

# WHEELING TOWNSHIP

## FINANCIAL STATEMENTS

YEAR ENDED FEBRUARY 28, 2021



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## **Independent Auditor's Report**

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Board of Trustees  
Wheeling Township  
Arlington Heights, Illinois

We have audited the accompanying financial statements of the governmental activities and each major fund of Wheeling Township as of and for the year ended February 28, 2021, 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.

## **Independent Auditor's Report**

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### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Wheeling Township, as of February 28, 2021, 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 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.*

July 27, 2021

## **Management's Discussion and Analysis**

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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, 2021. 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, 2021 and February 29, 2020 was \$9,146,854 and \$8,854,508, respectively. The Township's net position increased by \$292,346 and decreased by \$210,032 for the years ended February 28, 2021 and February 29, 2020, 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

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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 (asset)/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 \$9,146,854 and \$8,854,508 for the years ended February 28, 2021 and February 29, 2020, respectively. A portion of the Township's net position balance reflects its net investment in capital assets, \$3,787,047. 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 \$1,916,818, which is restricted by statute or donor, and \$3,442,989 which is unrestricted.

#### Condensed Statement of Net Position

	<u>February 28, 2021</u>	<u>February 29, 2020</u>
Current and Other Assets	\$ 8,379,334	\$ 8,037,438
Net Pension Asset	247,457	-
Capital Assets, net of accumulated depreciation	<u>3,787,047</u>	<u>3,905,248</u>
Total Assets	<u>12,413,838</u>	<u>11,942,686</u>
Deferred Outflows of Resources	<u>61,182</u>	<u>120,483</u>
Current Liabilities	18,084	15,787
Non-Current Liabilities	-	<u>149,573</u>
Total Liabilities	<u>18,084</u>	<u>165,360</u>
Deferred Inflows of Resources	<u>3,310,082</u>	<u>3,043,301</u>
Net Position		
Net Investment in Capital Assets	3,787,047	3,905,248
Restricted	1,916,818	1,588,988
Unrestricted	<u>3,442,989</u>	<u>3,360,272</u>
Total Net Position	<u>\$ 9,146,854</u>	<u>\$ 8,854,508</u>

# Management's Discussion and Analysis

## Condensed Statement of Activities

	For Years Ended	
	February 28, 2021	February 29, 2020
<b>Revenues</b>		
Program Revenues		
Charges for Services	\$ 50,965	\$ 47,875
Operating Grants and Contributions	423,664	106,317
General Revenues		
Property Taxes	2,890,181	2,859,491
State Replacement Taxes	142,131	158,051
Interest Income	37,615	80,963
Other	33,100	13,902
Total Revenues	<u>3,577,656</u>	<u>3,266,599</u>
<b>Expenses</b>		
Program Expenses		
General Government	1,262,555	1,497,754
Social Services	699,775	637,869
General Assistance	161,650	179,065
Senior Services	167,515	190,199
Senior Bus	595,743	613,683
Cemetery	19,031	35,856
Road Maintenance	379,041	322,205
Total Expenses	<u>3,285,310</u>	<u>3,476,631</u>
Change in Net Position	292,346	(210,032)
Net Position, Beginning of Year	<u>8,854,508</u>	<u>9,064,540</u>
Net Position, End of Year	<u>\$ 9,146,854</u>	<u>\$ 8,854,508</u>

The following is a summary of changes in fund balances for the year ended February 28, 2021:

Governmental Funds	Fund Balance February 29, 2020	Increase (Decrease)	Fund Balance February 28, 2021
General	\$ 3,630,484	\$ 11,871	\$ 3,642,355
General Assistance	666,919	26,488	693,407
Road Management	624,730	70,658	695,388
Emergency	290,398	230,582	520,980
	<u>\$ 5,212,531</u>	<u>\$ 339,599</u>	<u>\$ 5,552,130</u>

The Township actual expenditures were much less than budgeted due to COVID-19.

### Budgetary Highlights

There were minor line item changes to the original budget appropriations for the General Fund and General Assistance Fund. Revenues in the General Fund exceeded expenditures of \$2,294,006 by \$11,871 and were \$473,835 less than the appropriation of \$2,767,841.

General Assistance is 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.

## Management's Discussion and Analysis

Emergency Assistance is an optional by Illinois statute that Wheeling Township offers as another form of 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 \$10,910 in fiscal year 2020-21.

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 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: ABC Plumbing, Heating, Cooling & Electric; Arlington Heights Noon Rotary, Cook County Farm Bureau, Church of the Incarnation UMC, Happy Old Guys, Lions Club of Arlington Heights, Luther Village Spiritual Enrichment Foundation, Luther Church of the Good Shepherd, Prospect Heights Lion Club, Tony's Finer Food and South Church of Mount Prospect.

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 and disinfectant for the building and buses. 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. 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, 2021 Wheeling Township partnered with social service agencies to provide twenty-four different programs for children, teens, adults, senior citizens and disabled individuals. Wheeling Township provided \$576,947 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, 2021</u>	<u>February 29, 2020</u>
Land	\$ 567,787	\$ 567,787
Building and Improvements	2,236,379	2,219,584
Infrastructure	6,009,120	5,816,158
Vehicles	228,450	228,450
Equipment	232,079	232,299
Intangibles	<u>17,000</u>	<u>17,000</u>
Cost of Capital Assets	9,290,815	9,081,278
Less Accumulated Depreciation	<u>5,503,768</u>	<u>5,176,030</u>
Net Capital Assets	<u>\$ 3,787,047</u>	<u>\$ 3,905,248</u>



## **Management's Discussion and Analysis**

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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 2020-21:

- Lee Street, Kensington Road to Anita Avenue – drainage improvements and road resurfacing
- Annual pot hole patching throughout the unincorporated areas

