



# HEALTH DISTRICT BOARD MEETING PACKET

August 11, 2025

# NOTICE OF PUBLIC MEETING – PLEASE READ

Anyone wishing to submit comments for the Open Forum at this meeting must do so by 3:00 PM on the day of the meeting. Comments should be directed to Township Clerk Leticia Garcia at 6700 West 26th Street, Berwyn, IL 60402, by email at LGarcia@ci.berwyn.il.us, or by phone at 708-749-6451. Please indicate that you would like your comments included in the official Board Meeting Record.

 <b>BERWYN TOWNSHIP</b> <b>PUBLIC HEALTH DISTRICT</b> HEALTH BOARD MEETING AGENDA	<input checked="" type="checkbox"/> REGULAR MEETING <input type="checkbox"/> SPECIAL MEETING <input type="checkbox"/> COW <input type="checkbox"/> PUBLIC HEARING	DATE	Monday, August 11, 2025
		TIME	4:00 PM
		LOCATION	6600 W. 26 <sup>th</sup> St., 1 <sup>st</sup> FL Conf. Rm.

1. ROLL CALL
2. PLEDGE OF ALLEGIANCE
3. OPEN FORUM
4. APPROVAL OF MINUTES
  - A. Regular Meeting on July 31, 2025
5. STAFF REPORT UPDATES – July 2025
  - A. Clinic Activity
  - B. Sanitation Activity
  - C. Vital Statistics Activity
6. APPROVAL OF BILLS PAYABLE & PAYROLL – July 2025
7. STATEMENT OF RECEIPTS & DISBURSEMENTS
8. CORRESPONDENCE
9. OLD BUSINESS
  - A. (Deferred 7/2025) Review & Approve Annual Financial Report Draft for the Fiscal Year Ended March 31, 2025 – Eagan
10. NEW BUSINESS
  - A. Berwyn Public Art Initiative’s Lantern Event – Garcia
  - B. Review & Approve Employee Tuition Reimbursement Program - Avila
11. ADJOURNMENT



## AGENDA ITEM SUMMARY

AGENDA ITEM: **4**

<b>TITLE</b>	Approval of Minutes
<b>MEETING DATE</b>	August 11, 2025
<b>SUBMITTED BY</b>	Leticia Garcia, Township Clerk

### SUMMARY

### ATTACHMENTS

4-A. Regular Meeting on July 31, 2025

### ACTION PROPOSED

INFORMATIONAL ONLY

DISCUSS

REVIEW

APPROVAL



**BERWYN TOWNSHIP PUBLIC HEALTH DISTRICT**  
**Regular Meeting – July 31, 2025**

**Call to Order:** Chairperson Pereda called the meeting to Order at 4:00 p.m. Township Clerk Garcia and Treasurer Pereda were present. Pereda made a motion, seconded by Garcia to excuse Avila. Accountant Eagan, Attorney Zdarsky and Clerk Administrative Assistant Medina also attended. Attendees rose to recite the Pledge of Allegiance.

**Open Forum:** Chairperson Pereda opened the floor for Public Comment. No comments.

**Approval of Minutes:**

- A. Regular Meeting of June 9, 2025:** Pereda made the motion, seconded by Garcia, to approve the Minutes of the June 9<sup>th</sup>, 2025, Regular Meeting as submitted. The motion passed by a unanimous voice vote in favor.
- B. Public Hearing on June 9, 2025:** Pereda made the motion, seconded by Garcia, to approve the Minutes of the June 9<sup>th</sup>, 2025, Public Hearing as submitted. The motion passed by a unanimous voice vote in favor.
- C. Special Meeting on June 18, 2025:** Pereda made the motion, seconded by Garcia, to approve the Minutes of the June 18<sup>th</sup>, 2025, Special Meeting as submitted. The motion passed by a unanimous voice vote in favor.

**Staff Report Updates – June 2025**

**A. Clinic Activity:** Pereda made the motion, seconded by Garcia, to accept the June 2025 Clinic Activity report as submitted. The motion passed by a unanimous voice vote in favor.

**B. Sanitation Activity:** Avila made the motion, seconded by Pereda, to accept the June 2025 Sanitation Activity report as submitted. The motion passed by a unanimous voice vote in favor.

**C. Vital Statistics Activity:** Avila made the motion, seconded by Pereda, to accept the June 2025 Vital Statistics Activity report as submitted. The motion passed by a unanimous roll call vote in favor.

**Bills Payable and Payroll:** Pereda made the motion, seconded by Garcia, to authorize the disbursements for payables and payroll as submitted for \$286,750.40. The motion passed by a unanimous roll call vote in favor.

**Statement of Receipts and Disbursements:** Mr. Eagan was recognized and commented on district receivable/grant reimbursements and cash flow. By order of the Chair, without objection, the report was accepted as informational.

**Correspondence:** Nothing submitted.

**New Business:**

- A. Review and Approve Public Health District's Annual Financial Report Draft for fiscal year ended in March 31, 2025:** Mr. Eagan commented on the draft audit and potential presentation changes, stating it is due September 30<sup>th</sup>. Mr. Eagan anticipates no changes to the audit numbers and expects a final draft soon. The audit states a \$375,000 Loss, because of grant reimbursement. Garcia pressed for including a track for the multi-field project. Pereda made the motion, seconded by Garcia to defer the item. The motion passed by a unanimous voice vote.

BPHD Regular Meeting Minutes of July 31, 2025 cont.

**B. Review and Approve NBPD's Corrida Del Mariachi 5K Run/Walk sponsorship:** Pereda made the motion, seconded by Garcia, to approve the item. The motion passed by a unanimous roll call vote.

**Adjournment:** Pereda made the motion, seconded by Garcia, to adjourn the meeting at 4:13 p.m. The motion passed by a unanimous voice vote.

Respectfully submitted,



Leticia Garcia,  
Health District Secretary



## AGENDA ITEM SUMMARY

AGENDA ITEM: **5-A**

<b>TITLE</b>	Clinic Activity
<b>MEETING DATE</b>	August 11, 2025
<b>SUBMITTED BY</b>	Bradford S. Wainer, D.O., Health Clinic Medical Director

### SUMMARY

Attached please find the monthly activity and tracking report for the nursing department.

### ATTACHMENTS

- Nursing Monthly Report – July 2025

### ACTION PROPOSED

INFORMATIONAL ONLY

DISCUSS

REVIEW

APPROVAL

# **NURSING MONTHLY REPORT**

**July 27<sup>th</sup> – 31<sup>st</sup>, 2025**

1. Monthly report organized, prepared, and distributed at the monthly Berwyn Public Health meeting.
2. Residents of Berwyn continue to call needing to make appointments for immunizations and TB Tests.
3. The Health District continued to offer saliva PCR Tests.
4. Refrigerator and Freezer temperatures are recorded twice a day per VFC guidelines and also logged into I-CARE on a Daily Basis, and the Clinic continues to download temperature data from the temperature data logger in the vaccine room for record keeping per VFC guidelines.
5. Clinic continues to conduct regular counts of vaccine inventory to ensure the accuracy of vaccines and to ensure we have enough vaccines to meet demand.
6. The clinic continues working on being able to provide safe sex materials at the clinic.
7. The clinic continues offering our loaner medical equipment, such as wheelchairs, walkers, and canes, to Berwyn residents. Residents continue to be able to obtain medical equipment for themselves and their loved ones with our program.
8. Clinic staff have continued working with Morton West High School staff. Clinic staff will be blocking hours in the schedule on the days that students are registering to help support eligible Morton West High School students with vaccines. In addition, one of the clinic staff members will be present during registration to help verify vaccine information in an effort to help parents ensure their students are in compliance for registration.
9. The Mental Health Voucher Program continues to offer free mental health vouchers for Berwyn Residents.
10. Clinic staff have finalized working with Dominican University to have interns this fall to provide in-house counseling/therapy.
11. Yoga classes will continue till the end of fall 2025.
12. Clinic staff will participate in the Back-to-School celebration on August 2, 2025.

### **Mental Health Initiative Program**

The Voucher Program is now officially active and operational. Several residents have already begun utilizing its services. Currently, we have a network of 10 licensed therapists (LCSWs and LCPCs), each with diverse areas of expertise, available to support our residents.

To date, the clinic has received 17 inquiries for services. All individuals have been contacted by our nursing staff and provided with information on how to connect with the therapist best suited to their needs. This process is critical to the success of the program and has been conducted with meticulous care. Nurses, as the personnel qualified to perform clinical assessments, are responsible for evaluating each individual and ensuring they are matched with the most appropriate therapist based on their specific needs, based on the information patients are willing to disclose during initial assessment. The clinic staff, along with the help of Alice Solis, Anne Hostetter, and Dr. Bradford Wainer, continue to interview qualified candidates for the mental health clinical director position. Currently, job posting is on our website, zip recruiter, and Indeed.

## Clinic Service/Deposit Tracking

### July 27-31, 2025 Tracking

Scheduled	12	
Seen	10	
Cancellations	1	
Rescheduled	1	
No Call/No Shows	0	
New Patients	4	
VFC	4	
Medicaid	3	
Uninsured	1	
Underinsured	0	
TB Test	4	
TB Results	Neg:27	Pos:0
Flu Shots Totals	Reg:0	HD:0

**Yearly Tracking (April 2025-March 2026)**

Scheduled	107	
Seen	81	
Cancellations	20	
Rescheduled	2	
No Call/No Shows	4	
New Patients	50	
VFC	39	
Medicaid	24	
Uninsured	15	
Underinsured	0	
TB Test	37	
TB Results	Neg:36	Pos:1
Flu Shots Totals	Reg:0	HD:0

**July 27-31 Clinic Deposit**

Total Deposit	\$265.00
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**Yearly Total Deposit**

Total Deposit	\$1390.00
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## AGENDA ITEM SUMMARY

AGENDA ITEM: **5-B**

<b>TITLE</b>	Sanitation Activity
<b>MEETING DATE</b>	August 11, 2025
<b>SUBMITTED BY</b>	Sheri Leto, Inspector

### SUMMARY

Attached please find the monthly activity report for the Environmental Health & Safety Department.

### ATTACHMENTS

- Sanitation Report – July 2025

### ACTION PROPOSED

INFORMATIONAL ONLY

DISCUSS

REVIEW

APPROVAL

Berwyn Public Health District  
**Sanitation Report | July 1, 2025 through July 31, 2025**

**MONTHLY RECAP**

**New Businesses**

1. Ofrenda Cantina
2. Berwyn Grocery
3. Xurro
4. Overseas Chinese Restaurant
5. Cindy Beauty Spa
6. Ace Sushi
7. Whimsy Way Play Cafe
8. Java 12

**Food Complaints**

1. 7-11 (26th Street)
2. Cake Bros Bakery
3. Tony's Fresh Market

**Trainings:**

No training to report.

**Special Events:**

No Special Events to report.

