

WHEELING TOWNSHIP
FINANCIAL STATEMENTS
YEAR ENDED FEBRUARY 28, 2013



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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Wheeling Township
Arlington Heights, Illinois

We have audited the accompanying financial statements of the governmental activities, each major fund, and remaining fund information of Wheeling Township as of and for the year ended February 28, 2013, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and remaining fund information of Wheeling Township, as of February 28, 2013, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplemental Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information on pages 3 through 7 and 22 through 25 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational,

economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Township's financial statements as a whole. The accompanying financial information listed as Additional Information in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

McCure, Inserra & Co., Chtd.

June 25, 2013

WHEELING TOWNSHIP, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED FEBRUARY 28, 2013

As the Wheeling Township, Illinois (Township) Board, we offer readers of the Township's financial statements this narrative overview and analysis of the financial activities of the Township for the fiscal year ended February 28, 2013. The Management of the Township encourages the readers of this financial information presented in conjunction with the financial statements to obtain a better understanding of the Township's financial operations.

Financial Highlights

The assets of Wheeling Township exceeded its liabilities by \$10,189,165 and \$9,766,875 as of February 28, 2013 and February 29, 2012, respectively. The Township's net position increased by \$422,290 and \$675,750 for the years ended February 28, 2013 and February 29, 2012, respectively. The term "net position" represents the difference between total assets and total liabilities.

Overview of the Financial Statements

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

Government-Wide Financial Analysis

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

The statement of net position presents financial information on all of Wheeling Township's assets and liabilities, 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 Wheeling Township is improving or deteriorating.

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

Both of the government-wide financial statements distinguish functions of Wheeling Township that are principally supported by property taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover a portion of the costs through user fees and charges. The governmental activities of Wheeling Township include general government, road projects, transportation for senior citizens and disabled individuals, social services assistance, and the funding of social service agencies that provide essential human care services to Township residents. The appointed Wheeling Township Cemetery Board is responsible for the sale of gravesites, maintenance, and record keeping for the Wheeling Township Arlington Heights Cemetery.

Fund Financial Statements

All of the funds of Wheeling Township are governmental funds. The Fund financial statements are

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

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

Notes to Financial Statements

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

Required Supplementary Information

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

Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Wheeling Township, assets exceeded liabilities by \$10,189,165 and \$9,766,875 for the years ended February 28, 2013 and February 29, 2012, respectively. A portion of the Township's net position balance reflects its investment in capital assets, \$3,929,597. The Township uses these capital assets to provide services, and consequently these assets are not available to liquidate liabilities or for other spending. The remaining net position balance is made up of \$1,691,333, which is restricted by statute or donor, and \$4,568,235 that is unrestricted.

Condensed Statement of Net Position

	<u>February 28, 2013</u>	<u>February 29, 2012</u>
Current and Other Assets	\$ 9,529,802	\$ 9,759,814
Capital Assets, net of accumulated depreciation	<u>3,929,597</u>	<u>3,787,215</u>
Total Assets	<u>13,459,399</u>	<u>13,547,029</u>
Current Liabilities	3,270,234	3,780,154
Non-Current Liabilities	<u>-</u>	<u>-</u>
Total Liabilities	<u>3,270,234</u>	<u>3,780,154</u>
Net Position		
Invested in Capital Assets	3,929,597	3,787,215
Restricted	1,691,333	1,723,368
Unrestricted	<u>4,568,235</u>	<u>4,256,292</u>
Total Net Position	<u>\$ 10,189,165</u>	<u>\$ 9,766,875</u>

Condensed Statement of Activities

	For Years Ended,	
	February 28, 2013	February 29, 2012
Revenues		
Program Revenues		
Charges for Services	\$ 58,775	\$ 59,569
Operating Grants and Contributions	80,726	86,572
Capital Grants and Contributions	-	435,000
General Revenues		
Property Taxes	3,397,169	3,144,757
State Replacement Taxes	119,807	120,585
Interest Income	20,672	30,170
Other	56,639	39,425
Total Revenues	3,733,788	3,916,078
Expenses		
Program Expenses		
General Government	1,322,650	1,282,108
Social Services	780,338	780,703
General Assistance	217,199	231,502
Senior Services	196,656	196,282
Senior Bus	542,905	531,446
Cemetery	14,836	22,590
Road Maintenance	236,914	195,697
Total Expenses	3,311,498	3,240,328
Change in Net Position	422,290	675,750
Net Position, Beginning of Year	9,766,875	9,091,125
Net Position, End of Year	\$ 10,189,165	\$ 9,766,875

The following is a summary of changes in fund balances for the year ended February 28, 2013:

Governmental Funds	Fund Balance February 29, 2012	Increase (Decrease)	Fund Balance February 28, 2013
General	\$ 4,256,292	\$ 311,943	\$ 4,568,235
General Assistance	996,901	20,992	1,017,893
Road and Bridge	645,841	(62,881)	582,960
Emergency	80,626	9,854	90,480
	\$ 5,979,660	\$ 279,908	\$ 6,259,568

During the year, \$50,000 was transferred from the Road and Bridge Fund to the General Fund.

Budgetary Highlights

There were minor line item changes to the original budget appropriations for the General Fund, General Assistance Fund and the Road and Bridge Fund. Expenditures in the General Fund of \$2,460,038 were under revenues by \$261,943 and were \$251,846 less than the appropriation of \$2,711,884. Revenue adequately funded expenditures in the General Assistance Fund. Expenditures exceeded the revenue in the Road and Bridge Fund which was in accordance with the Budget.

General Assistance, a mandated local form of public aid administered solely by Township government, must budget sufficient funds to accommodate all those that seek service and quality for the program. Many of the residents seeking assistance for programs such as Food Pantry, Angel Fund, Adopt a Family

Program, Back to School Program, etc. were serviced by paid staff, however the commodity was not expensed in the General Assistance budget. These programs were funded by community donations made to the Emergency Fund and for the most part coordinated by volunteers, who are supervised by General Assistance staff.

Wheeling Township is an approved LIHEAP intake site and General Assistance caseworkers process applications for residents applying for energy assistance grants. CEDA administers the program for the federal government and provides a stipend for each approved application; Wheeling Township received \$7,049 in revenue in the past fiscal year.

The expanded food pantry has been in operation for just over a year and the successful client choice model allows clients to choose the items enjoyed by their families. Usage has more than doubled in the last year. We continue to receive food and monetary donations to keep the shelves stocked. When needed, food is purchased from the Chicago Food Depository and ALDI's using monetary donations. Major donations were received from: Arlington Hts. Frontier Days Festival Committee; Arlington Hts. Farmer's Market; Arlington Hts. Rotary; Flooring Resources Corporation; Lavelle Law; National Association of Women in Construction; Shoot Hoops for Change – Wheeling High School; Lemme Insurance Group; CLEATS; and Mariano's Foundation.