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

- 11,177 bus and medical van rides
- 12,411 meals delivered to homebound residents
- 329 SHIP client contacts
- 1,153 approximate rides provided through TRIP program
- 343 General Assistance and Emergency Assistance Appointments
- 679 LIHEAP applications processed
- 74 Mobile Dental Clinic applications processed
- 4,712 visits to the Food Pantry
- 232 families received food and gifts through the holiday Adopt-a-Family Program
- 354 Thanksgiving baskets were distributed to needy families and senior citizens
- 1,961 visits to the Assessor's office
- 9,643 calls and emails processed by the Assessor's office
- 1,380 constituents assisted with Appeals for Cook Co. Assessor and Board of Review
- 763 Exemptions Filed by the Assessor's office (most exemptions auto renew for 2020)

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

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### WHEELING TOWNSHIP

#### STATEMENT OF NET POSITION

FEBRUARY 28, 2021

	<u>GOVERNMENTAL ACTIVITIES</u>
<b>ASSETS</b>	
Cash and Cash Investments	\$ 5,813,426
Receivables	
Property Taxes, net	2,508,840
Other	32,123
Gift Card Inventory	20,845
Security Deposit	4,100
Net Pension Asset	247,457
Capital Assets, net of accumulated depreciation/amortization	<u>3,787,047</u>
Total Assets	12,413,838
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred Items Related to Pension (IMRF)	<u>61,182</u>
Total Assets and Deferred Outflows of Resources	<u>12,475,020</u>
<b>LIABILITIES</b>	
Accounts Payable	<u>18,084</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred Property Taxes	2,809,120
Deferred Items Related to Pension (IMRF)	<u>500,962</u>
Total Deferred Inflows of Resources	<u>3,310,082</u>
Total Liabilities and Deferred Inflows of Resources	<u>3,328,166</u>
<b>NET POSITION</b>	
Net Investment in Capital Assets	3,787,047
Restricted	1,916,818
Unrestricted	<u>3,442,989</u>
Total Net Position	<u>\$ 9,146,854</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, 2021

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	\$ 1,092,295	\$ 26,265	1,475	\$ -	\$ (1,064,555)
Township Clerk	7,216	-	-	-	(7,216)
Township Assessor	163,044	-	-	-	(163,044)
Social Services	541,947	-	-	-	(541,947)
General Assistance					
Home Relief	93,521	-	-	-	(93,521)
Emergency Assistance	68,129	-	-	-	(68,129)
Other Social Services	157,828	-	387,947	-	230,119
Senior Services	167,515	-	12,999	-	(154,516)
Senior Bus	595,743	-	21,243	-	(574,500)
Cemetery	19,031	24,700	-	-	5,669
Road Maintenance	379,041	-	-	-	(379,041)
<b>Total Governmental Activities</b>	<b>\$ 3,285,310</b>	<b>\$ 50,965</b>	<b>\$ 423,664</b>	<b>\$ -</b>	<b>\$ (2,810,681)</b>
<b>GENERAL REVENUES</b>					
Taxes					
Property Taxes					
					2,890,181
State Replacement Taxes					
					142,131
Interest Income					
					37,615
Reimbursements					
					27,371
Miscellaneous					
					5,729
<b>Total General Revenues</b>					
					<b>3,103,027</b>
Change in Net Position					
					292,346
<b>NET POSITION</b>					
Beginning of Year					
					8,854,508
End of Year					
					<b>\$ 9,146,854</b>

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

# Basic Financial Statements

## WHEELING TOWNSHIP

### GOVERNMENTAL FUNDS BALANCE SHEET

FEBRUARY 28, 2021

	GENERAL FUND	GENERAL ASSISTANCE FUND	ROAD MANAGEMENT FUND	EMERGENCY FUND	TOTAL GOVERNMENTAL FUNDS
<b>ASSETS</b>					
Cash and Cash Investments	\$ 3,843,597	\$ 738,148	\$ 730,876	\$ 500,805	\$ 5,813,426
Receivables					
Property Taxes, net	1,831,552	357,256	320,032	-	2,508,840
Other	27,753	-	4,370	-	32,123
Gift Card Inventory	-	670	-	20,175	20,845
Security Deposits	4,100	-	-	-	4,100
<b>Total Assets</b>	<b>\$ 5,707,002</b>	<b>\$ 1,096,074</b>	<b>\$ 1,055,278</b>	<b>\$ 520,980</b>	<b>\$ 8,379,334</b>
<b>LIABILITIES</b>					
Accounts Payable	\$ 17,947	\$ 117	\$ 20	\$ -	\$ 18,084
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred Property Taxes	2,046,700	402,550	359,870	-	2,809,120
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>2,064,647</b>	<b>402,667</b>	<b>359,890</b>	<b>-</b>	<b>2,827,204</b>
<b>FUND BALANCES</b>					
Nonspendable	4,100	-	-	-	4,100
Restricted for Statutory Purposes	-	693,407	695,388	-	1,388,795
Restricted by Donors	7,043	-	-	520,980	528,023
Unassigned	3,631,212	-	-	-	3,631,212
<b>Total Fund Balances</b>	<b>3,642,355</b>	<b>693,407</b>	<b>695,388</b>	<b>520,980</b>	<b>5,552,130</b>
<b>Total Liabilities and Deferred Inflows of and Fund Balances</b>	<b>\$ 5,707,002</b>	<b>\$ 1,096,074</b>	<b>\$ 1,055,278</b>	<b>\$ 520,980</b>	<b>\$ 8,379,334</b>