**July 2025**

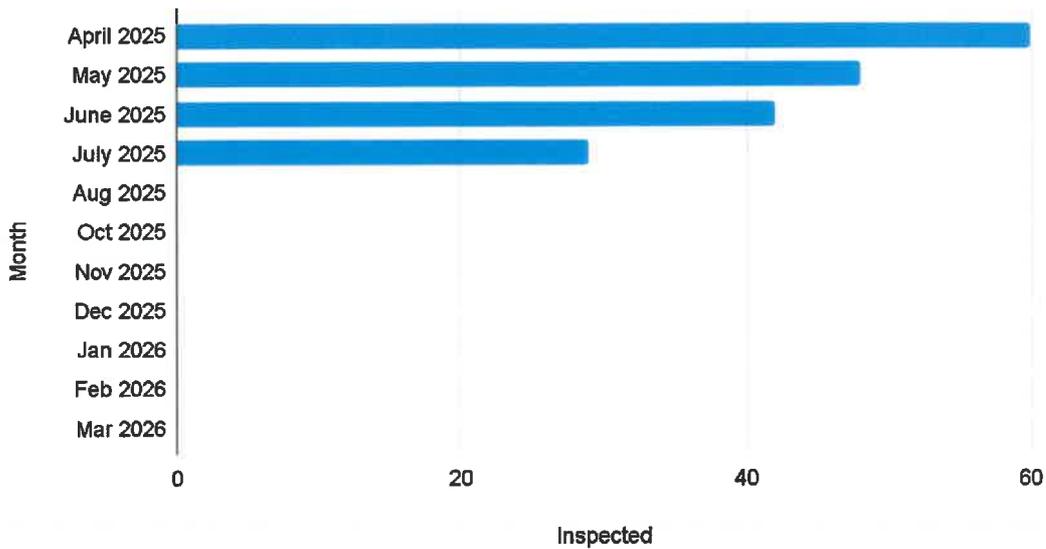
Company	#	Street	GIS	DOI	Insp.	Notes	N B	C I	VH R	H R	M R	LR	C E	I E
Ofrenda Cantina	6641	Ogden Ave		7/7/25	JV	New Business	1				*			
Berwyn Grocery	6512 1/2	Cermak Rd		7/9/25	MK	New Name New Owner	1					*		
Xurro	6725	Cermak Rd		7/16/25	JV	New Business	1							
Overseas China Restaurant	6846	Cermak Rd		7/8/25	MK	Same name, same business	1							
Cindy Beauty Spa	6905	Cermak Rd		7/24/25	JV	New Business, One Time Inspection	1			*				
Ace Sushi	7111	Cermak Rd		7/15/25	JV	New Business	1			*				
Whimsy Way Play Cafe	6805	Stanley Ave		7/15/25	JV	New Business	1					*		
Java 12	6303	Roosevelt Rd		7/16/25	JV	New Business	1					*		
Tony's Finer Foods	7111	Cermak Rd		7/9/25	JV	Sanitation Complaint								
7-Eleven	6757	26th St		7/23/25	JV	Sanitation Complaint		1			*			
Cake Bros Bakery	6737	26th St		7/25/25	JV	Sanitation Complaint		1						
Peque's Wiggles and Giggles	6416	Ogden Ave	1	7/23/25	JV				1					
Alphabet Day Care Center	6958	Windsor Ave	1	7/23/25	JV				1					
Los Corrales	6713	26th St	1	7/10/25	MK					1				



Berwyn Public Health District  
Sanitation Report | July 1, 2025 through July 31, 2025

**Graph 1: ROUTINE INSPECTIONS - April 2025 - March 2026**

Establishments Inspected per Month



**BERWYN SHOPS**

No news.

**ENVIRONMENTAL HEALTH & SAFETY: RESIDENTIAL**

- Hoarding: 0
- Uninhabitable Living Conditions: 0
- Water: 0
- Heat: 0
- Well-Being Checks: 0
- Other - Rodents/Bedbugs: 0
- Other - AC: 0

**RODENT ABATEMENT:**

No updated news.

Berwyn Public Health District  
**Sanitation Report | July 1, 2025 through July 31, 2025**

Page 4

**GOALS**

**Completed:**

1. A completion rate of 157.9% of the Food Establishment Inspections for July.
  - a. We met and exceeded our goal of 98%.

**In-Progress Goals:**

1. A 98% or better competition rate of the Food Establishment Inspections for July.
2. Ensure all establishments have a recent inspection done with the following criteria:
  - a. Very High Risk: Within the last 3 months
  - b. High Risk: Within the last 3 months
  - c. Medium Risk: Within the last 4 months
  - d. Low Risk: Within the last 6 months
  - e. Schools: A minimum of one time for the school year 2024-2025

An update will be provided at the January Board Meeting on the progress ensuring all establishments in Berwyn have a current inspection on file.

3. By the end of the 2024-2025 Fiscal Year, to have inspected 650 establishments, including any Temporary Food Events.
4. Perfect The BEE Award, formally known as the Sheri Smith Award, to have all details ready to present to the Board.
5. Start drafting SOPs stated in the April 2023 Board Meeting.
6. BHD can obtain 25% of the prospective food vendors for 2025 Berwyn Shops.
7. Create clear guidelines and expectations for the Cottage Food Berwyn Pop-Up Vendors.
8. Create a list of suggestions for BDC: what worked well, what did not, and changes for the following year regarding Berwyn Pop-Ups for Cottage Food Vendors.
9. Have a greater understanding of Cottage Food and the process in Cook County.

**Prepared by:**

***Sheri A. Leto***



## AGENDA ITEM SUMMARY

AGENDA ITEM: **5-C**

<b>TITLE</b>	Vital Records Activity
<b>MEETING DATE</b>	August 11, 2025
<b>SUBMITTED BY</b>	Vanessa Rosales, Interim Deputy Registrar

### SUMMARY

Report of monies collected by the Vital Statistics Department for certified copies of Birth and Death records.

### ATTACHMENTS

- Vital Records Report – July 2025

### ACTION PROPOSED

INFORMATIONAL ONLY

DISCUSS

REVIEW

APPROVAL

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*Berwyn Township Public Health District · Vital Records Report*

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**August 2025**

Report of monies collected by the Berwyn Public Health District Vital Statistics Department for the month of **July 2025** for certified copies of Birth and Death records as follows  
(**70 MORE** requests than June-2025):

Total Amount Collected	\$3,742.00
Fee to the State of Illinois: (Death Surcharge Fee 66– D.C. Requested): (Total Credit Charges: 106 = Amount: \$1,861.00)	-\$264.00
Health District Portion of Fees:	\$3,478.00

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**These figures represent fiscal year 2025/2026**

Total Fees Collected (to date):	\$13,318.00
Total paid to State of Illinois (to date):	-1,412.00
Total Berwyn Health District (to date):	\$11,906.00

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**These figures represent fiscal year 2024/2025**

Total Fees Collected (to date):	\$32,962.80
Total paid to State of Illinois (to date):	-\$4,264.00
Total Berwyn Health District (to date):	\$28,698.80

**These figures represent fiscal year 2023/2024**

Total Fees Collected (to date):	\$34,152.50
Total paid to State of Illinois (to date):	-\$5,808.00
Total Berwyn Health District (to date):	\$28,344.50

**These figures represent fiscal year 2022/2023**

Total Berwyn Health District (to date):	\$35,068.70
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**These figures represent fiscal year 2021/2022**

Total Berwyn Health District (to date):	\$37,523.00
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Respectfully,

Vanessa Rosales  
Local Registrar



## AGENDA ITEM SUMMARY

AGENDA ITEM: **6**

<b>TITLE</b>	Bills Payable and Payroll
<b>MEETING DATE</b>	August 11, 2025
<b>SUBMITTED BY</b>	Brian Eagan, CPA   Senior Vice President, Selden Fox, Ltd.

### SUMMARY

Berwyn Public Health District Disbursements for Approval is attached for review and approval. Physical invoices and receipts are available for your review and audit.

### ATTACHMENTS

- Public Health District Payables

### ACTION PROPOSED

INFORMATIONAL ONLY

DISCUSS

REVIEW

APPROVAL

**Berwyn Public Health District  
Disbursements for Approval  
August 11, 2025**

Item	Ref #	Date	Payee	Description	Account	Amount
<b>INTERIM DISBURSEMENTS</b>						
1	Debit	07/01/25	Google	google suite for mental health program	5346.00	\$ 14.00
2	Debit	07/02/25	Amazon Capital Services	office (keyboard/forks)	5615.00	58.23
3	Debit	07/02/25	Everon LLC	annual fee for fire alarm monitoring	5505.00	348.00
4	Debit	07/03/25	Sign Express	door name for new elected officials, Town owes 1/2	5325.06	143.00
5	Debit	07/08/25	Ring Central	Debit charge 7.8.25 DigitalLine Unlimited	5720.00	397.28
6	Debit	07/08/25	Adobe	software	5615.00	79.71
7	Debit	07/08/25	U.S. Postal Service (meter)	postage for vital records	5620.00	8.40
8	Debit	07/08/25	Extreme Soccer	marketing t-shirts for employees, Town owes 1/2	5625.06	100.00
9	Debit	07/08/25	Amazon Capital Services	office supplies; Town owes 1/2	5615.00	20.23
10	Debit	07/09/25	Amazon Capital Services	office supplies (coffee), Town owes 1/2	5615.00	27.44
11	Debit	07/09/25	Zip Recruiter	job posting	5325.06	459.00
12	Debit	07/09/25	Amazon Capital Services	office supplies; Town owes 1/2	5615.00	13.84
13	Debit	07/10/25	Pineapple Contracts, Inc.	furniture for mental health program	5005.00	200.00
14	Debit	07/11/25	Notary Huntington Bank	notary registration for Vanesa Rosales	5615.00	230.95
15	Debit	07/14/25	Indeed	job posting	5625.06	120.00
16	Debit	07/14/25	Amazon Capital Services	office supplies, Town owes 1/2	5615.00	17.74
17	Debit	07/14/25	Amazon Capital Services	Sunday Market event, Town owes 1/2	5615.00	12.49
18	Debit	07/15/25	Adobe	software	5150.00	66.44
19	Debit	07/15/25	Stars & Stripes	yard signs for Sunday Market, Town owes 1/2	5325.05	154.50
20	Debit	07/16/25	Notary Huntington Bank	notary registration for Jesus Villalba	5615.00	245.95
21	Debit	07/17/25	U.S. Postal Service (meter)	postage for vital records	5620.00	8.40
22	Debit	07/17/25	Amazon Capital Services	supplies (privacy screen, pad), Town owes 1/2	5615.00	110.01
23	Debit	07/17/25	Amazon Capital Services	Sunday Market event, Town owes 1/2	5615.00	29.49
24	Debit	07/21/25	Extreme Soccer	marketing t-shirts for employees, Town owes 1/2	5625.06	394.50
25	Debit	07/22/25	TechPro, Inc.	IT services	5005.00	275.00
26	Debit	07/22/25	Amazon Capital Services	office supplies, Town owes 1/2	5615.00	16.06
27	Debit	07/24/25	Pitney Bowes Postedge	quarterly lease payment	5620.00	201.06
28	Debit	07/24/25	Pitney Bowes Postedge	postage	5620.00	100.00
29	Debit	07/24/25	UPrinting	signs for KYR event, Town owes 1/2	5625.00	75.17
30	Debit	07/24/25	Van Nuys	postage	5620.00	5.00
31	Debit	07/25/25	Pitney Bowes Postedge	postage	5620.00	100.00
32	Debit	07/25/25	Pitney Bowes Postedge	postage	5620.00	100.00
33	Debit	07/25/25	Pitney Bowes Postedge	postage	5620.00	100.00
34	Debit	07/25/25	Amazon Capital Services	office supplies, Town owes 1/2	5615.00	24.72
35	Debit	07/28/25	U.S. Postal Service (meter)	postage for vital records	5620.00	8.40
36	Debit	07/28/25	U.S. Postal Service (meter)	postage for vital records	5620.00	27.20
37	Debit	07/30/25	U.S. Postal Service (meter)	postage for vital records	5620.00	8.40
38	Debit	07/30/25	Amazon Capital Services	office supplies (batteries for clinic)	5615.00	64.70
39	Debit	07/30/25	Amazon Capital Services	office supplies (stamps, laptop bag, event merch)	5615.00	56.31
40	Debit	07/30/25	Amazon Capital Services	office supplies (binders for mental health interns)	5615.00	26.87
41	Debit	07/30/25	Amazon Capital Services	office supplies (vitals money box)	5615.00	26.59
42	Debit	07/30/25	Office Depot	participatory budgeting supplies, Town owes 1/2	5615.00	29.74
43	Debit	07/30/25	Tony's Fresh Market	participatory budgeting food, Town owes 1/2	5615.00	7.67
<b>Total Interim Disbursements</b>						<b>\$ 4,512.49</b>

