

WHEELING TOWNSHIP
FINANCIAL STATEMENTS
YEAR ENDED FEBRUARY 28, 2019



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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, 2019, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the 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, 2019, 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.

Independent Auditor's Report

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 26 through 30 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 basic financial statements. 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 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 information is fairly stated in all material respects in relation to the basic financial statements as a whole.

McClure, Ingersoll & Co., Chtd.

June 25, 2019

Management's Discussion and Analysis

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, 2019. The Management of the Township encourages the readers of this financial information presented in conjunction with the financial statements to obtain a better understanding of the Township's financial operations.

Financial Highlights

Wheeling Township's net position as of February 28, 2019 and 2018 was \$9,064,542 and \$9,203,465, respectively. The Township's net position decreased by \$138,923 and \$477,758 for the years ended February 28, 2019 and 2018, respectively. The term "net position" represents the difference between total assets/deferred outflows and total liabilities/deferred inflows of resources. The Township decreased its levies in order to reduce its net position.

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/deferred outflows and liabilities/deferred inflows of resources, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of 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

Management's Discussion and Analysis

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 the changes in Wheeling Township's net pension liability and schedule of employer contributions. 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, increases or decreases in net position over time may serve as a useful indicator of a government's financial position. In the case of the Wheeling Township, assets and deferred outflows exceeded liabilities and deferred inflows by \$9,064,542 and \$9,203,465 for the years ended February 28, 2019 and 2018, respectively. A portion of the Township's net position balance reflects its net investment in capital assets, \$3,906,167. 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 \$1,536,448, which is restricted by statute or donor, and \$3,621,927 which is unrestricted.

Condensed Statement of Net Position

	February 28, 2019	February 28, 2018
Current and Other Assets	\$ 8,095,391	\$ 8,370,390
Capital Assets, net of accumulated depreciation	3,906,167	4,012,700
Total Assets	12,001,558	12,383,090
Deferred Outflows of Resources	813,201	153,295
Current Liabilities	12,115	29,291
Non-Current Liabilities	613,129	-
Total Liabilities	625,244	29,291
Deferred Inflows of Resources	3,124,973	3,303,629
Net Position		
Net Investment in Capital Assets	3,906,167	4,012,700
Restricted	1,536,448	1,482,123
Unrestricted	3,621,927	3,708,642
Total Net Position	\$ 9,064,542	\$ 9,203,465

Management's Discussion and Analysis

Condensed Statement of Activities

	For Years Ended	
	February 28, 2019	February 28, 2018
Revenues		
Program Revenues		
Charges for Services	\$ 32,672	\$ 50,453
Operating Grants and Contributions	109,761	128,824
General Revenues		
Property Taxes	2,858,494	2,641,786
State Replacement Taxes	118,217	126,528
Interest Income	71,849	28,152
Other	33,892	74,369
Total Revenues	3,224,885	3,050,112
Expenses		
Program Expenses		
General Government	1,315,912	1,416,559
Social Services	674,232	687,052
General Assistance	188,540	228,785
Senior Services	192,004	200,039
Senior Bus	587,748	659,205
Cemetery	34,590	20,474
Road Maintenance	370,782	315,756
Total Expenses	3,363,808	3,527,870
Change in Net Position	(138,923)	(477,758)
Net Position, Beginning of Year	9,203,465	9,681,223
Net Position, End of Year	\$ 9,064,542	\$ 9,203,465

The following is a summary of changes in fund balances for the year ended February 28, 2019:

Governmental Funds	Fund Balance February 28, 2018	Increase (Decrease)	Fund Balance February 28, 2019
General	\$ 3,891,418	\$ (146,119)	\$ 3,745,299
General Assistance	652,544	(25,822)	626,722
Road Management	560,819	65,330	626,149
Emergency	264,182	11,804	275,986
	\$ 5,368,963	\$ (94,807)	\$ 5,274,156

The Township planned for the decreases in order to reduce fund balances.

Budgetary Highlights

There were minor line item changes to the original budget appropriations for the General Fund and General Assistance Fund. Expenditures in the General Fund of \$2,404,249 exceeded revenues by \$146,119 and were \$372,103 less than the appropriation of \$2,776,352. Expenditures exceeded the revenues in the General Assistance Fund by \$25,822 but were less than the appropriation.

General Assistance, a mandated local form of public aid administered by the Township, the Township must budget sufficient funds to accommodate all those that seek service and qualify for the program. Emergency Assistance an optional by Illinois statute that Wheeling Township offers as another form of

Management’s Discussion and Analysis

aid for families facing emergencies that are work related or life threatening. 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 and state governments and provides a stipend for each approved application; Wheeling Township received \$13,018 in fiscal year 2018-19.

Many of the residents seeking assistance for programs such as Food Pantry, Angel Fund, Adopt a Family, Back to School, etc. were serviced by paid staff, however the commodity was not expensed from the General Assistance budget. These programs were funded by community donations made to the Wheeling Township Emergency Fund Inc. and for the most part coordinated by volunteers, who are supervised by General Assistance staff.

The expanded food pantry is a successful client choice model that allows clients to choose the items enjoyed by their families. We continue to receive food and monetary donations to keep the shelves stocked. When needed, food is purchased from the Greater Chicago Food Depository and ALDI’s using the monetary donations. Major donations were received from: Arlington Pediatrics; Brown Family Foundation; Sunset Rotary Club; Arlington Heights Noon Rotary Club; Lions Club of Arlington Heights; Luther Village Spiritual Foundation; Prospect Heights Lions Club; CLEATS and VENTS; and the Clerics of St. Viator. Indian Trails Public Library District and Arlington Heights Memorial Library donated food and books for needy residents.

The Town Fund, or General Fund, received grants from Age Options to provide support for SHIP volunteers to help seniors navigate the complicated Medicare system, and from Illinois Public Risk Fund for safety floor mat rentals for the building. SHIP volunteers see clients by appointment and have offices on the second floor of the Wheeling Township Community Center. The grant was expensed for SHIP volunteer’s equipment and supplies and CPR training for Township drivers and staff. In addition, the continued partnership with PACE affords Wheeling Township a low-cost opportunity to regularly replace aging vehicles by leasing buses for \$100 each per month.