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

## Basic Financial Statements

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### WHEELING TOWNSHIP

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

FEBRUARY 28, 2021

Total Fund Balances - Governmental Funds Balance Sheet	\$ 5,552,130
Amounts reported for governmental activities in the statement of net position are different because:	
Deferred Outflows related to Pensions	61,182
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds	3,787,047
The Net Pension Asset for IMRF is recorded in the statement of net position but is not recognized in the government funds	247,457
Deferred Inflows related to Pensions	<u>(500,962)</u>
Net Position of Governmental Activities - Statement of Net Position	<u>\$ 9,146,854</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, 2021

	GENERAL FUND	GENERAL ASSISTANCE FUND	ROAD MANAGEMENT FUND	EMERGENCY FUND	TOTAL GOVERNMENTAL FUNDS
<b>REVENUES</b>					
Property Taxes	\$ 2,091,076	\$ 410,826	\$ 388,279	\$ -	\$ 2,890,181
State Replacement Taxes	92,497	-	49,634	-	142,131
Interest Income	30,556	2,522	4,074	463	37,615
Reimbursements	25,815	27,371	-	-	53,186
Donations / Grants	35,717	-	-	387,947	423,664
Sale of Cemetery Lots & Burial Fees	24,700	-	-	-	24,700
Rentals	450	-	-	-	450
Miscellaneous	5,066	-	663	-	5,729
Total Revenues	<u>2,305,877</u>	<u>440,719</u>	<u>442,650</u>	<u>388,410</u>	<u>3,577,656</u>
<b>EXPENDITURES</b>					
Current					
Administration	815,461	252,581	65,839	-	1,133,881
Clerk	7,216	-	-	-	7,216
Assessor	163,044	-	-	-	163,044
Social Services	541,947	-	-	-	541,947
Senior Services	167,515	-	-	-	167,515
Senior Bus	579,792	-	-	-	579,792
Cemetery	19,031	-	-	-	19,031
Home Relief	-	93,521	-	-	93,521
Emergency Assistance	-	68,129	-	157,828	225,957
Maintenance	-	-	306,153	-	306,153
Total Expenditures	<u>2,294,006</u>	<u>414,231</u>	<u>371,992</u>	<u>157,828</u>	<u>3,238,057</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	11,871	26,488	70,658	230,582	339,599
<b>FUND BALANCES</b>					
Beginning of Year	<u>3,630,484</u>	<u>666,919</u>	<u>624,730</u>	<u>290,398</u>	<u>5,212,531</u>
End of Year	<u>\$ 3,642,355</u>	<u>\$ 693,407</u>	<u>\$ 695,388</u>	<u>\$ 520,980</u>	<u>\$ 5,552,130</u>

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

## Basic Financial Statements

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### WHEELING TOWNSHIP

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

FEBRUARY 28, 2021

Net Change in Fund Balances - Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>\$ 339,599</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	225,457
Depreciation/Amortization Expense	(342,662)
Loss on Disposal of Asset	<u>(996)</u>
Difference	<u>(118,201)</u>

Recognizing the pension revenue (expense) relating to the change in the net pension obligation	<u>70,948</u>
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Change in Net Position of Governmental Activities - Statement of Activities	<u><u>\$ 292,346</u></u>
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The accompanying notes are an integral part of these financial statements.

## **Notes to Financial Statements**

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### **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 Statement of Activities) display information about the reporting government as a whole.



## **Notes to Financial Statements**

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### **Note 1: Summary of Significant Accounting Policies (Continued)**

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. Following is a description of each fund.

#### 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. The General Fund includes the Cemetery Fund, which 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

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### 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 2020 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

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### Note 1: Summary of Significant Accounting Policies (Continued)

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 projected 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, 2021 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**

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### **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 \$5,813,376 and the bank balance was \$6,035,235. Of the bank balance, \$4,009,679 was covered by federal depository insurance and \$1,838,288 was collateralized with securities held by the pledging financial institution's agent in the Township's name. \$187,268 was uncollateralized and unsecured. Included in deposits are certificates of deposit (CDs) with maturities of twelve months each for a total of \$2,071,379 at February 28, 2021. Interest rates range from 0.05% to 2.08%.

### **Note 3: Property Taxes**

The Township passed the 2020 Tax Levy Ordinances for the Township on December 8, 2020. Property Taxes from the 2020 levy attached as an enforceable lien on property as of January 1, 2020. 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 2020 levy which is used to fund fiscal 2022 operations. All uncollected taxes receivable relating to prior years' levies have been written off.

## Notes to Financial Statements

### Note 4: Capital Assets

	Balance February 29, 2020	Additions	Retirements	Balance February 28, 2021
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	2,219,584	19,595	(2,800)	2,236,379
Infrastructure	5,816,158	192,962	-	6,009,120
Vehicles	228,450	-	-	228,450
Equipment and Furniture & Fixtures	232,299	12,900	(13,120)	232,079
Intangibles	17,000	-	-	17,000
Total capital assets being depreciated/amortized	<u>8,513,491</u>	<u>225,457</u>	<u>(15,920)</u>	<u>8,723,028</u>
Less accumulated depreciation/amortization for				
Building and Improvements	(1,426,470)	(45,734)	1,804	(1,470,400)
Infrastructure	(3,374,203)	(265,850)	-	(3,640,053)
Vehicles	(185,469)	(15,951)	-	(201,420)
Equipment and Furniture & Fixtures	(172,888)	(15,127)	13,120	(174,895)
Intangibles	(17,000)	-	-	(17,000)
Total accumulated depreciation/amortization	<u>(5,176,030)</u>	<u>(342,662)</u>	<u>14,924</u>	<u>(5,503,768)</u>
Total capital assets being depreciated/amortized, net	<u>3,337,461</u>	<u>(117,205)</u>	<u>(996)</u>	<u>3,219,260</u>
Capital assets, net	<u>\$ 3,905,248</u>	<u>\$ (117,205)</u>	<u>\$ (996)</u>	<u>\$ 3,787,047</u>

In the government-wide statement of activities depreciation expense is split among Government Administration \$60,861, Road Maintenance \$265,850, and Senior Bus \$15,951.