**INTERCOMPANY**

1	Debit	07/02/25	Amazon Capital Services	office (keyboard/forks), Town reimburse 1/2	1400.00	\$ 58.23
2	Debit	07/02/25	Amazon Capital Services	office supplies (pen holder), town to reimburse	1400.00	13.99
3	Debit	07/02/25	Amazon Capital Services	office (calendar), town to reimburse	1400.00	15.48
4	Debit	07/02/25	UPrinting	business cards for trustees	1400.00	215.82
5	Debit	07/03/25	Sign Express	door name for new elected officials, Town owes 1/2	1400.00	143.00
6	Debit	07/08/25	Extreme Soccer	marketing t-shirts for employees, Town owes 1/2	1400.00	100.00
7	Debit	07/08/25	Amazon Capital Services	office supplies; Town owes 1/2	1400.00	20.23
8	Debit	07/09/25	Amazon Capital Services	office supplies (coffee), Town owes 1/2	1400.00	27.43
9	Debit	07/09/25	Amazon Capital Services	marketing sign, Town to reimburse	1400.00	47.99
10	Debit	07/09/25	Amazon Capital Services	office supplies; Town owes 1/2	1400.00	13.84
11	Debit	07/14/25	Amazon Capital Services	office supplies, Town owes 1/2	1400.00	17.73
12	Debit	07/14/25	Amazon Capital Services	Sunday Market event, Town owes 1/2	1400.00	12.49
13	Debit	07/15/25	Stars & Stripes	yard signs for Sunday Market, Town owes 1/2	1400.00	154.50
14	Debit	07/17/25	Amazon Capital Services	supplies (privacy screen, pad), Town owes 1/2	1400.00	110.00
15	Debit	07/17/25	Amazon Capital Services	Sunday Market event, Town owes 1/2	1400.00	29.49
16	Debit	07/21/25	Extreme Soccer	marketing t-shirts for employees, Town owes 1/2	1400.00	394.50
17	Debit	07/22/25	Amazon Capital Services	office supplies, Town owes 1/2	1400.00	16.06
18	Debit	07/24/25	UPrinting	signs for KYR event, Town owes 1/2	1400.00	75.16
19	Debit	07/25/25	Amazon Capital Services	office supplies, Town owes 1/2	1400.00	24.72

**Berwyn Public Health District  
Disbursements for Approval  
August 11, 2025**

<u>Item</u>	<u>Ref #</u>	<u>Date</u>	<u>Payee</u>	<u>Description</u>	<u>Account</u>	<u>Amount</u>
20	Debit	07/30/25	Office Depot	participatory budgeting supplies, Town owes 1/2	1400.00	29.74
21	Debit	07/30/25	Tony's Fresh Market	participatory budgeting food, Town owes 1/2	1400.00	7.67
<b>Total Intercompany</b>						<b>\$ 1,528.07</b>
<b>DISBURSEMENTS TO VENDORS</b>						
1	30217	08/11/25	AFS Counseling	Consulting on mental health program	5325.00	\$ 3,420.00
2	30220	08/11/25	Ann Hostetter LCSW	Consulting for mental health program	5325.00	3,420.00
3	30215	08/11/25	AR Electric	building repairs	5006.00	8,680.00
4	30212	08/11/25	BCBS - Profile 43806	2025-08 insurance premiums	5880.00	3,919.33
5	30227	08/11/25	Berwyn General Assistance Fund	Shared employee reimbursement	5326.00	511.29
6a	30214	08/11/25	Berwyn Township	Shared employee reimbursement	5326.00	1,530.94
6b				Reimbursement for Comcast	2400.00	442.00
6c				Reimbursement for Cintas	2400.00	1,738.72
7a	30225	08/11/25	Betsy Canedo	reimbursement - labels	5615.00	47.61
7b				reimbursement - postage for outgoing flyer	5620.00	97.50
7c				reimbursement - additional coats for coat drive	5325.00	104.22
8	30228	08/11/25	City of Berwyn - Water	monthly water	5710-00	44.78
9	30229	08/11/25	Dearborn Life Insurance Company	2025-08 insurance premiums	5880.00	44.09
10	30233	08/11/25	Illinois Dept. of Public Health	2025-08 death and birth certificates	5430.00	264.00
11	30221	08/11/25	Jacqueline Abelar	reimbursement - water mister for outdoor. Town 1/2	5615.00	27.55
12	30232	08/11/25	Jessica Carlos	Therapy services for mental health program	5346.00	520.00
13	30216	08/11/25	Johnny's Landscaping Services	2025-07 grass cut, split H&T	5505.00	287.50
14	30218	08/11/25	Konica Minolta Business Solutions	Usage charges 05/15/25-06/14/25	5515.00	640.32
15	30213	08/11/25	Lawrence Zdarsky	2025-08 Legal Services	5143.00	1,555.00
16	30219	08/11/25	Magic Refrigeration	Maintenance service	5505.00	400.00
17	30226	08/11/25	Nicor Gas	Monthly gas	5710.00	61.21
18	30223	08/11/25	North Berwyn Park District	Corrida del Mariachi 5k Sponsor on 7/16/25	5325.00	5,000.00
19a	30224	08/11/25	Selden Fox, Ltd.	2025-08 Accounting Services	5105.00	2,075.00
19b				2025-08 Software	5106.00	275.00
20	30230	08/11/25	Vanessa Rosales	reimbursement - notary app	5615.00	16.00
21	30222	08/11/25	Vision Service Plan	2025-08 insurance premiums	5880.00	140.97
22	30231	08/11/25	Wells Fargo Vendor Financial Services	copier lease	5005.00	238.47
<b>Total Disbursements to Vendors</b>						<b>\$ 35,501.50</b>
<b>PAYROLL CHECKS &amp; WITHHOLDINGS SUMMARY</b>						
1	Board checks	07/31/25	Board checks	Gross board payroll - July	various	\$ 11,775.39
2	EFT	07/15/25	Gross Payroll	Gross payroll 7/1/25 - 7/15/25	various	19,460.78
3	EFT	07/15/25	Payroll withholdings	Payroll taxes - 7/1/25 - 7/15/25	various	1,588.98
4	EFT	07/15/25	Employer IMRF Obligation	IMRF match - 7/1/25 - 6/7/15/25	5835.00	85.65
5	EFT	07/31/25	Gross Payroll	Gross payroll - 7/16/25 - 7/31/25	various	19,230.05
6	EFT	07/31/25	Payroll withholdings	Payroll taxes - 7/16/25 - 7/31/25	various	2,530.78
7	EFT	07/31/25	Employer IMRF Obligation	IMRF match - 7/16/25 - 7/31/25	5835.00	103.50
<b>Total Payroll &amp; Withholding Disbursements</b>						<b>\$ 54,775.13</b>
<b>Total Disbursements for Approval</b>						<b>\$ 96,317.19</b>
<b>Reconciled Cash Balance at 7/31/25-Byline Bank checking</b>						<b>\$ 30,288.12</b>
<b>Reconciled Cash Balance at 7/31/25-Republic Bank checking</b>						<b>190,041.98</b>
<b>Reconciled Cash Balance at 7/31/25-Republic Bank sweep</b>						<b>88.32</b>
<b>Total</b>						<b>\$ 220,418.42</b>

CERTIFICATE

August 11, 2025  
COOK COUNTY, ILLINOIS

We, the undersigned, members of the Board of the Berwyn Public Health District, Cook County, Illinois, certify and state as follows:

that we have this 11th day of August 2025 examined and approved the foregoing claims or charges against Berwyn Public Health District Fund and that we hereby approve said claims or charges and direct the Chairman to pay the same aforesaid vouchers and payroll consisting of 2 pages.

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Treasurer

\_\_\_\_\_  
Chairman

CERTIFICATE

I, the undersigned, Secretary of Berwyn Public Health District, Cook County, Illinois, certify and state as follows:

that the Board of the Berwyn Public Health District examined, reviewed, approved and directed the payment of the foregoing accounts on this 11th day of August 2025 and that the foregoing amounts are due to the organizations or persons stated above.

\_\_\_\_\_  
Secretary

Countersigned

\_\_\_\_\_  
Chairman



## AGENDA ITEM SUMMARY

AGENDA ITEM: **7**

<b>TITLE</b>	Statement of Receipts & Disbursements
<b>MEETING DATE</b>	August 11, 2025
<b>SUBMITTED BY</b>	Brian Eagan, CPA   Senior Vice President, Selden Fox, Ltd.

### SUMMARY

Statement of revenues, expenditures, and changes in net assets – modified cash basis for the Health District Fund 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 July 31, 2025**.

### ACTION PROPOSED

INFORMATIONAL ONLY

DISCUSS

REVIEW

APPROVAL

# Selden Fox

Accounting for your future

619 Enterprise Drive | Oak Brook, Illinois 60523 | [www.seldenfox.com](http://www.seldenfox.com)  
p 630.954.1400 | f 630.954.1327 | [email@seldenfox.com](mailto:email@seldenfox.com)

## ACCOUNTANT'S COMPILATION REPORT

Board of Health  
Berwyn Public Health District  
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, 2025 through July 31, 2025 of **Berwyn Public Health District**. 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 Public Health District**. 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 Public Health District.

*Selden Fox, Ltd.*

August 6, 2025

**Berwyn Public Health District**  
**Statement of Revenues, Expenditures, and**  
**Changes in Net Assets - Modified Cash Basis**  
**April-July 2025**

	Apr-July 2025	Tentative Budget	Remaining Budget	% of Budget
<b>Income</b>				
4000.00 Real Estate Taxes		-	-	
4100.00 Property Tax	\$ 33,335.33	\$ 760,000.00	\$ (726,664.67)	4.39%
4200.00 Replacement Tax	9,208.72	35,000.00	(25,791.28)	26.31%
4300.00 Grant Income	-	125,000.00	(125,000.00)	0.00%
4400.01 Fees, Rents and Others			-	
4400.00 Rental income	19,230.00	76,440.00	(57,210.00)	25.16%
4410.00 Vital Record Income	21,007.87	32,500.00	(11,492.13)	64.64%
4450.00 Clinic Fees & Income	-	1,000.00	(1,000.00)	0.00%
<b>Total 4400.01 Fees, Rents and Others</b>	<b>40,237.87</b>	<b>109,940.00</b>	<b>(69,702.13)</b>	<b>36.60%</b>
4440.00 Miscellaneous Income	100.00	3,500.00	(3,400.00)	2.86%
4600.00 Investment Income	17,220.87	15,000.00	2,220.87	114.81%
<b>Total Income</b>	<b>100,102.79</b>	<b>1,048,440.00</b>	<b>(948,337.21)</b>	<b>9.55%</b>
<b>Gross Profit</b>	<b>100,102.79</b>	<b>1,048,440.00</b>	<b>(948,337.21)</b>	<b>9.55%</b>
<b>Expenses</b>				
5000.00 Capital Outlay			-	
5005.00 Medical & Office Equipment	207,293.96	150,000.00	57,293.96	138.20%
5006.00 Roof and Building Improvements	16,817.00	50,000.00	(33,183.00)	33.63%
5007.00 Park Improvements and Equipment	15,110.00	8,000.00	7,110.00	188.88%
5010.00 Parking Lot Improvements	-	10,000.00	(10,000.00)	0.00%
<b>Total 5000.00 Capital Outlay</b>	<b>239,220.96</b>	<b>218,000.00</b>	<b>21,220.96</b>	<b>109.73%</b>
5100.00 Contractual Services			-	
5105.00 Accounting/Bookkeeping	9,211.15	24,885.00	(15,673.85)	37.01%
5106.00 Payroll Processing Fees	275.00	2,400.00	(2,125.00)	11.46%
5115.00 Annual Audit	-	8,500.00	(8,500.00)	0.00%
5120.00 Association Dues	55.00	2,000.00	(1,945.00)	2.75%
5135.00 Gen Liab, Work Comp, Prop Ins	(628.50)	24,000.00	(24,628.50)	-2.62%
5140.00 Legal Expense	-	7,500.00	(7,500.00)	0.00%
5143.00 Health District Attorney	6,220.00	19,950.00	(13,730.00)	31.18%
5144.00 IT Services	-	10,000.00	(10,000.00)	0.00%
5150.00 Website Services	573.71	5,000.00	(4,426.29)	11.47%
5160.00 Rodent Abatement Agreement	-	40,000.00	(40,000.00)	0.00%
5170.00 Grant Consultants	6,000.00	46,000.00	(40,000.00)	13.04%
5185.00 Contractual Services - Vision/Hearing	-	6,000.00	(6,000.00)	0.00%
5190.00 Contractual Services - Dental	-	15,000.00	(15,000.00)	0.00%
5195.00 Contractual Services - Pediatri	-	20,000.00	(20,000.00)	0.00%
<b>Total 5100.00 Contractual Services</b>	<b>21,706.36</b>	<b>231,235.00</b>	<b>(209,528.64)</b>	<b>9.39%</b>

