

**WHEELING TOWNSHIP  
FINANCIAL STATEMENTS  
YEAR ENDED FEBRUARY 28, 2014**



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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, 2014, 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, 2014, 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 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 24, 2014

WHEELING TOWNSHIP, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED FEBRUARY 28, 2014

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, 2014. 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, 2014 and 2013 was \$10,431,379 and \$10,189,165, respectively. The Township's net position increased by \$242,214 and \$422,290 for the years ended February 28, 2014 and 2013, respectively. The term "net position" represents the difference between total assets and total liabilities/deferred inflows of resources.

**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/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 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, 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 exceeded liabilities and deferred inflows by \$10,431,379 and \$10,189,165 for the years ended February 28, 2014 and 2013, respectively. A portion of the Township's net position balance reflects its investment in capital assets, \$3,954,720. 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 \$1,688,833, which is restricted by statute or donor, and \$4,787,826 that is unrestricted.

#### Condensed Statement of Net Position

	<u>February 28, 2014</u>	<u>February 28, 2013</u>
Current and Other Assets	\$ 9,537,141	\$ 9,529,802
Capital Assets, net of accumulated depreciation	<u>3,954,720</u>	<u>3,929,597</u>
Total Assets	<u>13,491,861</u>	<u>13,459,399</u>
Current Liabilities	<u>34,182</u>	<u>40,134</u>
Deferred Inflows of Resources	<u>3,026,300</u>	<u>3,230,100</u>
Net Position		
Invested in Capital Assets	3,954,720	3,929,597
Restricted	1,688,833	1,691,333
Unrestricted	<u>4,787,826</u>	<u>4,568,235</u>
Total Net Position	<u>\$ 10,431,379</u>	<u>\$ 10,189,165</u>

### Condensed Statement of Activities

	For Years Ended,	
	February 28, 2014	February 28, 2013
<b>Revenues</b>		
Program Revenues		
Charges for Services	\$ 62,682	\$ 58,775
Operating Grants and Contributions	110,825	80,726
Capital Grants and Contributions	161,671	-
General Revenues		
Property Taxes	3,283,757	3,397,169
State Replacement Taxes	137,393	119,807
Interest Income	19,986	20,672
Other	26,447	56,639
Total Revenues	3,802,761	3,733,788
<b>Expenses</b>		
Program Expenses		
General Government	1,409,172	1,322,650
Social Services	772,956	780,338
General Assistance	229,891	217,199
Senior Services	208,413	196,656
Senior Bus	557,293	542,905
Cemetery	17,470	14,836
Road Maintenance	365,352	236,914
Total Expenses	3,560,547	3,311,498
Change in Net Position	242,214	422,290
Net Position, Beginning of Year	10,189,165	9,766,875
Net Position, End of Year	\$ 10,431,379	\$ 10,189,165

The following is a summary of changes in fund balances for the year ended February 28, 2014:

Governmental Funds	Fund Balance February 28, 2013	Increase (Decrease)	Fund Balance February 28, 2014
General	\$ 4,568,234	\$ 229,995	\$ 4,798,229
General Assistance	1,017,893	(56,399)	961,494
Road and Bridge	582,960	(29,171)	553,789
Emergency	90,481	72,666	163,147
	\$ 6,259,568	\$ 217,091	\$ 6,476,659

### 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 \$2,583,977 were under revenues by \$229,995 and were \$139,713 less than the appropriation of \$2,723,690. Expenditures exceeded the revenue in the General Assistance Fund and 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 qualify for the program. 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 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 \$10,373 in revenue in the past fiscal year.

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 Chicago Food Depository and ALDI's using monetary donations. Major donations were received from: Arlington Hts. Farmer's Market; Arlington Heights Noon Rotary; Arlington Heights Sunset Rotary, Flooring Resources Corporation; Lavelle Law; National Association of Women in Construction; Shoot Hoops for Change – Wheeling High School; Arlington Heights School District 25; CLEATS; the Webb Foundation; Buffalo Grove Hockey Team; Elite Soccer; Weiss, Janey, Elster; and Prospect Heights Lions Club. Arlington Heights Memorial Library donated food and 1,000+ books for needy residents.

The **Town Fund**, or General Fund, again received a \$2,100 grant from the Illinois Public Risk Fund which was used for staff CPR training and Smith Driver Training. A \$140,000 grant from the Illinois Department of Community and Economic Opportunity was reimbursement for the construction of a canopy and renovation of the food pantry. In addition, grants from the Illinois Clean Energy Foundation in the amount of \$7,680 and Illinois Department of Community and Economic Opportunity in the amount of \$13,378 were used to update lighting throughout the building and grounds. The continued partnership with PACE affords Wheeling Township a low cost opportunity to replace aging vehicles on a regular schedule.