### Note 5: Long-Term (Asset)/Liability

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

Type of Debt	Balance at February 29, 2020	Increases	Decreases	Balance at February 28, 2021	Amounts Due Within One Year
Net Pension (Asset)/Liability	<u>\$ 149,573</u>	<u>\$ -</u>	<u>\$ 397,030</u>	<u>\$ (247,457)</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](http://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, 2020, 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	9
Active Plan Members	24
Total	74

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 2020 was 10.12%. For the fiscal year ended February 28, 2021 the Township contributed \$104,718 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 (Asset)/Liability. The Township’s net pension (asset)/liability was measured as of December 31, 2020. The total pension (asset)/liability used to calculate the net pension (asset)/liability was determined by an actuarial valuation as of that date.

**Note 6: Defined Benefit Pension Plan (Continued)**

Actuarial Assumptions. The following are the methods and assumptions used to determine total pension (asset)/liability at December 31, 2020:

- 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 2.25%.
- *Salary Increases* were expected to be 2.85% to 13.75%, including inflation.
- The *Investment Rate of Return* was assumed to be 7.25%.
- *Projected Retirement Age* was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2020 valuation according to an experience study from years 2017 to 2019.
- The IMRF-specific rates for *Mortality* (for non-disabled retirees) were developed from the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables with future mortality improvements projected using scale MP-2020.
- For *Disabled Retirees*, the Pub-2010, Amount-Weighted, below-median income, General Disabled Retiree, Male and Female (both unadjusted) tables were used with future mortality improvements projected using scale MP-2020.
- For *Active Members*, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables were used with future mortality improvements projected using scale MP-2020.
- 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%	5.00%
International Equity	18	6.00%
Fixed Income	28	1.30%
Real Estate	9	6.20%
Alternative Investments	7	2.85-6.95%
Cash Equivalents	1	.70%
Total	100%	

Single Discount Rate. A Single Discount Rate of 7.25% was used to measure the total pension (asset)/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, and that employer contributions will be made at rates equal to the difference between



**Notes to Financial Statements**

**Note 6: Defined Benefit Pension Plan (Continued)**

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 2.00%, 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, 2019	\$ 4,911,512	\$ 4,761,939	\$ 149,573
Changes for the year:			
Service Cost	111,618	-	111,618
Interest on the Total Pension Liability	347,359	-	347,359
Differences Between Expected and Actual Experience	71,409	-	71,409
Changes of Assumptions	(57,940)	-	(57,940)
Contributions - Employer	-	107,078	(107,078)
Contributions - Employees	-	47,612	(47,612)
Net Investment Income	-	711,914	(711,914)
Benefit Payments, including Refunds of Employee Contributions	(352,338)	(352,338)	-
Other (Net Transfer)	-	2,872	(2,872)
Net Changes	120,108	517,138	(397,030)
Balances at December 31, 2020	\$ 5,031,620	\$ 5,279,077	\$ (247,457)

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

	1% Decrease (6.25%)	Current (7.25%)	1% Increase (8.25%)
Net Pension (Asset)/Liability	\$ 224,335	\$ (247,457)	\$ (649,770)

## 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, 2021, the Township recognized pension expense of \$33,770. At December 31, 2020, 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	\$ 46,352	\$ -
Changes of assumptions	-	33,569
Net difference between projected and actual earnings on pension plan investments	-	467,393
Total Deferred Amounts to be recognized in pension expense in future periods	46,352	500,962
Pension Contributions made subsequent to the Measurement Date, through February 28, 2021	14,830	-
Total Deferred Amounts Related to Pensions	\$ 61,182	\$ 500,962

Deferred outflows of resources related to pensions resulting from Township contributions subsequent to the measurement date of \$14,830 are recognized as an increase to the deferred outflows of resources in the year ended February 28, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension income in future periods as follows:

Year Ending December 31	Net Deferred Inflows of Resources
2021	\$ 135,573
2022	59,801
2023	184,490
2024	74,746
Thereafter	-
Total	\$ 454,610

### 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.

In previous years, 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

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### 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.

The restricted net assets are available as of February 28, 2021 for the following purposes:

Food Pantry	\$	344,830
Adopt-A-Family		7,390
Back to School		4,959
Thanksgiving		421
Undesignated		<u>163,380</u>
	\$	<u>520,980</u>

#### 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 \$42,317 funded by the General Fund and a cash balance of \$5 as of February 28, 2021. 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: Uncertainty

In 2020, the Covid-19 pandemic struck the world with far reaching effects. Due to this virus, businesses and individuals have been significantly harmed financially. This may result in a decrease in future tax revenue collections, the amount of which cannot be currently quantified.