**Berwyn Public Health District**  
**Statement of Revenues, Expenditures, and**  
**Changes in Net Assets - Modified Cash Basis**  
**April-July 2025**

	Apr-July 2025	Tentative Budget	Remaining Budget	% of Budget
<b>5300.00 Health Programs</b>			-	
5310.00 Lead Awareness Program	-	2,500.00	(2,500.00)	0.00%
5315.00 Clinics	2,245.08	10,000.00	(7,754.92)	22.45%
5320.00 Spec. Program - Flu	6,512.78	19,000.00	(12,487.22)	34.28%
5325.00 Spec. Programs - Other	42,138.15	40,000.00	2,138.15	105.35%
5325.02 Special Program-Combined Veteran	-	4,000.00	(4,000.00)	0.00%
5325.03 Berwyn Holiday Fund	-	5,000.00	(5,000.00)	0.00%
5325.04 Senior Breakfast	-	2,000.00	(2,000.00)	0.00%
5325.05 Sunday Market	1,523.14	12,000.00	(10,476.86)	12.69%
5325.06 Marketing and Promotion	2,648.05	5,000.00	(2,351.95)	52.96%
5326.00 Spec. Programs - Intergov	8,067.84	35,000.00	(26,932.16)	23.05%
5328.00 Special Programs-Emergency Prep	-	5,000.00	(5,000.00)	0.00%
5332.00 Special Prg. - Eyes for Educati	2,250.00	8,500.00	(6,250.00)	26.47%
5334.00 Special Prg.-Health Grants	-	80,000.00	(80,000.00)	0.00%
5336.00 Health Families	-	100,000.00	(100,000.00)	0.00%
5337.00 Infrastructure Initiatives	314,685.38	1,000,000.00	(685,314.62)	31.47%
5340.00 Participatory Budget	37.41	17,000.00	(16,962.59)	0.22%
5345.00 Mental Health Voucher Program	-	50,000.00	(50,000.00)	0.00%
5346 New Programs and Initiatives	62,238.84	300,000.00	(237,761.16)	20.75%
<b>Total 5300.00 Health Programs</b>	<b>442,346.67</b>	<b>1,695,000.00</b>	<b>(1,252,653.33)</b>	<b>26.10%</b>
<b>5400.00 Other Expenditures</b>			-	
5405.00 Conference/Education Expenses	540.00	10,000.00	(9,460.00)	5.40%
5410.00 Contingencies		5,000.00	(5,000.00)	0.00%
5413.00 Transaction Processing Fees	1,148.34	6,500.00	(5,351.66)	17.67%
5420.00 Medical Waste Disposal	1,701.02	12,500.00	(10,798.98)	13.61%
5425.00 Official's Bonds	3,500.00	4,000.00	(500.00)	87.50%
5430.00 Death Surcharge Fee	1,388.00	7,500.00	(6,112.00)	18.51%
<b>Total 5400.00 Other Expenditures</b>	<b>8,277.36</b>	<b>45,500.00</b>	<b>(37,222.64)</b>	<b>18.19%</b>
<b>5500.00 Repairs and Maintenance</b>			-	
5505.00 Building Maintenance	11,300.92	25,000.00	(13,699.08)	45.20%
5510.00 Janitorial Service	1,520.00	3,000.00	(1,480.00)	50.67%
5515.00 Equipment Maintenance Agreement	1,169.68	5,000.00	(3,830.32)	23.39%
5530.00 Snow Removal	437.50	3,500.00	(3,062.50)	12.50%
<b>Total 5500.00 Repairs and Maintenance</b>	<b>14,428.10</b>	<b>36,500.00</b>	<b>(22,071.90)</b>	<b>39.53%</b>
<b>5600.00 Supplies and Materials</b>			-	
5605.00 Janitorial Supplies	4,880.51	5,000.00	(119.49)	97.61%
5610.00 Medical Supplies	2,269.23	5,000.00	(2,730.77)	45.38%

**Berwyn Public Health District**  
**Statement of Revenues, Expenditures, and**  
**Changes in Net Assets - Modified Cash Basis**  
**April-July 2025**

	Apr-July 2025	Tentative Budget	Remaining Budget	% of Budget
5615.00 Office Supplies and Expense	7,632.42	15,000.00	(7,367.58)	50.88%
5620.00 Postage and Meter Rental	3,033.44	3,000.00	33.44	101.11%
5625.00 Printing and Publication	369.17	10,000.00	(9,630.83)	3.69%
<b>Total 5600.00 Supplies and Materials</b>	<b>18,184.77</b>	<b>38,000.00</b>	<b>(19,815.23)</b>	<b>47.85%</b>
5700.00 Utilities			-	
5710.00 Heat, Light and Water	1,004.23	4,000.00	(2,995.77)	25.11%
5720.00 Telephone	2,576.11	10,000.00	(7,423.89)	25.76%
<b>Total 5700.00 Utilities</b>	<b>3,580.34</b>	<b>14,000.00</b>	<b>(10,419.66)</b>	<b>25.57%</b>
5800.00 Payroll Expenses			-	
5815.00 Chairman	14,941.67	46,000.00	(31,058.33)	32.48%
5816.00 Secretary	12,767.38	36,200.00	(23,432.62)	35.27%
5817.00 Treasurer	11,613.75	36,200.00	(24,586.25)	32.08%
5820.00 Clerks	26,832.07	162,750.00	(135,917.93)	16.49%
5829.0 Interns	6,133.50	45,000.00	(38,866.50)	13.63%
5830.00 Health Director	6,990.40	24,000.00	(17,009.60)	29.13%
5831.00 Taxes - Employer FICA	12,337.14	45,000.00	(32,662.86)	27.42%
5832.00 Taxes - Employer Medicare	2,885.30	10,000.00	(7,114.70)	28.85%
5833.00 Taxes - SUTA	1,468.19	4,000.00	(2,531.81)	36.70%
5835.00 Retirement Contribution	784.84	15,000.00	(14,215.16)	5.23%
5840.00 Inspectors	21,580.26	110,250.00	(88,669.74)	19.57%
5841.00 Environmental Health Practitioner	19,679.23	65,000.00	(45,320.77)	30.28%
5845.00 Janitor	6,014.70	30,000.00	(23,985.30)	20.05%
5860.00 Public Health Nurses	65,027.69	147,000.00	(81,972.31)	44.24%
5880.00 Grp Health, Vision, Dental Ins	15,038.41	65,000.00	(49,961.59)	23.14%
<b>Total 5800.00 Payroll Expenses</b>	<b>224,094.53</b>	<b>841,400.00</b>	<b>(617,305.47)</b>	<b>26.63%</b>
<b>Total Expenses</b>	<b>971,839.09</b>	<b>3,119,635.00</b>	<b>(2,147,795.91)</b>	<b>31.15%</b>
<b>Net Operating Income</b>	<b>(871,736.30)</b>	<b>(2,071,195.00)</b>	<b>1,199,458.70</b>	<b>42.09%</b>
<b>Net Income</b>	<b>\$ (871,736.30)</b>	<b>\$ (2,071,195.00)</b>	<b>\$ 1,199,458.70</b>	<b>42.09%</b>
<b>Beginning net assets</b>	<b>\$ 2,560,575.19</b>			
<b>Ending net assets</b>	<b>\$ 1,688,838.89</b>			



## AGENDA ITEM SUMMARY

AGENDA ITEM: **9-A**

<b>TITLE</b>	Annual Financial Report Draft for the Fiscal Year Ended March 31, 2025
<b>MEETING DATE</b>	August 11, 2025
<b>SUBMITTED BY</b>	Brian Eagan, CPA   Senior Vice President, Selden Fox, Ltd.

### SUMMARY

Item Deferred 7/2025

### ATTACHMENTS

- BPHD's Annual Financial Report Draft for the Fiscal Year Ended March 31, 2025

### ACTION PROPOSED

INFORMATIONAL ONLY

DISCUSS

REVIEW

APPROVAL

DRAFT

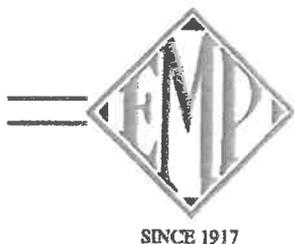
***ANNUAL FINANCIAL REPORT***

**TOWNSHIP OF BERWYN  
PUBLIC HEALTH DISTRICT  
BERWYN, ILLINOIS**

**FOR THE FISCAL YEAR ENDED  
MARCH 31, 2025**

**TOWNSHIP OF BERWYN  
PUBLIC HEALTH DISTRICT  
TABLE OF CONTENTS  
MARCH 31, 2025**

	<u>Exhibit</u>	<u>Page</u>
Independent Auditor's Report		1
<b>Required Supplementary Information</b>		
Management's Discussion and Analysis		3
<b>Basic Financial Statements:</b>		
Government-Wide Financial Statements:		
Statement of Net Position	A	8
Statement of Activities	B	9
Fund Financial Statements:		
Balance Sheet – Governmental Funds	C	10
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds	D	12
Notes to the Basic Financial Statements		14
<b>Required Supplementary Information:</b>		
Schedule of Changes in Net Pension Liability and Related Ratios – Illinois Municipal Retirement Fund (IMRF)		27
Schedule of Employer Contributions – Illinois Municipal Retirement Fund (IMRF)		29
	<u>Schedule</u>	
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund	1	30
Notes to Required Supplementary Information		32



CERTIFIED PUBLIC ACCOUNTANTS  
AND CONSULTANTS

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

1875 Hicks Road  
Rolling Meadows, Illinois 60008

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Health,  
Township of Berwyn Public Health District  
Berwyn, Illinois

**Opinions**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Township of Berwyn Public Health District, Berwyn, Illinois (the "District") as of and for the year ended March 31, 2025, and the related notes to the financial statements, which collectively comprise the District'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, each major fund, and the aggregate remaining fund information of the District, as of March 31, 2025, 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 Opinions**

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 Township of Berwyn Public Health District, and to meet our other 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 opinions.

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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 District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

**Auditor's Responsibilities 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 opinions. 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 judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment 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 District'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 judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District'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.

#### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

*Evans, Marshall & Pease, P.C.*

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

Rolling Meadows, Illinois  
XXXXXX XX, 2025  
(10)

**DRAFT**

**REQUIRED SUPPLEMENTARY INFORMATION**  
**Management's Discussion and Analysis**

DRAFT

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This section of the Township of Berwyn Public Health District's annual financial report is the discussion and analysis of the District's financial performance and provides an overall review of the District's financial activities for the fiscal year ending March 31, 2025.

The management of the District encourages readers to consider the information presented herein in conjunction with the basic financial statements to enhance their understanding of the District's financial performance. Certain comparative information between the current year and the prior year is required to be presented in the MD&A and is included in this analysis.

### ***Financial Highlights***

- The District's total net position as of March 31, 2024 was reported as \$4,184,313. The net position decreased by \$82,500, to \$4,101,813 as of March 31, 2025.
- As of the close of the current fiscal year, the District's governmental funds reported an ending non-spendable fund balance of \$13,025 and an ending unassigned fund balance of \$2,171,901, totaling \$2,184,926.

### ***Overview of the Financial Statements***

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

- *The statement of net position and statement of activities* are *government-wide* financial statements that provide both short-term and long-term information about the District's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District. Fund statements generally report operation 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 District's financial statements, including the portion of the District's activities they cover and the types of information they contain, are shown in the following table.