During the year ending February 28, 2019 Wheeling Township partnered with social service agencies to provide thirty different programs for children, teens, adults, senior citizens and disabled individuals. Wheeling Township provided \$634,472 in funding to these not-for-profit agencies so that services like primary medical and dental care, mental health and substance abuse counseling, childcare, emergency housing, youth services, residential and vocational services for developmentally and physically disabled individuals, etc. can be accessible and affordable to residents on a sliding scale basis.

Capital Assets

The following is a summary of capital assets and accumulated depreciation, for the years ended:

	<u>February 28, 2019</u>	<u>February 28, 2018</u>
Land	\$ 567,787	\$ 567,787
Building and Improvements	2,194,814	2,163,467
Infrastructure	5,511,399	5,347,787
Vehicles	228,450	228,450
Equipment	240,074	226,390
Intangibles	<u>17,000</u>	<u>17,000</u>
Cost of Capital Assets	8,759,524	8,550,881
Less Accumulated Depreciation	<u>4,853,357</u>	<u>4,538,181</u>
Net Capital Assets	<u>\$ 3,906,167</u>	<u>\$ 4,012,700</u>

Management's Discussion and Analysis

Significant capital asset additions included road drainage improvements and road resurfacing. Additional information regarding the Township capital assets can be found in Note 4 on page 20.

Description of Current and Expected Conditions

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 2018-19:

- Intersection of Morrison Ave. and Lee St. – drainage improvements
- Annual pot hole patching throughout the unincorporated areas
- Morrison Ave from River Rd. to Lee St. - resurfacing

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

- 23,125 bus and medical van rides
- 11,875 meals delivered to homebound residents
- 874 in-office visits to the Nurse
- 133 home visits by the Nurse
- 673 SHIP client contacts
- 1,376 approximate rides provided through TRIP program
- 65 riders participated in the Holiday Lights Tour
- 516 General Assistance and Emergency Assistance Appointments
- 829 LIHEAP applications processed
- 156 Mobile Dental Clinic applications processed
- 4,852 visits to the Food Pantry
- 245 families received food and gifts through the holiday Adopt-a-Family Program
- 264 Thanksgiving baskets were distributed to needy families and senior citizens
- 240 children received backpacks and supplies
- 5,523 visits to the Assessor's office
- 5,316 calls processed by the Assessor's office
- 1,386 constituents assisted with Appeals for Cook Co. Assessor and Board of Review
- 3,356 Exemptions Filed 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. Wheeling Township has reduced levies and reduced reserves. Grants and 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 Supervisor, Wheeling Township 1616 N. Arlington Heights Road, Arlington Heights, Illinois 60004.

Basic Financial Statements

WHEELING TOWNSHIP

STATEMENT OF NET POSITION

FEBRUARY 28, 2019

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash and Cash Investments	\$ 5,662,178
Receivables	
Property Taxes, net	2,406,567
Other	15,991
Gift Card Inventory	6,555
Security Deposit	4,100
Capital Assets, net of accumulated depreciation/amortization	<u>3,906,167</u>
Total Assets	12,001,558
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items Related to Pension (IMRF)	<u>813,201</u>
Total Assets and Deferred Outflows of Resources	<u>12,814,759</u>
LIABILITIES	
Accounts Payable	12,115
Long-Term Liabilities	
Net Pension Obligation	<u>613,129</u>
Total Liabilities	<u>625,244</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred Property Taxes	2,809,120
Deferred Items Related to Pension (IMRF)	<u>315,853</u>
Total Deferred Inflows of Resources	<u>3,124,973</u>
Total Liabilities and Deferred Inflows of Resources	<u>3,750,217</u>
NET POSITION	
Net Investment in Capital Assets	3,906,167
Restricted	1,536,448
Unrestricted	<u>3,621,927</u>
Total Net Position	<u>\$ 9,064,542</u>

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

Basic Financial Statements

WHEELING TOWNSHIP

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED FEBRUARY 28, 2019

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
GOVERNMENTAL ACTIVITIES					
Government Administration	\$ 1,151,201	\$ 16,522	5,809	\$ -	\$ (1,128,870)
Township Clerk	6,213	-	-	-	(6,213)
Township Assessor	158,498	-	-	-	(158,498)
Social Services	634,472	-	-	-	(634,472)
General Assistance					
Home Relief	104,065	-	-	-	(104,065)
Emergency Assistance	84,475	-	-	-	(84,475)
Other Social Services	39,760	-	49,902	-	10,142
Senior Services	192,004	-	8,316	-	(183,688)
Senior Bus	587,748	-	45,734	-	(542,014)
Cemetery	34,590	16,150	-	-	(18,440)
Road Maintenance	370,782	-	-	-	(370,782)
Total Governmental Activities	\$ 3,363,808	\$ 32,672	\$ 109,761	\$ -	\$ (3,221,375)
GENERAL REVENUES					
Taxes					
Property Taxes					
State Replacement Taxes					
Interest Income					
Reimbursements					
Miscellaneous					
Total General Revenues					
Change in Net Position					
NET POSITION					
Beginning of Year					
End of Year					