# Required Supplementary Information

## WHEELING TOWNSHIP

### SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

#### GENERAL FUND

FOR THE YEAR ENDED FEBRUARY 28, 2021

	APPROPRIATION		ACTUAL	VARIANCE
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Property Taxes	\$ 2,000,000	\$ 2,000,000	\$ 2,091,076	\$ 91,076
State Replacement Taxes	80,000	80,000	92,497	12,497
Interest Income	35,000	35,000	30,556	(4,444)
Reimbursements	20,000	20,000	25,815	5,815
Donations	30,000	30,000	22,718	(7,282)
Sale of Cemetery Lots	5,000	5,000	24,700	19,700
Rentals	1,500	1,500	450	(1,050)
Miscellaneous	1,000	1,000	5,066	4,066
Grants	1,000	1,000	12,999	11,999
Health Screening	1,000	1,000	-	(1,000)
<b>Total Revenues</b>	<b>2,174,500</b>	<b>2,174,500</b>	<b>2,305,877</b>	<b>131,377</b>
<b>EXPENDITURES</b>				
<b>Current</b>				
Administration	995,754	995,754	815,461	180,293
Clerk	8,940	8,940	7,216	1,724
Assessor	176,415	176,415	163,044	13,371
Social Services	541,947	541,947	541,947	-
Senior Services	212,885	212,885	167,515	45,370
Senior Bus	733,400	733,400	579,792	153,608
Cemetery	40,500	40,500	19,031	21,469
Contingency	58,000	58,000	-	58,000
<b>Total Expenditures</b>	<b>2,767,841</b>	<b>2,767,841</b>	<b>2,294,006</b>	<b>473,835</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(593,341)	(593,341)	11,871	605,212
<b>OTHER FINANCING SOURCES</b>				
Operating Transfer	(40,000)	(40,000)	-	40,000
<b>Net Change in Fund Balance</b>	<b>\$ (633,341)</b>	<b>\$ (633,341)</b>	<b>\$ 11,871</b>	<b>\$ 645,212</b>

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, 2021

	APPROPRIATION		ACTUAL	VARIANCE
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Property Taxes	\$ 420,000	\$ 420,000	\$ 410,826	\$ (9,174)
Interest Income	7,000	7,000	2,522	(4,478)
Miscellaneous	15,000	15,000	27,371	12,371
Total Revenues	<u>442,000</u>	<u>442,000</u>	<u>440,719</u>	<u>(1,281)</u>
<b>EXPENDITURES</b>				
Current				
Administration	282,980	282,980	252,581	30,399
Home Relief	162,900	162,900	93,521	69,379
Emergency Assistance	62,000	72,000	68,129	3,871
Contingency	23,000	13,000	-	13,000
Total Expenditures	<u>530,880</u>	<u>530,880</u>	<u>414,231</u>	<u>116,649</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(88,880)	(88,880)	26,488	115,368
<b>OTHER FINANCING SOURCES</b>				
Operating Transfer	<u>40,000</u>	<u>40,000</u>	-	<u>(40,000)</u>
Net Change in Fund Balance	<u>\$ (48,880)</u>	<u>\$ (48,880)</u>	<u>\$ 26,488</u>	<u>\$ 75,368</u>

## Required Supplementary Information

### WHEELING TOWNSHIP

#### SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

#### ROAD MANAGEMENT FUND

FOR THE YEAR ENDED FEBRUARY 28, 2021

	APPROPRIATION		ACTUAL	VARIANCE
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Property Taxes	\$ 375,000	\$ 375,000	\$ 388,279	\$ 13,279
State Replacement Taxes	50,000	50,000	49,634	(366)
Interest Income	5,500	5,500	4,074	(1,426)
Miscellaneous	1,000	1,000	663	(337)
Total Revenues	<u>431,500</u>	<u>431,500</u>	<u>442,650</u>	<u>11,150</u>
<b>EXPENDITURES</b>				
Administration	79,708	79,943	65,839	14,104
Maintenance	460,300	460,065	306,153	153,912
Contingency	10,000	10,000	-	10,000
Total Expenditures	<u>550,008</u>	<u>550,008</u>	<u>371,992</u>	<u>178,016</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (118,508)</u>	<u>\$ (118,508)</u>	<u>\$ 70,658</u>	<u>\$ 189,166</u>

## Required Supplementary Information

### WHEELING TOWNSHIP

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

CALENDAR YEAR ENDED DECEMBER 31,

	2020	2019	2018	2017	2016	2015
<b>Total Pension Liability</b>						
Service Cost	\$ 111,618	\$ 104,251	\$ 110,239	\$ 117,523	\$ 128,829	\$ 124,467
Interest on the Total Pension Liability	347,359	337,904	315,740	324,787	305,659	290,276
Changes of Benefit Terms	-	-	-	-	-	-
Differences Between Expected and Actual Experience	71,409	37,950	306,588	(91,245)	40,798	(6,983)
Changes of Assumptions	(57,940)	-	104,919	(149,994)	(17,095)	16,180
Benefit Payments and Refunds	<u>(352,338)</u>	<u>(354,435)</u>	<u>(412,787)</u>	<u>(223,308)</u>	<u>(215,393)</u>	<u>(182,939)</u>
Net Change in Total Pension Liability	120,108	125,670	424,699	(22,237)	242,798	241,001
Total Pension Liability – Beginning	<u>4,911,512</u>	<u>4,785,842</u>	<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>\$ 5,031,620</u>	<u>\$ 4,911,512</u>	<u>\$ 4,785,842</u>	<u>\$ 4,361,143</u>	<u>\$ 4,383,380</u>	<u>\$ 4,140,582</u>
<b>Plan Fiduciary Net Position</b>						
Contributions – Employer	\$ 107,078	\$ 73,434	\$ 101,471	\$ 103,710	\$ 104,763	\$ 107,754
Contributions – Employee	47,612	46,151	48,052	49,023	48,402	49,278
Net Investment Income	711,914	842,063	(276,254)	715,609	256,000	19,219
Benefit Payments and Refunds	(352,338)	(354,435)	(412,787)	(223,308)	(215,393)	(182,939)
Other (Net Transfer)	<u>2,872</u>	<u>(17,987)</u>	<u>188,072</u>	<u>(157,781)</u>	<u>37,428</u>	<u>(44,401)</u>
Net Change in Plan Fiduciary Net Position	517,138	589,226	(351,446)	487,253	231,200	(51,089)
Plan Fiduciary Net Position - Beginning	<u>4,761,939</u>	<u>4,172,713</u>	<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>\$ 5,279,077</u>	<u>\$ 4,761,939</u>	<u>\$ 4,172,713</u>	<u>\$ 4,524,159</u>	<u>\$ 4,036,906</u>	<u>\$ 3,805,706</u>
<b>Net Pension (Asset)/Liability – Ending (A) – (B)</b>	<u>\$ (247,457)</u>	<u>\$ 149,573</u>	<u>\$ 613,129</u>	<u>\$ (163,016)</u>	<u>\$ 346,474</u>	<u>\$ 334,876</u>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	104.92%	96.95%	87.19%	103.74%	92.10%	91.91%
<b>Covered Valuation Payroll</b>	1,058,083	1,025,622	1,063,629	1,089,405	1,075,584	1,095,064
<b>Net Pension (Asset)/Liability as a Percentage of Covered Valuation Payroll</b>	-23.39%	14.58%	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 PENSION CONTRIBUTIONS