During the year ending February 28, 2014 Wheeling Township partnered with social service agencies to provide twenty-eight different programs for children, teens, adults, senior citizens and disabled individuals. Wheeling Township provided \$815,956 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:

	<u>February 28, 2014</u>	<u>February 28, 2013</u>
Land	\$ 567,787	\$ 567,787
Construction in Process	6,151	64,300
Building and Improvements	2,073,543	1,955,498
Infrastructure	4,306,381	4,119,528
Vehicles	195,362	185,018
Equipment	245,941	245,941
Intangibles	<u>17,000</u>	<u>17,000</u>
 Cost of Capital Assets	 7,412,165	 7,155,072
 Less Accumulated Depreciation	 <u>3,457,445</u>	 <u>3,225,475</u>
 Net Capital Assets	 <u>\$ 3,954,720</u>	 <u>\$ 3,929,597</u>

Significant capital asset additions included road drainage improvements and road resurfacing, a complete lighting renovation and new gutters. Additional information regarding the Township capital assets can be found in NOTE 4 on page 19.



## **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 2013-14:

- The resurfacing project of Hill Street and residents driveways that had been disturbed by the project were completed.
- Road drainage restoration for the south end of Salk Road.
- Road drainage improvements on Portwine Road.
- Replaced flap valve in the overflow storm sewer at the intersection of Dunlo Avenue and Old Buffalo Grove Road.
- Enclosed an excessively deep drainage ditch with sewer pipe at the north end of Betty Drive.

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

- 24,403 bus and medical van rides
- 18,325 meals delivered to homebound residents
- 1,117 in-office visits to the Nurse
- 631 home visits by the Nurse
- 386 SHIP client contacts
- 1,250 rides provided through TRIP program
- 80 riders participated in the Holiday Lights Tour
- 829 GA/EA appointments with Case Managers
- 688 LIHEAP applications processed
- 235 Mobile Dental Clinic applications processed
- 515 patient visits to the Mobile Dental Clinic
- 4,639 visits to the Food Pantry
- 740 children received food and gifts through the holiday Adopt-a-Family Program
- 266 Thanksgiving baskets were distributed to needy families and senior citizens
- 250 children received backpacks and supplies
- 4,196 visits to the Assessor's office
- 4,651 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. 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, 2014

	GOVERNMENTAL ACTIVITIES
<b>ASSETS</b>	
Cash and Cash Investments	\$ 6,938,367
Receivables	
Property Taxes, net	2,557,245
Other	26,684
Security Deposit	14,845
Capital Assets, net of accumulated depreciation/amortization	3,954,720
Total Assets	13,491,861
<b>LIABILITIES</b>	
Accounts Payable	34,182
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred Property Taxes	3,026,300
Total Liabilities and Deferred Inflows of Resources	3,060,482
<b>NET POSITION</b>	
Invested in Capital Assets	3,954,720
Restricted	1,688,833
Unrestricted	4,787,826
Total Net Position	\$ 10,431,379

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

WHEELING TOWNSHIP  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED FEBRUARY 28, 2014

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
<b>GOVERNMENTAL ACTIVITIES</b>					
Government Administration	\$ 1,250,057	\$ 51,232	\$ -	\$ 108,846	\$ (1,089,979)
Township Clerk	5,143	-	-	-	(5,143)
Township Assessor	153,972	-	-	-	(153,972)
Social Services	772,956	-	-	-	(772,956)
General Assistance					
Home Relief	135,183	-	-	-	(135,183)
Emergency Assistance	71,560	-	-	-	(71,560)
Other Social Services	23,148	-	41,670	52,825	71,347
Senior Services	208,413	-	20,000	-	(188,413)
Senior Bus	557,293	-	49,155	-	(508,138)
Cemetery	17,470	11,450	-	-	(6,020)
Road Maintenance	365,352	-	-	-	(365,352)
<b>Total Governmental Activities</b>	<b>\$ 3,560,547</b>	<b>\$ 62,682</b>	<b>\$ 110,825</b>	<b>\$ 161,671</b>	<b>\$ (3,225,369)</b>
<b>GENERAL REVENUES</b>					
Taxes					
Property Taxes, Levied for General Purposes					
State Replacement Taxes					
Interest Income					
Miscellaneous					
<b>Total General Revenues</b>					
Change in Net Position					
<b>NET POSITION</b>					
Beginning of Year					
End of Year					

