



BERWYN TOWNSHIP TRUSTEES

REGULAR MEETING

December 9, 2024 | 6:00 PM

NOTICE OF PUBLIC MEETING – PLEASE READ

The Berwyn Township Board will conduct meetings in person at 6600 W. 26th Street, Berwyn. Any person wishing to submit comments for the Open Forum for this meeting may do so by 3:00 PM on the meeting date to Township Clerk Margaret Paul at 6700 West 26th Street, Berwyn, IL 60402, email Mpaul@ci.berwyn.il.us, or 708-749-6451. Please request that your comments become part of the Board Meeting Record.



TOWNSHIP OF BERWYN BOARD

REGULAR MEETING AGENDA

Monday, December 9, 2024 | 6:00 PM

1. ROLL CALL
2. PLEDGE OF ALLEGIANCE
3. OPEN FORUM
4. APPROVAL OF MINUTES
 - A. Regular Meeting on November 14, 2024
5. APPROVAL OF TOWN & GA FUNDS PAYABLES & PAYROLL – November 2024
 - A. Assessor's Office Payables
 - B. Township Fund Payroll & Payables
 - C. GA Fund Payroll & Payables
6. STATEMENT OF RECEIPTS & DISBURSEMENTS
7. 708 COMMUNITY MENTAL HEALTH BOARD
 - A. Review and Approve Tax Levy Ordinance Beginning July 1, 2024 and Ending June 30, 2025
 - B. Review and Approve Audit for the Fiscal Year Ended June 30, 2024
 - C. Review and Approve Annual Treasurer's Report for Fiscal Year Ended June 30, 2024
8. CORRESPONDENCE
 - A. 17th Annual Sailors for Christmas in Berwyn Funding Request
9. OLD BUSINESS
 - A. Deferred Item (12/2024): Discuss Program to Assist Residents Regain Legal Proof of Identity – Ambriz
10. NEW BUSINESS
 - A. Approve Change to Move July 14, 2025 Regular Board Meeting to July 31, 2025 – Avila
11. ADJOURNMENT



AGENDA ITEM SUMMARY

AGENDA ITEM: **4**

TITLE	Approval of Minutes
MEETING DATE	December 9, 2024
SUBMITTED BY	Margaret Paul, Clerk

SUMMARY	
ATTACHMENTS	
<ul style="list-style-type: none">Regular Meeting on November 14, 2024	

ACTION PROPOSED					
	INFORMATION		DISCUSSION	X	REVIEW & APPROVAL
	OTHER				



COPY

Berwyn Township Regular Meeting – November 14, 2024

1. Call to Order: Clerk Paul called the roll at 6:00 p.m. Supervisor Avila was absent. Trustees Espinoza, Miranda, and Ambriz were present for the meeting. Board Attorney Zdarsky and Board Accountant Egan were also present. Clerk Paul asked for a motion to appoint a Temporary Chair of the meeting. Trustee Miranda made the motion, seconded by Trustee Ambriz, to appoint Trustee Espinoza as Temporary Chair of the meeting. The motion passed with Ambriz, Espinoza, and Miranda voting AYE. Espinoza made the motion, seconded by Ambriz, to excuse Supervisor Avila and Trustee Zapata. The motion passed by a unanimous voice vote in favor.

2. Pledge: Attendees recited the Pledge of Allegiance.

3. Open Forum: Trustee Espinoza raised the issue that board members who participated in the Decennial meetings should be paid \$75.00 for each of the three meetings attended. Mr. Zdarsky will research the matter and confirm Trustee compensation issues related to Decennial meetings.

4. Approval of Minutes:

4A. Public Hearing on 2024 Proposed Tax Levy Ordinance: Miranda made the motion, seconded by Ambriz, to approve the Public Hearing Minutes of October 17, 2024 as submitted. The motion passed by a unanimous voice vote.

4B. Regular Meeting Minutes of October 17, 2024: Ambriz made the motion, seconded by Miranda, to approve the Regular Meeting Minutes of October 17, 2024 as submitted. The motion passed by a unanimous voice vote.

Clerk's note: Supervisor Avila arrived at the meeting at 6:10 p.m.

5. Bills Payable and Payrolls:

5A: Assessor's Office Bills Payable and Payroll: Espinoza questioned the reimbursement of \$131.35 for the Assessor's citizenship event. Discussion ensued. Espinoza made the motion, seconded by Ambriz, to defer the payment and have it expensed out of the Town's General Fund. The motion passed by a unanimous voice vote in favor. Avila made the motion, seconded by Miranda, to approve the remaining disbursements from Assessor's payroll and payables through November 14, 2024. The motion passed with Avila, Ambriz, Espinoza, and Miranda voting AYE.

5B: General Town Fund Bills Payable and Payroll: Avila made the motion, seconded by Miranda, to approve the General Town Fund bills payable and payroll as submitted for payment through November 14, 2024 for \$37,336.56. The motion passed with Avila, Ambriz, and Miranda voting AYE. Espinoza voted NAY.

5C: GA Fund Bills Payable and Payroll: Ambriz and Espinoza both questioned whether staff was confirming the Berwyn residency of GA Flat Grant recipients. Ambriz noted that Housing Forward was referring clients to GA who may no longer be living in Berwyn. Avila will direct staff to confirm residency. Mr. Zdarsky asked Mr. Egan to confirm any recent payments for a GA catastrophic medical insurance policy. Mr. Egan advised that the Township remains uninsured. Discussion ensued. Mr. Egan will contact the insurance provider to determine

If the insurance broker has found a company writing this line of coverage. Avila made the motion, seconded by Ambriz, to approve the GA Payroll and payables through November 14, 2024 for \$35,475.61 as submitted. The motion passed with Avila, Ambriz, Espinoza, and Miranda voting AYE.

6. Statement of Receipts and Disbursements: Mr. Egan was recognized and commented on his monthly report. Avila marked the item informational by order of the Chair.

7. 708 Board Report / Update: Mr. Egan is the 708 Board Accountant. He reported that the board approved a 4% levy. He further reported that the board completed review of grant requests. The board's auditors will complete the audit by the end of November.

8. Correspondence: Nothing received

9. Old Business:

9A. (Deferred Item from July 2024) Engage Realtor to Relocate Township Offices. Ambriz was recognized. She explained her idea to relocate Township offices and the need for the assistance of a realtor. Discussion ensued. Ambriz then made the motion, seconded by Miranda, to refer the item to Township staff to put out a public notice that Township would like to engage a realtor for this matter. The motion passed by a unanimous voice vote.

10. New Business:

10A. Renewal of BCBS Health and Dental Policies for 2025: Espinoza made the motion, seconded by Miranda, to renew the BCBS health and dental policies at the premium amounts presented and apportioned by employee's selected coverage with payments divided between Township, health District, and GA. The motion passed by a unanimous roll call vote in favor.

10B. Renewal of MGA Risk Insurance for 2025: Avila made the motion, seconded by Ambriz, to approve the policy renewal for property, public official liability, and worker's compensation with MGA Insurer's Inc. paying the proportionate share as follows: GA Fund - \$3,727.00; 708 Mental Health Board - \$7,454.00; Town Fund - 3,727.00. The motion passed by a unanimous roll call vote in favor.

10C. Funding for City of Berwyn Seniors' Holiday Breakfast: Avila made the motion, seconded by Ambriz, to authorize \$1,500 to help fund the city's annual senior breakfast event. The motion passed by a unanimous roll call vote in favor.

10D. Berwyn Holiday Fund: Ambriz made the motion, seconded by Espinoza, to authorize \$4,000 from the Town Fund and \$4,000 from the GA Fund to the Berwyn Holiday Fund. The motion passed by a unanimous roll call vote in favor.

10E. Resolution Setting the Compensation of Township Officials for the Four-Year Term Beginning May 19, 2025: Mr. Zdarsky distributed a draft Resolution marked germane to Item 10-E. Discussion ensued. Avila made a motion, seconded Ambriz, to table further discussion and action on the Resolution to the end of the agenda. The motion passed by a unanimous voice vote.

10F: Outdoor Holiday Décor: Avila made the motion, seconded by Miranda, to authorize a shared budget of \$15,000 with the health district for the purchase and installation of outdoor holiday décor for the winter holidays. The motion passed by a unanimous roll call vote in favor.

10G. Township Hero Awards: Avila made the motion, seconded by Miranda, to authorize a budget not to exceed \$6,300.00 for this event. The motion passed by a unanimous roll call vote in favor.

10H. Program to Assist Residents to Regain Legal Proof of Identity: Ambriz made the motion, seconded by Avila, to defer this item to the December agenda. The motion passed by a unanimous voice vote.

Avila made the motion, seconded by Ambriz, to bring from the table a resumption of consideration of Item 10E. The motion passed by a unanimous voice vote.

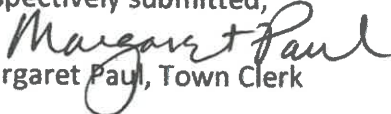
10-E. Resolution Setting the Compensation of Township Officials for the Four-Year Term Beginning May 19, 2025: Mr. Zdarsky reviewed Section 2: Compensation Adjustments of the Resolution allowing for annual Cost of Living Adjustments ("COLA"). He explained how the COLA amount would be determined.

Espinoza advocated for an increase of the flat fee for Trustees to \$225 for every officially convened meeting attended as found in Section 1; an amount Trustees received prior to 2020. Miranda advocated for a flat fee of \$400.00. Discussion ensued regarding the amount of compensation and the meaning of "attendance".