The **Town Fund**, or General Fund, again received a \$1,500 grant from the Illinois Public Risk Fund which was used to purchase a defibrillator and first aid kit. The Road District provided \$50,000 to purchase a new vehicle for Senior/Disabilities transportation. The Township now owns four vehicles and leases six vehicles from PACE, the latest being a 2011 FORD E-350 Van for \$100 per month. This partnership affords Wheeling Township a low cost opportunity to replace aging vehicles on a regular schedule.

During the year ending February 28, 2013 Wheeling Township partnered with social service agencies to provide twenty-nine different programs for children, teens, adults, senior citizens and disabled individuals. Wheeling Township provided \$823,338 in funding to these not-for-profit agencies so that services like medical and dental care, counseling, daycare, respite, shelter, etc. can be accessible and affordable to residents on a sliding scale basis.

Capital Assets

The following is a summary of capital assets, net of accumulated depreciation, for the year ended:

	February 28, 2013	February 29, 2012
Land	\$ 567,787	\$ 567,787
Construction in Process	64,300	-
Building and Improvements	1,955,498	1,940,093
Infrastructure	4,119,528	3,803,370
Vehicles	185,018	185,018
Equipment	245,941	243,011
Intangibles	17,000	17,000
	<hr/>	<hr/>
Cost of Capital Assets	7,155,072	6,756,279
	<hr/>	<hr/>
Less Accumulated Depreciation	3,225,475	2,969,064
	<hr/>	<hr/>
Net Capital Assets	<u>\$ 3,929,597</u>	<u>\$ 3,787,215</u>

Significant capital asset additions included road drainage improvements and road resurfacing and a new canopy. Additional information regarding the Township capital assets can be found in NOTE 4 on page 18.

Description of Current and Expected Conditions

Arlington Heights Memorial Library donated food and 1,000+ books for needy children. Countless organizations and residents donated cash, food and gift cards to benefit our needy residents. Two Eagle Scout candidates completed projects for Wheeling Township – shelf construction for the food pantry and repair and maintenance of markers at the cemetery.

The **Wheeling Township Highway Department** provides maintenance and snow & ice control services to approximately 5.3 miles of unincorporated roads. By State mandate, Wheeling Township provides services for four unincorporated areas: Forest River Subdivision; Portwine Road and Forest View Road; Dunlo Subdivision; and Buffalo Highlands Subdivision.

Projects completed in 2012-13:

- Major reconstruction of Graylynn from Gregory to Hill Street and road drainage along the remaining portion of Graylynn from Hill to Morrison.
- Road drainage along the entire length of Hill Street was restored with major storm sewer installations.

A sample of the services provided to Wheeling Township residents during the past year include:

- 25,836 bus and medical van rides
- 19,106 meals delivered to homebound residents
- 1,001 in-office visits to the Nurse
- 538 home visits by the Nurse
- 630 SHIP client contacts
- 1,154 rides provided through TRIP program
- 80 riders participated in the Holiday Lights Tour
- 932 GA/EA appointments with Case Managers
- 497 LIHEAP applications processed
- 209 Mobile Dental Clinic applications processed
- 494 patient visits to the Mobile Dental Clinic
- 4,077 visits to the Food Pantry
- 782 children received food and gifts through the holiday Adopt-a-Family Program
- 210 Thanksgiving baskets were distributed to needy families and senior citizens
- 185 children received backpacks and supplies
- 5,409 visits to the Assessor's office
- 5,744 calls processed by the Assessor's office

True to Wheeling Township's Mission Statement, the Board responsibly applies tax dollars to meet the growing needs of residents, while controlling expenses and balancing budgets. Resources were used efficiently by maintaining and expanding partnership relationships with individuals, organizations, businesses, local governments, churches, hospitals and volunteers. The results are numerous cost effective programs that assist the greatest number of residents with a multitude of services, while keeping budgets and levies as low as possible.

Requests for Information

This financial report is designed to provide a general overview of the Township's finances for all those with an interest in its finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Michael B. Schroeder, Supervisor, Wheeling Township 1616 N. Arlington Heights Road, Arlington Heights, Illinois 60004.

BASIC FINANCIAL STATEMENTS

WHEELING TOWNSHIP
STATEMENT OF NET POSITION
FEBRUARY 28, 2013

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash and Cash Investments	\$ 6,702,884
Receivables	
Property Taxes, net	2,781,662
Other	41,156
Security Deposit	4,100
Capital Assets, net of accumulated depreciation/amortization	<u>3,929,597</u>
Total Assets	<u><u>13,459,399</u></u>
LIABILITIES	
Accounts Payable	40,134
Deferred Property Tax Revenue	<u>3,230,100</u>
Total Liabilities	<u><u>3,270,234</u></u>
NET POSITION	
Invested in Capital Assets	3,929,597
Restricted	1,691,333
Unrestricted	<u>4,568,235</u>
Total Net Position	<u><u>\$ 10,189,165</u></u>

The accompanying notes are an integral part of these financial statements.

WHEELING TOWNSHIP
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED FEBRUARY 28, 2013

FUNCTIONS / PROGRAMS	EXPENSES	PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	
GOVERNMENTAL ACTIVITIES					
Government Administration	\$ 1,174,764	\$ 44,575	\$ 55,163	\$ -	\$ (1,075,026)
Township Clerk	8,606	-	-	-	(8,606)
Township Assessor	139,280	-	-	-	(139,280)
Social Services	780,338	-	-	-	(780,338)
General Assistance					
Home Relief	131,063	-	-	-	(131,063)
Emergency Assistance	69,725	-	-	-	(69,725)
Other Social Services	16,411	-	25,563	-	9,152
Senior Services	196,656	-	-	-	(196,656)
Senior Bus	542,905	-	-	-	(542,905)
Cemetery	14,836	14,200	-	-	(636)
Road Maintenance	236,914	-	-	-	(236,914)
Total Governmental Activities	\$ 3,311,498	\$ 58,775	\$ 80,726	\$ -	\$ (3,171,997)

GENERAL REVENUES

Taxes	
Property Taxes, Levied for General Purposes	3,397,169
State Replacement Taxes	119,807
Interest Income	20,672
Miscellaneous	56,639
Total General Revenues	3,594,287
Change in Net Position	422,290

NET POSITION

Beginning of Year	9,766,875
End of Year	\$ 10,189,165

The accompanying notes are an integral part of these financial statements.