*Major features of the Government-Wide and Fund Financial Statements*

	Government-Wide Statements	Fund Financial Statements
		Governmental Funds
Scope	Entire District (except fiduciary funds)	The activities of the District that are not fiduciary, such as general fund
Required financial statements	Statement of net position	Balance sheet
	Statement of activities	Statement of revenues, expenditures, and changes in fund balance
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial focus
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Generally assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or 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 of 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 District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the District'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 District cannot readily convert capital assets to liquid assets. Districts can, and sometimes do, convert capital 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 District's net position and how it has changed throughout the year. Net position – the difference between the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources – is one way to measure the District's financial health or position.

- Over time, increases or decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the District's overall health, one needs to consider additional non-financial factors, such as changes in the District's property tax base and the condition of facilities.

In the government-wide financial statements, the District's activities are presented as follows:

- *Governmental activities* – All of the District's basic services are included here, such as support services, community programs and administration. Property taxes finance most of these activities.

***Fund Financial Statements***

The fund financial statements provide more detailed information about the District's funds, focusing on its most significant or "major" funds – not the District as a whole. Funds are accounting devices the District 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.
- The District establishes other funds to control and manage money for particular purposes or to show that it is properly using certain revenues.

The District has one fund type:

*Governmental funds* – The District'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 District'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.

**TOWNSHIP OF BERWYN PUBLIC HEALTH DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED MARCH 31, 2025**

**DRAFT**

**Financial Analysis of the District as a Whole:**

**Condensed Statement of Net Position**

	Governmental Activities	
	2025	2024
<b>Assets</b>		
Current assets	\$ 2,971,251	\$ 3,000,827
Capital assets	1,336,191	957,205
<b>Total Assets</b>	<b>4,307,442</b>	<b>3,958,032</b>
Deferred Outflows of Resources	158,853	247,198
<b>Liabilities</b>		
Current liabilities	364,482	20,917
<b>Total Liabilities</b>	<b>364,482</b>	<b>20,917</b>
<b>Net Position</b>		
Net investment in capital assets	945,910	616,655
Unrestricted	3,155,903	3,567,658
<b>Total Net Position</b>	<b>\$ 4,101,813</b>	<b>\$ 4,184,313</b>

**Changes in Net Position**

	Governmental Activities	
	2025	2024
<b>Revenues</b>		
<b>Program Revenues</b>		
Charges for services	\$ 35,685	\$ 37,373
Operating grants and contributions	12,500	67,772
<b>Total Program Revenues</b>	<b>48,185</b>	<b>105,145</b>
<b>General Revenues</b>		
General tax levy	792,395	798,780
Corporate replacement taxes	24,029	38,157
Earnings on investments	73,301	40,892
Rental income	76,625	76,440
Other	415	4,212
<b>Total General Revenues</b>	<b>966,765</b>	<b>958,481</b>
<b>Total Revenues</b>	<b>1,014,950</b>	<b>1,063,626</b>
<b>Expenses</b>		
Administration	793,057	539,784
Health programs	232,720	182,258
Depreciation - unallocated	71,673	70,042
<b>Total Expenses</b>	<b>1,097,450</b>	<b>792,084</b>
Change in Net Position	(82,500)	271,542
Net Position - Beginning	4,184,313	3,912,771
Net Position - Ending	<b>\$ 4,101,813</b>	<b>\$ 4,184,313</b>

***Financial Analysis of the District as a Whole (Cont'd):***

The District anticipated a slight increase in revenue from the tax-capped tax levy.

The District's total revenues were \$1,014,950 for governmental activities. Local taxes were \$816,424 or 80.44% of the total. Of the local taxes, \$792,395 was from property taxes and \$24,029 from corporate replacement tax. Earnings from investments were \$73,301. Miscellaneous income (e.g., charges for services, grant income, rental income, and other) made up the remaining balance.

Total costs for all governmental programs totaled \$1,097,450. Of this total, \$793,057 was for administration, \$232,720 was for health programs, and \$71,673 was for depreciation.

As noted earlier net position may serve as a useful indicator of the District's financial position. The District's overall financial position and results of operations improved during the fiscal year ended March 31, 2025. The assets and deferred outflows of resources exceeded the liabilities and deferred inflows of resources resulting in a net position balance of \$4,101,813 as of the close of the fiscal year.

Please note that the amounts reported for governmental funds in the audit statement are different from the summary tables above because (1) capital assets used in governmental funds are not financial resources, as they are in business, and are not reported as assets in governmental funds, and (2) long-term liabilities, including bonds payable, are not due in the current period and therefore not reported as liabilities in the funds.

The governmental fund decreased its fund balance by \$375,222 to a total fund balance of \$2,184,926.

***Township Budgetary Highlights***

The District spent \$1,955,159 less than the budgeted amount. The budget will continue to be monitored in the future in hopes of producing similar results.

***Capital Assets and Debt Administration***

***Capital Assets (See Note 4):***

As of March 31, 2025, the District has \$945,910 net capital assets including land of \$916, construction in progress of \$373,968, building and improvements of \$529,579, and furniture and equipment of \$41,447. There were \$400,928 of additions to capital assets. The District had no disposals of capital assets in the current fiscal year.

***Long-term Liabilities:***

As of March 31, 2025, the District reported no long-term liabilities on the Statement of Net Position.

***Contacting the District's Financial Management Team***

This financial report is designed to provide the District's citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report please contact David J. Avila, President, Board of Health, Berwyn Public Health District, 6600 W. 26<sup>th</sup> Street, Berwyn, IL 60402.

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**BASIC FINANCIAL STATEMENTS**

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TOWNSHIP OF BERWYN  
PUBLIC HEALTH DISTRICT  
STATEMENT OF NET POSITION  
MARCH 31, 2025

EXHIBIT A  
**DRAFT**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and investments	\$ 2,507,574
Receivables, net of allowance for uncollectibles	
Property taxes	441,408
Corporate replacement taxes	1,215
Prepaid items	13,025
Due from Berwyn Township	8,029
Capital assets not being depreciated	374,884
Capital assets, net of accumulated depreciation	571,026
Net pension asset - IMRF	<u>390,281</u>
 Total Assets	 <u>4,307,442</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pensions - IMRF	<u>158,853</u>
 Total Deferred Outflows of Resources	 <u>158,853</u>
<b>LIABILITIES</b>	
Accounts payable	362,461
Payroll withholdings payable	<u>2,021</u>
 Total Liabilities	 <u>364,482</u>
<b>NET POSITION</b>	
Net investment in capital assets	945,910
Unrestricted	<u>3,155,903</u>
 Total Net Position	 <u>\$ 4,101,813</u>

The accompanying notes to the financial statements are an integral part of this statement.

TOWNSHIP OF BERWYN  
PUBLIC HEALTH DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED MARCH 31, 2025

EXHIBIT B  
**DRAFT**

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>					
<b>Administration</b>					
Personnel	\$ 607,812	\$ -	\$ -	\$ -	\$ (607,812)
Contractual services	159,671	-	12,500	-	(147,171)
Commodities	25,574	-	-	-	(25,574)
Health programs	232,720	35,685	-	-	(197,035)
Depreciation - unallocated	71,673	-	-	-	(71,673)
<b>Total Governmental Activities</b>	<b>\$ 1,097,450</b>	<b>\$ 35,685</b>	<b>\$ 12,500</b>	<b>\$ -</b>	<b>(1,049,265)</b>
<b>GENERAL REVENUES</b>					
					792,395
					24,029
					73,301
					76,625
					415
					966,765
					(82,500)
					4,184,313
					\$ 4,101,813

The accompanying notes to the financial statements are an integral part of this statement.

TOWNSHIP OF BERWYN  
PUBLIC HEALTH DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
MARCH 31, 2025

EXHIBIT C  
**DRAFT**

	General Fund
<b>ASSETS</b>	
Cash and investments	\$ 2,507,574
Receivables, net of allowance for uncollectibles	
Property taxes	441,408
Corporate replacement taxes	1,215
Prepaid items	13,025
Due from Berwyn Township	8,029
 Total Assets	 \$ 2,971,251
<b>LIABILITIES</b>	
Accounts payable	\$ 362,461
Payroll withholdings payable	2,021
 Total Liabilities	 364,482
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Unavailable revenue - property taxes	421,843
 Total Deferred Inflows of Resources	 421,843
<b>FUND BALANCES</b>	
Non-spendable	13,025
Unassigned	2,171,901
 Total Fund Balances	 2,184,926
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances	 \$ 2,971,251

(Continued)

The accompanying notes to the financial statements are an integral part of this statement.

TOWNSHIP OF BERWYN  
PUBLIC HEALTH DISTRICT  
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
MARCH 31, 2025

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Total fund balances-governmental funds (Exhibit C)	\$ 2,184,926
Amounts reported for governmental activities in the statement of net position are different because:	
Net capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	945,910
Differences between expected and actual experiences, assumption changes and net differences between projected and actual earnings and contributions subsequent to the measurement date for the post retirement benefits are recognized as deferred outflows of resources and deferred inflows of resources on the statement of net position.	
Deferred outflows - pension related	158,853
Deferred inflows of resources related to property taxes, do not relate to current financial resources and are not included in the funds.	421,843
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the governmental funds.	
Pension related asset	<u>390,281</u>
Net Position of Governmental Activities (Exhibit A)	<u><u>\$ 4,101,813</u></u>

The accompanying notes to the financial statements are an integral part of this statement.

TOWNSHIP OF BERWYN  
 PUBLIC HEALTH DISTRICT  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE  
 GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED MARCH 31, 2025

	<u>General Fund</u>
<u>Revenues</u>	
General tax levy	\$ 790,314
Tax increment financing	2,216
Corporate replacement taxes	21,813
Earnings on investments	73,301
Lease income	76,625
Grants	12,500
Vital record income	35,097
Clinic fees and income	588
Miscellaneous	415
	<u>1,012,869</u>
<u>Total Revenues</u>	<u>1,012,869</u>
<u>Expenditures</u>	
Current	
Administration	
Personnel	569,198
Contractual services	115,409
Commodities	25,574
Health Programs	
Contractual services	232,720
Capital Outlay	
Administration	445,190
	<u>1,388,091</u>
<u>Total Expenditures</u>	<u>1,388,091</u>
<u>Net Change in Fund Balance</u>	(375,222)
<u>Fund Balance - Beginning</u>	<u>2,560,148</u>
<u>Fund Balance - Ending</u>	<u>\$ 2,184,926</u>

(Continued)

The accompanying notes to the financial statements are an integral part of this statement.

TOWNSHIP OF BERWYN  
PUBLIC HEALTH DISTRICT  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED MARCH 31, 2025

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Total net change in fund balances-governmental funds (Exhibit D) \$ (375,222)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period.

Depreciation expense	\$ (71,673)	
Capital outlay over capitalization limits	400,928	329,255

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	2,081
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Some amounts reported in the statement of activities do not require the use of current financial resources and therefore are not reported in the governmental funds.

Changes in pension and related deferred outflows and deferred inflows of resources	(38,614)
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Change in net position of governmental activities (Exhibit B)	\$ (82,500)
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The accompanying notes to the financial statements are an integral part of this statement.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Township of Berwyn Public Health District, Berwyn, Illinois (the "District") provides a variety of services to its residents. The district's office assists residents with vaccinations, education, and various other health issues for those in need.

The District is governed by a President and Members of the Board of Health. The District does not have any component units, foundations or other organizations that meet the requirements established by the Governmental Accounting Standards Board.

**A. Financial Reporting Entity**

Accounting principles generally accepted in the United States of America require that the financial statements of the reporting entity include: (1) the primary government, (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statement to be misleading or incomplete. The criteria provided by the Governmental Accounting Standards Board have been considered and there are no agencies or entities which should be presented with the District. In addition, the District is not aware of any entity that would exercise such oversight that would result in the District being considered a component unit of the entity.

**B. Basis of Presentation – Fund Accounting**

**Government-Wide Financial Statements**

The Statement of Net Position and Statement of Activities display information about the District as a whole. They include all funds of the reporting entity except for fiduciary funds. These statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange 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 District.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function, segment or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Indirect expenses not allocated to functions are reported separately. Depreciation expense and interest on general long-term debt are considered such indirect expenses. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and standard revenues that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

**Fund Financial Statements**

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. 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. In turn, each category is divided into separate fund types.