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

WHEELING TOWNSHIP  
GOVERNMENTAL FUNDS BALANCE SHEET

FEBRUARY 28, 2014

	GENERAL FUND	GENERAL ASSISTANCE FUND	ROAD AND BRIDGE FUND	EMERGENCY FUND	TOTAL GOVERNMENTAL FUNDS
<b>ASSETS</b>					
Cash and Cash Investments	\$ 5,141,141	\$ 1,027,262	\$ 606,817	\$ 163,147	\$ 6,938,367
Receivables					
Property Taxes, net	1,906,760	326,862	323,623	-	2,557,245
Other	23,194	-	3,490	-	26,684
Security Deposit	14,845	-	-	-	14,845
<b>Total Assets</b>	<b><u>\$ 7,085,940</u></b>	<b><u>\$ 1,354,124</u></b>	<b><u>\$ 933,930</u></b>	<b><u>\$ 163,147</u></b>	<b><u>\$ 9,537,141</u></b>
<b>LIABILITIES</b>					
Accounts Payable	\$ 27,711	\$ 4,630	\$ 1,841	\$ -	\$ 34,182
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred Property Taxes	<u>2,260,000</u>	<u>388,000</u>	<u>378,300</u>	<u>-</u>	<u>3,026,300</u>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b><u>2,287,711</u></b>	<b><u>392,630</u></b>	<b><u>380,141</u></b>	<b><u>-</u></b>	<b><u>3,060,482</u></b>
<b>FUND BALANCES</b>					
Nonspendable	14,845	-	-	-	14,845
Restricted for Statutory Purposes	-	961,494	553,789	-	1,515,283
Restricted by Donors	10,403	-	-	163,147	173,550
Unassigned	<u>4,772,981</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,772,981</u>
<b>Total Fund Balances</b>	<b><u>4,798,229</u></b>	<b><u>961,494</u></b>	<b><u>553,789</u></b>	<b><u>163,147</u></b>	<b><u>6,476,659</u></b>
<b>Total Liabilities and Deferred Inflows of and Fund Balances</b>	<b><u>\$ 7,085,940</u></b>	<b><u>\$ 1,354,124</u></b>	<b><u>\$ 933,930</u></b>	<b><u>\$ 163,147</u></b>	<b><u>\$ 9,537,141</u></b>

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, 2014

Total Fund Balances - Governmental Funds Balance Sheet	\$ 6,476,659
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>3,954,720</u>
Net Position of Governmental Activities - Statement of Net Position	<u><u>\$ 10,431,379</u></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, 2014

	GENERAL FUND	GENERAL ASSISTANCE FUND	ROAD AND BRIDGE FUND	EMERGENCY FUND	TOTAL GOVERNMENTAL FUNDS
<b>REVENUES</b>					
Property Taxes	\$ 2,469,892	\$ 429,136	\$ 384,729	\$ -	\$ 3,283,757
State Replacement Taxes	89,724	-	47,669	-	137,393
Interest Income	15,002	2,950	1,830	204	19,986
Reimbursements	46,732	-	-	-	46,732
Donations / Grants	178,001	-	-	94,495	272,496
Rentals	1,260	-	-	-	1,260
Permits	-	-	3,240	-	3,240
Miscellaneous	1,911	21,926	1,495	1,115	26,447
Sale of Cemetery Lots & Burial Fees	11,450	-	-	-	11,450
Total Revenues	<u>2,813,972</u>	<u>454,012</u>	<u>438,963</u>	<u>95,814</u>	<u>3,802,761</u>
<b>EXPENDITURES</b>					
Current					
Administration	840,186	307,068	86,384	-	1,233,638
Clerk	5,143	-	-	-	5,143
Assessor	153,972	-	-	-	153,972
Social Services	772,956	-	-	-	772,956
Senior Services	208,413	-	-	-	208,413
Senior Bus	585,837	-	-	-	585,837
Cemetery	17,470	-	-	-	17,470
Home Relief	-	131,783	-	-	131,783
Emergency Assistance	-	71,560	-	23,148	94,708
Maintenance	-	-	381,750	-	381,750
Contingency	-	-	-	-	-
Total Expenditures	<u>2,583,977</u>	<u>510,411</u>	<u>468,134</u>	<u>23,148</u>	<u>3,585,670</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	229,995	(56,399)	(29,171)	72,666	217,091
<b>FUND BALANCES</b>					
Beginning of Year	<u>4,568,234</u>	<u>1,017,893</u>	<u>582,960</u>	<u>90,481</u>	<u>6,259,568</u>
End of Year	<u>\$ 4,798,229</u>	<u>\$ 961,494</u>	<u>\$ 553,789</u>	<u>\$ 163,147</u>	<u>\$ 6,476,659</u>

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, 2014

Net Change in Fund Balances - Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>\$ 217,091</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	295,146
Depreciation/Amortization Expense	<u>(270,023)</u>
Difference	<u>25,123</u>

Change in Net Position of Governmental Activities - Statement of Activities	<u><u>\$ 242,214</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, 2014

#### 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/deferred inflows of resources 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 2013 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 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.

Deferred Inflows of Resources

Effective for the year ended February 28, 2014, the Township implemented GASB Statement 65 which pertains to a new classification of certain items previously reported as assets and liabilities. The Township has only one type of item, under the modified accrual basis of accounting, which is affected by this change in classification; deferred property taxes. Deferred 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.