WHEELING TOWNSHIP
GOVERNMENTAL FUNDS BALANCE SHEET
FEBRUARY 28, 2013

	GENERAL FUND	GENERAL ASSISTANCE FUND	ROAD AND BRIDGE FUND	EMERGENCY FUND	TOTAL GOVERNMENTAL FUNDS
ASSETS					
Cash and Cash Investments	\$ 4,907,446	\$ 1,083,455	\$ 621,486	\$ 90,497	\$ 6,702,884
Receivables					
Property Taxes, net	2,094,088	355,054	332,520	-	2,781,662
Other	21,488	-	19,668	-	41,156
Security Deposit	4,100	-	-	-	4,100
Total Assets	<u>\$ 7,027,122</u>	<u>\$ 1,438,509</u>	<u>\$ 973,674</u>	<u>\$ 90,497</u>	<u>\$ 9,529,802</u>
LIABILITIES					
Accounts Payable	\$ 33,887	\$ 3,516	\$ 2,714	\$ 17	\$ 40,134
Deferred Property Tax Revenue	2,425,000	417,100	388,000	-	3,230,100
Total Liabilities	<u>2,458,887</u>	<u>420,616</u>	<u>390,714</u>	<u>17</u>	<u>3,270,234</u>
FUND BALANCES					
Nonspendable	4,100	-	-	-	4,100
Restricted for Statutory Purposes	-	1,017,893	582,960	-	1,600,853
Restricted by Donors	-	-	-	90,480	90,480
Unassigned	4,564,135	-	-	-	4,564,135
Total Fund Balances	<u>4,568,235</u>	<u>1,017,893</u>	<u>582,960</u>	<u>90,480</u>	<u>6,259,568</u>
Total Liabilities and Fund Balances	<u>\$ 7,027,122</u>	<u>\$ 1,438,509</u>	<u>\$ 973,674</u>	<u>\$ 90,497</u>	<u>\$ 9,529,802</u>

The accompanying notes are an integral part of these financial statements.

WHEELING TOWNSHIP

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION

FEBRUARY 28, 2013

Total Fund Balances - Governmental Funds Balance Sheet	\$ 6,259,568
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.	<u>3,929,597</u>
Net Position of Governmental Activities - Statement of Net Position	<u>\$ 10,189,165</u>

The accompanying notes are an integral part of these financial statements.

WHEELING TOWNSHIP

GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED FEBRUARY 28, 2013

	GENERAL FUND	GENERAL ASSISTANCE FUND	ROAD AND BRIDGE FUND	EMERGENCY FUND	TOTAL GOVERNMENTAL FUNDS
REVENUES					
Property Taxes	\$ 2,508,952	\$ 466,511	\$ 421,706	\$ -	\$ 3,397,169
State Replacement Taxes	78,266	-	41,541	-	119,807
Interest Income	16,230	2,675	1,565	202	20,672
Reimbursements	41,950	-	-	-	41,950
Donations / Grants	55,163	-	-	25,563	80,726
Rentals	1,300	-	-	-	1,300
Permits	-	-	1,325	-	1,325
Miscellaneous	5,920	47,880	2,339	500	56,639
Health Screening	-	-	-	-	-
Sale of Cemetery Lots & Burial Fees	14,200	-	-	-	14,200
Total Revenues	2,721,981	517,066	468,476	26,265	3,733,788
EXPENDITURES					
Current					
Administration	800,544	298,686	82,933	-	1,182,163
Clerk	8,606	-	-	-	8,606
Assessor	139,280	-	-	-	139,280
Social Services	780,338	-	-	-	780,338
Senior Services	196,656	-	-	-	196,656
Senior Bus	519,778	-	-	-	519,778
Cemetery	14,836	-	-	-	14,836
Home Relief	-	127,663	-	-	127,663
Emergency Assistance	-	69,725	-	16,411	86,136
Maintenance	-	-	398,424	-	398,424
Contingency	-	-	-	-	-
Total Expenditures	2,460,038	496,074	481,357	16,411	3,453,880
Excess (Deficiency) of Revenues Over (Under) Expenditures	261,943	20,992	(12,881)	9,854	279,908
Other Financing Sources (Uses)					
Operating Transfers In (Out)	50,000	-	(50,000)	-	-
Net Changes in Fund Balances	311,943	20,992	(62,881)	9,854	279,908
FUND BALANCES					
Beginning of Year	4,256,292	996,901	645,841	80,626	5,979,660
End of Year	\$ 4,568,235	\$ 1,017,893	\$ 582,960	\$ 90,480	\$ 6,259,568

The accompanying notes are an integral part of these financial statements.

WHEELING TOWNSHIP

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES

FEBRUARY 28, 2013

Net Change in Fund Balances - Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>\$ 279,908</u>
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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 as depreciation
expense. This is the amount by which capital outlays exceeded
depreciation expense in the current period.

Capital Outlay	398,793
Depreciation/Amortization Expense	<u>(256,411)</u>
Difference	<u>142,382</u>

Change in Net Position of Governmental Activities - Statement of Activities	<u><u>\$ 422,290</u></u>
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The accompanying notes are an integral part of these financial statements.

WHEELING TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

FEBRUARY 28, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Wheeling Township, Illinois operates under the Township Act (60 ILCS) and the Revenue code (35 ILCS) of the Illinois Compiled Statutes (ILCS). The Township provides the following services as authorized by its charter: maintenance of roads in the unincorporated area, youth services, senior and disabled services, mental health services including individual and family counseling, general assistance, property tax related matters and general administrative services.

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

Reporting Entity

The Township's reporting entity includes all entities for which the Township exercises oversight responsibility as defined by the Governmental Accounting Standards Board (GASB). The financial reporting entity consists of a primary government, as well as component units, which are legally separate organizations for which elected officials of the primary government are financially accountable.

The Township has developed criteria to determine whether these legally separate organizations should be included within its financial reporting entity. The criteria include, but are not limited to, whether the Township (1) selects the governing authority or management, (2) has the ability to significantly influence operations, or (3) has accountability for fiscal matters (e.g., final budget approval, responsibility for funding deficits, management of assets, etc.). In applying these criteria, the Township has included in its financial statements the activities of the Wheeling Township Road District, Wheeling Township Report, Inc. and Wheeling Township Emergency, Inc. Wheeling Township Road District is a separate government district. Wheeling Township Report, Inc. and Wheeling Township Emergency, Inc. are nonprofit corporations which exist solely to serve Wheeling Township. Although legally separate entities, they all share the same Board of Trustees as the Township and are, therefore, component units blended with the Township.