Espinoza made the motion, seconded by Miranda, to amend the Resolution at Section 1 on its face to show Elected Trustee salaries raised from \$150.00 to \$225.00 for every officially convened meeting attended not to exceed \$3,500 per Trustee and raise Trustees' salaries for every officially convened committee meeting from \$75.00 to \$125.00 attended, direct Attorney Zdarsky to make the necessary changes to the body of the Resolution, adopt the Resolution as amended, direct the Corporate Authorities to affix the necessary signatures and send the amended Resolution on its way to passage. The motion passed with Avila, Espinoza, and Miranda voting AYE. Ambriz voted NAY.

Adjournment: There being no further business before the Board, Avila made the motion, seconded by Ambriz to adjourn the meeting. The motion passed by a unanimous voice vote. The meeting adjourned at 7:10 p.m.

Respectively submitted,


Margaret Paul, Town Clerk



AGENDA ITEM SUMMARY

AGENDA ITEM: **5**

TITLE	Bills Payable and Payroll for March 2024
MEETING DATE	December 9, 2024
SUBMITTED BY	Brian Eagan, CPA Senior Vice President, Selden Fox, Ltd.

SUMMARY

Payroll and vendor disbursement lists are attached for review and approval. Physical invoices and receipts are available for your review and audit.

ATTACHMENTS

Attachments:

- 5-A. Assessor's Office Payables
- 5-B. Township Fund Payroll & Payables
- 5-C. GA Fund Payroll & Payables

ACTION PROPOSED

<input type="checkbox"/>	INFORMATION	<input type="checkbox"/>	DISCUSSION	<input checked="" type="checkbox"/>	REVIEW & APPROVAL
<input type="checkbox"/>	OTHER				

5-A

Berwyn Township - General Town Fund (Assessor)
Disbursements for Approval
December 9, 2024

Item	Ref #	Date	Payee	Description	Account	Amount
INTERIM DISBURSEMENTS						
			NONE			
				Total Interim Disbursements		<u>\$ -</u>
DISBURSEMENTS TO VENDORS						
1a	16920	12/09/24	Jacqueline Pereda	2024-11 Microsoft online services 10/2-11/1/24	5240.00	\$ 9.13
1b				2024-11 Nationbuilder; billing period 11/7-12/6/24	5230.00	104.00
1c				2024-11 Google; 11/1/24-11/30/24	5220.00	14.40
1d				Reimbursement- TOI Breakfast	5215.00	21.22
2	16922	12/09/24	Krystal Garcia	Reimbursement- assessor event supplies	5210.00	7.75
				Total Disbursements to Vendors		<u>\$ 156.50</u>

5-C

Berwyn Township - General Assistance Fund
Disbursements for Approval
December 9, 2024

Item	Ref #	Date	Payee	Description	Account	Amount
INTERIM DISBURSEMENTS						
1	18316	11/26/2024	Allied Benefit Systems, LLC.	Policy from 12/01/24-6/30/25	5180.00	\$ 3,074.00
2	18317	11/26/2024	Berwyn Holiday Fund	2024 Berwyn Holiday Cheer Program	5440.00	4,000.00
3	18318	11/26/2024	Republic Bank	Fund Sweep Account	1120.00	9,900.00
Total Interim Disbursements						\$ 16,974.00
DISBURSEMENTS TO FLAT GRANT RECIPIENTS						
1	18319	12/09/24		2024-11 Flat grant	5350.00	\$ 439.00
2	18320	12/09/24		2024-11 Flat grant	5350.00	439.00
3	18321	12/09/24		2024-11 Flat grant	5350.00	439.00
4	18322	12/09/24		2024-11 Flat grant	5350.00	439.00
5	18323	12/09/24		2024-11 Flat grant	5350.00	439.00
6	18324	12/09/24		2024-11 Flat grant	5350.00	439.00
7	18325	12/09/24		2024-11 Flat grant	5350.00	439.00
8	18326	12/09/24		2024-11 Flat grant	5350.00	439.00
9	18327	12/09/24		2024-11 Flat grant	5350.00	439.00
10	18328	12/09/24		2024-11 Flat grant	5350.00	439.00
11	18329	12/09/24		2024-11 Flat grant	5350.00	439.00
12	18330	12/09/24		2024-11 Flat grant	5350.00	439.00
13	18331	12/09/24		2024-11 Flat grant	5350.00	439.00
14	18332	12/09/24		2024-11 Flat grant	5350.00	439.00
15	18333	12/09/24		2024-11 Flat grant	5350.00	439.00
16	18334	12/09/24		2024-11 Flat grant	5350.00	439.00
17	18335	12/09/24		2024-11 Flat grant	5350.00	439.00
18	18336	12/09/24		2024-11 Flat grant	5350.00	439.00
19	18337	12/09/24		2024-11 Flat grant	5350.00	439.00
20	18338	12/09/24		2024-11 Flat grant	5350.00	439.00
21	18339	12/09/24		2024-11 Flat grant	5350.00	439.00
22	18340	12/09/24		2024-11 Flat grant	5350.00	439.00
23	18341	12/09/24		2024-11 Flat grant	5350.00	439.00
24	18342	12/09/24		2024-11 Flat grant	5350.00	439.00
25	18343	12/09/24		2024-11 Flat grant	5350.00	439.00
26	18344	12/09/24		2024-11 Flat grant	5350.00	439.00
27	18345	12/09/24		2024-11 Flat grant	5350.00	439.00
28	18346	12/09/24		2024-11 Flat grant	5350.00	439.00
29	18347	12/09/24		2024-11 Flat grant	5350.00	439.00
30	18348	12/09/24		2024-11 Flat grant	5350.00	439.00
31	18349	12/09/24		2024-11 Flat grant	5350.00	439.00
32	18350	12/09/24		2024-11 Flat grant	5350.00	439.00
33	18351	12/09/24		2024-11 Flat grant	5350.00	439.00
34	18352	12/09/24		2024-11 Flat grant	5350.00	439.00
35	18353	12/09/24		2024-11 Flat grant	5350.00	439.00
36	18354	12/09/24		2024-11 Flat grant	5350.00	439.00
37	18355	12/09/24		2024-11 Flat grant	5350.00	439.00
38	18356	12/09/24		2024-11 Flat grant	5350.00	439.00
39	18357	12/09/24		2024-11 Flat grant	5350.00	439.00
40	18358	12/09/24		2024-11 Flat grant	5350.00	439.00
41	18359	12/09/24		2024-11 Flat grant	5350.00	439.00
42	18360	12/09/24		2024-11 Flat grant	5350.00	439.00
43	18361	12/09/24		2024-11 Flat grant	5350.00	439.00
44	18362	12/09/24		2024-11 Flat grant	5350.00	439.00
45	18363	12/09/24		2024-11 Flat grant	5350.00	439.00
46	18364	12/09/24		2024-11 Flat grant	5350.00	439.00
47	18365	12/09/24		2024-11 Flat grant	5350.00	439.00
48	18366	12/09/24		2024-11 Flat grant	5350.00	439.00
49	18367	12/09/24		2024-11 Flat grant	5350.00	439.00
50	18368	12/09/24		2024-11 Flat grant	5350.00	439.00
51	18369	12/09/24		2024-11 Flat grant	5350.00	439.00
Total Disbursements to Flat Grant Recipients						\$ 22,389.00
DISBURSEMENTS TO VENDORS						
1	18370	12/09/24	Amazon Capital Services	Winter Coat Program	5440.00	\$ 80.97
2	18371	12/09/24	Blue Cross Blue Shield	2024-12 insurance premiums	5880.00	783.54
3a	18372	12/09/24	Berwyn Public Health District	2024-12 Rent	5165.00	2,866.50
3b				Reimburse Health-Amazon charges	2410.00	198.00

[illegible]

**BERWYN TOWNSHIP
GENERAL ASSISTANCE PROGRAM**

Activity Report for Month of: NOVEMBER 2024

CASELOAD	GENERAL ASSISTANCE	EMERGENCY ASSISTANCE
Clients from Previous Month	50	0
(+) New Cases/Reinstated	3	0
(-) Terminated Cases	2	0
Clients End-of-Month Total	51	0

Client Eligibility Status	# of Clients
EXEMPT (SSI/SSDI case pending)	13
RESTRICTED (Temporarily disabled)	20
ABLE (Unemployed and seeking work)	18

*In-person residence checks were last completed in February 2024.
Most recent residence checks began in November and are scheduled to be completed by December 30, 2024.*

INQUIRIES	GENERAL ASSISTANCE	EMERGENCY ASSISTANCE
Total Assistance Application Requests	3	4
Applications In-Process	0	0
Applications Approved	3	0
Applications Denied	0	0
<i>No show/Unable to contact</i>	0	0
<i>Excess Income</i>	0	0
<i>Eligible for other agency funds</i>	0	0
<i>Incomplete app/docs</i>	0	0
<i>Other (Describe)</i>	0	0
Total Applicants Referred Other Agency	0	4

OTHER APPLICATION ASSISTANCE	NOVEMBER	TOTAL 2024 YTD
Access To Care	0	6
Benefit Access Program	0	25
Emergency ID Bracelet	0	14
Medicaid/Medicare	0	24

Respectfully,
Cynthia Arreola, GA Coordinator

CERTIFICATE

TOWN CLERK OF BERWYN TOWNSHIP
COOK COUNTY, ILLINOIS

We, the undersigned, members of the Board of the Township Trustees of Berwyn Township, Cook County, Illinois, certify and state as follows:

that we have this 9th day of December 2024 examined and approved the foregoing claims or charges against Berwyn Township Town Fund and that we hereby approve said claims or charges and direct the Supervisor to pay the same aforesaid vouchers and payroll consisting of 2 pages.

_____ Trustee

_____ Trustee

_____ Trustee

_____ Trustee

_____ Supervisor

CERTIFICATE

I, the undersigned, Town Clerk of Berwyn Township, Cook County, Illinois, certify and state as follows:

that the Board of Township Trustees of said Township examined, reviewed, approved and directed the payment of the foregoing accounts on this 9th day of December 2024 and that the foregoing amounts are due to the organizations or persons stated above.