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

Basic Financial Statements

WHEELING TOWNSHIP

GOVERNMENTAL FUNDS BALANCE SHEET

FEBRUARY 28, 2019

	GENERAL FUND	GENERAL ASSISTANCE FUND	ROAD MANAGEMENT FUND	EMERGENCY FUND	TOTAL GOVERNMENTAL FUNDS
ASSETS					
Cash and Cash Investments	\$ 4,027,459	\$ 686,690	\$ 677,097	\$ 270,932	\$ 5,662,178
Receivables					
Property Taxes, net	1,758,454	342,220	305,893	-	2,406,567
Other	12,942	-	3,049	-	15,991
Gift Card Inventory	-	1,465	-	5,090	6,555
Security Deposit	4,100	-	-	-	4,100
	<u>4,100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,100</u>
Total Assets	<u>\$ 5,802,955</u>	<u>\$ 1,030,375</u>	<u>\$ 986,039</u>	<u>\$ 276,022</u>	<u>\$ 8,095,391</u>
LIABILITIES					
Accounts Payable	\$ 10,956	\$ 1,103	\$ 20	\$ 36	\$ 12,115
DEFERRED INFLOWS OF RESOURCES					
Deferred Property Taxes	2,046,700	402,550	359,870	-	2,809,120
Total Liabilities and Deferred Inflows of Resources	<u>2,057,656</u>	<u>403,653</u>	<u>359,890</u>	<u>36</u>	<u>2,821,235</u>
FUND BALANCES					
Nonspendable	4,100	-	-	-	4,100
Restricted for Statutory Purposes	-	626,722	626,149	-	1,252,871
Restricted by Donors	7,591	-	-	275,986	283,577
Unassigned	3,733,608	-	-	-	3,733,608
	<u>3,733,608</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,733,608</u>
Total Fund Balances	<u>3,745,299</u>	<u>626,722</u>	<u>626,149</u>	<u>275,986</u>	<u>5,274,156</u>
Total Liabilities and Deferred Inflows of and Fund Balances	<u>\$ 5,802,955</u>	<u>\$ 1,030,375</u>	<u>\$ 986,039</u>	<u>\$ 276,022</u>	<u>\$ 8,095,391</u>

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

Basic Financial Statements

WHEELING TOWNSHIP

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

FEBRUARY 28, 2019

Total Fund Balances - Governmental Funds Balance Sheet	\$ 5,274,156
Amounts reported for governmental activities in the statement of net position are different because:	
Deferred Outflows related to Pensions	813,201
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds	3,906,167
The Net Pension Obligation for IMRF is recorded in the statement of net position but is not recognized in the government funds	(613,129)
Deferred Inflows related to Pensions	<u>(315,853)</u>
Net Position of Governmental Activities - Statement of Net Position	<u><u>\$ 9,064,542</u></u>

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

Basic Financial Statements

WHEELING TOWNSHIP

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

FOR THE YEAR ENDED FEBRUARY 28, 2019

	GENERAL FUND	GENERAL ASSISTANCE FUND	ROAD MANAGEMENT FUND	EMERGENCY FUND	TOTAL GOVERNMENTAL FUNDS
REVENUES					
Property Taxes	\$ 2,030,573	\$ 437,168	\$ 390,753	\$ -	\$ 2,858,494
State Replacement Taxes	76,651	-	41,566	-	118,217
Interest Income	52,669	10,767	6,751	1,662	71,849
Reimbursements	11,986	26,476	-	-	38,462
Donations / Grants	59,859	-	-	49,902	109,761
Rentals	2,505	-	-	-	2,505
Miscellaneous	5,706	-	1,710	-	7,416
Health Screenings	2,031	-	-	-	2,031
Sale of Cemetery Lots & Burial Fees	16,150	-	-	-	16,150
Total Revenues	2,258,130	474,411	440,780	51,564	3,224,885
EXPENDITURES					
Current					
Administration	814,075	311,693	73,383	-	1,199,151
Clerk	6,213	-	-	-	6,213
Assessor	158,498	-	-	-	158,498
Social Services	634,472	-	-	-	634,472
Senior Services	192,004	-	-	-	192,004
Senior Bus	564,397	-	-	-	564,397
Cemetery	34,590	-	-	-	34,590
Home Relief	-	104,065	-	-	104,065
Emergency Assistance	-	84,475	-	39,760	124,235
Maintenance	-	-	302,067	-	302,067
Contingency	-	-	-	-	-
Total Expenditures	2,404,249	500,233	375,450	39,760	3,319,692
Excess (Deficiency) of Revenues Over (Under) Expenditures	(146,119)	(25,822)	65,330	11,804	(94,807)
FUND BALANCES					
Beginning of Year	3,891,418	652,544	560,819	264,182	5,368,963
End of Year	\$ 3,745,299	\$ 626,722	\$ 626,149	\$ 275,986	\$ 5,274,156

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

Basic 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, 2019

Net Change in Fund Balances - Statement of Revenues, Expenditures,
and Changes in Fund Balances \$ (94,807)

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	208,643
Depreciation/Amortization Expense	<u>(315,176)</u>
Difference	<u>(106,533)</u>

Recognizing the pension revenue (expense) relating to the change in
the net pension obligation 62,417

Change in Net Position of Governmental Activities - Statement of Activities \$ (138,923)

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

Notes to Financial Statements

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 Wheeling Township Report, Inc. and Wheeling Township Emergency, Inc. 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 Townships 25, 21, 23 and High School Township 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.

Basis of Presentation

The government-wide financial statements (i.e., the Statement of Net Position and the

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

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 Township levies a separate property tax for the General Assistance program.

Road Management Fund - Accounts for all financial resources of the Road Management Fund and accounts for all expenditures related to maintenance and improvement of unincorporated roads of the Township. The Township levies a separate property tax for the Road Management Fund.

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/deferred outflows and current liabilities/deferred inflows of resources generally are included on the balance sheet. Revenues are recognized in the accounting period in which

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

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.

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 2018 tax year, including collections thereon, is recognized as deferred inflows of resources 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 Management 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 twelve-month maturities).

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.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies

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.

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	15 - 40 years
Infrastructure	10 - 40 years
Vehicles	8 years
Equipment and Furniture & Fixtures	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.

Deferred Outflows and Inflows of Resources

Deferred outflows of resources related to pension expense represent amounts related to the differences between expected and actual experience, changes in assumptions and the net difference between projected and actual earnings on pension plan investments and post measurement date payments. See Note 6 for additional information on these deferred outflows.

Deferred inflows of resources consists of two items. Deferred inflows relating to property taxes do not fit the definition of a liability, that is, the use of resources to satisfy an obligation. Rather deferred property taxes represent a future recognition of revenue, therefore are classified as deferred inflows of resources. Deferred inflows related to pensions represent differences between expected and actual experience.

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 pay benefits at February 28, 2019 is not significant; therefore it is not accrued in the accounts of the Township. Such amount does not exceed a normal year's accumulation.