In addition, it must be noted that several other governmental entities have geographic boundaries which overlap that of the Township; some of these include the Villages of Arlington Heights, Mount Prospect, Wheeling, Buffalo Grove, the cities of Des Plaines and Prospect Heights, Arlington Heights Park District, Arlington Heights Memorial Library, Elementary School Districts 25, 21, 23 and High School District 214. These entities have separately elected boards, power to levy taxes, and authorization to expend funds. The Township exercises no responsibility in relation to these entities and they are therefore not included in the Township's basic financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) display information about the reporting government as a whole. They include all the governmental funds of the reporting entity. The governmental fund financial statements (i.e. the Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balance) are organized by fund. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Major individual governmental funds are reported as separate columns in the fund financial statements. The major funds are the general fund, general assistance fund, and road and bridge fund. Following is a description of major and non-major funds.

General Fund

Town Fund - The 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.

Cemetery Fund - Accounts for the sale of lots and related fees and expenditures for the maintenance of the cemetery.

Special Revenue Funds - The Special Revenue Funds account for the proceeds of specific revenue sources, or to finance specified activities as required by law or administrative regulations. The Township special revenue funds and their purposes are as follows:

General Assistance Fund - Accounts for expenditures to assist the needy. The General Assistance program levies a separate property tax.

Road and Bridge Fund - Accounts for the operations of the Road District. It is used to account for all financial resources at the Road District and accounts for expenditures related to maintenance and improvement of Township Roads. The Road District levies a separate property tax.

Emergency Fund - Accounts for donations received and incurs expenditures to assist those in need.

Basis of Accounting

The government-wide statements (the Statement of Net Position and the Statement of Activities) are prepared using the economic resources measurement focus and the accrual basis of accounting. Under this method of accounting, revenues are recognized when earned and expenses are recorded when liabilities are incurred without regard to receipt or disbursement of cash.

The fund financial statements (the Governmental Funds Balance Sheet and Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances) are accounted for using a current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Revenues are recognized in the accounting period in which they become measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or within sixty days after the year end. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Township recognizes property taxes receivable during the fiscal year in which the taxes are levied and become a legal claim of the Township; however, property taxes are not recognized as revenue until the subsequent fiscal year when the property taxes are extended by Cook County and remitted to the Township. Accordingly, the property tax levy for the 2012 tax year, including collections thereon, is recognized as deferred property tax revenue in the accompanying balance sheet. Expenditures are recognized when the related obligations are incurred.

Budgets

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the Town, General Assistance, and Road and Bridge Funds. All appropriated amounts lapse at the end of the fiscal year. Spending control for funds is established by the amount of the total appropriation for the fund, but management control is exercised at appropriation line item levels.

Cash and Cash Investments

Cash and cash investments include amounts in demand deposits (checking, NOW and money market accounts) and time deposits (certificates of deposit with maturity dates that range from one to twelve months).

Illinois Revised Statutes authorize the Township to invest in securities guaranteed by the full faith and credit of the United States of America, interest-bearing savings accounts, certificates of deposit or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act, the State Treasurer's investment pool (authorized by ICLS 30, 235-2, e), and other permitted investments under paragraph 902, chapter 85 of the Statutes as amended by Public Act 86-426. Investments may only be made in banks, which are insured by the Federal Deposit Insurance Corporation.

Cash investments are stated at cost, which approximates market.

Capital Assets

The accounting treatment over property, plant, and equipment (capital assets) depends on whether the assets are reported in the government-wide or fund financial statements.

Government-wide Statements

In the government-wide financial statements capital assets are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated capital assets, which are recorded at their estimated fair value at the date of donation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings and Improvements	20 - 40 years
Infrastructure	10 - 40 years
Vehicles	8 years
Equipment	5 - 15 years
Intangibles	5 years

The minimum capitalization threshold is any item with a total cost greater than \$2,000.

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital outlay expenditures are reclassified in administration expenses within each fund in accordance with the budget and appropriation ordinance.

Compensated Absences

In the event of termination, Township employees are not reimbursed for accumulated sick leave. Vacation pay does not carryover; employees must take vacation by the end of the annual anniversary date. Terminated employees are reimbursed for any accumulated unpaid vacation pay. The amount of such accumulated vacation and sick pay benefits at February 28, 2013 is not significant; therefore it is not accrued in the accounts of the Township. Such amount does not exceed a normal year's accumulation.

Fund Equity

Beginning with fiscal year 2012, the District implemented GASB statement 54 "Fund Balance Reporting and Governmental Fund Type Definitions." This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Non-spendable fund balance – amounts that are not in a spendable form (such as prepaid expense and deposits) or are required to be maintained intact;
- Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- Committed fund balance – amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; 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 – amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body or by an official or body to which the governing body delegates the authority;
- Unassigned fund balance – amounts that are available for any purpose; positive amounts are reported only in the general fund.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The board of trustees establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund. An assigned fund balance is established by the board of trustees through adoption or amendment of the budget as intended for specific purpose (but is neither restricted nor committed).

When fund balance resources are available for a specific purpose in more than one classification, management applies restrictive funds first unless a determination is made to use unrestricted funds. The District's policy concerning which to apply first varies with the intended use and legal requirements. Management typically makes this decision on a transactional basis at the incurrence of the expenditure.

Reimbursements

Other organizations occupy space in the Township building. The Township bills the organizations bi-monthly for various operating costs (i.e., building maintenance, utilities, etc.) These receipts are classified as charges for services in the statement of activities and as reimbursements in the statement of revenues, expenditures and changes in fund balance.

Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2 - DEPOSITS AND INVESTMENTS

Deposits. At year-end, the carrying amount of the Township's deposits, excluding petty cash of \$50, was \$6,702,834 and the bank balance was \$6,904,712. Of the bank balance, \$3,785,503 was covered by federal depository insurance, \$3,119,209 was collateralized with securities held by the pledging financial institution's agent in the Township's name. Included in deposits are certificates of deposit (CDs) with maturities of six to twelve months for a total of \$3,229,577 at February 28, 2013. Interest rates range from .15% to .50%.

NOTE 3 - PROPERTY TAXES

The Township passed the 2012 Tax Levy Ordinances for the Township and for the Road District on December 11, 2012. Property Taxes from the 2012 levy attached as an enforceable lien on property as of January 1, 2012. Taxes are payable in two installments on or around March 1 and August 1. As such, significant tax monies are received between March and December. The County of Cook collects such taxes and remits them periodically.