_____ Town Clerk

Countersigned

_____ Supervisor

CERTIFICATE

TOWN CLERK OF BERWYN TOWNSHIP GENERAL ASSISTANCE
COOK COUNTY, ILLINOIS

We, the undersigned, members of the Board of the Township Trustees of Berwyn Township,
Cook County, Illinois, certify and state as follows:

that we have this 9th day of December 2024 examined and approved the foregoing claims or
charges against Berwyn Township General Assistance Fund and that we hereby approve said
claims or charges and direct the Supervisor to pay the same aforesaid vouchers and payroll
consisting of 1 page.

_____ Trustee

_____ Trustee

_____ Trustee

_____ Trustee

_____ Supervisor

CERTIFICATE

I, the undersigned, Town Clerk of Berwyn Township, Cook County, Illinois, certify and state
as follows:

that the Board of Township Trustees of said Township examined, reviewed, approved and
directed the payment of the foregoing accounts on this 9th day of December 2024 and that
the foregoing amounts are due to the organizations or persons stated above.

_____ Town Clerk

Countersigned

_____ Supervisor



AGENDA ITEM SUMMARY

AGENDA ITEM: **6**

TITLE	Statement of Receipts & Disbursements
MEETING DATE	December 9, 2024
SUBMITTED BY	Brian Eagan, CPA Senior Vice President, Selden Fox, Ltd.

SUMMARY

Statement of revenues, expenditures, and changes in net assets – modified cash basis for the General Town and General Assistance Fund of Berwyn Township is attached for your review.

ATTACHMENTS

- Statement of Revenues, Expenditures, and Changes in Net Assets – Modified Cash Basis for the period **April 1, 2024 through November 30, 2024.**

ACTION PROPOSED

X	INFORMATION		DISCUSSION		REVIEW & APPROVAL
	OTHER				

Selden Fox

Accounting for your future

One Parkview Plaza, Suite 710 | Oakbrook Terrace, IL 60181 | www.seldenfox.com
p 630.954.1400 | f 630.954.1327 | email@seldenfox.com

ACCOUNTANT'S COMPILATION REPORT

Board of Trustees
Berwyn Township
Berwyn, Illinois

Management is responsible for the accompanying statement of revenues, expenditures, and changes in net assets – modified cash basis for the period April 1, 2024 through November 30, 2024 for the General Town Fund and General Assistance Fund of **Berwyn Township**. We have performed the compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on this financial statement.

This financial statement is prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all the disclosures ordinarily included in financial statements prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the entity's revenues, expenditures, and changes in net assets. Accordingly, this financial statement is not designed for those who are not informed about such matters.

The supplementary budget information is presented for purposes of additional analysis and is not a required part of the basic financial statement. This information is the representation of management of **Berwyn Township**. The information was subject to our compilation engagement, however, we have not audited or reviewed the information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

We are not independent with respect to Berwyn Township.

Selden Fox, Ltd.

December 5, 2024

Berwyn Township
Statement of Revenues, Expenditures, and
Changes in Net Assets - Modified Cash Basis

April - November 2024

	April - Nov 2024	Approved Budget	Remaining Budget	% of Budget
Income				
4100.00 Property Tax	\$ 236,748.15	\$ 438,375.00	\$ (201,626.85)	54.01%
4200.00 Replacement Tax	33,488.49	65,000.00	(31,511.51)	51.52%
4330.00 Miscellaneous Income	3.00	2,500.00	(2,497.00)	0.12%
4400.00 Interest Income	10,706.06	2,500.00	8,206.06	428.24%
Total Income	280,945.70	508,375.00	(227,429.30)	55.26%
Gross Profit	280,945.70	508,375.00	(227,429.30)	55.26%
Expenses				
5000.00 Capital Outlay			-	
5015.00 Equipment	-	7,500.00	(7,500.00)	0.00%
5017.00 Park Improvements and Equipment	-	5,000.00	(5,000.00)	0.00%
5020.00 Office Furnishings	-	4,000.00	(4,000.00)	0.00%
Total 5000.00 Capital Outlay	-	16,500.00	(16,500.00)	0.00%
5100.00 Contractual Services			-	
5105.00 Accounting/Bookkeeping	7,520.00	11,280.00	(3,760.00)	66.67%
5106.00 Payroll Processing Fees	200.00	1,800.00	(1,600.00)	11.11%
5115.00 Annual Audit	3,868.75	3,875.00	(6.25)	99.84%
5120.00 Association Dues	2,291.45	3,000.00	(708.55)	76.38%
5135.00 General Liability Insurance	174.25	10,000.00	(9,825.75)	1.74%
5140.00 Legal Expense	675.00	10,000.00	(9,325.00)	6.75%
5143.00 Town Attorney	6,213.33	10,000.00	(3,786.67)	62.13%
5144.00 Website Costs	-	1,500.00	(1,500.00)	0.00%
5145.00 Newsletter/Website	4,424.00	5,000.00	(576.00)	88.48%
5155.00 Town Board Educ, Trans, Travel	1,908.44	6,000.00	(4,091.56)	31.81%
5165.00 Office Rent - Rent & Services	28,028.00	42,042.00	(14,014.00)	66.67%
Total 5100.00 Contractual Services	55,303.22	104,497.00	(49,193.78)	52.92%
5200 Assessor's Office			-	
5210.00 Assessor Educ, Trans, Travel	428.00	2,250.00	(1,822.00)	19.02%
5215.00 Assessor's Office Supplies	1,459.46	250.00	1,209.46	583.78%
5220.00 Assessor's Office Equipment	2,306.75	3,650.00	(1,343.25)	63.20%
5225.00 Assessor's Printing and Publica	-	1,500.00	(1,500.00)	0.00%
5230.00 Assessor's Web Hosting/ IT	3,197.00	4,000.00	(803.00)	79.93%
5231.00 Assessor Outreach Special Events	-	750.00	(750.00)	0.00%
5240.00 Assessor's Office Budget	1,315.75	2,750.00	(1,434.25)	47.85%
Total 5200 Assessor's Office	8,706.96	15,150.00	(6,443.04)	57.47%
5400.00 Other Expenditures			-	

Berwyn Township
Statement of Revenues, Expenditures, and
Changes in Net Assets - Modified Cash Basis
April - November 2024

	April - Nov 2024	Approved Budget	Remaining Budget	% of Budget
5410.00 Contingencies	-	2,500.00	(2,500.00)	0.00%
5425.00 Officials' Bonds	3,500.00	3,500.00	-	100.00%
5440.00 Special Events & Programs	7,062.70	30,000.00	(22,937.30)	23.54%
5440.02 Community Outreach	-	5,000.00	(5,000.00)	0.00%
5440.03 Dumpster Days	12,754.75	8,500.00	4,254.75	150.06%
5440.04 Senior Breakfast	-	1,500.00	(1,500.00)	0.00%
5440.05 Holiday Fund	-	4,000.00	(4,000.00)	0.00%
5440.06 Community Hero	-	4,000.00	(4,000.00)	0.00%
5440.07 Intergovernmental	-	15,000.00	(15,000.00)	0.00%
5440.08 New Programs and Initiatives	-	600,000.00	(600,000.00)	0.00%
5440.09 Emergency Preparedness Training	-	1,500.00	(1,500.00)	0.00%
5440.10 Senior Resource & Dance	-	3,000.00	(3,000.00)	0.00%
5440.11 Mentorship program	-	1,500.00	(1,500.00)	0.00%
Total 5440.00 Special Events & Programs	19,817.45	674,000.00	(654,182.55)	2.94%
5442.00 Participatory Budget	-	12,000.00	(12,000.00)	0.00%
5444.00 Emergency Preparedness	-	5,000.00	(5,000.00)	0.00%
5450.00 Decorating	-	1,000.00	(1,000.00)	0.00%
5470.00 Record Retention	-	1,000.00	(1,000.00)	0.00%
Total 5400.00 Other Expenditures	23,317.45	699,000.00	(675,682.55)	3.34%
5500.00 Repairs and Maintenance			-	
5520.00 Landscaping	990.00	5,500.00	(4,510.00)	18.00%
5530.00 Town Park - Maint & Operations	-	5,000.00	(5,000.00)	0.00%
5540.00 Snow Removal	695.00	3,000.00	(2,305.00)	23.17%
Total 5500.00 Repairs and Maintenance	1,685.00	13,500.00	(11,815.00)	12.48%
5600.00 Commodities			-	
5615.00 Office Supplies and Expense	4,007.03	5,000.00	(992.97)	80.14%
5620.00 Postage	-	2,000.00	(2,000.00)	0.00%
5625.00 Printing and Publication	1,233.75	2,000.00	(766.25)	61.69%
5635.00 Clerk's Budget	-	100.00	(100.00)	0.00%
Total 5600.00 Commodities	5,240.78	9,100.00	(3,859.22)	57.59%
5800.00 Personnel Expenses			-	
5830.00 Taxes - Employer FICA	11,016.01	21,824.48	(10,808.47)	50.48%
5831.00 Taxes - Employer Medicare	2,576.32	6,574.88	(3,998.56)	39.18%
5832.00 Taxes - SUTA	34.66	2,050.00	(2,015.34)	1.69%
5835.00 Retirement Contribution	34,853.54	56,000.00	(21,146.46)	62.24%
5875.00 Township Assessor	20,000.00	33,600.00	(13,600.00)	59.52%
5877.00 Assessor's Office Staff	67,386.44	104,992.00	(37,605.56)	64.18%

Berwyn Township
Statement of Revenues, Expenditures, and
Changes in Net Assets - Modified Cash Basis
April - November 2024