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, 2014 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

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;

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- **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.

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.

### 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 \$6,938,317 and the bank balance was \$7,208,828. Of the bank balance, \$4,409,347 was covered by federal depository insurance, \$2,799,481 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 \$3,240,187 at February 28, 2014. Interest rates range from .15% to .40%.

**NOTE 3 - PROPERTY TAXES**

The Township passed the 2013 Tax Levy Ordinances for the Township and for the Road District on December 10, 2013. Property Taxes from the 2013 levy attached as an enforceable lien on property as of January 1, 2013. 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 2013 levy which is used to fund fiscal 2015 operations. All uncollected taxes receivable relating to prior years' levies have been written off.

**NOTE 4 - CAPITAL ASSETS**

	Balance February 28, 2013	Additions	Retirements/ Reclassifications	Balance February 28, 2014
Capital assets, not being depreciated/amortized				
Land	\$ 567,787	\$ -	\$ -	\$ 567,787
Construction in Process	64,300	6,151	(64,300)	6,151
<b>Total Capital assets, not being depreciated/amortized</b>	<b>632,087</b>	<b>6,151</b>	<b>(64,300)</b>	<b>573,938</b>
Capital assets, being depreciated/amortized				
Building and Improvements	1,955,498	53,745	64,300	2,073,543
Infrastructure	4,119,528	186,853	-	4,306,381
Vehicles	185,018	48,397	(38,053)	195,362
Equipment	245,941	-	-	245,941
Intangibles	17,000	-	-	17,000
<b>Total capital assets being depreciated/amortized</b>	<b>6,522,985</b>	<b>288,995</b>	<b>26,247</b>	<b>6,838,227</b>
Less accumulated depreciation/amortization for				
Building and Improvements	(1,068,884)	(60,274)	-	(1,129,158)
Infrastructure	(1,921,441)	(170,455)	-	(2,091,896)
Vehicles	(92,839)	(19,853)	38,053	(74,639)
Equipment	(132,394)	(16,041)	-	(148,435)
Intangibles	(9,917)	(3,400)	-	(13,317)
<b>Total accumulated depreciation/amortization</b>	<b>(3,225,475)</b>	<b>(270,023)</b>	<b>38,053</b>	<b>(3,457,445)</b>
<b>Total capital assets being depreciated/amortized, net</b>	<b>3,297,510</b>	<b>18,972</b>	<b>64,300</b>	<b>3,380,782</b>
<b>Capital assets, net</b>	<b>\$ 3,929,597</b>	<b>\$ 25,123</b>	<b>\$ -</b>	<b>\$ 3,954,720</b>

In the government-wide statement of activities depreciation expense is split among Government Administration \$76,315, Road Maintenance \$170,455, Senior Bus \$19,853, and General Assistance \$3,400.

**NOTE 5 - DEFINED BENEFIT PENSION PLAN**

*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 affiliated with the Illinois Municipal Retirement Fund

NOTE 5 - DEFINED BENEFIT PENSION PLAN (Continued)

(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.inrf.org](http://www.inrf.org).

*Funding Policy:* As set by statute, the Township’s Regular plan members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 2013 was 11.06% of annual covered payroll. 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 the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

*Annual Pension Cost:* The required contribution for fiscal year ending February 28, 2014 was \$116,403.

THREE YEAR TREND INFORMATION FOR THE REGULAR PLAN

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2/28/14	\$116,403	100%	\$0
2/28/13	110,293	100%	0
2/29/12	108,704	100%	0

The required contribution for 2013 was determined as part of the December 31, 2011 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2011, included (a) 7.5% investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% 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 Township’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 Township Regular plan’s unfunded actuarial accrued liability at December 31, 2011 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, 2013, the most recent actuarial valuation date, the Regular plan was 91.46% funded. The actuarial accrued liability for benefits was \$2,077,304 and the actuarial value of assets was \$1,899,996, resulting in an underfunded actuarial accrued liability (UAAL) of \$177,308. The covered payroll for calendar year 2013 (annual payroll of active employees covered by the plan) was \$1,051,841 and the ratio of the UAAL to the covered payroll was 17%.

The schedule of funding progress, presented as Required Supplementary Information 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 \$82,868 funded by the General Fund and a cash balance of \$1 as of February 28, 2014. 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.



**REQUIRED SUPPLEMENTARY INFORMATION**

WHEELING TOWNSHIP

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF FUNDING PROGRESS  
ILLINOIS MUNICIPAL RETIREMENT FUND

FEBRUARY 28, 2014

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)
12/31/13	\$ 1,899,996	\$ 2,077,304	\$177,308	91.46%	\$1,051,841	16.86%
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%

On a market value basis, the actuarial value of assets as of December 31, 2013 is \$2,237,684. On a market basis, the funded ratio would be 107.72%.