The current property tax levy is recorded as a receivable, net of estimated uncollectibles approximating 3%. Property tax revenue is recognized to the extent of taxes due and collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current period, less the taxes collected soon enough after the end of the previous fiscal year. Such time thereafter does not exceed 60 days. The current net tax levy receivable is

NOTE 3 - PROPERTY TAXES (Continued)

recorded on the balance sheet along with a corresponding amount of deferred revenue. Deferred revenue represents the 2012 levy which is used to fund fiscal 2014 operations. All uncollected taxes receivable relating to prior years' levies have been written off.

NOTE 4 - CAPITAL ASSETS

	Balance February 29, 2012	Additions	Retirements	Balance February 28, 2013
Capital assets, not being depreciated/amortized				
Land	\$ 567,787	\$ -	\$ -	\$ 567,787
Construction in Process	-	64,300	-	64,300
Total Capital assets, not being depreciated/amortized	567,787	64,300	-	632,087
Capital assets, being depreciated/amortized				
Building and Improvements	1,940,093	15,405	-	1,955,498
Infrastructure	3,803,370	316,158	-	4,119,528
Vehicles	185,018	-	-	185,018
Equipment	243,011	2,930	-	245,941
Intangibles	17,000	-	-	17,000
Total capital assets being depreciated/amortized	6,188,492	334,493	-	6,522,985
Less accumulated depreciation/amortization for				
Building and Improvements	(1,012,236)	(56,648)	-	(1,068,884)
Infrastructure	(1,766,793)	(154,648)	-	(1,921,441)
Vehicles	(69,712)	(23,127)	-	(92,839)
Equipment	(113,806)	(18,588)	-	(132,394)
Intangibles	(6,517)	(3,400)	-	(9,917)
Total accumulated depreciation/amortization	(2,969,064)	(256,411)	-	(3,225,475)
Total capital assets being depreciated/amortized, net	3,219,428	78,082	-	3,297,510
Capital assets, net	\$ 3,787,215	\$ 142,382	\$ -	\$ 3,929,597

In the government-wide statement of activities depreciation expense is split among Government Administration \$75,236, Road Maintenance \$154,648, Senior Bus \$23,127, and General Assistance \$3,400.

NOTE 5 - DEFINED BENEFIT PENSION PLAN

Plan Description: The District's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The District's plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org.

Funding Policy: As set by statute, the District'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. The employer annual required contribution rate for calendar year 2012 was 10.79% of annual covered payroll. The District also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

NOTE 5 - DEFINED BENEFIT PENSION PLAN (Continued)

Annual Pension Cost: The required contribution for fiscal year ending February 28, 2013 was \$110,293.

THREE YEAR TREND INFORMATION FOR THE REGULAR PLAN

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2/28/13	\$110,293	100%	\$0
2/29/12	108,704	100%	0
2/28/11	113,599	100%	0

The required contribution for 2012 was determined as part of the December 31, 2010 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2010, included (a) 7.5% investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4% a year, attributable to inflation, (c) additional projected salary increases ranging from .4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of the District's Regular plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The District Regular plan's unfunded actuarial accrued liability at December 31, 2010 is being amortized as a level percentage of projected payroll on an open 30 year basis.

Funded Status and Funding Progress: As of December 31, 2012, the most recent actuarial valuation date, the Regular plan was 84.79% funded. The actuarial accrued liability for benefits was \$1,931,777 and the actuarial value of assets was \$1,637,944, resulting in an underfunded actuarial accrued liability (UAAL) of \$293,833. The covered payroll for calendar year 2012 (annual payroll of active employees covered by the plan) was \$1,014,563 and the ratio of the UAAL to the covered payroll was 29%.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

NOTE 6 - OTHER POST-EMPLOYMENT BENEFITS

The Township is required to offer employees, who are IMRF vested, continued health insurance coverage upon retirement. The retiree pays the entire health insurance premium, so there is no explicit subsidy by the Township. However, the recently applicable GASB statements numbered 43 and 45 related to Postemployment Benefit Plans Other than Pensions require consideration of the potential implicit subsidy due to the likely demographic differences of the retired population.

In 2010 the Township hired an actuary to compute the estimated implicit subsidy related to these GASB statements. The resulting calculations provided by the actuary yielded a liability which would have an insignificant effect on the financial statements. The Township has chosen not to provide this lengthy disclosure due to its insignificance to the financial statements taken as a whole.

NOTE 7 – NONPROFIT ORGANIZATIONS

Wheeling Township Emergency, Inc.

Wheeling Township Emergency, Inc. is a qualified tax exempt organization under section 501(c)(3) of the Internal Revenue Code. The nonprofit corporation was established as a vehicle to collect tax deductible contributions from the community to help fund social service emergencies which includes a food pantry and other one-time emergency payments for residents of the Township who do not qualify for General Assistance from the Township. The by-laws of the corporation define two directors: The Township Supervisor and the Township's Director of Finance and Administration. Wheeling Township does not budget for these expenditures.

Wheeling Township Report, Inc.

In 1994, the Township formed a nonprofit corporation entitled Wheeling Township Report, Inc. The corporation also qualifies as a tax exempt organization under Section 501(c)(3) of the Internal Revenue Code. The corporation was established for the purpose of generating and mailing the Township newsletter. The by-laws of the corporation define three directors: the Township Supervisor, the Township's Director of Finance and Administration and the third is selected by the Supervisor. The corporation had expenditures of \$84,925 funded by the General Fund and a cash balance of \$1 as of February 28, 2013. These amounts are included in the General (Town) Fund.

NOTE 8 - 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; and natural disasters for which the Township carries commercial insurance.

NOTE 9 – OPERATING TRANSFER

Interfund transfers are reported as operating transfers. During the year, the Road and Bridge Fund transferred \$50,000 to the General Fund to support the Senior Bus program.