	April - Nov 2024	Approved Budget	Remaining Budget	% of Budget
5880.00 Group Health Insurance	24,464.88	62,500.00	(38,035.12)	39.14%
5885.00 Board of Trustees	4,800.00	12,500.00	(7,700.00)	38.40%
5890.00 Township Clerk	10,000.00	17,850.00	(7,850.00)	56.02%
5895.00 Township Supervisor	30,000.00	49,350.00	(19,350.00)	60.79%
5898.00 Clerical	31,041.17	105,000.00	(73,958.83)	29.56%
5899.00 Clerk's Office Staff	-	2,000.00	(2,000.00)	0.00%
Total 5800.00 Personnel Expenses	236,173.02	474,241.36	(238,068.34)	49.80%
Total Expenses	330,426.43	1,331,988.36	(1,001,561.93)	24.81%
Net Operating Income	(49,480.73)	(823,613.36)	774,132.63	6.01%
Net Income	(49,480.73)	\$ (823,613.36)	\$ 774,132.63	6.01%
Beginning net assets	1,014,504.51			
Ending net assets	\$ 965,023.78			

Berwyn General Assistance Fund
Statement of Revenues, Expenditures, and
Changes in Net Assets - Modified Cash Basis

April - November 2024

	Apr - Nov 2024	Approved Budget	Remaining Budget	% of Budget
Income				
4100.00 Property Tax	\$ 204,413.15	\$ 425,000.00	\$ (220,586.85)	48.10%
4700.00 Investment Income	42,317.15	25,000.00	17,317.15	169.27%
4900.00 Interest Income	13,417.13	5,000.00	8,417.13	268.34%
Total Income	260,147.43	455,000.00	(194,852.57)	57.18%
Gross Profit	260,147.43	455,000.00	(194,852.57)	57.18%
Expenses				
5000.00 Capital Outlay			-	
5015.00 Equipment	-	7,000.00	(7,000.00)	0.00%
5030.00 Computer/GA Tracking Program	1,800.00	4,000.00	(2,200.00)	45.00%
Total 5000.00 Capital Outlay	1,800.00	11,000.00	(9,200.00)	16.36%
5100.00 Contractual Services			-	
5105.00 Accounting/Bookkeeping	7,333.36	11,000.00	(3,666.64)	66.67%
5115.00 Annual Audit	3,868.75	3,500.00	368.75	110.54%
5120.00 Association Dues	-	800.00	(800.00)	0.00%
5135.00 Gen. Liability Insurance	174.25	6,000.00	(5,825.75)	2.90%
5140.00 Legal Expense	675.00	3,000.00	(2,325.00)	22.50%
5143.00 Town Attorney	2,748.33	4,200.00	(1,451.67)	65.44%
5145.00 Newsletter/Website	843.75	7,000.00	(6,156.25)	12.05%
5155.00 GAEducation, Transport & Travel	-	2,000.00	(2,000.00)	0.00%
5165.00 Office Rent - Rent & Services	22,932.00	35,000.00	(12,068.00)	65.52%
5180.00 Insurance - Catastrophic	3,074.00	3,000.00	74.00	102.47%
Total 5100.00 Contractual Services	41,649.44	75,500.00	(33,850.56)	55.16%
5300.00 Assistance Programs			-	
5340.00 Statutory Burial Expenses	-	20,000.00	(20,000.00)	0.00%
5350.00 Relief - Flat Grant	136,686.00	250,000.00	(113,314.00)	54.67%
5355.00 Hospitalization Exp / Inst Care	-	50,000.00	(50,000.00)	0.00%
5356.00 Medical Assistance	-	10,000.00	(10,000.00)	0.00%
Total 5300.00 Assistance Programs	136,686.00	330,000.00	(193,314.00)	41.42%
5400.00 Other Expenditures			-	
5410.00 Contingencies	-	10,000.00	(10,000.00)	0.00%
5435.00 Access to Care	-	4,000.00	(4,000.00)	0.00%
5440.00 Special Events & Programs	9,245.66	50,000.00	(40,754.34)	18.49%
5442.00 Participatory Budget	-	7,450.00	(7,450.00)	0.00%
5444.00 Emergency Assistance Program	-	150,000.00	(150,000.00)	0.00%

Berwyn General Assistance Fund
Statement of Revenues, Expenditures, and
Changes in Net Assets - Modified Cash Basis

April - November 2024

	Apr - Nov 2024	Approved Budget	Remaining Budget	% of Budget
5460.00 Office Furnishings	-	4,000.00	(4,000.00)	0.00%
5470.00 Record Retention/Disposal	-	1,000.00	(1,000.00)	0.00%
Total 5400.00 Other Expenditures	9,245.66	226,450.00	(217,204.34)	4.08%
5600.00 Commodities			-	
5615.00 Office Supplies and Expense	2,126.78	-	2,126.78	
5620.00 Postage	-	500.00	(500.00)	0.00%
5625.00 Printing and Publication	-	2,000.00	(2,000.00)	0.00%
Total 5600.00 Commodities	2,126.78	2,500.00	(373.22)	85.07%
5700.00 Utilities			-	
5715.00 Communications	-	1,000.00	(1,000.00)	0.00%
Total 5700.00 Utilities	-	1,000.00	(1,000.00)	0.00%
5800.00 Personnel Expenses			-	
5803.00 Intake Personnel	21,482.08	90,000.00	(68,517.92)	23.87%
5830.00 Taxes - Employer FICA	1,690.68	4,000.00	(2,309.32)	42.27%
5831.00 Taxes - Employer Medicare	395.38	1,000.00	(604.62)	39.54%
5832.00 Taxes - SUTA	13.87	400.00	(386.13)	3.47%
5835.00 Retirement Contribution	5,903.66	12,000.00	(6,096.34)	49.20%
5880.00 Group Health Insurance	6,169.12	25,000.00	(18,830.88)	24.68%
Total 5800.00 Personnel Expenses	35,654.79	132,400.00	(96,745.21)	26.93%
Total Expenses	227,162.67	778,850.00	(551,687.33)	29.17%
Net Operating Income	32,984.76	(323,850.00)	356,834.76	-10.19%
Net Income	32,984.76	\$ (323,850.00)	\$ 356,834.76	-10.19%

Beginning net assets 2,745,049.30

Ending net assets \$ 2,778,034.06



AGENDA ITEM SUMMARY

AGENDA ITEM: **7-A**

TITLE	708 Community Mental Health Board – Levy Ordinance
MEETING DATE	December 9, 2024
SUBMITTED BY	Allen Doederlein, Executive Director

SUMMARY	
ATTACHMENTS	
<ul style="list-style-type: none">Tax Levy Ordinance Beginning July 1, 2024 and Ending June 30, 2025	

ACTION PROPOSED				
<input type="checkbox"/>	INFORMATION	<input type="checkbox"/>	DISCUSSION	<input checked="" type="checkbox"/> REVIEW & APPROVAL
<input type="checkbox"/>	OTHER			

TOWN OF BERWYN
COMMUNITY MENTAL HEALTH FUND
COOK COUNTY, ILLINOIS

2022 TAX LEVY ORDINANCE
FOR THE FISCAL YEAR
BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025

**TOWN OF BERWYN
COMMUNITY MENTAL HEALTH FUND
COOK COUNTY, ILLINOIS
2024 TAX LEVY ORDINANCE
FOR THE FISCAL YEAR
BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025**

BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF BERWYN, COMMUNITY MENTAL HEALTH FUND, Cook County, Illinois, as follows:

SECTION 1: Tax for the following sums of money, or as much thereof as may be authorized by law, to defray all expenses and liabilities of the Town of Berwyn, Community Mental Health Fund, Cook County, Illinois be and the same is hereby levied for the purpose specified against all taxable property in the Town of Berwyn, Community Mental Health Fund, Cook County, Illinois for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

	AMOUNT APPROPRIATED	ESTIMATED REVENUES FROM SOURCES OTHER THAN TAX LEVY	TO BE RAISED BY TAX LEVY
1. ADMINISTRATION			
Administrative salary	57,600	-	57,600
Mileage	750	-	750
Office supplies	1,250	-	1,250
Total Administration	\$ 59,600	\$ -	\$ 59,600
2. PURCHASED SERVICES			
Annual Audit	\$ 2,850	-	2,850
Insurance	9,500	-	9,500
Legal/Consulting Services	4,000	-	4,000
Membership/Association Fees	3,000	-	3,000
Public Notices/Newspaper Printing	1,600	-	1,600
Website	2,000	-	2,000
Accounting	9,120	-	9,120
Total Purchased Services	\$ 32,070	\$ -	\$ 32,070
3. CONTINGENCIES	\$ 1,000	\$ -	1,000
4. BOARD DEVELOPMENT			
Professional development - conferences	3,000	-	3,000
Professional development - travel and expenses	3,000	-	3,000
Professional development - meetings and meals	500	-	500
Total Board Development	\$ 6,500	\$ -	\$ 6,500
5. CONTRACTUAL SERVICES			
A. Mental Health			
Supportive Housing and Homelessness Prevention to be provided by <u>Beds Plus Care, LaGrange, IL</u>	\$ 30,000	-	30,000
Early Childhood Care & Education, Parent & Community Education for Prevention to be provided by <u>The Children's Center of Berwyn-Cicero, Berwyn, IL</u>	18,000	-	18,000
Child and Adult Outpatient Services to be provided by <u>Family Service and Mental Health Center of Cicero</u>	21,000	-	21,000
Youth MH/Family services to be provided by <u>Easterseals Dupage & Fox Valley, Villa Park, IL</u>	10,000	-	10,000
Children's Mental Health & Healthcare Integration Project to be provided by <u>IWS Children's Clinic, Oak Park, IL</u>	10,000	-	10,000
Drop In Center to be provided by <u>NAMI Metro Suburban, Oak Park, IL</u>	12,500	-	12,500