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 ASSISTANCE FUND  
FOR THE YEAR ENDED FEBRUARY 28, 2014

	<u>APPROPRIATION</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<b>REVENUES</b>				
Property Taxes	\$ 414,948	\$ 414,948	\$ 429,136	\$ 14,188
Interest Income	3,500	3,500	2,950	(550)
Miscellaneous	45,000	45,000	21,926	(23,074)
	<u>463,448</u>	<u>463,448</u>	<u>454,012</u>	<u>(9,436)</u>
<b>EXPENDITURES</b>				
Current				
Administration	344,350	344,725	307,068	37,657
Home Relief	222,100	222,100	131,783	90,317
Emergency Assistance	84,100	84,100	71,560	12,540
Contingency	25,000	24,625	-	24,625
	<u>675,550</u>	<u>675,550</u>	<u>510,411</u>	<u>165,139</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (212,102)</u>	<u>\$ (212,102)</u>	<u>\$ (56,399)</u>	<u>\$ 155,703</u>

WHEELING TOWNSHIP  
 SCHEDULE OF REVENUES AND EXPENDITURES -  
 BUDGET AND ACTUAL

GENERAL ASSISTANCE FUND

FOR THE YEAR ENDED FEBRUARY 28, 2014

	APPROPRIATION		ACTUAL	VARIANCE
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Property Taxes	\$ 414,948	\$ 414,948	\$ 429,136	\$ 14,188
Interest Income	3,500	3,500	2,950	(550)
Miscellaneous	45,000	45,000	21,926	(23,074)
<b>Total Revenues</b>	<b>463,448</b>	<b>463,448</b>	<b>454,012</b>	<b>(9,436)</b>
<b>EXPENDITURES</b>				
Current				
Administration	344,350	344,725	307,068	37,657
Home Relief	222,100	222,100	131,783	90,317
Emergency Assistance	84,100	84,100	71,560	12,540
Contingency	25,000	24,625	-	24,625
<b>Total Expenditures</b>	<b>675,550</b>	<b>675,550</b>	<b>510,411</b>	<b>165,139</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (212,102)</u>	<u>\$ (212,102)</u>	<u>\$ (56,399)</u>	<u>\$ 155,703</u>

WHEELING TOWNSHIP  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL  
ROAD AND BRIDGE FUND  
FOR THE YEAR ENDED FEBRUARY 28, 2014

	APPROPRIATION		ACTUAL	VARIANCE
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Property Taxes	\$ 374,265	\$ 374,265	\$ 384,729	\$ 10,464
State Replacement Taxes	41,350	41,350	47,669	6,319
Interest Income	1,900	1,900	1,830	(70)
Permit Revenues	1,000	1,000	3,240	2,240
Miscellaneous	2,000	2,000	1,495	(505)
<b>Total Revenues</b>	<b>420,515</b>	<b>420,515</b>	<b>438,963</b>	<b>18,448</b>
<b>EXPENDITURES</b>				
Administration	91,300	91,300	86,384	4,916
Maintenance	403,200	412,500	381,750	30,750
Contingency	20,000	10,700	-	10,700
<b>Total Expenditures</b>	<b>514,500</b>	<b>514,500</b>	<b>468,134</b>	<b>46,366</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(93,985)</b>	<b>(93,985)</b>	<b>(29,171)</b>	<b>64,814</b>
<b>OTHER FINANCING SOURCES</b>				
Operating Transfer	(50,000)	(50,000)	-	50,000
<b>Net Change in Fund Balances</b>	<b>\$ (143,985)</b>	<b>\$ (143,985)</b>	<b>\$ (29,171)</b>	<b>\$ 114,814</b>