REQUIRED SUPPLEMENTARY INFORMATION

WHEELING TOWNSHIP

REQUIRED SUPPLEMENTARY INFORMATION - UNAUDITED

SCHEDULE OF FUNDING PROGRESS
ILLINOIS MUNICIPAL RETIREMENT FUND

FEBRUARY 28, 2013

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability(AAL) --Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/12	\$ 1,637,944	\$ 1,931,777	\$293,833	84.79%	\$1,014,563	28.96%
12/31/11	1,380,859	1,751,812	370,953	78.82%	997,392	37.19%
12/31/10	1,347,535	1,710,279	362,744	78.79%	1,016,444	35.69 %

On a market value basis, the actuarial value of assets as of December 31, 2012 is \$1,696,615. On a market basis, the funded ratio would be 87.83%.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with Wheeling Township. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

WHEELING TOWNSHIP
 SCHEDULE OF REVENUES AND EXPENDITURES -
 BUDGET AND ACTUAL

GENERAL FUND

FOR THE YEAR ENDED FEBRUARY 28, 2013

	APPROPRIATION		ACTUAL	VARIANCE
	ORIGINAL	FINAL		
REVENUES				
Property Taxes	\$ 2,441,448	\$ 2,441,448	2,508,952	\$ 67,504
State Replacement Taxes	80,000	80,000	78,266	(1,734)
Interest Income	24,000	24,000	16,230	(7,770)
Reimbursements	50,000	50,000	41,950	(8,050)
Donations	55,000	55,000	53,663	(1,337)
Sale of Cemetery Lots	12,000	12,000	14,200	2,200
Rentals	1,200	1,200	1,300	100
Miscellaneous	5,000	5,000	5,920	920
Grants	1,200	1,200	1,500	300
Health Screening	1,000	1,000	-	(1,000)
Total Revenues	2,670,848	2,670,848	2,721,981	51,133
EXPENDITURES				
Current				
Administration	915,436	920,911	800,544	120,367
Clerk	8,500	9,000	8,606	394
Assessor	139,260	140,260	139,280	980
Social Services	780,338	780,338	780,338	-
Senior Services	210,400	211,370	196,656	14,714
Senior Bus	547,450	551,080	519,778	31,302
Cemetery	49,000	49,000	14,836	34,164
Contingency	61,500	49,925	-	49,925
Total Expenditures	2,711,884	2,711,884	2,460,038	251,846
Excess (Deficiency) of Revenues Over (Under) Expenditures	(41,036)	(41,036)	261,943	302,979
OTHER FINANCING SOURCES				
Operating Transfer	-	-	50,000	50,000
Net Change in Fund Balances	\$ (41,036)	\$ (41,036)	\$ 311,943	\$ 352,979

WHEELING TOWNSHIP
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL
GENERAL ASSISTANCE FUND
FOR THE YEAR ENDED FEBRUARY 28, 2013

	APPROPRIATION		ACTUAL	VARIANCE
	ORIGINAL	FINAL		
REVENUES				
Property Taxes	\$ 414,948	\$ 414,948	\$ 466,511	\$ 51,563
Interest Income	10,000	10,000	2,675	(7,325)
Miscellaneous	26,000	26,000	47,880	21,880
Total Revenues	450,948	450,948	517,066	66,118
EXPENDITURES				
Current				
Administration	276,200	307,090	298,686	8,404
Home Relief	248,500	222,100	127,663	94,437
Emergency Assistance	98,000	95,700	69,725	25,975
Contingency	25,000	22,810	-	22,810
Total Expenditures	647,700	647,700	496,074	151,626
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (196,752)	\$ (196,752)	\$ 20,992	\$ 217,744

WHEELING TOWNSHIP
 SCHEDULE OF REVENUES AND EXPENDITURES -
 BUDGET AND ACTUAL

ROAD AND BRIDGE FUND

FOR THE YEAR ENDED FEBRUARY 28, 2013

	APPROPRIATION		ACTUAL	VARIANCE
	ORIGINAL	FINAL		
REVENUES				
Property Taxes	\$ 374,500	\$ 374,500	\$ 421,706	\$ 47,206
State Replacement Taxes	44,000	44,000	41,541	(2,459)
Interest Income	2,000	2,000	1,565	(435)
Donations	16,750	16,750	-	(16,750)
Permit Revenues	1,500	1,500	1,325	(175)
Miscellaneous	1,500	1,500	2,339	839
Total Revenues	440,250	440,250	468,476	28,226
EXPENDITURES				
Administration	88,450	88,450	82,933	5,517
Maintenance	424,350	424,350	398,424	25,926
Contingency	15,000	15,000	-	15,000
Total Expenditures	527,800	527,800	481,357	46,443
Excess (Deficiency) of Revenues Over (Under) Expenditures	(87,550)	(87,550)	(12,881)	74,669
OTHER FINANCING SOURCES				
Operating Transfer	(50,000)	(50,000)	(50,000)	-
Net Change in Fund Balances	\$ (137,550)	\$ (137,550)	\$ (62,881)	\$ 74,669

ADDITIONAL INFORMATION

WHEELING TOWNSHIP

GENERAL FUND

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED FEBRUARY 28, 2013

	<u>APPROPRIATION</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
ADMINISTRATION			
Personnel Services			
Salaries	\$ 325,936	\$ 329,377	\$ (3,441)
Payroll Taxes and IMRF	57,525	55,577	1,948
Health Insurance	35,200	33,755	1,445
Workers' Compensation Insurance	5,500	2,852	2,648
Total Personnel Services	424,161	421,561	2,600
Contractual Services			
Building Maintenance	37,000	29,561	7,439
Equipment Maintenance	12,000	9,848	2,152
General Insurance	67,215	65,637	1,578
Telephone	4,500	3,174	1,326
Utilities	23,000	16,944	6,056
Travel	700	253	447
Printing and Publishing	2,200	657	1,543
Legal Services	18,000	14,338	3,662
Audit	11,000	10,800	200
Bonding Insurance	9,000	8,605	395
Training	5,500	3,134	2,366
Dues and Subscriptions	5,025	5,014	11
Postage	1,000	764	236
Contract Services	7,860	8,067	(207)
Social Services	18,000	11,956	6,044
Public Information	86,900	84,310	2,590
Miscellaneous	6,000	4,679	1,321
Total Contractual Services	314,900	277,741	37,159
Capital Outlay	168,000	88,046	79,954
Commodities			
Office Supplies	7,500	6,787	713
Operating Supplies	6,350	6,409	(59)
Total Commodities	13,850	13,196	654
Total Administration	920,911	800,544	120,367
CLERK			
Personnel Services			
Salaries	3,405	3,140	265
Payroll Taxes and IMRF	600	580	20
Unemployment Compensation Insurance	52	51	1
Workers' Compensation Insurance	20	20	-
Total Personnel Services	4,077	3,791	286
Contractual Services			
Dues and Subscriptions	50	30	20
Travel	93	92	1
Postage	265	261	4
Printing and Publishing	225	186	39
Training	155	122	33
Election Expenses	-	-	-
Miscellaneous	440	438	2
Total Contractual Services	1,228	1,129	99

GENERAL FUND STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL - CONTINUED

