, 2016



**FILED**  
09/29/2017



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Mitchel Lopez	01-01-11 to 12-31-18
Chairman of the Township Board	Scott Bourrell Richard Niemeyer	01-01-13 to 12-31-15 01-01-16 to 12-31-17



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HANOVER TOWNSHIP, LAKE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents Hanover Township (Township), Lake County, for the period of January 1, 2013 to December 31, 2016, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The procedures we performed did not indicate any instances of noncompliance that warranted comment at this time. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

The Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, as listed in the Table of Contents, are presented as other information. They have not been subjected to any auditing procedures and, accordingly, we do not express an opinion or provide any assurance on them.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

September 19, 2017

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#### OTHER INFORMATION - UNAUDITED

The Township's Annual Financial Reports information can be found on the Gateway website: <https://gateway.ifionline.org/>. The statements presented herein are presented as other information and are derived from the Township's Annual Financial Reports information and have not been subjected to any audit procedures. No adjustments have been made to the information as reported in Gateway and, as such, ending and beginning balances may differ.

HANOVER TOWNSHIP, LAKE COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2013 and 2014

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Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13	Receipts	Disbursements	Cash and Investments 12-31-14
Township Fund	\$ 82,653	\$ 149,958	\$ 163,017	\$ 69,594	\$ 142,120	\$ 163,667	\$ 48,047
Emergency Ambulance/Medical Services	12,947	34,836	33,050	14,733	32,447	40,726	6,454
Park and Recreation Fund	7,320	8,981	5,387	10,914	7,524	9,233	9,205
Township Assistance Fund	42,043	99,036	104,455	36,624	110,154	101,034	45,744
Fire Fighting Fund	9,461	65,447	69,050	5,858	71,923	77,740	41
Cumulative Fire (Bldg/Rem/Equip) Fund	69,937	47,367	10,584	106,720	48,052	76,610	78,162
Germ. Meth. Cemetery	35,218	9,250	6,839	37,629	7,950	10,612	34,967
Township Assistance Gift Fund	9,029	5,096	1,934	12,191	5,814	7,015	10,990
Payroll Deduction Fund	40	16,125	16,125	40	17,239	17,219	60
Totals	<u>\$ 268,648</u>	<u>\$ 436,096</u>	<u>\$ 410,441</u>	<u>\$ 294,303</u>	<u>\$ 443,223</u>	<u>\$ 503,856</u>	<u>\$ 233,670</u>

HANOVER TOWNSHIP, LAKE COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15	Receipts	Disbursements	Cash and Investments 12-31-16
Township Fund	\$ 48,047	\$ 143,979	\$ 148,497	\$ 43,529	\$ 165,470	\$ 167,525	\$ 41,474
Emergency Ambulance/Medical Services	6,454	32,714	38,561	607	28,013	27,513	1,107
Park and Recreation Fund	9,205	10,482	7,365	12,322	9,731	13,411	8,642
Township Assistance Fund	45,745	122,399	95,616	72,528	96,645	118,172	51,001
Fire Fighting Fund	41	75,029	73,239	1,831	77,290	79,121	-
Rainy Day Fund	-	15,000	-	15,000	72,224	-	87,224
Levy Excess Fund	-	45	-	45	-	-	45
Cumulative Fire (Bldg/Rem/Equip) Fund	78,162	49,421	47,200	80,383	36,965	8,788	108,560
Germ. Meth. Cemetery	34,967	9,560	7,282	37,245	14,800	17,847	34,198
Township Assistance Gift Fund	10,989	8,311	7,131	12,169	4,950	9,477	7,642
Payroll Deduction Fund	60	17,365	17,385	40	18,292	18,332	-
Public Safety	-	22,289	-	22,289	22,289	44,578	-
<b>Totals</b>	<b>\$ 233,670</b>	<b>\$ 506,594</b>	<b>\$ 442,276</b>	<b>\$ 297,988</b>	<b>\$ 546,669</b>	<b>\$ 504,764</b>	<b>\$ 339,893</b>

HANOVER TOWNSHIP, LAKE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 19, 2017, with Mitchel Lopez, Trustee.