Calendar Year Ended December	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%
2019	73,434	73,434	-	1,025,622	7.16%
2020	107,078	107,078	-	1,058,083	10.12%

#### 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 2020 Contribution Rates

Actuarial Cost Method	Aggregate entry age - normal
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	23-year closed period
Asset Valuation Method	5-year smoothed market; 20% corridor
Wage Growth	3.25%
Price Inflation	2.50%, approximate; No explicit price inflation assumption is used in this valuation.
Salary Increases	3.35% to 14.25%, including inflation
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2017 valuation pursuant to an experience study of the period 2014 to 2016.
Mortality	RP-2014 Blue Collar Health Annuitant Mortality Table and RP-2014 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, 2018, 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, 2021

	<u>APPROPRIATION</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>ADMINISTRATION</b>			
<b>Personnel Services</b>			
Salaries	\$ 407,154	\$ 389,122	\$ 18,032
Payroll Taxes and IMRF	60,000	56,781	3,219
Health Insurance	52,100	49,010	3,090
Unemployment Insurance	1,800	536	1,264
Workers' Compensation Insurance	2,600	2,153	447
<b>Total Personnel Services</b>	<b>523,654</b>	<b>497,602</b>	<b>26,052</b>
<b>Contractual Services</b>			
Building Maintenance	50,000	36,117	13,883
Equipment Maintenance	12,000	11,329	671
Vehicle Maintenance	12,500	11,478	1,022
General Insurance	61,000	57,334	3,666
Telephone	2,500	2,291	209
Utilities	22,000	18,869	3,131
Travel	800	37	763
Printing and Publishing	1,200	636	564
Legal Services	40,000	29,767	10,233
Audit	16,500	12,775	3,725
Bonding Insurance	12,000	11,978	22
Training	3,500	234	3,266
Dues and Subscriptions	9,000	6,033	2,967
Postage	2,000	778	1,222
Contract Services	9,000	7,564	1,436
Social Services	15,000	3,219	11,781
Public Information	100,000	51,917	48,083
Employee Appreciation	2,800	2,787	13
Miscellaneous	5,000	66	4,934
<b>Total Contractual Services</b>	<b>376,800</b>	<b>265,209</b>	<b>111,591</b>
<b>Capital Outlay</b>	<b>80,385</b>	<b>40,132</b>	<b>40,253</b>
<b>Commodities</b>			
Office Supplies	6,500	4,342	2,158
Operating Supplies	8,415	8,176	239
<b>Total Commodities</b>	<b>14,915</b>	<b>12,518</b>	<b>2,397</b>
<b>Total Administration</b>	<b>995,754</b>	<b>815,461</b>	<b>180,293</b>
<b>CLERK</b>			
<b>Personnel Services</b>			
Salaries	4,700	4,689	11
Payroll Taxes and IMRF	832	831	1
Unemployment Compensation Insurance	30	8	22
Workers' Compensation Insurance	50	5	45
<b>Total Personnel Services</b>	<b>5,612</b>	<b>5,533</b>	<b>79</b>
<b>Contractual Services</b>			
Dues and Subscriptions	280	250	30
Travel	170	-	170
Postage	300	107	193
Printing and Publishing	250	198	52
Training	600	600	-
Miscellaneous	1,100	-	1,100
<b>Total Contractual Services</b>	<b>2,700</b>	<b>1,155</b>	<b>1,545</b>

## Additional Information

### GENERAL FUND STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL - CONTINUED

	APPROPRIATION	ACTUAL	VARIANCE
Commodities			
Office Supplies	\$ 528	\$ 528	\$ -
Equipment and Furniture	100	-	100
Total Commodities	628	528	100
Total Clerk	8,940	7,216	1,724
ASSESSOR			
Personnel Services			
Salaries	118,500	112,648	5,852
Payroll Taxes and IMRF	22,115	18,595	3,520
Health Insurance	19,500	19,227	273
Workers' Compensation Insurance	300	135	165
Total Personnel Services	160,415	150,605	9,810
Contractual Services			
Equipment Maintenance	5,250	4,534	716
Telephone	1,500	1,500	-
Travel	750	219	531
Training	1,350	391	959
Postage	600	285	315
Dues and Subscriptions	500	-	500
Miscellaneous	200	54	146
Total Contractual Services	10,150	6,983	3,167
Commodities			
Office Supplies	1,100	1,095	5
Assessment Materials	700	330	370
Total Commodities	1,800	1,425	375
Capital Outlay	4,050	4,031	19
Total Assessor	176,415	163,044	13,371
SOCIAL SERVICES FUNDING			
Human Services			
Access To Care	16,740	16,740	-
Catholic Charities	6,035	6,035	-
Escorted Transportation	17,000	17,000	-
Faith Community Home	13,485	13,485	-
HandsOn Suburban Chicago	3,720	3,720	-
Kindred Life Ministries	6,510	6,510	-
Life Span	14,229	14,229	-
Wings	9,626	9,626	-
Greater Family Care Center	1,860	1,860	-
Resources for Community Living	1,000	1,000	-
NW Compass Housing	29,295	29,295	-
St. Mary's	1,860	1,860	-
Journeys/The Road Home	9,300	9,300	-
Total Human Services	130,660	130,660	-
Mental Health Services			
Clearbrook Center	97,650	97,650	-
Little City Foundation	22,971	22,971	-
AMITA Health	116,250	116,250	-
Avenues to Independence	30,000	30,000	-
Center for Enriched Living	4,000	4,000	-
Total Mental Health Services	270,871	270,871	-