	<u>APPROPRIATION</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Commodities			
Office Supplies	\$ 690	\$ 681	\$ 9
Equipment and Furniture	3,005	3,005	-
Total Commodities	<u>3,695</u>	<u>3,686</u>	<u>9</u>
Total Clerk	<u>9,000</u>	<u>8,606</u>	<u>394</u>
ASSESSOR			
Personnel Services			
Salaries	97,950	97,949	1
Payroll Taxes and IMRF	17,600	17,594	6
Health Insurance	9,800	9,060	740
Workers' Compensation Insurance	400	308	92
Total Personnel Services	<u>125,750</u>	<u>124,911</u>	<u>839</u>
Contractual Services			
Equipment Maintenance	4,025	4,024	1
Telephone	3,600	3,600	-
Travel	840	826	14
Training	3,035	3,032	3
Postage	500	484	16
Printing and Publishing	-	-	-
Dues and Subscriptions	450	450	-
Miscellaneous	425	422	3
Total Contractual Services	<u>12,875</u>	<u>12,838</u>	<u>37</u>
Commodities			
Office Supplies	1,055	1,149	(94)
Assessment Materials	580	382	198
Total Commodities	<u>1,635</u>	<u>1,531</u>	<u>104</u>
Capital Outlay	-	-	-
Total Assessor	<u>140,260</u>	<u>139,280</u>	<u>980</u>
SOCIAL SERVICES FUNDING			
Human Services			
@HomeMatters	3,865	3,865	-
Hospice & Palliative Care	5,000	5,000	-
HandsOn Suburban Chicago	4,000	4,000	-
Life Span	15,300	15,300	-
Escorted Transportation	6,000	6,000	-
Wings	10,350	10,350	-
Catholic Charities	6,413	6,413	-
CEDA Emergency Housing	31,500	31,500	-
Preservation of Human Dignity	3,150	3,150	-
Journey/PADS/Hope	4,950	4,950	-
Faith Community Home	13,500	13,500	-
Total Human Services	<u>104,028</u>	<u>104,028</u>	<u>-</u>
Mental Health Services			
Behavioral Health Services	35,000	35,000	-
Clearbrook Center	134,100	134,100	-
Countryside Association	29,700	29,700	-
Northwest Mental Health Center	107,100	107,100	-
Avenues to Independence	22,500	22,500	-
Salvation Army	72,000	72,000	-
Glenkirk Center	2,700	2,700	-
Total Mental Health Services	<u>403,100</u>	<u>403,100</u>	<u>-</u>

GENERAL FUND STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL - CONTINUED

	APPROPRIATION	ACTUAL	VARIANCE
Youth Services			
Omni Youth Services	\$ 130,000	\$ 130,000	\$ -
CEDA - Headstart	14,000	14,000	-
CEDA - Daycare	28,800	28,800	-
The Harbour	5,000	5,000	-
Horizon's Children's Center Shelter, Inc.	6,000	6,000	-
Children's Advocacy	61,560	61,560	-
Greater Wheeling Youth	10,350	10,350	-
	17,500	17,500	-
Total Youth Services	273,210	273,210	-
Total Social Services Funding	780,338	780,338	-
SENIOR SERVICES			
Personnel Services			
Salaries	136,000	135,134	866
Payroll Taxes and IMRF	26,920	25,895	1,025
Health Insurance	24,500	18,121	6,379
Workers' Compensation Insurance	1,200	1,066	134
Total Personnel Services	188,620	180,216	8,404
Contractual Services			
Friendly Visitor	100	-	100
Health Screening	2,500	1,275	1,225
Liability Insurance	5,600	5,452	148
Printing and Publishing	500	-	500
Dues and Subscriptions	500	75	425
Training	1,000	190	810
Travel	1,700	1,529	171
Postage	900	713	187
Telephone	1,400	1,400	-
Volunteer Background Check	2,000	1,460	540
Miscellaneous	1,550	1,543	7
Total Contractual Services	17,750	13,637	4,113
Commodities			
Office Supplies	3,000	2,263	737
Total Commodities	3,000	2,263	737
Capital Outlay			
Equipment	2,000	540	1,460
Total Capital Outlay	2,000	540	1,460
Total Senior Services	211,370	196,656	14,714
SENIOR BUS			
Personnel Services			
Salaries	270,200	268,142	2,058
Payroll Taxes and IMRF	55,580	51,426	4,154
Health Insurance	43,900	36,140	7,760
Workers' Compensation Insurance	11,200	10,157	1,043
Total Personnel Services	380,880	365,865	15,015
Contractual Services			
Liability / Bus Insurance	49,050	49,042	8
Printing and Publishing	700	-	700
Training	2,000	1,921	79
Postage	250	184	66
Telephone	2,200	2,200	-
Equipment Maintenance	30,000	23,211	6,789
Uniforms	700	340	360
Miscellaneous	500	72	428
Total Contractual Services	85,400	76,970	8,430

GENERAL FUND STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL - CONTINUED

	APPROPRIATION	ACTUAL	VARIANCE
Commodities			
Office Supplies	\$ 1,000	\$ 715	\$ 285
Gas and Oil	71,600	66,338	5,262
Total Commodities	<u>72,600</u>	<u>67,053</u>	<u>5,547</u>
Capital Outlay			
Equipment	4,000	2,909	1,091
Vehicle	8,000	6,981	1,019
Total Capital Outlay	<u>12,000</u>	<u>9,890</u>	<u>2,110</u>
Other Expenditures			
Licenses and Fees	200	-	200
Total Other Expenditures	<u>200</u>	<u>-</u>	<u>200</u>
Total Senior Bus	<u>551,080</u>	<u>519,778</u>	<u>31,302</u>
CEMETERY			
Personnel Services			
Salaries	1,500	1,500	-
Payroll Taxes	150	149	1
Total Personnel Services	<u>1,650</u>	<u>1,649</u>	<u>1</u>
Contractual Services			
Equipment	25,000	-	25,000
Grounds Maintenance	10,000	8,960	1,040
Road Maintenance	3,000	1,890	1,110
Publishing	100	-	100
Sign Maintenance	100	-	100
Insurance	150	253	(103)
Tree removal	1,000	-	1,000
Computerization	5,000	-	5,000
Travel	1,500	1,500	-
Grave Repurchase	1,000	-	1,000
Miscellaneous	400	510	(110)
Total Contractual Services	<u>47,250</u>	<u>13,113</u>	<u>34,137</u>
Commodities			
Office Supplies	100	74	26
Total Commodities	<u>100</u>	<u>74</u>	<u>26</u>
Total Cemetery	<u>49,000</u>	<u>14,836</u>	<u>34,164</u>
PROVISION FOR CONTINGENCIES	<u>49,925</u>	<u>-</u>	<u>49,925</u>
Total Expenditures	<u>\$ 2,711,884</u>	<u>\$ 2,460,038</u>	<u>\$ 251,846</u>