**ADDITIONAL INFORMATION**

WHEELING TOWNSHIP

GENERAL FUND

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED FEBRUARY 28, 2014

	<u>APPROPRIATION</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>ADMINISTRATION</b>			
Personnel Services			
Salaries	\$ 344,837	\$ 344,289	\$ 548
Payroll Taxes and IMRF	60,455	58,405	2,050
Health Insurance	36,800	35,213	1,587
Workers' Compensation Insurance	3,300	2,923	377
<b>Total Personnel Services</b>	<b>445,392</b>	<b>440,830</b>	<b>4,562</b>
Contractual Services			
Building Maintenance	55,000	55,207	(207)
Equipment Maintenance	12,000	5,684	6,316
General Insurance	60,000	54,954	5,046
Telephone	4,500	3,165	1,335
Utilities	23,000	17,720	5,280
Travel	700	259	441
Printing and Publishing	2,000	803	1,197
Legal Services	17,000	13,260	3,740
Audit	12,000	11,600	400
Bonding Insurance	8,800	8,605	195
Training	5,000	3,122	1,878
Dues and Subscriptions	8,100	8,285	(185)
Postage	2,150	1,655	495
Contract Services	8,100	7,949	151
Social Services	17,000	13,906	3,094
Public Information	94,000	93,854	146
Miscellaneous	5,000	7,015	(2,015)
<b>Total Contractual Services</b>	<b>334,350</b>	<b>307,043</b>	<b>27,307</b>
Capital Outlay	119,550	77,871	41,679
Commodities			
Office Supplies	7,000	6,655	345
Operating Supplies	7,800	7,787	13
<b>Total Commodities</b>	<b>14,800</b>	<b>14,442</b>	<b>358</b>
<b>Total Administration</b>	<b>914,092</b>	<b>840,186</b>	<b>73,906</b>
<b>CLERK</b>			
Personnel Services			
Salaries	3,580	3,139	441
Payroll Taxes and IMRF	675	585	90
Unemployment Compensation Insurance	75	39	36
Workers' Compensation Insurance	40	40	-
<b>Total Personnel Services</b>	<b>4,370</b>	<b>3,803</b>	<b>567</b>
Contractual Services			
Dues and Subscriptions	275	250	25
Travel	200	-	200
Postage	300	123	177
Printing and Publishing	225	104	121
Training	500	245	255
Election Expenses	50	-	50
Miscellaneous	600	-	600
<b>Total Contractual Services</b>	<b>2,150</b>	<b>722</b>	<b>1,428</b>

GENERAL FUND STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL - CONTINUED

	<u>APPROPRIATION</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Commodities			
Office Supplies	\$ 700	\$ 522	\$ 178
Equipment and Furniture	2,000	96	1,904
Total Commodities	<u>2,700</u>	<u>618</u>	<u>2,082</u>
Total Clerk	<u>9,220</u>	<u>5,143</u>	<u>4,077</u>
<b>ASSESSOR</b>			
Personnel Services			
Salaries	105,170	105,161	9
Payroll Taxes and IMRF	19,460	19,346	114
Health Insurance	10,600	10,589	11
Workers' Compensation Insurance	400	315	85
Total Personnel Services	<u>135,630</u>	<u>135,411</u>	<u>219</u>
Contractual Services			
Equipment Maintenance	3,800	3,547	253
Telephone	3,600	3,600	-
Travel	800	781	19
Training	2,500	2,250	250
Postage	300	398	(98)
Printing and Publishing	-	-	-
Dues and Subscriptions	470	470	-
Miscellaneous	1,205	1,204	1
Total Contractual Services	<u>12,675</u>	<u>12,250</u>	<u>425</u>
Commodities			
Office Supplies	895	654	241
Assessment Materials	600	581	19
Total Commodities	<u>1,495</u>	<u>1,235</u>	<u>260</u>
Capital Outlay	5,100	5,076	24
Total Assessor	<u>154,900</u>	<u>153,972</u>	<u>928</u>
<b>SOCIAL SERVICES FUNDING</b>			
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	15,000	15,000	-
Wings	10,350	10,350	-
Catholic Charities	6,413	6,413	-
CEDA Emergency Housing	31,500	30,118	1,382
Preservation of Human Dignity	3,150	3,150	-
Journey/PADS/Hope	4,950	4,950	-
Faith Community Home	14,000	14,000	-
Total Human Services	<u>113,528</u>	<u>112,146</u>	<u>1,382</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

	<u>APPROPRIATION</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
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	8,000	8,000	-
Shelter, Inc.	61,560	61,560	-
Children's Advocacy	10,350	10,350	-
Greater Wheeling Youth	-	-	-
Total Youth Services	<u>257,710</u>	<u>257,710</u>	<u>-</u>
Total Social Services Funding	<u>774,338</u>	<u>772,956</u>	<u>1,382</u>
SENIOR SERVICES			
Personnel Services			
Salaries	141,350	140,927	423
Payroll Taxes and IMRF	27,700	26,936	764
Health Insurance	21,800	21,254	546
Workers' Compensation Insurance	1,200	1,060	140
Total Personnel Services	<u>192,050</u>	<u>190,177</u>	<u>1,873</u>
Contractual Services			
Friendly Visitor	125	112	13
Health Screening	2,600	1,248	1,352
Liability Insurance	5,675	5,653	22
Printing and Publishing	900	748	152
Dues and Subscriptions	100	75	25
Training	1,100	1,059	41
Travel	2,025	1,875	150
Postage	850	702	148
Telephone	1,500	1,763	(263)
Volunteer Background Check	2,000	1,067	933
Miscellaneous	1,000	434	566
Total Contractual Services	<u>17,875</u>	<u>14,736</u>	<u>3,139</u>
Commodities			
Office Supplies	2,500	2,306	194
Total Commodities	<u>2,500</u>	<u>2,306</u>	<u>194</u>
Capital Outlay			
Equipment	1,500	1,194	306
Total Capital Outlay	<u>1,500</u>	<u>1,194</u>	<u>306</u>
Total Senior Services	<u>213,925</u>	<u>208,413</u>	<u>5,512</u>
SENIOR BUS			
Personnel Services			
Salaries	279,175	279,175	-
Payroll Taxes and IMRF	53,000	52,149	851
Health Insurance	43,400	42,380	1,020
Workers' Compensation Insurance	12,225	12,224	1
Total Personnel Services	<u>387,800</u>	<u>385,928</u>	<u>1,872</u>
Contractual Services			
Liability / Bus Insurance	45,050	45,022	28
Printing and Publishing	700	46	654
Training	5,200	3,211	1,989
Postage	250	226	24
Telephone	2,200	2,200	-
Equipment Maintenance	33,000	28,145	4,855
Uniforms	700	100	600
Miscellaneous	500	188	312
Total Contractual Services	<u>87,600</u>	<u>79,138</u>	<u>8,462</u>