**Governmental Funds**

Governmental fund types are used to account for the District's general government activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets and the servicing of general long-term debt. Governmental fund types include the following:

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**General Fund** – The General Fund is the primary operating fund of the District and is always classified as a major fund. It is used to account for the revenues collected and expenses paid which are used in providing services in the District. It is used to account for all financial resources except those required to be accounted for in other funds.

**Proprietary Funds**

There are no Proprietary Funds within the District.

**Fiduciary Funds (not included in government-wide statements)**

There are no Fiduciary Funds within the District.

**Major and Non-major Funds**

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 District or meets the following criteria:

- a. Total assets, liabilities, revenues collected, or expenses paid of the individual governmental or enterprise fund are at least ten percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues collected, or expenses paid of the individual governmental or enterprise fund are at least five percent of the corresponding total for all governmental and enterprise funds combined.

**The District has classified all funds as major:**

General Fund                      See above for description.

**C. Measurement Focus/Basis of Accounting**

**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 objectives of this measurement focus are the determination of operating income, changes in net position (cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.

The fund financial statements are presented using 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 statements 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, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

In the fund financial statements, governmental 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. Principal and interest on general long-term debt are recognized when due.

**D. Deposits and Investments**

The District's cash is considered to be cash on hand and cash held in depository accounts. The District maintains cash and deposit accounts for each fund. The District's funds are deposited only in federally insured financial institutions within the State of Illinois.

The District's investments are stated at fair value. Gains or losses are recognized upon realization. The District has adopted a formal written investment policy that is in compliance with laws and regulations of the State of Illinois.

**E. Prepaid Items**

Certain payments to vendors that reflect costs applicable to future periods are recorded as prepaid items. The District's prepaid amounts are accounted for using the consumption method. At March 31, 2025, the prepaid amount of \$13,025 is for insurance premiums. This amount is reported as a non-spendable fund balance in the governmental funds.

**F. Capital Assets**

In the government-wide financial statements, fixed assets are accounted for as capital assets. All capital outlay expenditures which exceed a capitalization threshold of \$5,000 per asset for equipment and \$20,000 per asset for land, buildings and improvements per asset are capitalized and valued at historical cost, or estimated historical cost if actual is unavailable, except for donated capital assets which are recorded at their acquisition value at the date of donation. Prior to April 1, 2004, infrastructure assets were not capitalized. Such assets have been valued at estimated historical cost. Depreciation of all exhaustible capital assets is recorded as an 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, improvements and infrastructure, 10 to 50 years; furniture and equipment, 5 to 20 years.

In the fund financial statements, capital assets are accounted for as capital outlay expenses upon acquisition. No depreciation is recorded in the fund financial statements.

**G. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources until then. The District has one item which qualifies for reporting in this category. Pensions reported on the government-wide Statement of Net Position reflect deferred outflows of resources. This item derives from the differences between expected and actual experience, the net differences between projected and actual investment earnings on plan investments, and changes of assumptions. This amount is deferred and will be recognized as an outflow of resources in the period during which the amounts become available.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

In addition to liabilities, the statement of financial position will sometimes report a separate section 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(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has one item that qualifies for this category. It is unavailable revenue and it is reported in the governmental funds balance sheet. This unavailable revenue is from property taxes.

**Long-term Debt**

The accounting treatment of long-term debt depends on whether they are reported in the government-wide or fund financial statements. All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements. The long-term debt for governmental funds is not reported as a liability in the fund financial statements. The debt proceeds are reported as other financing sources and payments of principal and interest are reported as expenditures.

**I. Legal Debt Margin**

At March 31, 2025, the legal debt margin for the District was limited to 2.875% of the most recent equalized assessed valuation available. At March 31, 2025, the 2023 tax levy was the most recent available. Based on the 2023 tax year equalized assessed valuation of \$1,058,995,569, the legal debt limit was \$30,446,123. The remaining debt margin was \$30,446,123.

**J. Net Position / Fund Balance Classification Policies**

*Net Position Reporting*

Net position is 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 District’s policy to use restricted resources first, and then unrestricted resources as they are needed.

*Governmental Fund Balance Reporting*

The District classifies governmental fund balances as follows:

*Non-spendable* – includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.

TOWNSHIP OF BERWYN  
PUBLIC HEALTH DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 2025

DRAFT

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

*Restricted* – includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.

*Committed* – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through the adoption of a resolution by the Board of Health, the highest level of authority, and does not lapse at year-end.

*Assigned* – includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. The Board of Health, the highest level of decision-making authority, may authorize by resolution the District Supervisor to assign fund balance. Assignments can be made at the end of the reporting period.

*Unassigned* – includes positive fund balance within the General Fund which has not been classified within the above, mentioned categories and negative fund balances in other governmental funds.

It is the District's policy when expenses are incurred that restricted, committed, or assigned funds be utilized first rather than unassigned funds for the purposes for which those designations were made when both types of funds are available.

**K. Program Revenues**

Amounts reported as program revenues include 1) charges to residents or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

**NOTE 2 – DEPOSITS AND INVESTMENTS**

At March 31, 2025, the carrying amount of the District's deposits and investments totaled \$2,507,574, including petty cash of \$100, and the financial institution balances totaled \$2,522,290.

For disclosure purposes, the amounts are classified as follows:

Cash and Investments	Amount	Maturities		
		Less Than Six Months	Six Months to One Year	One Year to Three Years
Cash with Financial Institutions	\$ 2,122,291	\$ 2,122,291	\$ -	\$ -
Negotiable Certificates of Deposits	399,999	399,999	-	-
<b>Total</b>	<b>\$ 2,522,290</b>	<b>\$ 2,522,290</b>	<b>\$ -</b>	<b>\$ -</b>

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

TOWNSHIP OF BERWYN  
PUBLIC HEALTH DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 2025

DRAFT

**NOTE 2 – DEPOSITS AND INVESTMENTS (CONT'D)**

At March 31, 2025, the District had the following fair value measurements:

Investment Type	Fair Value	Level 1	Level 2	Level 3
Negotiable Certificates of Deposits	\$ 399,999	\$ 399,999	\$ -	\$ -
Total Investments	\$ 399,999	\$ 399,999	\$ -	\$ -

*Interest Rate Risk.* Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment. The District has a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses from increasing interest rates.

*Credit Risk.* Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. At March 31, 2025, the District's deposits were insured up to Federal Depository Insurance Corporation (FDIC) limits.

*Concentration of Credit Risk.* Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The District places no limit on the amount the District may invest in any one issuer.

*Custodial Credit Risk – Deposits.* With respect to deposits, custodial credit risk refers to the risk that, in the event of a bank failure, the District's deposits may not be returned to it. As of March 31, 2025, \$479,522 of deposits were uncollateralized.

*Custodial Credit Risk – Investments.* With respect to investments, custodial credit risk is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investment policy limits the exposure to investment custodial credit risk by requiring all investments be secured by private insurance or collateral.

**NOTE 3 – PROPERTY TAXES AND PROPERTY TAXES RECEIVABLE**

Property taxes are levied each year on all taxable real property located in the District on or before the last Tuesday in December. Taxes attach as an enforceable lien on property on January 1 and are payable in two installments on approximately March 1 and August 1 unless extended due to a delay in the issuance of the final installment by the County of Cook. The District receives significant distributions of tax receipts approximately one month after these due dates. The 2023 tax levy, payable in 2024, was passed on December 15, 2023 and the 2024 tax levy, payable in 2025, was passed on October 17, 2024.

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 unavailable 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 District has provided an allowance for uncollectible real property taxes equal to 1% of the current extension. All property taxes receivable over one year old have been written off.

TOWNSHIP OF BERWYN  
PUBLIC HEALTH DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 2025

DRAFT

**NOTE 3 – PROPERTY TAXES AND PROPERTY TAXES RECEIVABLE (CONT'D)**

Detail of property taxes receivable as of March 31, 2025 is as follows:

Property taxes receivable	\$ 449,794
Less: Allowance for uncollectible taxes	8,386
Net property taxes receivable	\$ 441,408

**NOTE 4 – CHANGES IN CAPITAL ASSETS**

A summary of changes in capital assets follows:

<u>Governmental Activities</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<b>Non-Depreciated Capital Assets</b>				
Land	\$ 916	\$ -	\$ -	\$ 916
Construction In Progress	-	373,968	-	373,968
Subtotal	916	373,968	-	374,884
<b>Depreciated Capital Assets</b>				
Buildings and Improvements	1,552,263	-	-	1,552,263
Furniture and Equipment	205,328	26,960	-	232,288
Subtotal	1,757,591	26,960	-	1,784,551
<b>Accumulated Depreciation:</b>				
Buildings and Improvements	957,408	65,276	-	1,022,684
Furniture and Equipment	184,444	6,397	-	190,841
Subtotal	1,141,852	71,673	-	1,213,525
<b>Net Capital Assets</b>	<b>\$ 616,655</b>	<b>\$ 329,255</b>	<b>\$ -</b>	<b>\$ 945,910</b>

Depreciation was charged to functions as follows:

<b>Governmental Activities:</b>	
Unallocated	\$ 71,673
<b>Total Governmental Activities Depreciation Expense</b>	<b>\$ 71,673</b>

**NOTE 5 – RETIREMENT FUND COMMITMENTS**

**A. Illinois Municipal Retirement Fund (IMRF)**

**IMRF Plan Description**

The employer'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 employer'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.

TOWNSHIP OF BERWYN  
PUBLIC HEALTH DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 2025

DRAFT

**NOTE 5 – RETIREMENT FUND COMMITMENTS (CONT'D)**

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).

**Benefits Provided**

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

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, 2024, the following employees were covered by the benefit terms:

Retirees and Beneficiaries currently receiving benefits	17
Inactive Plan Members entitled to but not yet receiving benefits	6
Active Plan Members	8
Total	31

**Contributions**

As set by statute, the employer'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 employer's annual required contribution rate for calendar year 2024 was 0.85%. For the fiscal year ended March 31, 2025, the employer contributed \$2,426 to the plan. The employer 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.

TOWNSHIP OF BERWYN  
PUBLIC HEALTH DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 2025

DRAFT

**NOTE 5 – RETIREMENT FUND COMMITMENTS (CONT'D)**

**Net Pension Liability**

The employer's net pension liability was measured as of December 31, 2024. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

**Actuarial Assumptions**

The following are the methods and assumptions used to determine total pension liability at December 31, 2024:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Fair Value of Assets.
- The Inflation Rate was assumed to be 2.25%.
- Salary Increases were expected to be 2.75% to 13.75%.
- The Investment Rate of Return was assumed to be 7.25%.
- Projected Retirement Age was from the experience-based table of rates that are specific to the type of eligibility condition, last updated for the 2023 valuation pursuant to an experience study of the period 2020 to 2022.
- For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2020.
- For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.
- For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and 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 as of December 31, 2024:

TOWNSHIP OF BERWYN  
PUBLIC HEALTH DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 2025

DRAFT

**NOTE 5 – RETIREMENT FUND COMMITMENTS (CONT'D)**

Asset Class	Target Allocation	Return 12/31/2024	Projected Returns/Risks	
			One Year Arithmetic	Ten Year Geometric
Equities	33.50%	19.02%	5.70%	4.35%
International Equities	18.00%	6.35%	7.10%	5.40%
Fixed Income	24.50%	3.14%	5.30%	5.20%
Real Estate	10.50%	2.25%	7.30%	6.40%
Alternatives	12.50%	6.72%		
Private Equity		N/A	10.00%	6.25%
Hedge Funds		N/A	N/A	N/A
Commodities		N/A	6.05%	4.85%
Cash Equivalents	1.00%	5.57%	3.60%	3.60%
Total	100.00%			

**Single Discount Rate**

A Single Discount Rate of 7.25% was used to measure the total pension liability as of December 31, 2023. 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 actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. 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 this valuation, the expected rate of return on pension plan investments is 7.25%; the municipal bond rate is 4.08%; and the resulting single discount rate is 7.25%.