Note 1: Summary of Significant Accounting Policies (Continued)

Defined Benefit Pension Plan (IMRF)

For purposes of measuring the net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Illinois Municipal Retirement Fund (IMRF) and additions to/deductions from IMRF fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Fund Equity

The Township follows 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, by enabling legislation, or by donors;
- 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.

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 Township’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.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

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 \$5,662,128 and the bank balance was \$5,924,407. Of the bank balance, \$4,283,944 was covered by federal depository insurance and \$1,640,463 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 twelve months each for a total of \$2,010,978 at February 28, 2019. Interest rates range from 1.29% to 2.0%.

Note 3: Property Taxes

The Township passed the 2018 Tax Levy Ordinances for the Township on December 11, 2018. Property Taxes from the 2018 levy attached as an enforceable lien on property as of January 1, 2018. 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 recorded on the balance sheet along with a corresponding amount classified as deferred inflows of resources. The deferred inflows of resources represents the 2018 levy which is used to fund fiscal 2020 operations. All uncollected taxes receivable relating to prior years' levies have been written off.

Notes to Financial Statements

Note 4: Capital Assets

	Balance February 28, 2018	Additions	Retirements	Balance February 28, 2019
Capital assets, not being depreciated/amortized				
Land	\$ 567,787	\$ -	\$ -	\$ 567,787
Total Capital assets, not being depreciated/amortized	<u>567,787</u>	<u>-</u>	<u>-</u>	<u>567,787</u>
Capital assets, being depreciated/amortized				
Building and Improvements	2,163,467	31,347	-	2,194,814
Infrastructure	5,347,787	163,612	-	5,511,399
Vehicles	228,450	-	-	228,450
Equipment and Furniture & Fixtures	226,390	13,684	-	240,074
Intangibles	17,000	-	-	17,000
Total capital assets being depreciated/amortized	<u>7,983,094</u>	<u>208,643</u>	<u>-</u>	<u>8,191,737</u>
Less accumulated depreciation/amortization for				
Building and Improvements	(1,341,060)	(42,002)	-	(1,383,062)
Infrastructure	(2,897,811)	(232,327)	-	(3,130,138)
Vehicles	(139,807)	(23,351)	-	(163,158)
Equipment and Furniture & Fixtures	(142,503)	(17,496)	-	(159,999)
Intangibles	(17,000)	-	-	(17,000)
Total accumulated depreciation/amortization	<u>(4,538,181)</u>	<u>(315,176)</u>	<u>-</u>	<u>(4,853,357)</u>
Total capital assets being depreciated/amortized, net	<u>3,444,913</u>	<u>(106,533)</u>	<u>-</u>	<u>3,338,380</u>
Capital assets, net	<u>\$ 4,012,700</u>	<u>\$ (106,533)</u>	<u>\$ -</u>	<u>\$ 3,906,167</u>

In the government-wide statement of activities depreciation expense is split among Government Administration \$59,498, Road Maintenance \$232,327, and Senior Bus \$23,351.

Note 5: Long Term Asset/(Liability)

Changes in long-term asset/(liability) during the year were as follows:

Type of Debt	Balance at February 28, 2018	Increases	Decreases	Balance at February 28, 2019	Amounts Due Within One Year
Net Pension Asset/(Liability)	<u>\$ 163,016</u>	<u>\$ -</u>	<u>\$ 776,145</u>	<u>\$ (613,129)</u>	<u>\$ -</u>

Note 6: Defined Benefit Pension Plan

IMRF Plan Description. The Township's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The Township's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Note 6: Defined Benefit Pension Plan (Continued)

Benefits Provided. IMRF has three benefit plans. The Township participates in the Regular Plan (RP). All three IMRF benefit plans have two tiers. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings 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.

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

	IMRF
Retirees and Beneficiaries currently receiving benefits	41
Inactive Plan Members entitled to but not yet receiving benefits	8
Active Plan Members	27
Total	76

Contributions. As set by statute, the Township’s Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Township’s annual contribution rate for calendar year 2018 was 9.54%. For the fiscal year ended February 28, 2019 the Township contributed \$96,249 to the plan. The Township also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF’s Board of Trustees, while the supplemental retirement benefits rate is set by statute.

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

Notes to Financial Statements

Note 6: Defined Benefit Pension Plan (Continued)

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

- The *Actuarial Cost Method* used was Entry Age Normal.
- The *Asset Valuation Method* used was Market Value of Assets.
- The *Inflation Rate* was assumed to be 2.75%.
- *Salary Increases* were expected to be 3.75% to 14.50%, including inflation.
- The *Investment Rate of Return* was assumed to be 7.50%.
- *Projected Retirement Age* was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2014 valuation according to an experience study from years 2011 to 2013.
- The IMRF-specific rates for *Mortality* (for non-disabled retirees) were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For *Disabled Retirees*, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.
- For *Active Members*, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- The *long-term expected rate of return* on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

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

Single Discount Rate. A Single Discount Rate of 7.25% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate,

Notes to Financial Statements

Note 6: Defined Benefit Pension Plan (Continued)

and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

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

Changes in the Net Pension (Asset)/Liability.

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension (Asset)/Liability (A)-(B)
Balances at December 31, 2017	\$ 4,361,143	\$ 4,524,159	\$ (163,016)
Changes for the year:			
Service Cost	110,239	-	110,239
Interest on the Total Pension Liability	315,740	-	315,740
Differences Between Expected and Actual Experience of the Total Pension	306,588	-	306,588
Changes of Assumptions	104,919	-	104,919
Contributions - Employer	-	101,471	(101,471)
Contributions - Employees	-	48,052	(48,052)
Net Investment Income	-	(276,254)	276,254
Benefit Payments, including Refunds of Employee Contributions	(412,787)	(412,787)	-
Other (Net Transfer)	-	188,072	(188,072)
Net Changes	<u>424,699</u>	<u>(351,446)</u>	<u>776,145</u>
Balances at December 31, 2018	<u>\$ 4,785,842</u>	<u>\$ 4,172,713</u>	<u>\$ 613,129</u>

Sensitivity of the Net Pension Liability to Changes in the Discount Rate. The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Lower (6.25%)	Current (7.25%)	1% Higher (8.25%)
Net Pension Liability	<u>\$ 1,076,120</u>	<u>\$ 613,129</u>	<u>\$ 215,536</u>