GENERAL FUND STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL - CONTINUED

	<u>APPROPRIATION</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Commodities			
Office Supplies	\$ 1,200	\$ 735	\$ 465
Gas and Oil	66,000	62,881	3,119
Total Commodities	<u>67,200</u>	<u>63,616</u>	<u>3,584</u>
Capital Outlay			
Equipment	4,000	4,151	(151)
Vehicle	8,000	53,004	(45,004)
Total Capital Outlay	<u>12,000</u>	<u>57,155</u>	<u>(45,155)</u>
Other Expenditures			
Licenses and Fees	200	-	200
Total Other Expenditures	<u>200</u>	<u>-</u>	<u>200</u>
Total Senior Bus	<u>554,800</u>	<u>585,837</u>	<u>(31,037)</u>
<b>CEMETERY</b>			
Personnel Services			
Salaries	1,500	1,500	-
Payroll Taxes	150	141	9
Total Personnel Services	<u>1,650</u>	<u>1,641</u>	<u>9</u>
Contractual Services			
Equipment	27,000	-	27,000
Grounds Maintenance	8,000	7,265	735
Road Maintenance	7,500	6,075	1,425
Publishing	100	-	100
Sign Maintenance	100	-	100
Insurance	150	100	50
Tree removal	500	-	500
Computerization	1,000	-	1,000
Travel	1,500	1,500	-
Grave Repurchase	1,000	800	200
Miscellaneous	400	89	311
Total Contractual Services	<u>47,250</u>	<u>15,829</u>	<u>31,421</u>
Commodities			
Office Supplies	100	-	100
Total Commodities	<u>100</u>	<u>-</u>	<u>100</u>
Total Cemetery	<u>49,000</u>	<u>17,470</u>	<u>31,530</u>
PROVISION FOR CONTINGENCIES	<u>53,415</u>	<u>-</u>	<u>53,415</u>
Total Expenditures	<u>\$ 2,723,690</u>	<u>\$ 2,583,977</u>	<u>\$ 139,713</u>

WHEELING TOWNSHIP

GENERAL ASSISTANCE FUND

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED FEBRUARY 28, 2014

	<u>APPROPRIATION</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>ADMINISTRATION</b>			
Personnel Services			
Salaries	\$ 249,100	\$ 225,176	\$ 23,924
Payroll Taxes and IMRF	48,300	43,043	5,257
Health Insurance	27,200	22,404	4,796
Workers' Compensation Insurance	750	575	175
Total Personnel Services	<u>325,350</u>	<u>291,198</u>	<u>34,152</u>
Contractual Services			
Legal	1,300	1,258	42
Telephone	3,000	3,000	-
Utilities	1,000	1,000	-
Travel	300	139	161
Training	1,100	418	682
Postage	1,175	1,162	13
Audit	500	500	-
Miscellaneous	500	30	470
Total Contractual Services	<u>8,875</u>	<u>7,507</u>	<u>1,368</u>
Commodities			
Office Supplies	1,500	943	557
Total Commodities	<u>1,500</u>	<u>943</u>	<u>557</u>
Capital Outlay	9,000	7,420	1,580
<b>Total Administration</b>	<u>344,725</u>	<u>307,068</u>	<u>37,657</u>
<b>HOME RELIEF</b>			
Contractual Services			
Medical	10,000	4,495	5,505
Dental	25,000	25,000	-
Funeral and Burial	1,500	-	1,500
Utilities	7,500	5,339	2,161
Shelter/Room and Board	65,000	43,371	21,629
Shelter with Utilities	10,000	3,239	6,761
Hospital Services	25,000	-	25,000
Eviction Emergencies	-	-	-
Telephone	-	-	-
Insurance	5,000	3,425	1,575
Total Contractual Services	<u>149,000</u>	<u>84,869</u>	<u>64,131</u>
Commodities			
Food	30,000	12,779	17,221
Personal Essentials	5,000	4,121	879
Fuel	20,000	11,971	8,029
Total Commodities	<u>55,000</u>	<u>28,871</u>	<u>26,129</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
Miscellaneous	-	43	(43)
Total Other Expenses	<u>18,100</u>	<u>18,043</u>	<u>57</u>
Total Home Relief	<u>222,100</u>	<u>131,783</u>	<u>90,317</u>
<b>EMERGENCY ASSISTANCE</b>			
Contractual Services			
Utilities	18,400	7,787	10,613
Telephone	-	-	-
Medical Care	500	-	500
Shelter	65,000	63,123	1,877
Total Contractual Services	<u>83,900</u>	<u>70,910</u>	<u>12,990</u>
Commodities			
Food	100	-	100
Fuel/Travel	100	650	(550)
Total Commodities	<u>200</u>	<u>650</u>	<u>(450)</u>
Total Emergency Assistance	<u>84,100</u>	<u>71,560</u>	<u>12,540</u>
PROVISION FOR CONTINGENCIES	<u>24,625</u>	<u>-</u>	<u>24,625</u>
Total Expenditures	<u>\$ 675,550</u>	<u>\$ 510,411</u>	<u>\$ 165,139</u>