	AMOUNT APPROPRIATED	ESTIMATED REVENUES FROM SOURCES OTHER THAN TAX LEVY	TO BE RAISED BY TAX LEVY
Living Room Program to be provided by <u>NAMI Metro Suburban, Oak Park, IL</u>	12,500	-	12,500
School Education Programs to be provided by <u>NAMI Metro Suburban, Oak Park, IL</u>	10,000	-	10,000
Community Mental Health Services to be provided by <u>Pillars Community Health, Berwyn, IL</u>	96,000	-	96,000
Constance Morris House - Domestic Violence Services to be provided by <u>Pillars Community Health - Constance Morris House, La Grange, IL</u>	7,280	-	7,280
Child Victim Advocate Services to be provided by <u>Proviso Children's Advocacy Center, Broadview, IL</u>	25,000	-	25,000
Intervention Services Program to be provided by <u>Sarah's Inn, Oak Park, IL</u>	20,000	-	20,000
Prevention Services Program to be provided by <u>Sarah's Inn, Oak Park, IL</u>	7,500	-	7,500
Training & Education Program to be provided by <u>Sarah's Inn, Oak Park, IL</u>	2,500	-	2,500
Caregiver Resource Center to be provided by <u>Solutions for Care, North Riverside, IL</u>	15,000	-	15,000
Comprehensive Youth Services to be provided by <u>Youth Crossroads, Berwyn, IL</u>	125,000	-	125,000
Berwyn Wellness Program to be provided by <u>Berwyn Township Public Health District, Berwyn, IL</u>	25,000	-	25,000
Total Mental Health	\$ 447,280	\$ -	\$ 447,280
B. Developmental Disabilities			
Case Management to be provided by <u>Community Support Services, Brookfield, IL</u>	\$ 10,000	-	10,000
Respite Care to be provided by <u>Community Support Services, Brookfield, IL</u>	48,000	-	48,000
Children's Services/Early Intervention Program to be provided by <u>Oak-Leyden Developmental Services, Oak Park, IL</u>	15,000	-	15,000
Clinic Services to be provided by <u>Oak-Leyden Developmental Services, Oak Park, IL</u>	15,000	-	15,000
Developmental/Life Skills Training Program to be provided by <u>UCP Sequin, Cicero, IL</u>	57,000	-	57,000
Berwyn Social/Recreational Program to be provided by <u>UCP-Sequin, Cicero, IL</u>	28,000	-	28,000
Building Bridges - Transition from School to Adulthood Program to be provided by <u>UCP-Sequin, Cicero, IL</u>	5,500	-	5,500
FunAppetit Cooking Classes to be provided by <u>West Suburban Special Recreation Association</u>	10,000	-	10,000
Total Developmental Disabilities	\$ 188,500	\$ -	\$ 188,500
C. Substance Use Disorders			

	AMOUNT APPROPRIATED	ESTIMATED REVENUES FROM SOURCES OTHER THAN TAX LEVY	TO BE RAISED BY TAX LEVY
Outpatient, Residential & Family Treatment Services to be provided by <u>Way Back Inn, Maywood, IL</u>	15,000	-	15,000
Total Substance Use Disorders	\$ 15,000	\$ -	\$ 15,000
D. Mini-Grants			
Small discretionary grants made based upon immediate community needs <u>TBD</u>	20,000	-	38,476
Total Mini-Grants	\$ 20,000	\$ -	\$ 38,476
Total Contractual Services	\$ 670,780	\$ -	\$ 689,256
Total Appropriations	\$ 769,950	\$ -	\$ 788,426

SECTION 2: A certified copy of this Ordinance is to be filed with the County Clerk of Cook County, Illinois, as provided by law.

SECTION 3: This ordinance shall be in full force and effect from and after its passage approval and publication as provided by law.

PASSED AND ADOPTED THIS _____ DAY OF _____, 2024.

SUPERVISOR, BOARD OF TRUSTEES
TOWN OF BERWYN
COMMUNITY MENTAL HEALTH FUND
COOK COUNTY, ILLINOIS

ATTEST:

CLERK, BOARD OF TRUSTEES
TOWN OF BERWYN
COMMUNITY MENTAL HEALTH FUND
COOK COUNTY, ILLINOIS

**CERTIFICATE OF COMPLIANCE
WITH TRUTH IN TAXATION ACT**

COMMUNITY MENTAL HEALTH FUND, Cook County, Illinois, do hereby certify that the 2024 tax levy of said TOWN OF BERWYN, COMMUNITY MENTAL HEALTH FUND, Cook County, Illinois, attached hereto was adopted in full compliance with provisions of the Illinois "Truth in Taxation Act".

IN WITNESS WHEREOF, I have placed by official signature this _____ day of _____, 2024.

SUPERVISOR, BOARD OF TRUSTEES
TOWN OF BERWYN
COOK COUNTY, ILLINOIS

STATE OF ILLINOIS)
COUNTY OF COOK)

CERTIFICATE OF CLERK

I, Margaret Paul, do hereby certify that I am the duly appointed, qualified and acting clerk of the Board of Trustees of the TOWN OF BERWYN, COMMUNITY MENTAL HEALTH FUND, Cook County, Illinois, and as such the keeper of records, files and seal of said TOWN OF BERWYN, COMMUNITY MENTAL HEALTH FUND, Cook County, Illinois.

I DO HEREBY FURTHER CERTIFY that the above and foregoing is full, true and complete and correct copy of a certain Ordinance passed and approved by the Board of Trustees of the TOWN OF BERWYN, COMMUNITY MENTAL HEALTH FUND, Cook County, Illinois at the meeting thereof on the _____ day of _____, 2024, entitled "2024 TAX LEVY ORDINANCE" for the fiscal year beginning July 1, 2024, Cook County, Illinois "the original of which Ordinance is filed in my office and is in full force and effect, all of which appears from the records and files of my office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the TOWN OF BERWYN, COMMUNITY MENTAL HEALTH FUND, Cook County, Illinois, this _____ day of _____, 2024.

CLERK, BOARD OF TRUSTEES
TOWN OF BERWYN
COOK COUNTY, ILLINOIS

DIVISION 2.1 - COOK COUNTY TRUTH IN TAXATION LAW

CERTIFICATE OF COMPLIANCE

I, David J. Avila, hereby certify that I am the Presiding Officer of the TOWN OF BERWYN, COMMUNITY MENTAL HEALTH FUND, Cook County, Illinois, and as such Presiding Officer I certify that the levy ordinance, a copy of which is attached, was adopted pursuant to, and in all respects in compliance with the provisions of Illinois Property Tax Code - Truth In Taxation Law (35 ILCS 200/18-60 through 18-85 (2002)).

This certificate applies to the 2024 tax levy.

Signature of Presiding Officer

Date



AGENDA ITEM SUMMARY

AGENDA ITEM: **7-B**

TITLE	708 Community Mental Health Board – Annual Audit
MEETING DATE	December 9, 2024
SUBMITTED BY	Allen Doederlein, Executive Director

SUMMARY	
ATTACHMENTS	
<ul style="list-style-type: none">Audit for Fiscal Year Ended June 30, 2024	

ACTION PROPOSED				
<input type="checkbox"/>	INFORMATION	<input type="checkbox"/>	DISCUSSION	<input checked="" type="checkbox"/> REVIEW & APPROVAL
<input type="checkbox"/>	OTHER			

ANNUAL FINANCIAL REPORT

**TOWN OF BERWYN
COMMUNITY MENTAL HEALTH FUND
BERWYN, ILLINOIS**

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2024**

**Town of Berwyn
Community Mental Health Fund
Annual Financial Report
Year Ended June 30, 2024**

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SINCE 1917

EVANS, MARSHALL & PEASE, P.C.

CERTIFIED PUBLIC ACCOUNTANTS
AND CONSULTANTS

1875 Hicks Road
Rolling Meadows, Illinois 60008

Telephone (847) 221-5700
Facsimile (847) 221-5701

INDEPENDENT AUDITOR'S REPORT

Honorable Members of the Board of Directors
Town of Berwyn, Community Mental Health Fund
Berwyn, Illinois

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the governmental activities and the major fund of Town of Berwyn, Community Mental Health Fund, Berwyn, Illinois (the "Fund") as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Fund's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Fund, as of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Fund and to meet our ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate that raise substantial doubt about the Fund's ability to continue as a going concern within one year after the date that the financial statements are available to be used.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Fund's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Fund's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters, that we identified during the audit.

Evans, Marshall & Pease, P.C.

Evans, Marshall & Pease, P.C.
Certified Public Accountants

Rolling Meadows, Illinois
November 6, 2024
(20)

REQUIRED SUPPLEMENTARY INFORMATION
Management's Discussion and Analysis

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TOWN OF BERWYN, COMMUNITY MENTAL HEALTH FUND
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024

This section of the Community Mental Health Fund's annual financial report is the discussion and analysis of the Community Mental Health Fund's financial performance during the fiscal year ending June 30, 2024. The management of the Community Mental Health Fund encourages readers to consider the information presented herein in conjunction with the basic financial statements to enhance their understanding of its financial performance. Certain comparative information between the current year and the prior is required to be presented in the Management's Discussion and Analysis (the "MD&A").

Financial Highlights

- The Community Mental Health Fund operates on local funding. For the year ended June 30, 2024, the amount of local property taxes was \$719,003.
- The Community Mental Health Fund's fund balance is being used to continue to support activities that are not completely covered by the grants.
- Staff of the Community Mental Health Fund consists of one employee.