Notes to Financial Statements

Note 6: Defined Benefit Pension Plan (Continued)

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions. For the year ended February 28, 2019, the Township recognized pension expense of \$33,832. At December 31, 2018, the Township reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Amounts Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Amounts to be Recognized in Pension Expense in Future Periods		
Differences between expected and actual experience	\$ 183,776	\$ 23,833
Changes of assumptions	62,891	39,178
Net difference between projected and actual earnings on pension plan investments	555,075	252,842
Total Deferred Amounts to be recognized in pension expense in future periods	801,742	315,853
Pension Contributions made subsequent to the Measurement Date, through February 28, 2019	11,459	-
Total Deferred Amounts Related to Pensions	\$ 813,201	\$ 315,853

Deferred outflows of resources related to pensions resulting from Township contributions subsequent to the measurement date of \$11,459 are recognized as an increase to the deferred outflows of resources in the year ended February 28, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending December 31	Net Deferred Outflows of Resources
2019	\$ 199,277
2020	125,793
2021	38,269
2022	122,550
Thereafter	-
Total	\$ 485,889

Note 7: 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 applicable GASB statement 75 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.

During the year, 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.

Notes to Financial Statements

Note 7: Other Post-Employment Benefits (Continued)

The Township has chosen not to provide this lengthy disclosure due to its insignificance to the financial statements taken as a whole.

Note 8: 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 three directors: The Township Supervisor, the Township's Director of Finance and Administration, and the Director of General Assistance. 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 \$86,195 funded by the General Fund and a cash balance of \$4 as of February 28, 2019. These amounts are included in the General (Town) Fund.

Note 9: 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 10: Contingencies

Tax rate objections have been filed for excess accumulations in the General Assistance Fund and the Road Management Fund for tax years 2007 through 2010. It is not possible to determine the final settlement. In the opinion of management and its council, the results of such litigation will not have a material impact on the financial statements of the Township.

Required Supplementary Information

WHEELING TOWNSHIP

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

GENERAL FUND

FOR THE YEAR ENDED FEBRUARY 28, 2019

	APPROPRIATION		ACTUAL	VARIANCE
	ORIGINAL	FINAL		
REVENUES				
Property Taxes	\$ 2,110,017	\$ 2,110,017	\$ 2,030,573	\$ (79,444)
State Replacement Taxes	83,000	83,000	76,651	(6,349)
Interest Income	15,000	15,000	52,669	37,669
Reimbursements	12,000	12,000	11,986	(14)
Donations	45,000	45,000	51,543	6,543
Sale of Cemetery Lots	10,000	10,000	16,150	6,150
Rentals	1,000	1,000	2,505	1,505
Miscellaneous	1,000	1,000	5,706	4,706
Grants	1,000	1,000	8,316	7,316
Health Screening	1,000	1,000	2,031	1,031
Total Revenues	2,279,017	2,279,017	2,258,130	(20,887)
EXPENDITURES				
Current				
Administration	938,454	953,504	814,075	139,429
Clerk	8,685	8,685	6,213	2,472
Assessor	180,100	180,400	158,498	21,902
Social Services	636,863	636,863	634,472	2,391
Senior Services	205,950	206,080	192,004	14,076
Senior Bus	696,800	700,100	564,397	135,703
Cemetery	48,450	54,450	34,590	19,860
Contingency	61,050	36,270	-	36,270
Total Expenditures	2,776,352	2,776,352	2,404,249	372,103
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (497,335)	\$ (497,335)	\$ (146,119)	\$ 351,216

Note: Budgets are adopted on the modified accrual basis of accounting. All appropriations lapse at fiscal year end.

Required Supplementary Information

WHEELING TOWNSHIP

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

GENERAL ASSISTANCE FUND

FOR THE YEAR ENDED FEBRUARY 28, 2019

	APPROPRIATION		ACTUAL	VARIANCE
	ORIGINAL	FINAL		
REVENUES				
Property Taxes	\$ 411,710	\$ 411,710	\$ 437,168	\$ 25,458
Interest Income	2,300	2,300	10,767	8,467
Miscellaneous	24,000	24,000	26,476	2,476
Total Revenues	438,010	438,010	474,411	36,401
EXPENDITURES				
Current				
Administration	342,670	344,220	311,693	32,527
Home Relief	194,900	194,900	104,065	90,835
Emergency Assistance	76,900	76,900	84,475	(7,575)
Contingency	25,000	23,450	-	23,450
Total Expenditures	639,470	639,470	500,233	139,237
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (201,460)	\$ (201,460)	\$ (25,822)	\$ 175,638

Required Supplementary Information

WHEELING TOWNSHIP

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

ROAD MANAGEMENT FUND

FOR THE YEAR ENDED FEBRUARY 28, 2019

	APPROPRIATION		ACTUAL	VARIANCE
	ORIGINAL	FINAL		
REVENUES				
Property Taxes	\$ 370,481	\$ 370,481	\$ 390,753	\$ 20,272
State Replacement Taxes	44,000	44,000	41,566	(2,434)
Interest Income	1,500	1,500	6,751	5,251
Permit Revenues	4,000	4,000	-	(4,000)
Miscellaneous	1,000	1,000	1,710	710
Total Revenues	<u>420,981</u>	<u>420,981</u>	<u>440,780</u>	<u>19,799</u>
EXPENDITURES				
Administration	81,150	82,400	73,383	9,017
Maintenance	382,750	383,550	302,067	81,483
Contingency	10,000	7,950	-	7,950
Total Expenditures	<u>473,900</u>	<u>473,900</u>	<u>375,450</u>	<u>98,450</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (52,919)</u>	<u>\$ (52,919)</u>	<u>\$ 65,330</u>	<u>\$ 118,249</u>