## Additional Information

### GENERAL FUND STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL - CONTINUED

	APPROPRIATION	ACTUAL	VARIANCE
Youth Services			
Omni Youth Services	\$ 91,140	\$ 91,140	\$ -
The Harbour	4,650	4,650	-
Shelter, Inc.	35,000	35,000	-
Children's Advocacy	9,626	9,626	-
Total Youth Services	140,416	140,416	-
Seats For Sailors	-	-	-
Total Social Services Funding	541,947	541,947	-
SENIOR SERVICES			
Personnel Services			
Salaries	149,283	123,234	26,049
Payroll Taxes and IMRF	27,667	21,971	5,696
Health Insurance	9,250	6,749	2,501
Workers' Compensation Insurance	1,200	607	593
Total Personnel Services	187,400	152,561	34,839
Contractual Services			
Friendly Visitor	50	-	50
Health Screening	1,500	1,338	162
Liability Insurance	9,005	8,988	17
Printing and Publishing	900	-	900
Dues and Subscriptions	130	125	5
Training	1,500	35	1,465
Travel	1,500	143	1,357
Postage	1,100	758	342
Telephone	2,000	954	1,046
Volunteer Background Check	1,600	814	786
Miscellaneous	1,000	-	1,000
Total Contractual Services	20,285	13,155	7,130
Commodities			
Office Supplies	3,000	1,759	1,241
Total Commodities	3,000	1,759	1,241
Capital Outlay			
Equipment	2,200	40	2,160
Total Capital Outlay	2,200	40	2,160
Total Senior Services	212,885	167,515	45,370
SENIOR BUS			
Personnel Services			
Salaries	332,000	308,552	23,448
Payroll Taxes and IMRF	61,300	53,920	7,380
Health Insurance	36,000	29,962	6,038
Workers' Compensation Insurance	12,000	9,227	2,773
Total Personnel Services	441,300	401,661	39,639
Contractual Services			
Liability / Bus Insurance	135,000	117,485	17,515
Printing and Publishing	800	-	800
Training	3,000	1,409	1,591
Postage	300	63	237
Telephone	1,500	1,500	-
Equipment Maintenance	39,750	27,409	12,341
Uniforms	750	289	461
Miscellaneous	700	212	488
Total Contractual Services	181,800	148,367	33,433

## Additional Information

### GENERAL FUND STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL - CONTINUED

	APPROPRIATION	ACTUAL	VARIANCE
Commodities			
Office Supplies	\$ 1,000	\$ 987	\$ 13
Gas and Oil	45,000	19,817	25,183
Total Commodities	46,000	20,804	25,196
Capital Outlay			
Equipment	4,200	2,960	1,240
Vehicle	60,000	6,000	54,000
Total Capital Outlay	64,200	8,960	55,240
Other Expenditures			
Licenses and Fees	100	-	100
Total Other Expenditures	100	-	100
Total Senior Bus	733,400	579,792	153,608
CEMETERY			
Personnel Services			
Salaries	1,500	1,500	-
Payroll Taxes	300	115	185
Payroll Taxes	-	74	(74)
Total Personnel Services	1,800	1,689	111
Contractual Services			
Travel	1,500	1,500	-
Insurance	225	218	7
Grounds Maintenance	12,500	10,378	2,122
Road Maintenance	5,000	4,005	995
Publishing	100	-	100
Tree removal	8,740	450	8,290
Foundation Maintenance	5,000	-	5,000
Fence Maintenance	4,000	-	4,000
Computerization	100	-	100
Grave Repurchase	600	600	-
Legal	500	-	500
Miscellaneous	250	7	243
Total Contractual Services	38,515	17,158	21,357
Commodities			
Office Supplies	185	184	1
Total Commodities	185	184	1
Total Cemetery	40,500	19,031	21,469
PROVISION FOR CONTINGENCIES	58,000	-	58,000
Subtotal	2,767,841	2,294,006	473,835
OPERATING TRANSFER	40,000	-	40,000
Total Expenditures	\$ 2,807,841	\$ 2,294,006	\$ 513,835