TOWNSHIP OF BERWYN  
PUBLIC HEALTH DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 2025

DRAFT

**NOTE 5 – RETIREMENT FUND COMMITMENTS (CONT'D)**

**Changes in the Net Pension Liability**

	<u>Total Pension Liability (A)</u>	<u>Plan Fiduciary Net Position (B)</u>	<u>Net Pension Liability/(Asset) (A) - (B)</u>
Balances at December 31, 2023	\$ 2,149,905	\$ 2,490,455	\$ (340,550)
Changes for the year:			
Service Cost	25,994	-	25,994
Interest on the Total Pension Liability	150,794	-	150,794
Differences Between Expected and Actual Experience of the Total Pension Liability	25,312	-	25,312
Change of assumptions	-	-	-
Contributions - Employer	-	2,560	(2,560)
Contributions - Employees	-	13,548	(13,548)
Net Investment Income	-	247,106	(247,106)
Benefits Payments, including Refunds of Employee Contributions	(165,971)	(165,971)	-
Other (Net Transfer)	-	(11,383)	11,383
	<u>36,129</u>	<u>85,860</u>	<u>(49,731)</u>
Balances at December 31, 2024	<u>\$ 2,186,034</u>	<u>\$ 2,576,315</u>	<u>\$ (390,281)</u>

**Sensitivity of the Net Pension Liability to Changes in the Discount Rate**

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

	1% Decrease 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
Total Pension Liability	\$ 2,392,167	\$ 2,186,034	\$ 2,014,180
Plan Fiduciary Net Position	<u>2,576,315</u>	<u>2,576,315</u>	<u>2,576,315</u>
Net Pension Liability/(Asset)	<u>\$ (184,148)</u>	<u>\$ (390,281)</u>	<u>\$ (562,135)</u>

**Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions**

For the year ended March 31, 2025 the employer recognized pension expense of \$2,427. At March 31, 2025, the employer reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

TOWNSHIP OF BERWYN  
PUBLIC HEALTH DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 2025

DRAFT

**NOTE 5 – RETIREMENT FUND COMMITMENTS (CONT'D)**

Deferred Amounts Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources
<i>Deferred Amounts to be Recognized in Pension Expense in Future Periods</i>		
Differences between expected and actual experience Assumptions	\$ 65,071 (1,239)	\$ - -
Net difference between projected and actual earnings on pension plan investments	94,522	-
Total deferred amounts to be recognized in pension expense in future periods	158,354	-
<i>Pension contributions made subsequent to the measurement date</i>	499	-
Total Deferred Amounts Related to Pensions	\$ 158,853	\$ -

\$499 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as an increase of the net pension asset in the measurement year ending December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending December 31	Net Deferred Outflows (Inflows) of Resources
2025	\$ 98,768
2026	103,852
2027	(29,789)
2028	(14,477)
2029	-
Thereafter	-
Total	\$ 158,354

**B. Social Security/Medicare**

Employees not qualifying for coverage under the Illinois Municipal Retirement Fund are considered “nonparticipating employees.” These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security/Medicare.

**NOTE 6 – RISK MANAGEMENT**

The district 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 District carries commercial insurance. Risks covered include general liability, worker’s compensation and other. During the year ending March 31, 2025, 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.

TOWNSHIP OF BERWYN  
PUBLIC HEALTH DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 2025

DRAFT

**NOTE 7 – LEASE AGREEMENT**

The District rents space in its building to the Township of Berwyn (the "Township"). The one-year lease agreement is reviewed and renewed each year by the Boards of the District and the Township at the annual budget meeting. The District receives \$6,370 per month in lease payments from the Township. For the year ended March 31, 2025, the District received \$76,440 from the Township in lease payments.

**NOTE 8 – COMMITMENTS**

As of March 31, 2025 the District has active projects approximately totaling \$34,779.

**NOTE 9 – 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 March 31, 2025, and the date of this audit report requiring disclosure in the financial statements.

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**REQUIRED SUPPLEMENTARY INFORMATION**

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TOWNSHIP OF BERWYN  
PUBLIC HEALTH DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS  
ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF)  
MOST RECENT CALENDAR YEARS

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Calendar year ending December 31,	2024	2023	2022	2021
<b>Total Pension Liability</b>				
Service cost	\$ 25,994	\$ 19,538	\$ 22,373	\$ 22,701
Interest on the total pension liability	150,794	134,123	155,446	150,045
Changes to benefit terms	-	-	-	-
Difference between expected and actual experience of the total pension liability	25,312	227,657	(337,332)	53,746
Changes of assumption	-	(5,759)	-	-
Benefit payments, including refunds of employee contributions	(165,971)	(131,718)	(134,647)	(169,021)
<b>Net change in total pension liability</b>	<b>36,129</b>	<b>243,841</b>	<b>(294,160)</b>	<b>57,471</b>
Total pension liability - beginning	2,149,905	1,906,064	2,200,224	2,142,753
<b>Total Pension Liability - Ending (A)</b>	<b>\$ 2,186,034</b>	<b>\$ 2,149,905</b>	<b>\$ 1,906,064</b>	<b>\$ 2,200,224</b>
<b>Plan Fiduciary Net Position</b>				
Contributions - employer	\$ 2,560	\$ 2,516	\$ 1,887	\$ 2,462
Contributions - employees	13,548	13,319	10,488	13,341
Net investment income	247,106	240,510	(422,533)	472,887
Benefit payments, including refunds of employee contributions	(165,971)	(131,718)	(134,647)	(169,021)
Other (net transfer)	(11,383)	92,512	(318,470)	52,035
<b>Net change in plan fiduciary net position</b>	<b>85,860</b>	<b>217,139</b>	<b>(863,275)</b>	<b>371,704</b>
Plan fiduciary net position - beginning	2,490,455	2,273,316	3,136,591	2,764,887
<b>Plan Fiduciary Net Position - Ending (B)</b>	<b>\$ 2,576,315</b>	<b>\$ 2,490,455</b>	<b>\$ 2,273,316</b>	<b>\$ 3,136,591</b>
<b>Net Pension Liability/(Asset) - Ending (A) - (B)</b>	<b>\$ (390,281)</b>	<b>\$ (340,550)</b>	<b>\$ (367,252)</b>	<b>\$ (936,367)</b>
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	<b>117.85%</b>	<b>115.84%</b>	<b>119.27%</b>	<b>142.56%</b>
<b>Covered Valuation Payroll</b>	<b>\$ 301,071</b>	<b>\$ 295,983</b>	<b>\$ 233,067</b>	<b>\$ 273,528</b>
<b>Net Pension Liability as a Percentage of Covered Valuation Payroll</b>	<b>-129.63%</b>	<b>-115.06%</b>	<b>-157.57%</b>	<b>-342.33%</b>

2020	2019	2018	2017	2016	2015
\$ 19,698	\$ 18,118	\$ 26,897	\$ 26,497	\$ 23,423	\$ 21,794
152,201	151,038	159,251	170,181	167,773	166,977
-	-	-	-	-	-
(12,546)	(6,039)	(116,955)	(107,247)	338	(20,460)
(34,202)	-	46,958	(80,214)	-	-
<u>(143,742)</u>	<u>(151,981)</u>	<u>(151,689)</u>	<u>(158,608)</u>	<u>(163,318)</u>	<u>(153,695)</u>
(18,591)	11,136	(35,538)	(149,391)	28,216	14,616
<u>2,161,344</u>	<u>2,150,208</u>	<u>2,185,746</u>	<u>2,335,137</u>	<u>2,306,921</u>	<u>2,292,305</u>
<u>\$ 2,142,753</u>	<u>\$ 2,161,344</u>	<u>\$ 2,150,208</u>	<u>\$ 2,185,746</u>	<u>\$ 2,335,137</u>	<u>\$ 2,306,921</u>
\$ 1,847	\$ 3,851	\$ 18,311	\$ 19,786	\$ 19,573	\$ 16,297
9,780	9,792	12,189	12,541	10,253	8,987
375,718	438,222	(158,790)	437,458	154,068	11,562
(143,742)	(151,981)	(151,689)	(158,608)	(163,318)	(153,695)
<u>(24,959)</u>	<u>20,215</u>	<u>16,228</u>	<u>(159,071)</u>	<u>31,290</u>	<u>26,265</u>
218,644	320,099	(263,751)	152,106	51,866	(90,584)
<u>2,546,243</u>	<u>2,226,144</u>	<u>2,489,895</u>	<u>2,337,789</u>	<u>2,285,923</u>	<u>2,376,507</u>
<u>\$ 2,764,887</u>	<u>\$ 2,546,243</u>	<u>\$ 2,226,144</u>	<u>\$ 2,489,895</u>	<u>\$ 2,337,789</u>	<u>\$ 2,285,923</u>
<u>\$ (622,134)</u>	<u>\$ (384,899)</u>	<u>\$ (75,936)</u>	<u>\$ (304,149)</u>	<u>\$ (2,652)</u>	<u>\$ 20,998</u>
129.03%	117.81%	103.53%	113.92%	100.11%	99.09%
\$ 217,330	\$ 217,600	\$ 270,876	\$ 278,684	\$ 227,851	\$ 199,718
-286.26%	-176.88%	-28.03%	-109.14%	-1.16%	10.51%

TOWNSHIP OF BERWYN  
PUBLIC HEALTH DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF EMPLOYER CONTRIBUTIONS  
ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF)  
MOST RECENT CALENDAR YEARS

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Calendar Year Ending December 31	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2024	\$ 2,559	\$ 2,560	\$ 1	\$ 301,071	0.85%
2023	2,516	2,516	-	295,982	0.85%
2022	1,888	1,887	(1)	233,067	0.81%
2021	2,462	2,462	-	273,528	0.90%
2020	1,847	1,847	-	217,330	0.85%
2019	3,852	3,851	(1)	217,600	1.77%
2018	18,311	18,311	-	270,876	6.76%
2017	19,787	19,786	(1)	278,684	7.10%
2016	19,572	19,573	1	227,851	8.59%
2015	16,297	16,297	-	199,718	8.16%

**Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2024 Contribution Rate\***

Valuation Date: December 31, 2024

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

**Methods and Assumptions Used to Determine 2024 Contribution Rates:**

<i>Actuarial Cost Method:</i>	Aggregate entry age normal
<i>Amortization Method:</i>	Level percentage of payroll, closed
<i>Remaining Amortization Period:</i>	19-year closed period
<i>Asset Valuation Method:</i>	5-year smoothed market; 20% corridor
<i>Wage Growth:</i>	2.75%
<i>Price Inflation:</i>	2.25%
<i>Salary Increases:</i>	2.75% to 13.75%, including inflation
<i>Investment Rate of Return:</i>	7.25%
<i>Retirement Age:</i>	Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2020 valuation pursuant to an experience study of the period 2017 to 2019.
<i>Mortality:</i>	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and 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, and 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, and future mortality improvements projected using scale MP-2020.

*Other Information:*  
Notes

There were no benefit changes during the year.