WHEELING TOWNSHIP

ROAD AND BRIDGE FUND

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED FEBRUARY 28, 2014

	APPROPRIATION	ACTUAL	VARIANCE
<b>ADMINISTRATION</b>			
Personnel Services			
Salaries	\$ 59,300	\$ 57,954	\$ 1,346
Payroll Taxes and IMRF	11,950	11,281	669
Health Insurance	2,200	2,042	158
Workers' Compensation Insurance	4,000	3,423	577
<b>Total Personnel Services</b>	<b>77,450</b>	<b>74,700</b>	<b>2,750</b>
Contractual Services			
General Insurance	1,200	1,200	-
Telephone	2,500	2,416	84
Travel	1,800	1,133	667
Postage	500	97	403
Printing and Publishing	500	96	404
Audit	3,000	3,000	-
Legal	2,500	1,359	1,141
Training	500	191	309
Dues and Subscriptions	500	435	65
<b>Total Contractual Services</b>	<b>13,000</b>	<b>9,927</b>	<b>3,073</b>
Commodities			
Office Supplies	350	286	64
Office Equipment	500	1,471	(971)
<b>Total Commodities</b>	<b>850</b>	<b>1,757</b>	<b>(907)</b>
<b>Total Administration</b>	<b>91,300</b>	<b>86,384</b>	<b>4,916</b>
<b>MAINTENANCE</b>			
Contractual Services			
Snow Control	25,000	21,067	3,933
Property Maintenance	2,050	2,016	34
Engineering	1,500	260	1,240
Machinery Rental	500	-	500
Street Lighting	350	191	159
Miscellaneous	500	390	110
Permit Expense	3,750	3,748	2
Other professional Services	500	-	500
<b>Total Contractual Services</b>	<b>34,150</b>	<b>27,672</b>	<b>6,478</b>
Commodities			
Supplies	500	-	500
<b>Total Commodities</b>	<b>500</b>	<b>-</b>	<b>500</b>
Capital Outlay			
Equipment	4,000	31	3,969
Road Construction/Maintenance	373,850	354,047	19,803
<b>Total Capital Outlay</b>	<b>377,850</b>	<b>354,078</b>	<b>23,772</b>
<b>Total Maintenance</b>	<b>412,500</b>	<b>381,750</b>	<b>30,750</b>
<b>PROVISION FOR CONTINGENCIES</b>	<b>10,700</b>	<b>-</b>	<b>10,700</b>
<b>Total Expenditures</b>	<b>\$ 514,500</b>	<b>\$ 468,134</b>	<b>\$ 46,366</b>

WHEELING TOWNSHIP

EMERGENCY FUND

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED FEBRUARY 28, 2014

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>EMERGENCY ASSISTANCE</b>			
Contractual Services			
Prescriptions	\$ -	\$ -	\$ -
Shelter	-	3,516	(3,516)
Utilities	-	559	(559)
Medical Care	-	-	-
Food	-	14,392	(14,392)
Equipment	-	823	(823)
Transportation	-	400	(400)
School Supplies Expense	-	257	(257)
Food Pantry - Travel	-	580	(580)
Food Pantry - Office Supplies	-	93	(93)
Food Pantry - Volunteer Training	-	317	(317)
Miscellaneous	-	2,211	(2,211)
	<u>-</u>	<u>23,148</u>	<u>(23,148)</u>
Total Contractual Services	-	23,148	(23,148)
<b>CONTINGENCIES</b>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ -</u>	<u>\$ 23,148</u>	<u>\$ (23,148)</u>