Overview of the Financial Statements

This financial report consists of three parts – management's discussion and analysis (this section), the basic financial statements, and the required supplementary information. The basic financial statements include two kinds of statements that present different views of the Community Mental Health Fund:

- The *statement of net position* and the *statement of activities* are *government-wide* financial statements that provide both short-term and long-term information about the Community Mental Health Fund's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the Community Mental Health Fund. The Community Mental Health Fund statements generally report operations in more detail than the government-wide financial statements.

The financial statements also include many notes. These explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements.

The major features of the Community Mental Health Fund's financial statements, including the portion of the Community Mental Health Fund's activities they cover and the types of information they contain, are shown in the following table.

TOWN OF BERWYN, COMMUNITY MENTAL HEALTH FUND
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024

Major features of the Government-Wide and Fund Financial Statements

	Government-Wide Statements	Fund Financial – Governmental Funds
Scope	Entire Community Mental Health Fund (except fiduciary funds)	The activities of the Community Mental Health Fund that are not proprietary or fiduciary such as educational and operations and maintenance
Required financial statements	Statement of net position (deficit) and statement of activities	Balance sheet, statement of revenues, expenditures, and changes in fund balance (deficit)
Accounting basis and measurement focus	Actual accounting and economic resources focus	Modified Accrual basis accounting and current financial resources focus
Type of asset / liability information	All assets and liabilities, both financial and capital, short-term and long-term	Revenues for which cash is received during the year; no capital assets or long-term liabilities included
Type of deferred inflows / outflows of resources information	All deferred inflows and outflows of resources, financial, short-term, and long-term	Generally deferred outflows of resources to be used up and deferred inflows that come due during the year or soon thereafter; no capital or debt included
Type of inflow / outflow information	All revenues and expenses during the year, regardless of dates or actual cash transactions	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable

The remainder of this overview section of management's discussion and analysis highlights the structure and contents of each of the statements.

Government-Wide Financial Statements

The government-wide financial statements report information about the Community Mental Health Fund as a whole using accounting methods similar to those used by private sector companies. The statement of net position includes all of the Community Mental Health Fund's assets and liabilities. All the current year's revenues and expenses are accounted for in the statement of activities.

Unlike a private sector company, the Community Mental Health Fund cannot readily convert fixed assets to liquid assets; the Community Mental Health Fund cannot sell assets and use the cash. The Community Mental Health Fund can convert fixed assets to cash through the sale of property; however, this is a rare event and not easily accomplished.

The government-wide financial statements report the Community Mental Health Fund's net position and how it has changed throughout the year. Net position – the difference between the Community Mental Health Fund's assets and liabilities – is one way to measure the Community Mental Health Fund's financial health or position.

- Over time, increases or decreases in the Community Mental Health Fund's net position is an indicator of whether its financial position is improving or deteriorating, respectively. The increase in net position over the prior year indicates an improved financial position.
- To assess the Community Mental Health Fund's overall health, one needs to consider additional non-financial factors, such as changes in the Community Mental Health Fund's property tax base and the condition of town buildings and other facilities.

In the government-wide financial statements, the Community Mental Health Fund's activities are presented as follows:

- *Governmental activities* – All of the Community Mental Health Fund's services are included here.

Fund Financial Statements

The fund financial statements provide more detailed information about the Community Mental Health Fund's funds, focusing on its most significant or "major" funds – not the Community Mental Health Fund as a whole. Funds are accounting devices the Community Mental Health Fund uses to keep track of specific sources of funding and spending on particular programs and to demonstrate compliance with various regulatory requirements.

- Some funds are required by state law and by bond covenants.
- The Board of Directors could establish other funds to control and manage money for particular purposes (such as repaying its long-term debt) or to show that it is properly using certain revenues (such as working cash).

The Community Mental Health Fund has one kind of fund:

Governmental fund – The Community Mental Health Fund's basic services are included in governmental funds, which generally focus on (1) how cash, and other financial assets that can readily be converted to cash, flow in and out, and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps one determine whether there are more or fewer financial resources that can be spent in the near future to finance the Community Mental Health Fund's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, additional information is included as a separate statement explaining the relationship (or differences) between them.

TOWN OF BERWYN, COMMUNITY MENTAL HEALTH FUND
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024

Financial Analysis of the Community Mental Health Fund as a Whole

Statement of Net Position: The following summary data is compared with data from the preceding year. The following provides a summary of the Community Mental Health Fund's Statement of Net Position as of June 30, 2024 and 2023:

Statement of Net Position		
	2024	2023
Current assets	\$ 705,671	\$ 733,181
Total Assets	705,671	733,181
Current liabilities	5,303	43,131
Total Liabilities	5,303	43,131
Unrestricted	700,368	690,050
Total Net Position	\$ 700,368	\$ 690,050

Changes in Net Position: The Community Mental Health Fund's combined net position increased by \$10,318 to \$700,368 in the year ended June 30, 2024.

The Community Mental Health Fund's total revenues (excluding grants returned) were \$720,728 for governmental activities. Local real estate taxes were \$719,003 or 99.15%, returned grant monies were \$4,412 or 0.61% and the remaining \$1,725 is interest.

Total costs for all governmental programs totaled \$714,822. Expenditures are predominately related to contractual services, community support, and planning development.

The following is a summary of the Community Mental Health Fund's changes in net position for the year ending June 30, 2024 and 2023:

Changes in Net Position		
	2024	2023
Revenues		
General revenues		
Property taxes	719,003	687,631
Returned grants	4,412	-
Interest on investments	1,725	316
Total Revenues	725,140	687,947
Expenses		
Program services	633,317	562,761
Administrative	81,505	75,128
Total Expenses	714,822	637,889
Change in Net Position	10,318	50,058
Net Position - Beginning	690,050	639,992
Net Position - Ending	\$ 700,368	\$ 690,050

TOWN OF BERWYN, COMMUNITY MENTAL HEALTH FUND
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024

Total Fund Balance: Please note that the amounts reported for governmental activities in the audit statement are different from the summary tables above because property taxes collected several months after the Community Mental Health Fund's fiscal year ends are not considered as "available" revenues in the governmental funds, and are instead counted as unearned tax revenues. They are, however, recorded as revenues in the statement of activities. The result is that the total net position for governmental activities is \$700,368.

Budget Information

The Community Mental Health Fund operated within the confines of its budget during the fiscal year ended June 30, 2024.

Contacting Management

This financial report is designed to provide the Community Mental Health Fund's citizens, taxpayers, customers, investors, and creditors with a general overview of the Community Mental Health Fund's finances and to demonstrate the Community Mental Health Fund's accountability for the financial resources it receives. If you have questions about this report or need additional financial information, contact the Executive Director, Mr. Allen Doederlein, at Town of Berwyn, Community Mental Health Fund, P.O. Box 497, Berwyn, IL 60402.

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BASIC FINANCIAL STATEMENTS

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TOWN OF BERWYN
COMMUNITY MENTAL HEALTH FUND
STATEMENT OF NET POSITION
AS OF JUNE 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS AS OF JUNE 30, 2023)

	Governmental Activities	
	2024	2023
ASSETS		
Cash	\$ 319,904	\$ 363,442
Property taxes receivable, net of allowance for uncollectible taxes	382,637	366,744
Prepaid items	3,130	2,995
Total Assets	705,671	733,181
LIABILITIES		
Accounts payable	5,303	43,131
Total Liabilities	5,303	43,131
NET POSITION		
Unrestricted	700,368	690,050
Total Net Position	\$ 700,368	\$ 690,050

See accompanying notes to basic financial statements.

TOWN OF BERWYN
COMMUNITY MENTAL HEALTH FUND
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE YEAR ENDED JUNE 30, 2023)

Functions/Programs	Expenses	Program Revenues		2024	2023
		Charges for Services	Operating and Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position	
Governmental Activities					
Program Services	\$ 633,317	\$ -	\$ -	\$ (633,317)	\$ (562,761)
Administrative	81,505	-	-	(81,505)	(75,128)
Total	<u>\$ 714,822</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(714,822)</u>	<u>(637,889)</u>
General Revenues					
Property taxes				719,003	687,631
Returned grants				4,412	-
Unrestricted investment earnings				1,725	316
Total General Revenues				<u>725,140</u>	<u>687,947</u>
Change in Net Position				10,318	50,058
Net Position - Beginning				<u>690,050</u>	<u>639,992</u>
Net Position - Ending				<u>\$ 700,368</u>	<u>\$ 690,050</u>

See accompanying notes to basic financial statements.

TOWN OF BERWYN
COMMUNITY MENTAL HEALTH FUND
BALANCE SHEET
GOVERNMENTAL FUNDS
AS OF JUNE 30, 2024

(WITH COMPARATIVE ACTUAL TOTALS AS OF JUNE 30, 2023)

	2024	2023
ASSETS		
Cash	\$ 319,904	\$ 363,442
Property taxes receivables, net of allowance for uncollectibles	382,637	366,744
Prepaid items	3,130	2,995
Total Assets	\$ 705,671	\$ 733,181
LIABILITIES		
Accounts payable	\$ 5,303	\$ 43,131
Total Liabilities	5,303	43,131
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - property taxes	56,619	350,175
Total Deferred Inflows of Resources	56,619	350,175
FUND BALANCES		
Nonspendable	3,130	2,995
Unassigned	640,619	336,880
Total Fund Balances	643,749	339,875
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 705,671	\$ 733,181

(Continued)

See accompanying notes to basic financial statements.

TOWN OF BERWYN
COMMUNITY MENTAL HEALTH FUND
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
AS OF JUNE 30, 2024

Total fund balances of governmental funds (Exhibit C)	\$ 643,749
Amounts reported for governmental activities in the statement of net position are different because:	
Deferred inflows of resources related to property taxes, do not relate to current financial resources and are not included in the funds.	<u>56,619</u>
Total net position of governmental activities (Exhibit A)	<u><u>\$ 700,368</u></u>

See accompanying notes to basic financial statements.