## Additional Information

### WHEELING TOWNSHIP

#### STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

#### GENERAL ASSISTANCE FUND

FOR THE YEAR ENDED FEBRUARY 28, 2021

	<u>APPROPRIATION</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>ADMINISTRATION</b>			
Personnel Services			
Salaries	\$ 203,000	\$ 190,762	\$ 12,238
Payroll Taxes and IMRF	37,330	33,550	3,780
Health Insurance	23,050	12,195	10,855
Workers' Compensation Insurance	400	222	178
Total Personnel Services	<u>263,780</u>	<u>236,729</u>	<u>27,051</u>
Contractual Services			
Legal	1,150	1,135	15
Telephone	1,500	1,500	-
Utilities	3,000	3,000	-
Travel	750	-	750
Training	1,200	(125)	1,325
Postage	1,300	1,296	4
Audit	1,000	1,000	-
Miscellaneous	300	125	175
Total Contractual Services	<u>10,200</u>	<u>7,931</u>	<u>2,269</u>
Commodities			
Office Supplies	<u>2,500</u>	<u>2,063</u>	<u>437</u>
Total Commodities	<u>2,500</u>	<u>2,063</u>	<u>437</u>
Capital Outlay	<u>6,500</u>	<u>5,858</u>	<u>642</u>
Total Administration	<u>282,980</u>	<u>252,581</u>	<u>30,399</u>
<b>HOME RELIEF</b>			
Contractual Services			
Medical	1,000	-	1,000
Dental	35,000	35,000	-
Funeral and Burial	1,500	-	1,500
Utilities	7,000	4,621	2,379
Shelter/Room and Board	50,000	28,185	21,815
Shelter with Utilities	4,000	1,200	2,800
Hospital Services	25,000	-	25,000
Insurance	5,000	4,250	750
Total Contractual Services	<u>128,500</u>	<u>73,256</u>	<u>55,244</u>
Commodities			
Food	20,000	12,055	7,945
Personal Essentials	4,000	2,583	1,417
Fuel	10,000	5,574	4,426
Total Commodities	<u>34,000</u>	<u>20,212</u>	<u>13,788</u>

## Additional Information

### GENERAL ASSISTANCE FUND STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL CONTINUED

	<u>APPROPRIATION</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Other Expenses			
Transient Expense	100	-	100
Miscellaneous	300	53	247
Total Other Expenses	<u>400</u>	<u>53</u>	<u>347</u>
Total Home Relief	<u>162,900</u>	<u>93,521</u>	<u>69,379</u>
EMERGENCY ASSISTANCE			
Contractual Services			
Utilities	2,000	1,562	438
Shelter	69,000	66,544	2,456
Medical Care	500	-	500
Miscellaneous	300	-	300
Total Contractual Services	<u>71,800</u>	<u>68,106</u>	<u>3,694</u>
Commodities			
Food	100	-	100
Fuel/Travel	100	23	77
Total Commodities	<u>200</u>	<u>23</u>	<u>177</u>
Total Emergency Assistance	<u>72,000</u>	<u>68,129</u>	<u>3,871</u>
PROVISION FOR CONTINGENCIES	<u>13,000</u>	<u>-</u>	<u>13,000</u>
Total Expenditures	<u>\$ 530,880</u>	<u>\$ 414,231</u>	<u>\$ 116,649</u>

## Additional Information

### WHEELING TOWNSHIP

#### STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

#### ROAD MANAGEMENT FUND

FOR THE YEAR ENDED FEBRUARY 28, 2021

	<u>APPROPRIATION</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
ADMINISTRATION			
Personnel Services			
Salaries	\$ 55,000	\$ 48,235	\$ 6,765
Payroll Taxes and IMRF	10,108	7,569	2,539
Health Insurance	2,000	1,674	326
Workers' Compensation Insurance	2,500	2,274	226
Total Personnel Services	<u>69,608</u>	<u>59,752</u>	<u>9,856</u>
Contractual Services			
General Insurance	1,200	1,200	-
Telephone	1,400	850	550
Travel	750	678	72
Postage	150	36	114
Printing and Publishing	500	135	365
Audit	2,000	2,000	-
Legal	2,500	694	1,806
Training	100	25	75
Dues and Subscriptions	110	108	2
Total Contractual Services	<u>8,710</u>	<u>5,726</u>	<u>2,984</u>
Commodities			
Office Supplies	625	361	264
Office Equipment	1,000	-	1,000
Total Commodities	<u>1,625</u>	<u>361</u>	<u>1,264</u>
Total Administration	<u>79,943</u>	<u>65,839</u>	<u>14,104</u>
MAINTENANCE			
Contractual Services			
Snow Control	55,000	46,259	8,741
Property Maintenance	28,100	28,078	22
Engineering	4,500	4,485	15
Street Lighting	300	241	59
Miscellaneous	1,500	-	1,500
Permit Expense	7,500	7,464	36
Total Contractual Services	<u>96,900</u>	<u>86,527</u>	<u>10,373</u>
Commodities			
Supplies	-	48	(48)
Total Commodities	<u>-</u>	<u>48</u>	<u>(48)</u>
Capital Outlay			
Road Construction/Maintenance	<u>363,165</u>	<u>219,578</u>	<u>143,587</u>
Total Capital Outlay	<u>363,165</u>	<u>219,578</u>	<u>143,587</u>
Total Maintenance	<u>460,065</u>	<u>306,153</u>	<u>153,912</u>
PROVISION FOR CONTINGENCIES	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total Expenditures	<u>\$ 550,008</u>	<u>\$ 371,992</u>	<u>\$ 178,016</u>

**Additional Information**

## WHEELING TOWNSHIP

## STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

## EMERGENCY FUND

FOR THE YEAR ENDED FEBRUARY 28, 2021

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
EMERGENCY ASSISTANCE			
Program Expenses			
Shelter	\$ -	\$ 4,695	\$ (4,695)
Utilities	-	737	(737)
Food	-	57,714	(57,714)
Equipment	-	2,204	(2,204)
Personal Essentials	-	1,417	(1,417)
Adopt-A-Family	-	86,637	(86,637)
Food Pantry - Office Supplies	-	2,128	(2,128)
Food Pantry - Miscellaneous	-	503	(503)
Thanksgiving	-	229	(229)
Miscellaneous	-	1,564	(1,564)
	<u>-</u>	<u>157,828</u>	<u>(157,828)</u>
Total Contractual Services	-	157,828	(157,828)
CONTINGENCIES	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ -</u>	<u>\$ 157,828</u>	<u>\$ (157,828)</u>