Required Supplementary Information

WHEELING TOWNSHIP

SCHEDULE OF CHANGES IN THE NET PENSION (ASSET)/LIABILITY AND RELATED RATIOS

CALENDAR YEAR ENDED DECEMBER 31,

	2018	2017	2016	2015
Total Pension Liability				
Service Cost	\$ 110,239	\$ 117,523	\$ 128,829	\$ 124,467
Interest on the Total Pension Liability	315,740	324,787	305,659	290,276
Changes of Benefit Terms	-	-	-	-
Differences Between Expected and Actual Experience	306,588	(91,245)	40,798	(6,983)
Changes of Assumptions	104,919	(149,994)	(17,095)	16,180
Benefit Payments and Refunds	<u>(412,787)</u>	<u>(223,308)</u>	<u>(215,393)</u>	<u>(182,939)</u>
Net Change in Total Pension Liability	424,699	(22,237)	242,798	241,001
Total Pension Liability – Beginning	<u>4,361,143</u>	<u>4,383,380</u>	<u>4,140,582</u>	<u>3,899,581</u>
Total Pension Liability – Ending (A)	<u>\$ 4,785,842</u>	<u>\$ 4,361,143</u>	<u>\$ 4,383,380</u>	<u>\$ 4,140,582</u>
Plan Fiduciary Net Position				
Contributions – Employer	\$ 101,471	\$ 103,710	\$ 104,763	\$ 107,754
Contributions – Employee	48,052	49,023	48,402	49,278
Net Investment Income	(276,254)	715,609	256,000	19,219
Benefit Payments and Refunds	(412,787)	(223,308)	(215,393)	(182,939)
Other (Net Transfer)	<u>188,072</u>	<u>(157,781)</u>	<u>37,428</u>	<u>(44,401)</u>
Net Change in Plan Fiduciary Net Position	(351,446)	487,253	231,200	(51,089)
Plan Fiduciary Net Position - Beginning	<u>4,524,159</u>	<u>4,036,906</u>	<u>3,805,706</u>	<u>3,856,795</u>
Plan Fiduciary Net Position – Ending (B)	<u>\$ 4,172,713</u>	<u>\$ 4,524,159</u>	<u>\$ 4,036,906</u>	<u>\$ 3,805,706</u>
Net Pension (Asset)/Liability – Ending (A) – (B)	<u>\$ 613,129</u>	<u>\$ (163,016)</u>	<u>\$ 346,474</u>	<u>\$ 334,876</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.19%	103.74%	92.10%	91.91%
Covered Valuation Payroll	1,063,629	1,089,405	1,075,584	1,095,064
Net Pension (Asset)/Liability as a Percentage of Covered Valuation Payroll	57.65%	-14.96%	32.21%	30.58%

Note to Schedule: This is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Required Supplementary Information

WHEELING TOWNSHIP

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Calendar Year Ended December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2015	\$ 107,754	\$ 107,754	\$ -	\$ 1,095,064	9.84%
2016	104,762	104,762	-	1,075,584	9.74%
2017	103,710	103,710	-	1,089,405	9.52%
2018	101,471	101,471	-	1,063,629	9.54%

Notes to the Required Supplementary Information*

Valuation Date

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

Methods and Assumptions Used to Determine 2018 Contribution Rates

Actuarial Cost Method	Aggregate entry age - normal
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	25-year closed period
Asset Valuation Method	5-year smoothed market; 20% corridor
Wage Growth	3.5%
Price Inflation	2.75%, approximate; No explicit price inflation assumption is used in this valuation.
Salary Increases	3.75% to 14.5%, including inflation
Investment Rate of Return	7.50%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2014 valuation pursuant to an experience study of the period 2011 to 2013.
Mortality	RP-2014 Blue Collar Health Annuitant Mortality Table and RP-2014 (base year 2012) Disabled Mortality Table with adjustments to match current IMRF experience.

Other Information

Notes There were no benefit changes during the year.

* Based on Valuation Assumptions used in the December 31, 2016, actuarial valuation

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available

Additional Information

WHEELING TOWNSHIP

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

GENERAL FUND

FOR THE YEAR ENDED FEBRUARY 28, 2019

	APPROPRIATION	ACTUAL	VARIANCE
ADMINISTRATION			
Personnel Services			
Salaries	\$ 392,154	\$ 351,133	\$ 41,021
Payroll Taxes and IMRF	59,000	48,573	10,427
Health Insurance	52,900	39,681	13,219
Unemployment Insurance	1,750	1,731	19
Workers' Compensation Insurance	2,600	2,271	329
Total Personnel Services	508,404	443,389	65,015
Contractual Services			
Building Maintenance	50,000	46,182	3,818
Equipment Maintenance	12,000	9,602	2,398
Vehicle Maintenance	9,000	8,883	117
General Insurance	60,000	56,645	3,355
Telephone	3,000	(2,377)	5,377
Utilities	22,000	18,559	3,441
Travel	700	514	186
Printing and Publishing	1,100	1,061	39
Legal Services	30,000	25,796	4,204
Audit	13,800	13,185	615
Bonding Insurance	10,500	10,414	86
Training	3,000	2,776	224
Dues and Subscriptions	9,000	8,113	887
Postage	1,500	776	724
Contract Services	8,500	7,138	1,362
Social Services	15,000	11,747	3,253
Public Information	96,000	95,938	62
Employee Appreciation	1,500	1,101	399
Miscellaneous	5,000	1,980	3,020
Total Contractual Services	351,600	318,033	33,567
Capital Outlay	80,000	40,991	39,009
Commodities			
Office Supplies	6,000	5,766	234
Operating Supplies	7,500	5,896	1,604
Total Commodities	13,500	11,662	1,838
Total Administration	953,504	814,075	139,429
CLERK			
Personnel Services			
Salaries	4,500	4,467	33
Payroll Taxes and IMRF	800	751	49
Unemployment Compensation Insurance	30	26	4
Workers' Compensation Insurance	50	6	44
Total Personnel Services	5,380	5,250	130
Contractual Services			
Dues and Subscriptions	280	280	-
Travel	200	-	200
Postage	300	211	89
Printing and Publishing	125	107	18
Training	600	-	600
Miscellaneous	1,200	46	1,154
Total Contractual Services	2,705	644	2,061

Additional Information

GENERAL FUND STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL - CONTINUED