WHEELING TOWNSHIP
GENERAL ASSISTANCE FUND
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED FEBRUARY 28, 2013

	<u>APPROPRIATION</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
ADMINISTRATION			
Personnel Services			
Salaries	\$ 222,100	\$ 222,093	\$ 7
Payroll Taxes and IMRF	42,600	42,283	317
Health Insurance	24,000	19,023	4,977
Workers' Compensation Insurance	600	557	43
Total Personnel Services	<u>289,300</u>	<u>283,956</u>	<u>5,344</u>
Contractual Services			
Legal	1,000	408	592
Telephone	3,000	3,000	-
Utilities	1,000	-	1,000
Travel	600	174	426
Training	1,010	1,008	2
Postage	980	979	1
Audit	500	500	-
Miscellaneous	1,000	39	961
Total Contractual Services	<u>9,090</u>	<u>6,108</u>	<u>2,982</u>
Commodities			
Office Supplies	1,200	1,150	50
Total Commodities	<u>1,200</u>	<u>1,150</u>	<u>50</u>
Capital Outlay	7,500	7,472	28
Total Administration	<u>307,090</u>	<u>298,686</u>	<u>8,404</u>
HOME RELIEF			
Contractual Services			
Medical	10,000	2,280	7,720
Dental	25,000	25,000	-
Funeral and Burial	1,500	-	1,500
Utilities	7,500	3,902	3,598
Shelter/Room and Board	65,000	40,813	24,187
Shelter with Utilities	10,000	6,603	3,397
Hospital Services	25,000	-	25,000
Eviction Emergencies	-	50	(50)
Telephone	-	340	(340)
Insurance	5,000	4,250	750
Total Contractual Services	<u>149,000</u>	<u>83,238</u>	<u>65,762</u>
Commodities			
Food	30,000	13,737	16,263
Personal Essentials	5,000	2,840	2,160
Fuel	20,000	9,848	10,152
Total Commodities	<u>55,000</u>	<u>26,425</u>	<u>28,575</u>

GENERAL ASSISTANCE FUND STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
CONTINUED

	<u>APPROPRIATION</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Other Expenses			
Access To Care	18,000	18,000	-
Transient Expense	100	-	100
	<u>18,100</u>	<u>18,000</u>	<u>100</u>
Total Other Expenses			
	<u>18,100</u>	<u>18,000</u>	<u>100</u>
Total Home Relief	<u>222,100</u>	<u>127,663</u>	<u>94,437</u>
EMERGENCY ASSISTANCE			
Contractual Services			
Utilities	20,000	11,518	8,482
Telephone	-	-	-
Medical Care	500	-	500
Shelter	75,000	58,207	16,793
	<u>95,500</u>	<u>69,725</u>	<u>25,775</u>
Total Contractual Services			
	<u>95,500</u>	<u>69,725</u>	<u>25,775</u>
Commodities			
Food	100	-	100
Fuel/Travel	100	-	100
	<u>200</u>	<u>-</u>	<u>200</u>
Total Commodities			
	<u>200</u>	<u>-</u>	<u>200</u>
Total Emergency Assistance	<u>95,700</u>	<u>69,725</u>	<u>25,975</u>
PROVISION FOR CONTINGENCIES	<u>22,810</u>	<u>-</u>	<u>22,810</u>
Total Expenditures	<u>\$ 647,700</u>	<u>\$ 496,074</u>	<u>\$ 151,626</u>

WHEELING TOWNSHIP

ROAD AND BRIDGE FUND

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED FEBRUARY 28, 2013

	<u>APPROPRIATION</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
ADMINISTRATION			
Personnel Services			
Salaries	\$ 57,250	\$ 56,221	\$ 1,029
Payroll Taxes and IMRF	11,350	11,040	310
Health Insurance	2,300	1,805	495
Workers' Compensation Insurance	4,000	3,638	362
Total Personnel Services	<u>74,900</u>	<u>72,704</u>	<u>2,196</u>
Contractual Services			
General Insurance	1,200	1,200	-
Telephone	2,100	2,203	(103)
Travel	2,000	1,285	715
Postage	400	152	248
Printing and Publishing	500	328	172
Audit	3,000	3,000	-
Legal	2,500	1,007	1,493
Training	500	27	473
Dues and Subscriptions	500	435	65
Total Contractual Services	<u>12,700</u>	<u>9,637</u>	<u>3,063</u>
Commodities			
Office Supplies	350	245	105
Office Equipment	500	347	153
Total Commodities	<u>850</u>	<u>592</u>	<u>258</u>
Total Administration	<u>88,450</u>	<u>82,933</u>	<u>5,517</u>
MAINTENANCE			
Contractual Services			
Snow Control	25,000	21,088	3,912
Property Maintenance	3,000	350	2,650
Engineering	2,000	1,489	511
Machinery Rental	500	-	500
Street Lighting	350	199	151
Miscellaneous	500	-	500
Permit Expense	2,000	563	1,437
Other professional Services	500	-	500
Total Contractual Services	<u>33,850</u>	<u>23,689</u>	<u>10,161</u>
Commodities			
Supplies	500	17	483
Total Commodities	<u>500</u>	<u>17</u>	<u>483</u>
Capital Outlay			
Equipment	4,000	1,822	2,178
Road Construction/Maintenance	386,000	372,896	13,104
Total Capital Outlay	<u>390,000</u>	<u>374,718</u>	<u>15,282</u>
Total Maintenance	<u>424,350</u>	<u>398,424</u>	<u>25,926</u>
PROVISION FOR CONTINGENCIES	<u>15,000</u>	<u>-</u>	<u>15,000</u>
Total Expenditures	<u>\$ 527,800</u>	<u>\$ 481,357</u>	<u>\$ 46,443</u>

WHEELING TOWNSHIP

EMERGENCY FUND

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED FEBRUARY 28, 2013

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
EMERGENCY ASSISTANCE			
Contractual Services			
Prescriptions	\$ -	\$ 717	\$ (717)
Shelter	-	5,454	(5,454)
Utilities	-	588	(588)
Medical Care	-	-	-
Food	-	7,193	(7,193)
Transportation	-	173	(173)
Miscellaneous	-	2,286	(2,286)
	<u>-</u>	<u>16,411</u>	<u>(16,411)</u>
Total Contractual Services	-	16,411	(16,411)
CONTINGENCIES	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ -</u>	<u>\$ 16,411</u>	<u>\$ (16,411)</u>