\*Based on Valuation Assumptions used in the December 31, 2022, actuarial valuation

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TOWNSHIP OF BERWYN  
PUBLIC HEALTH DISTRICT  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED MARCH 31, 2025

	Original and Final Budget	Actual	Over/(Under) Budget
<b>Revenues</b>			
General tax levy	\$ 745,000	\$ 790,314	\$ 45,314
Tax increment financing	-	2,216	2,216
Corporate replacement taxes	35,000	21,813	(13,187)
Earnings on investments	15,000	73,301	58,301
Lease income	76,440	76,625	185
Grants	-	12,500	12,500
Vital record income	37,500	35,097	(2,403)
Clinic fees and income	2,000	588	(1,412)
Miscellaneous	5,000	415	(4,585)
<b>Total Revenues</b>	<b>915,940</b>	<b>1,012,869</b>	<b>96,929</b>
<b>Expenditures</b>			
<b>Administration</b>			
<b>Personnel</b>			
Salaries	702,400	469,081	(233,319)
Social security and medicare	55,000	35,896	(19,104)
IMRF	15,000	2,575	(12,425)
Health insurance	90,000	56,377	(33,623)
Unemployment taxes	3,000	5,269	2,269
<b>Total Personnel</b>	<b>865,400</b>	<b>569,198</b>	<b>(296,202)</b>
<b>Contractual Services</b>			
Accounting/bookkeeping	23,700	21,775	(1,925)
Payroll processing fees	2,400	3,300	900
Audit	7,250	7,738	488
Association dues	2,000	1,192	(808)
Legal	19,000	20,160	1,160
IT services	4,000	-	(4,000)
Website services	4,000	3,862	(138)
Casualty insurance	23,500	19,178	(4,322)
Legal expense	7,500	-	-
Conferences/education	4,500	73	(4,427)
Bonding	3,500	-	(3,500)
Death surcharge	7,500	3,916	(3,584)
Building maintenance	25,000	13,197	(11,803)
Janitorial service	3,000	-	(3,000)
Equipment maintenance	4,000	3,944	(56)
Snow removal	3,500	(210)	(3,710)
Utilities	14,000	9,054	(4,946)
Postage and meter	3,000	1,494	(1,506)
Printing and publication	10,000	3,840	(6,160)
Miscellaneous	5,000	360	(4,640)
Transaction processing fees	6,500	2,536	(3,964)
<b>Total Contractual Services</b>	<b>182,850</b>	<b>115,409</b>	<b>(59,941)</b>

(Continued)

TOWNSHIP OF BERWYN  
PUBLIC HEALTH DISTRICT  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED MARCH 31, 2025

	Original and Final Budget	Actual	Over/(Under) Budget
<u>Expenditures</u>			
Administration			
Commodities			
Janitorial service and supplies	\$ 2,500	\$ 13,374	\$ 10,874
Office supplies	10,000	12,200	2,200
<u>Total Commodities</u>	<u>12,500</u>	<u>25,574</u>	<u>13,074</u>
Capital Outlay			
Equipment	100,000	111,459	11,459
Building improvements	150,000	18,386	(131,614)
Park improvements and equipment	8,000	315,345	307,345
Parking lot Improvements	10,000	-	(10,000)
<u>Total Capital Outlay</u>	<u>268,000</u>	<u>445,190</u>	<u>177,190</u>
<u>Total Administration</u>	<u>1,328,750</u>	<u>1,155,371</u>	<u>(165,879)</u>
Health Programs			
Rodent abatement	40,000	-	(40,000)
Dental	15,000	-	(15,000)
Pediatric	12,000	-	(12,000)
Lead awareness	2,500	-	(2,500)
Clinics	10,000	7,345	(2,655)
Special programs	1,915,000	206,145	(1,708,855)
Participatory budget	17,000	-	(17,000)
Medical waste disposal	7,500	13,283	5,783
Medical supplies	3,000	5,947	2,947
<u>Total Health Programs</u>	<u>2,022,000</u>	<u>232,720</u>	<u>(1,789,280)</u>
<u>Total Expenditures</u>	<u>3,350,750</u>	<u>1,388,091</u>	<u>(1,955,159)</u>
<u>Net Change in Fund Balances</u>	<u>\$ (2,434,810)</u>	<u>(375,222)</u>	<u>\$ 2,052,088</u>
<u>Fund Balance - Beginning</u>		<u>2,560,148</u>	
<u>Fund Balance - Ending</u>		<u>\$ 2,184,926</u>	

TOWNSHIP OF BERWYN  
PUBLIC HEALTH DISTRICT  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
MARCH 31, 2025

DRAFT

**NOTE 1 – BUDGETS AND BUDGETARY ACCOUNTING**

The budget for all fund types is prepared on the modified accrual basis of accounting which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. The budget was passed on June 10, 2024.

For each fund, total fund expenses paid may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year. All encumbrances lapse at the end of the fiscal year.

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The District Supervisor submits to the Chairman and Members of the Board a proposed operating budget for the fiscal year. The operating budget includes proposed expenses paid and the means of financing them.
2. Public hearings are conducted at a public meeting to obtain taxpayer comments.
3. The budget is legally adopted through passage of a resolution.
4. The Chairman is authorized to transfer up to 10% of the total budget between departments within any fund; however, any revisions that alter the total expenses paid of any fund must be approved by the Members of the Board after a public hearing.
5. Formal budgetary integration is employed as a management control device during the year.
6. The Members of the Board may amend the budget (in other ways) by the same procedures required of its original adoption.

*EXPENDITURES IN EXCESS OF BUDGET*

The District operated within the confines of the budget during the year ended March 31, 2025.

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## AGENDA ITEM SUMMARY

AGENDA ITEM: **10-A**

<b>TITLE</b>	Berwyn Public Art Initiative Lantern Event Funding Request
<b>MEETING DATE</b>	August 31, 2025
<b>SUBMITTED BY</b>	Leticia Garcia, Health Board Secretary

### SUMMARY

### ATTACHMENTS

- *Sponsorship Form from Berwyn Public Art Initiative*

### ACTION PROPOSED

<input checked="" type="checkbox"/> INFORMATIONAL ONLY	<input type="checkbox"/> DISCUSS	<input type="checkbox"/> REVIEW	<input type="checkbox"/> APPROVAL
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## BERWYN PUBLIC ART INITIATIVE

# Lantern Parade

The Berwyn Public Art Initiative (BPAI) is a community-driven 501(c)(3) not-for-profit that leverages the use of public art, cultural programming, pop-up galleries, and arts education to strengthen the social and economic fabric of Berwyn.

**We are excited to offer the opportunity to support our inaugural Lantern Parade and Workshops.**

**Sponsorship is an opportunity to demonstrate your support of the arts and your community, and to promote Berwyn as a vibrant city.**

**Sponsorship will offset the cost for workshops (artist fees, materials), marketing materials.**

We will host 5 workshops from July–September, free to the community, and on Saturday, October 4th, 2025, join us in celebration of our creative community with the inaugural Berwyn Lantern Parade through Proksa Park.

@berwynpublicart



[www.BerwynPublicArtInitiative.org](http://www.BerwynPublicArtInitiative.org)





#### **\$1000 Luminary Sponsor Tier**

- **Custom Lantern with Name or logo**
- Special Call-out at events
- Prominent Placement in the Parade
- Print Name/Logo on printed flyers (if sponsorship is received by August 1)
- Printed Name/Logo on event sponsor listing
- Listing of name/logo on website and social media

#### **\$500 Glow Sponsor Tier (Category Exclusivity)**

- **Custom Lantern with Name or logo**
- Special Call-out at events
- Prominent Placement in the Parade
- Printed Name/Logo on event sponsor listing
- Listing of name/logo on website and social media

#### **\$250 Spark Sponsor Tier**

- Printed Name/Logo in event sponsor listing
- Listing of name/logo on website and social media

#### **\$100 Shimmer Sponsor Tier**

- Listing of name on website and social media

#### **\$20+ Twinkle Supporter Sponsor Tier**

- Listing of name on website

Donations are also happily accepted and are tax-deductible.

We are able to accept checks, Zelle, Paypal, and cash.  
Please email us your interest [info@berwynpublicartinitiative.org](mailto:info@berwynpublicartinitiative.org)

The Berwyn Public Art Initiative (BPAI) is a community-driven  
501(c)(3) Not-for-Profit EIN: 82-5472951





## AGENDA ITEM SUMMARY

AGENDA ITEM: **10-B**

<b>TITLE</b>	Employee Tuition Reimbursement Program
<b>MEETING DATE</b>	August 11, 2025
<b>SUBMITTED BY</b>	David J. Avila, Health Board President

### SUMMARY

### ATTACHMENTS

- Employee Tuition Reimbursement Program Overview
- Employee Tuition Reimbursement Form

### ACTION PROPOSED

INFORMATIONAL ONLY

DISCUSS

REVIEW

APPROVAL



# TOWNSHIP OF BERWYN PUBLIC HEALTH DISTRICT

*"A Tradition of Service"*



## Employee Tuition Reimbursement PROGRAM OVERVIEW

### **Purpose:**

To support the professional growth and career advancement of Berwyn Public Health District and Township employees through reimbursement of approved educational expenses.

### **Annual Reimbursement Limit:**

Up to **\$3,000** per eligible employee per calendar year.  
*(Non-taxable up to \$5,250 per IRS regulations)*

### **Eligibility Requirements**

To qualify, employees must meet the following criteria:

1. **Employment Status:** Full-time (30+ hours per week)
2. **Tenure:** Employed for at least **6 months**
3. **Performance:** In **good standing** (no active disciplinary action)
4. **Course Criteria:**
  - o Must be from an **accredited institution**
5. **Note:** Employees must remain employed with the Berwyn Public Health District and Township for two (2) years after receiving tuition reimbursement. If they voluntarily resign or are terminated for cause before the two years, they will be required to reimburse the full amount.

### **Covered Expenses**

#### **Eligible for Reimbursement:**

- Tuition
- Required registration fees
- Required textbooks and course materials
- Licensure or Certification Fees
- Registration & Administrative Fees

#### **Not Covered:**

- Travel, parking, mileage, lodging, or meals
- Late registration fees or course withdrawal penalties
- Gym, fitness center, or activity fees
- Courses not from accredited institutions
- Fees associated with prior coursework (e.g., old balances or student loans)

## **Program Process**

### **Step 1: Pre-Approval**

- Complete and submit the **Tuition Reimbursement Application Form** to the Supervisor at least **30 days before the course begins**.
- Include:
  - Course description
  - Tuition estimate
  - Explanation of job relevance

### **Step 2: Course Completion**

- Employee completes the course
- Must earn a **minimum grade of “C”** or “Pass” in pass/fail courses

### **Step 3: Reimbursement Request**

Submit within **30 days of course completion**:

- Final grade transcript or certificate
- Proof of payment
- Completed Reimbursement Request Form

### **Step 4: Reimbursement Issued**

- Supervisor verifies documentation
- Payment processed via payroll within **1–2 pay periods**

## **Additional Program Notes**

- Employees must remain employed for **6 months after reimbursement** or repay the amount
- Annual limits are **prorated** for those hired mid-year
- **Unused funds do not roll over** to the next year

## **Required Submission Checklist**

- Tuition Reimbursement Application Form
- Course description and proof of enrollment
- Final transcript or completion certificate
- Proof of payment (invoice or receipt)
- Tuition Reimbursement Request Form (attached)



# TOWNSHIP OF BERWYN PUBLIC HEALTH DISTRICT

*"A Tradition of Service"*



## Employee Tuition Reimbursement REQUEST FORM

### Employee Information

- **Employee Name:** \_\_\_\_\_
- **Department:** \_\_\_\_\_
- **Job Title:** \_\_\_\_\_
- **Supervisor:** \_\_\_\_\_
- **Email:** \_\_\_\_\_
- **Phone:** \_\_\_\_\_

### Course Information

- **Institution Name:** \_\_\_\_\_
- **Is the Institution Accredited?**  Yes  No

#### Course Title(s):

- 1.
- 2.

- **Course Start Date:** \_\_\_\_\_
- **Course End Date:** \_\_\_\_\_
- **Part of a Degree/Certificate Program?**  Yes  No
- **Program Name (if applicable):** \_\_\_\_\_

### Expense Information

Description	Amount (\$)
Tuition	_____
Registration Fees	_____
Books & Materials	_____
Other (specify):	_____
<b>Total Requested</b>	<b>\$</b> _____

### Grade / Proof of Completion

Please attach the following:

- Official transcript or grade report
- Proof of payment (receipt)
- **Final Grade(s) Received:** \_\_\_\_\_
- **Documentation Attached:**  Yes  No

### Employee Certification

I certify that the information provided above is accurate and that I have complied with the Berwyn Public Health District and Township Tuition Reimbursement Policy. I understand that reimbursement is contingent upon meeting grade requirements and continued employment for a specified period post-reimbursement.

**Employee Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

### Supervisor Review

- Approved       Denied
- **Comments:** \_\_\_\_\_

**Supervisor Name:** \_\_\_\_\_

**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

- Documentation Verified
- Approved       Denied
- **Reimbursement Amount Approved:** \$ \_\_\_\_\_
- **Authorized by:** \_\_\_\_\_
- **Date Processed:** \_\_\_\_\_