	APPROPRIATION	ACTUAL	VARIANCE
Commodities			
Office Supplies	\$ 500	\$ 319	\$ 181
Equipment and Furniture	100	-	100
Total Commodities	600	319	281
Total Clerk	8,685	6,213	2,472
ASSESSOR			
Personnel Services			
Salaries	121,000	113,167	7,833
Payroll Taxes and IMRF	21,600	18,471	3,129
Health Insurance	22,500	17,411	5,089
Workers' Compensation Insurance	300	151	149
Total Personnel Services	165,400	149,200	16,200
Contractual Services			
Equipment Maintenance	5,000	4,103	897
Telephone	2,000	2,000	-
Travel	1,000	323	677
Training	3,000	513	2,487
Postage	600	583	17
Dues and Subscriptions	500	350	150
Miscellaneous	200	80	120
Total Contractual Services	12,300	7,952	4,348
Commodities			
Office Supplies	1,000	866	134
Assessment Materials	700	330	370
Total Commodities	1,700	1,196	504
Capital Outlay	1,000	150	850
Total Assessor	180,400	158,498	21,902
SOCIAL SERVICES FUNDING			
Human Services			
Catholic Charities	6,413	6,413	-
Escorted Transportation	15,000	15,000	-
Faith Community Home	14,500	14,500	-
HandsOn Suburban Chicago	4,000	4,000	-
Kindred Life Ministries	4,000	4,000	-
Life Span	15,300	15,300	-
Wings	10,350	10,350	-
Greater Family Care Center	2,000	2,000	-
Resources for Community Living	1,000	1,000	-
NW Compass Housing	31,500	31,500	-
St. Mary's	2,000	2,000	-
Journeys/The Road Home	10,000	10,000	-
Total Human Services	116,063	116,063	-
Mental Health Services			
Lutheran Social Services	50,000	50,000	-
Clearbrook Center	109,100	109,100	-
Little City Foundation	24,700	24,700	-
AMITA Health	125,000	125,000	-
Avenues to Independence	25,000	25,000	-
Center for Enriched Living	3,500	3,500	-
Other	3,150	-	3,150
Total Mental Health Services	340,450	337,300	3,150

Additional Information

GENERAL FUND STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL - CONTINUED

	APPROPRIATION	ACTUAL	VARIANCE
Youth Services			
Omni Youth Services	\$ 105,000	\$ 105,000	\$ -
The Harbour	5,000	5,000	-
Shelter, Inc.	60,000	60,000	-
Children's Advocacy	10,350	10,350	-
Total Youth Services	180,350	180,350	-
Seats For Sailors	-	759	(759)
Total Social Services Funding	636,863	634,472	2,391
SENIOR SERVICES			
Personnel Services			
Salaries	143,150	141,105	2,045
Payroll Taxes and IMRF	26,250	24,503	1,747
Health Insurance	10,500	9,890	610
Workers' Compensation Insurance	1,200	626	574
Total Personnel Services	181,100	176,124	4,976
Contractual Services			
Friendly Visitor	150	7	143
Health Screening	3,000	-	3,000
Liability Insurance	7,000	6,752	248
Printing and Publishing	900	-	900
Dues and Subscriptions	130	125	5
Training	700	590	110
Travel	1,700	1,267	433
Postage	1,100	1,084	16
Telephone	2,000	1,948	52
Volunteer Background Check	1,600	740	860
Miscellaneous	1,000	269	731
Total Contractual Services	19,280	12,782	6,498
Commodities			
Office Supplies	3,500	2,753	747
Total Commodities	3,500	2,753	747
Capital Outlay			
Equipment	2,200	345	1,855
Total Capital Outlay	2,200	345	1,855
Total Senior Services	206,080	192,004	14,076
SENIOR BUS			
Personnel Services			
Salaries	321,000	286,930	34,070
Payroll Taxes and IMRF	59,800	50,459	9,341
Health Insurance	49,000	37,049	11,951
Workers' Compensation Insurance	12,000	9,615	2,385
Total Personnel Services	441,800	384,053	57,747
Contractual Services			
Liability / Bus Insurance	100,000	99,967	33
Printing and Publishing	800	-	800
Training	3,000	1,398	1,602
Postage	300	152	148
Telephone	2,000	2,000	-
Equipment Maintenance	40,000	21,074	18,926
Uniforms	700	675	25
Miscellaneous	700	503	197
Total Contractual Services	147,500	125,769	21,731

Additional Information

GENERAL FUND STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL - CONTINUED

	APPROPRIATION	ACTUAL	VARIANCE
Commodities			
Office Supplies	\$ 1,200	\$ 400	\$ 800
Gas and Oil	45,000	43,475	1,525
Total Commodities	46,200	43,875	2,325
Capital Outlay			
Equipment	4,500	3,500	1,000
Vehicle	60,000	7,200	52,800
Total Capital Outlay	64,500	10,700	53,800
Other Expenditures			
Licenses and Fees	100	-	100
Total Other Expenditures	100	-	100
Total Senior Bus	700,100	564,397	135,703
CEMETERY			
Personnel Services			
Salaries	1,500	1,500	-
Payroll Taxes	300	148	152
Total Personnel Services	1,800	1,648	152
Contractual Services			
Travel	1,500	1,500	-
Insurance	150	230	(80)
Grounds Maintenance	15,000	17,708	(2,708)
Road Maintenance	5,000	-	5,000
Publishing	100	-	100
Sign Maintenance	200	-	200
Tree removal	15,000	-	15,000
Foundation Maintenance	8,000	13,504	(5,504)
Fence Maintenance	4,000	-	4,000
Computerization	100	-	100
Grave Repurchase	2,000	-	2,000
Legal	1,000	-	1,000
Miscellaneous	500	-	500
Total Contractual Services	52,550	32,942	19,608
Commodities			
Office Supplies	100	-	100
Total Commodities	100	-	100
Total Cemetery	54,450	34,590	19,860
PROVISION FOR CONTINGENCIES	36,270	-	36,270
Total Expenditures	\$ 2,776,352	\$ 2,404,249	\$ 372,103