TOWN OF BERWYN
COMMUNITY MENTAL HEALTH FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE ACTUAL TOTALS FOR THE YEAR ENDED JUNE 30, 2023)

	2024	2023
REVENUES		
Property taxes	\$ 1,012,559	\$ 658,138
Returned grants	4,412	-
Investment earnings	1,725	316
Total Revenues	<u>1,018,696</u>	<u>658,454</u>
EXPENDITURES		
Program Services		
Mental health	428,317	369,761
Developmental disabilities	190,000	178,000
Substance abuse and alcoholism	15,000	15,000
Administrative		
Management services	59,130	52,509
Office expense	1,722	1,985
Membership and association fees	140	1,769
Purchased services	20,513	18,865
Total Expenditures	<u>714,822</u>	<u>637,889</u>
Net Change in Fund Balance	303,874	20,565
Fund Balances at Beginning of Year	<u>339,875</u>	<u>319,310</u>
Fund Balances at End of Year	<u><u>\$ 643,749</u></u>	<u><u>\$ 339,875</u></u>

(Continued)

See accompanying notes to basic financial statements.

TOWN OF BERWYN
COMMUNITY MENTAL HEALTH FUND
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES TO STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

Total net change in fund balances-governmental funds (Exhibit D)	\$ 303,874
Amounts reported for governmental activities in the statement of activities are different because:	
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
Earned but unavailable taxes	<u>(293,556)</u>
Change in net position of governmental activities (Exhibit B)	<u><u>\$ 10,318</u></u>

See accompanying notes to basic financial statements.

TOWN OF BERWYN, COMMUNITY MENTAL HEALTH FUND
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Berwyn, Community Mental Health Fund was established to help the community in areas of need, such as alcoholism, drug addiction and family youth counseling. It also provides assistance for behavioral health care needs and intellectual and cognitive impairments. A summary of the significant accounting policies, consistently applied in the preparation of the accompanying financial statements are as follows:

A. The Reporting Entity

As defined by accounting principles generally accepted in the United States of America established by the Governmental Accounting Standards Board, a financial reporting entity consists of a primary government, as well as its component units, which are legally separate organizations for which the elected officials of the primary government are financially accountable. Financial accountability is defined as the appointment of a majority of the component's board, and either 1) the ability to impose its will over the component unit, or 2) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government. The Community Mental Health Fund meets the criteria of a component unit of the Township of Berwyn because the Township retains the power to appoint the board members.

B. Basis of Presentation – Fund Accounting

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the Community Mental Health Fund as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. There are no business-type activities within the Community Mental Health Fund.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures. Funds are organized into three major categories: governmental, proprietary, and fiduciary. There are no proprietary or fiduciary funds within the Community Mental Health Fund. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the Community Mental Health Fund or meets the following criteria:

1. Total assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues, or expenditures of that individual governmental or enterprise fund are at least ten percent of the corresponding total for all funds of that category or type; and
2. Total assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues, or expenditures of the individual governmental or enterprise fund are at least five percent of the corresponding total for all governmental and enterprise funds combined.

The funds of the Community Mental Health Fund are described below:

Governmental Funds

General Fund – The General Fund is the general operating fund of the Community Mental Health Fund and is always classified as a major fund. It is used to account for the revenues and expenditures which are used in providing services in the community. It is used to account for all financial resources except those required to be accounted for in other funds.

TOWN OF BERWYN, COMMUNITY MENTAL HEALTH FUND
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

Major and Nonmajor Funds

The General Fund is classified as major.

C. Basis of Accounting/Measurement Focus

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (cost recovery), financial position, and cash flows. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources (whether current or noncurrent) associated with their activities are reported.

The fund financial statements use the “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds and agency funds are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., both measurable and available. Measurable means the amount of the transaction can be determined and available means due and collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than principal and interest on long-term debt, are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the Community Mental Health Fund; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Revenues susceptible to accrual are property taxes and interest revenues. Charges for services and miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received.

TOWN OF BERWYN, COMMUNITY MENTAL HEALTH FUND
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

D. Cash and Deposits

Cash and deposits are considered to be cash with financial institutions and money market accounts.

E. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items (prepaid contracts) is recorded as expenditures/expenses when consumed rather than when purchased.

F. Deferred Inflows of Resources

In addition to liabilities, the statement of financial position will sometimes report a separate section referred for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and so will *not* be recognized as an inflow of resources until that time. The government has only one item that qualifies for reporting in this category. Accordingly, property taxes are reported in the governmental funds balance sheet. This amount is deferred and recognized as an inflow of resources in the period that the amounts become available.

G. Fund Balance Reporting

Equity is classified as net position and displayed in three components:

Net investment in capital assets – consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets less any unspent debt proceeds.

Restricted net position – consists of net positions with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.

Unrestricted net position – consists of all other net positions that do not meet the definition of “restricted” or “net investment in capital assets.”

When both restricted and unrestricted resources are available for use, it is the policy to use restricted resources first, and then unrestricted resources as they are needed.

Governmental fund balances are to be classified into five major classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned.

Nonspendable – the nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts.

Restricted – the restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the Community Mental Health Fund. Items such as restrictions imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special Revenue Funds are by definition restricted for those specified purposes.

TOWN OF BERWYN, COMMUNITY MENTAL HEALTH FUND
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

Committed – the committed fund balance refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the governing board. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

Assigned – the assigned fund balance classification refers to amounts that are constrained by the Community Mental Health Fund's intent to be used for specific purposes, but are neither restricted nor committed. Assignments may take place after the end of the reporting period.

Unassigned – the unassigned fund balance classification is the residual classification for amounts in the General Fund for amounts that have not been restricted, committed, or assigned to specific purposes within the General Fund.

Expenditures of fund balances – unless specifically identified, expenditures reduce restricted balances first, then committed balances, next assigned balances, and finally act to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

NOTE 2 – CASH AND DEPOSITS

At June 30, 2024, the carrying amount of the Community Mental Health Fund deposits totaled \$319,904 and the bank balances totaled \$387,838. All cash and deposits are short-term in nature.

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the Community Mental Health Fund's cash was held in a bank checking account.

Credit Risk. Statutes authorized the Community Mental Health Fund to invest in obligations of the U.S. Treasury and U.S. Agencies' accounts and any other investments constituting direct obligations of any bank as defined by the Illinois Bank Act, certain short-term commercial paper, accounts of federally insured savings and loans, and the state treasurers' investment pool.

Custodial Credit Risk. Custodial credit risk is the risk that in the event of a bank failure, the Community Mental Health Fund will not be able to recover the value of its deposits or collateral securities. The bank balances of \$387,838 at June 30, 2024 is exposed to custodial credit risk as follows:

Account	Amount
FDIC Insured	\$ 387,838
Total	\$ 387,838

NOTE 3 – PROPERTY TAXES

The Community Mental Health Fund's property tax is levied each year on all tangible real property located in Berwyn Township on or before the last Tuesday in December. The Board passed the 2023 Tax Levy on November 20, 2023. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments on February 1 and September 1. The Township receives significant distributions of tax revenues approximately one month after these due dates. Revenue is accrued in the year of the levy to the extent that is to be paid by June 30, 2024, or is expected to be collected soon enough after June 30, 2024, to be used to pay liabilities as of June 30, 2024, (sixty days or less), and has been budgeted for the current year.

TOWN OF BERWYN, COMMUNITY MENTAL HEALTH FUND
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 3 – PROPERTY TAXES (Cont'd)

The Cook County Assessor is responsible for the assessment of all taxable real property within Cook County except for certain railroad property which is assessed directly by the State. The County is reassessed every four years by the Assessor.

The County Clerk computes the annual tax rate by dividing the levy into the assessed valuation of the taxing district. The County Clerk then computes the rate for each parcel of real property by aggregating the tax rates of all units having jurisdiction over that parcel. Property taxes are collected by the Cook County Collector/Treasurer who remits to the units their respective shares of the collections. Taxes levied in one year become due and payable in two installments on or about June 1 and September 1 during the following year. Substantial collections are received by the Community Mental Health Fund in June and September.

In the fund financial statements, the property tax levy receivable collected within the current year or expected to be collected within 60 days of year end to be used to pay liabilities of the current period less the taxes collected within 60 days after the end of the previous fiscal year is recognized as revenue. The tax receivable less the amount expected to be collected within 60 days of year-end to be used to pay liabilities of the current period is reflected as deferred revenue. In the government-wide financial statements revenue is recognized based on the period that the levy is intended to finance. Based upon collection histories, the Community Mental Health Fund has provided an allowance for uncollectible real property taxes equal to 1.0% of the current extension. All property taxes receivable over one year old have been written off.

A summary of the past two years' assessed valuation, tax rates, and extensions are as follows:

<i>Tax Year</i>	<u>2023</u>		<u>2022</u>	
Equalized Assessed Valuation	<u>\$1,058,995,569</u>		<u>\$775,138,396</u>	
	<u>Rates</u>	<u>Extensions</u>	<u>Rates</u>	<u>Extensions</u>
<i>Purpose</i>				
General	<u>0.0690</u>	<u>\$ 730,707</u>	<u>0.0900</u>	<u>\$ 697,625</u>
Total	<u>0.0900</u>	<u>\$ 730,707</u>	<u>0.0900</u>	<u>\$ 697,625</u>

NOTE 4 – PROPERTY TAXES RECEIVABLE

Property taxes receivable as of June 30, 2024, is as follows:

<i>Governmental Activities</i>	
Property taxes receivable	\$ 389,944
Less: Allowance for uncollectible taxes	<u>7,307</u>
Net property taxes receivable	<u>\$ 382,637</u>

NOTE 5 – RISK MANAGEMENT

The Board 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 Board carries commercial insurance. Risks covered include general liability, worker's compensation and other. During fiscal year ending June 30, 2024, there was no significant reduction in insurance coverage for any category. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years. Premiums have been displayed as expenditures in appropriate funds.