Additional Information

WHEELING TOWNSHIP

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

GENERAL ASSISTANCE FUND

FOR THE YEAR ENDED FEBRUARY 28, 2019

	<u>APPROPRIATION</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
ADMINISTRATION			
Personnel Services			
Salaries	\$ 237,400	\$ 221,286	\$ 16,114
Payroll Taxes and IMRF	43,820	37,667	6,153
Health Insurance	40,700	33,920	6,780
Workers' Compensation Insurance	500	279	221
	<u>322,420</u>	<u>293,152</u>	<u>29,268</u>
Total Personnel Services			
Contractual Services			
Legal	1,000	-	1,000
Telephone	3,000	3,000	-
Utilities	3,000	3,000	-
Travel	750	214	536
Training	1,600	625	975
Postage	1,200	1,023	177
Audit	1,000	1,000	-
Miscellaneous	1,000	998	2
	<u>12,550</u>	<u>9,860</u>	<u>2,690</u>
Total Contractual Services			
Commodities			
Office Supplies	2,750	2,688	62
	<u>2,750</u>	<u>2,688</u>	<u>62</u>
Total Commodities			
Capital Outlay	6,500	5,993	507
	<u>6,500</u>	<u>5,993</u>	<u>507</u>
Total Administration			
	<u>344,220</u>	<u>311,693</u>	<u>32,527</u>
HOME RELIEF			
Contractual Services			
Medical	1,000	-	1,000
Dental	35,000	35,000	-
Funeral and Burial	1,500	-	1,500
Utilities	7,000	3,449	3,551
Shelter/Room and Board	55,000	20,925	34,075
Shelter with Utilities	6,000	4,775	1,225
Hospital Services	25,000	-	25,000
Insurance	5,000	4,250	750
	<u>135,500</u>	<u>68,399</u>	<u>67,101</u>
Total Contractual Services			
Commodities			
Food	23,000	8,890	14,110
Personal Essentials	5,000	1,958	3,042
Fuel	13,000	6,718	6,282
	<u>41,000</u>	<u>17,566</u>	<u>23,434</u>
Total Commodities			

Additional Information

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
Miscellaneous	300	100	200
Total Other Expenses	<u>18,400</u>	<u>18,100</u>	<u>300</u>
Total Home Relief	<u>194,900</u>	<u>104,065</u>	<u>90,835</u>
EMERGENCY ASSISTANCE			
Contractual Services			
Utilities	10,000	5,410	4,590
Shelter	65,000	79,065	(14,065)
Medical Care	500	-	500
Miscellaneous	300	-	300
Total Contractual Services	<u>75,800</u>	<u>84,475</u>	<u>(8,675)</u>
Commodities			
Food	100	-	100
Fuel/Travel	1,000	-	1,000
Total Commodities	<u>1,100</u>	<u>-</u>	<u>1,100</u>
Total Emergency Assistance	<u>76,900</u>	<u>84,475</u>	<u>(7,575)</u>
PROVISION FOR CONTINGENCIES	<u>23,450</u>	<u>-</u>	<u>23,450</u>
Total Expenditures	<u>\$ 639,470</u>	<u>\$ 500,233</u>	<u>\$ 139,237</u>

Additional Information

WHEELING TOWNSHIP

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

ROAD MANAGEMENT FUND

FOR THE YEAR ENDED FEBRUARY 28, 2019

	<u>APPROPRIATION</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
ADMINISTRATION			
Personnel Services			
Salaries	\$ 56,200	\$ 53,325	\$ 2,875
Payroll Taxes and IMRF	10,100	9,321	779
Health Insurance	3,000	2,201	799
Workers' Compensation Insurance	2,500	2,497	3
Total Personnel Services	<u>71,800</u>	<u>67,344</u>	<u>4,456</u>
Contractual Services			
General Insurance	1,200	1,200	-
Telephone	1,600	1,532	68
Travel	750	618	132
Postage	150	40	110
Printing and Publishing	500	462	38
Audit	2,000	2,000	-
Legal	2,500	-	2,500
Training	100	24	76
Dues and Subscriptions	100	-	100
Total Contractual Services	<u>8,900</u>	<u>5,876</u>	<u>3,024</u>
Commodities			
Office Supplies	700	163	537
Office Equipment	1,000	-	1,000
Total Commodities	<u>1,700</u>	<u>163</u>	<u>1,537</u>
Total Administration	<u>82,400</u>	<u>73,383</u>	<u>9,017</u>
MAINTENANCE			
Contractual Services			
Snow Control	45,500	45,478	22
Property Maintenance	26,000	19,253	6,747
Engineering	7,500	1,426	6,074
Street Lighting	250	225	25
Miscellaneous	3,000	-	3,000
Permit Expense	1,300	1,292	8
Total Contractual Services	<u>83,550</u>	<u>67,674</u>	<u>15,876</u>
Commodities			
Supplies	-	-	-
Total Commodities	<u>-</u>	<u>-</u>	<u>-</u>
Capital Outlay			
Road Construction/Maintenance	300,000	234,393	65,607
Total Capital Outlay	<u>300,000</u>	<u>234,393</u>	<u>65,607</u>
Total Maintenance	<u>383,550</u>	<u>302,067</u>	<u>81,483</u>
PROVISION FOR CONTINGENCIES	7,950	-	7,950
Total Expenditures	<u>\$ 473,900</u>	<u>\$ 375,450</u>	<u>\$ 98,450</u>

Additional Information

WHEELING TOWNSHIP

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

EMERGENCY FUND

FOR THE YEAR ENDED FEBRUARY 28, 2019

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
EMERGENCY ASSISTANCE			
Contractual Services			
Shelter	\$ -	\$ 3,760	\$ (3,760)
Utilities	-	400	(400)
Food	-	18,149	(18,149)
Equipment	-	10,159	(10,159)
Personal Essentials	-	4,500	(4,500)
Food Pantry - Travel	-	70	(70)
Food Pantry - Office Supplies	-	134	(134)
Food Pantry - Volunteer Training	-	303	(303)
Miscellaneous	-	2,285	(2,285)
	<hr/>	<hr/>	<hr/>
Total Contractual Services	-	39,760	(39,760)
	<hr/>	<hr/>	<hr/>
CONTINGENCIES	-	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditures	<u>\$ -</u>	<u>\$ 39,760</u>	<u>\$ (39,760)</u>