TOWN OF BERWYN, COMMUNITY MENTAL HEALTH FUND
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 6 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the Statement of Net Position date but before the financial statements are issued or available to be issued. There are two types of subsequent events: recognized (events that relate to conditions present at the Statement of Net Position date) and non-recognized (events or conditions that did not exist at the Statement of Net Position date but arose after that date).

There have been no recognized or non-recognized subsequent events that have occurred between June 30, 2024 and the date of this audit report requiring disclosure in the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

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TOWN OF BERWYN
COMMUNITY MENTAL HEALTH FUND
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024

(WITH COMPARATIVE ACTUAL TOTALS FOR THE YEAR ENDED JUNE 30, 2023)

	2024		2023
	Original and Final Budget	Actual	Actual
Revenues			
Local Sources			
Property taxes	\$ 695,000	\$ 1,012,559	\$ 658,138
Returned grants	-	4,412	-
Investment earnings	-	1,725	316
Total Local Sources	695,000	1,018,696	658,454
Total Revenues	695,000	1,018,696	658,454
Expenditures			
Program Services			
Mental health	422,227	428,317	369,761
Developmental disabilities	196,090	190,000	178,000
Substance abuse and alcoholism	15,000	15,000	15,000
Administrative			
Management services	64,007	59,130	52,509
Office expense	1,250	1,722	1,985
Membership and association fees	3,000	140	1,769
Purchased services	27,300	20,513	18,865
Contingencies	1,000	-	-
Total Expenditures	729,874	714,822	637,889
Net Change in Fund Balance	\$ (34,874)	303,874	20,565
Fund Balance, Beginning		339,875	319,310
Fund Balance, Ending		\$ 643,749	\$ 339,875

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TOWN OF BERWYN, COMMUNITY MENTAL HEALTH FUND
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2024

NOTE 1 – BUDGETS AND BUDGETARY ACCOUNTING

The budget was passed on July 18, 2023. For each fund, total fund expenditures may not legally exceed the budgeted expenditures. All budget appropriations lapse at the end of each fiscal year. The Community Mental Health Fund has adopted a legal budget for all its governmental funds.

The Community Mental Health Fund follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Administration submits to the Board a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted and the proposed budget is available for inspection to obtain taxpayer comments.
3. Prior to October 1 the budget is legally adopted through passage of a resolution. On or before the last Tuesday in December, a tax levy ordinance is filed with the County Clerk to obtain tax revenues.
4. Formal budgetary integration is employed as a management control device during the year for all funds.

Expenditures in Excess of Budget

The Community Mental Health Fund operated within the confines of its budget during the fiscal year ended June 30, 2024.

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AGENDA ITEM SUMMARY

AGENDA ITEM: **7-C**

TITLE	708 Community Mental Health Board – Treasurer’s Report
MEETING DATE	December 9, 2024
SUBMITTED BY	Allen Doederlein, Executive Director

SUMMARY	
ATTACHMENTS	
<ul style="list-style-type: none">Annual Treasurer’s Report for Fiscal Year Ended June 30, 2024	

ACTION PROPOSED				
<input type="checkbox"/>	INFORMATION	<input type="checkbox"/>	DISCUSSION	<input checked="" type="checkbox"/> REVIEW & APPROVAL
<input type="checkbox"/>	OTHER			

BERWYN TOWNSHIP 708 COMMUNITY MENTAL HEALTH BOARD
ANNUAL TREASURER'S REPORT
RECEIPTS AND DISBURSEMENTS
FISCAL YEAR ENDED JUNE 30, 2024

RECEIPTS

Property Taxes	\$ 708,169.94
Additional Income	<u>1,075.15</u>
Total Receipts	<u>\$ 709,245.09</u>

DISBURSEMENTS

Youth Crossroads	\$ 125,000.04
Pillars	100,227.00
UCP Seguin of Greater Chicago	87,000.00
Community Support Services	57,999.96
Arthur Allen Doederlein	54,911.26
Oak Leyden Developmental Services	45,000.00
NAMI Metro Suburban	30,000.00
Sarah's Inn	30,000.00
Housing Forward	24,999.96
Beds Plus Care	24,999.96
Presence Behavioral Health	24,999.96
Family Service & Mental Health Center	21,000.00
Children's Center of Cicero and Berwyn	18,000.00
Way Back Inn	15,000.00
Solutions for Care	15,000.00
Selden Fox	8,858.37
Children's Clinic IWS	8,000.04
MGA Insurers, Inc.	6,796.00
West Suburban Special Rec. Association	6,090.00
Evans, Marshall & Pease, P.C.	2,750.00
All other disbursements each less than \$1,000	<u>3,021.89</u>
Total disbursements	<u>\$ 709,654.44</u>

SUMMARY STATEMENT OF CONDITION

BEGINNING FUND BALANCE/RETAINED EARNINGS	\$ 322,184.91
REVENUES	709,245.09
LESS DISBURSEMENTS	<u>709,654.44</u>

ENDING FUND BALANCE/RETAINED EARNINGS	<u>\$ 321,775.56</u>
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I, Thomas Rasmussen, Treasurer of the Berwyn Township 708 Community Mental Health Board, Cook County, IL., do hereby certify that the above is a true copy of the Annual Treasurer's Report for the fiscal year ending June 30, 2024.


Attested to By

11/05/24
Date



AGENDA ITEM SUMMARY

AGENDA ITEM: **8-A**

TITLE	17 th Annual Sailors for Christmas in Berwyn
MEETING DATE	December 9, 2024
SUBMITTED BY	Marge Paul, Township Clerk

SUMMARY	
ATTACHMENTS	
<ul style="list-style-type: none">17th Annual Sailors for Christmas in Berwyn funding request letter	

ACTION PROPOSED				
<input type="checkbox"/>	INFORMATION	<input type="checkbox"/>	DISCUSSION	<input checked="" type="checkbox"/> REVIEW & APPROVAL
<input type="checkbox"/>	OTHER			

COMBINED VETERANS OF BERWYN



17th Annual Sailors for Christmas in Berwyn



Dear Friend,

November 26, 2024

While most of us will be spending Christmas Day with family and friends, sadly many of the men and women of our armed forces will not have the opportunity to be with their loved ones for the holidays. For 2 years due to Covid 2020 & 2021 we were not able to have this event. We got to within 6 days in 2021, and got shut down. That being said, there are less organizations that used to participate on Christmas with the Adopt-a-Sailor Program. As a result, we were asked to help fill this shortage and sponsor as many as 250 recruit sailors, we agreed and as such it will cost that much more. As a former US Navy sailor, I understand what it means to be away from family during the Christmas holiday.

As we receive NO government or tax payer funding for the past sixteen years, we have relied strictly on the generous donations from caring and supportive individuals like you to make this possible "**Sailors for Christmas in Berwyn**". It is an all-day event which includes a Christmas dinner for recruit sailors from Great Lakes Naval Training Center as well as local veterans that served in WW2, Korea, Vietnam, Iraq and Afghanistan. Free cell phones are also provided so our young men and women in uniform can call their loved ones on this special day. As well as video games, tablets and laptops for face time and video chat communications. They will also enjoy homemade goodies from the neighborhood as well as many other amenities, including a visit from Santa.

Please help us make this Christmas Day a very special day for our freedom fighters, and over 200 families on Christmas day.

Most of these families have had little to no communication with their sailors and it so great to see both the faces of these young sailors and of their family's response on this most important day.

If you would like to make a donation, or an in-kind donation, enclosed is a donation card and a return envelope, or to be a volunteer to this great program contact me at CombinedVeterans@yahoo.com or calling me directly at (708) 800-1705. Please make checks payable to the "Combined Veterans of Berwyn- Sailors" and mail to PO Box 182, Berwyn, Illinois 60402

In addition, you may click on the QR code below to make an electronic donation if you wish. We will try to record some of it Live on Facebook.

Wishing You a Happy Holiday Season,

Anthony Ward Sr.
2024 Chairman
17th Annual Sailors for Christmas in Berwyn
US Navy Veteran

Visit our Facebook Event Page: Sailors for Christmas in Berwyn



*Make Checks payable to: Combined Veterans of Berwyn - Sailors
(Combined Veterans of Berwyn 501C19, 35-26055370)*



AGENDA ITEM SUMMARY

AGENDA ITEM: **9-A**

TITLE	Program to Assist Residents Regain Legal Proof of Identity
MEETING DATE	December 9, 2024
SUBMITTED BY	Tomasa Ambriz, Trustee

SUMMARY	
ATTACHMENTS	
None	

ACTION PROPOSED				
<input type="checkbox"/>	INFORMATION	<input checked="" type="checkbox"/>	DISCUSSION	<input type="checkbox"/> REVIEW & APPROVAL
<input type="checkbox"/>	OTHER			



AGENDA ITEM SUMMARY

AGENDA ITEM: **10-A**

TITLE	Move July 14, 2025 Regular Board Meeting to July 31, 2025
MEETING DATE	December 9, 2024
SUBMITTED BY	David J. Avila, Township Supervisor

SUMMARY	
Approve Change to Move July 14, 2025 Regular Board Meeting to July 31, 2025	
ATTACHMENTS	
None	

ACTION PROPOSED				
<input type="checkbox"/>	INFORMATION	<input checked="" type="checkbox"/>	DISCUSSION	<input checked="" type="checkbox"/> REVIEW & APPROVAL
<input type="checkbox"/>	OTHER			